



Shire of Dardanup

Corporate & Governance

Directorate

APPENDICES

Item 12.4.1 – 12.4.8

ORDINARY COUNCIL MEETING

To Be Held

Wednesday, 23rd July 2025

Commencing at 5.00pm

At

Shire of Dardanup
ADMINISTRATION CENTRE EATON
1 Council Drive - EATON

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ERP Quarterly Update Report

Quarter 4 - April - June 2025

Reporting Officer: Kieran O'Brien

Enterprise Resource Planning Software Replacement Program

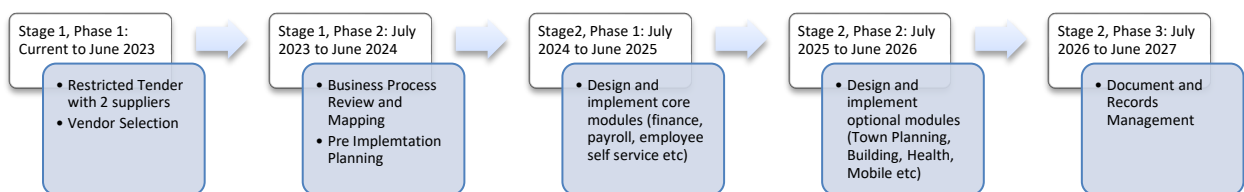
June 2025 Quarterly Project Update

Introduction

The following is intended to provide an update to the Council on the progress of the Enterprise Resource Planning (ERP) software replacement program.

Overview of Stages

The Phased ERP Program of works is sequenced in the following order:



- **STAGE 1 Phase 1 contains Procurement related activity** and included expression of interest (EOI) preparation, Request for tender (RFT) & Council report leading to the preparation of a proposed ERP Contract with Shire of Dardanup as the Principal and the selected tenderer as the Contractor. This contract was agreed with Open Office (ReadyTech) and executed on-time by the CEO in December 2023.
- **STAGE 1 Phase 2 contains preparatory works** for the ERP Program that includes the Business Process Mapping Project (BPM) to document key current state business processes within the Shire. The second element of the project phase establishes required project planning, governance structures and authority for the implementation phases so that the subsequent implementation phase executes upon a solid foundation.
- **STAGE 2 Phase 1, targeted to commence 01-Jul-24, contains proposed software implementation works** to establish the Software as a Service (SaaS) environment for the new ERP systems & commence implementation of the Core modules, (Core Finance, Payroll & HR, Property & Rates).
- **STAGE 2 Phase 2, targeted to commence 01-Jul-25, contains proposed software implementation works for supplementary software** to Stage 2 Phase 1 including Local Laws, Health, Town Planning, Building and Customer Service, Infringements, Events, Management, Animal Registration, Cemetery, Mobile.
- **STAGE 2 Phase 3, targeted to commence 01-Jul-26, contains proposed works to improve and/or replace existing software systems for Electronic Document and Records Management Systems (EDRMS).** It is noted that this software functionality was excluded from the RFT and so falls to be the responsibility of the Information Systems department to consider and advance.

Progress for Quarter

Staff are currently working within the Stage 2, Phase 1 Core Finance Systems Implementation phase. A summary report of activity completed in the last 3 months, April to June 2025, is provided below:

ERP Replacement Project Implementation - Community Finance

Over the period April to June, the ERP Project team have worked with Readytech consultants to configure core Phase 1 software on behalf of the Shire. Project room activity has included configuration workshops to refine Community Finance applications including Purchasing and Payables, Bank Reconciliation BAS, Fixed Assets. Supplemental workshop activity has addressed additional applications for Accounts Receivables and Fixed Assets for land and building.

Software integration needs for non Readytech Lanterlia (HR), SharePoint (TARDIS), Property & Rating, NAR and receipting applications were completed in June and are currently being more vigorously assessed and tested. 'User Acceptance Testing (UAT) has been ongoing throughout May and June across the extended suite of newly provisioned software.

The Change Management heading activated in April with the appointment of the Shire Change Champion, supported with external mentoring from SP Singh, Bhani Consulting. This role has provided capacity to plan and co-ordinate key engagement, communication and training tasks, supporting and staff across the organization. The journey to "Go-Live" has been communicated in a variety of communications, education and training events. Digital training assets have been created and will continue to be refined for education and training events for deployment to staff in the hypercare period post go-live.

Build of production systems environments is currently addressing final modifications to deliver a configured ERP instance and integrations. Payroll and timesheet systems were tested with the completion of a variety of test pay cycles over 3 separate pay periods. A disappointment is that timesheeting and payroll applications are fully featured but complex and labour intensive. Additional time and effort will be required in the period post go-live to refine and improve impacted process and software competence. Thus far, the bulk of available Timesheeting software function has been limited to a small focus "Pilot" group of Finance and Information services personnel (29/192).

The decision has been made to step into the new Timesheeting functionality gradually. It is planned to continue to pursue a more complete understanding of payroll process steps and options with rollout of available functions to more staff within forthcoming pay cycles.

Transition of property and Rating systems is an intensive workstream and the team has completed the majority of configuration, testing and integration preparation as we approach the end of quarter. Knowledge and acumen with the new systems will develop as the team addresses each of the property and rating sub processes for the first time in the new system over the forthcoming year, e.g. pensioner rebates, rates and rates interim preparation.

ERP Replacement Project Implementation – Governance

The ERP Project Board continues to actively work and collaborate with Readytech leadership team to maintain and recover the critical path to go-live. The Project Board has met regularly on an as needs basis with ReadyTech executives over the period to monitor outcomes and pursue necessary improvements.

There has also been focused effort of Readytech and Shire executives to prioritise remote project activity, supplementing resources as necessary and thereby supporting the team to maintain focus and progress towards various milestones.

Substantive improvements in the quality of vendor delivery have been negotiated with ReadyTech providing onsite consultant support consistently throughout the month of June, servicing separate workstreams for Community Finance, Payroll & Timesheeting, Property and Rating applications throughout the month of June.




It is anticipated that project goals and milestones to complete BAU transition will be achieved for Phase 1, as planned within the first week of July. This is an outstanding team achievement for SME's and ERP Project team to effect on behalf of the Shire.

Budget




The ERP Project is funded by both general revenue (ie internal funds) and external loan funding. *A loan was taken out in 24/25 \$1.6M. Unspent loan funds will remain in the Unspent Loan Reserve Account.*

Expenditure from 1 July 2024 to 30 June 2025 can be attributed to Salary & Wages ERP Project Manager, Systems Accountant, Business Analyst, Change Co-ordinator at \$244,039 to the end of June quarter, against an adopted budget of \$520,000. Unspent budgeted expenditure is related to the timing difference of ERP roll out and has been incorporated into the 2025/26 budgeting process.

RAG Status

Scope	Approved product variation, a change to original scope, contract arrangements based on substitution of available software modules.	
Time	Project room configuration of Community Finance is currently estimated to be 1-2 weeks behind the planned schedule, understood to be recoverable.	
Budget	Project budget on track.	

Legend

	Red	Behind Schedule or significant risk
	Amber	Emerging possible risk
	Green	On Track

RISK ASSESSMENT TOOL**OVERALL RISK EVENT:** Enterprise Resource Planning (ERP) Software Replacement Program - Quarterly Update**RISK THEME PROFILE:**

11 - IT, Communication Systems and Infrastructure

14 - Change Management

RISK ASSESSMENT CONTEXT: Project

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	Extended Project beyond planned delivery may incur additional internal project human resource costs.	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	Not adhering to the decision of Council to provide a quarterly report update on the progression of the ERP Project.	Moderate (3)	Rare (1)	Low (1 - 4)	Not required.	Not required.	Not required.	Not required.
REPUTATIONAL	Council's reputation could be viewed negatively if staff do not follow Council's directive to provide a quarterly report update on the progression of the ERP Project.	Moderate (3)	Rare (1)	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.



POLICY NO:

CnG CP042 – COUNCILLOR FEES & ENTITLEMENTS POLICY**GOVERNANCE INFORMATION**

Procedure Link: NA

Administrative Policy Link: NA

ADMINISTRATION INFORMATION

Version	1	CP042	OCM:	30/08/17	Res:	238/17	Synopsis	Policy created.
Version	2		SCM	26/07/18	Res:	251-18	Synopsis	Reviewed and Adopted by Council
Version	3	CnG CP042	OCM	30/09/20	Res:	270-20	Synopsis	Reviewed and Adopted by Council
Version	4	CnG CP042	OCM	25/08/21	Res:	266-21	Synopsis	Reviewed and Adopted by Council
Version	5	CnG CP042	OCM	28/09/22	Res:	243-22	Synopsis	Reviewed and Adopted by Council
Version	6	CnG CP042	OCM	23/10/24	Res:	275-24	Synopsis	Reviewed and Adopted by Council

1. RESPONSIBLE DIRECTORATE

Corporate & Governance

2. PURPOSE OR OBJECTIVE

This policy provides direction and guidelines on the payment of elected members fees and allowances.

The *Local Government Act 1995* - Section 5.98 and the *Local Government (Administration) Regulations 1996* permits a payment to Councillors for attending Council and committee meetings and the reimbursement of prescribed expenses. The Salaries and Allowances Tribunal (SAT) determines minimum and maximum fees.

The Salaries and Allowances Tribunal (SAT) is empowered to determine certain payments that are to be made or reimbursed to elected Council members. Where the SAT has chosen to determine minimum and maximum amounts for fees, expenses or allowances, there is an obligation on Local Governments to set the amounts to be paid or reimbursed within the range determined.

SAT has determined four categories (or bands) and has assessed each Local Government to be categorised from Band 1 (largest Councils) through to Band 4 (smallest). Shire of Dardanup has been categorised as Band 3.

The Policy Objectives are:

- To outline the support that will be provided to Councillors through the payment of allowances and reimbursement of expenses incurred in accordance with the Local Government Act 1995 while performing the official duties of office; and
- Ensure legislative requirements are adhered to.

The Council shall meet entitlements and reimburse out of pocket expenses that are reasonably incurred as a Councillor and in accordance with the Policy.

3. REFERENCE DOCUMENTS

All payments are to comply with the following legislative requirements:

- Local Government Act 1995 – s5.98, s5.98A, s5.99, s5.99A, s5.101A, s5.102AA
- Local Government (Administration) Regulations 1996 – r30, r31, r32
- Superannuation Guarantee (Administration) Act 1992 (SGAA)**

4. POLICY**4.1 Eligibility to Fees and Allowances whilst a Councillor**

The Act provides for the payment of sitting fees, allowances and reimbursement of specific expenses related to or incurred in performing the role of Councillor for the Shire of Dardanup. These are processed each financial year following the adoption of the budget.

(Appendix ORD: 12.4.2A)

Councillors' fees and allowances shall generally be payable monthly in arrears. Where a Councillor does not hold office throughout the payment period, an amount of one twelfth of the annual fee is to be paid for each month or part of a month that the member held office.

4.2 Fees for Attending Meetings

All Councillors who attend Council or committee meetings are entitled to be paid a sitting fee. The fees can be paid based on individual meetings or as an annual fee, in accordance with Section 5.99 of the Act and Regulation 30 of the Administration Regulations.

The Shire of Dardanup's policy is for an annual meeting fee to be paid in lieu of Council and Committee meeting attendance fees, which shall be within the prescribed range set by the SAT, regardless of the meeting structure in place, or the number of meetings attended by a particular Councillor. The annual meeting fee, set within this SAT prescribed payment band, shall be determined by Council as part of the annual budget adoption and is based on 80% of the maximum band value.

4.3 President Local Government Allowance

The prescribed range for the payment of the annual Local Government allowance for the President is determined by the SAT and shall be set by Council as part of the annual budget adoption process in accordance with Section 5.98(5) of the Act and Regulation 30 of the Administration Regulations and is based on 80% of the maximum band value. The President's allowance shall generally be payable monthly in arrears.

Where the President does not hold office throughout the payment period an amount of one twelfth of the annual fee is to be paid for each month or part of a month that the President held office.
The expenditure of the allowance is at the discretion of the President.

4.4 Deputy President Local Government Allowance

The prescribed range for the payment of the annual Local Government allowance for the Deputy President is determined by the SAT and shall be set by Council as part of the annual budget adoption process in accordance with Section 5.98(5) of the Act and Regulation 30 of the Administration Regulations and is based on 80% of the maximum band value. The Deputy President's allowance shall generally be payable monthly in arrears.

Where the Deputy President does not hold office throughout the payment period an amount of one twelfth of the annual fee is to be paid for each month or part of a month that the Deputy President held office.

The expenditure of the allowance is at the discretion of the Deputy President.

4.5 Superannuation Guarantee

In accordance with Council Resolution/s, as adopted as part of the Annual Budget process, Councillors are entitled to the Superannuation Guarantee (SG) as applicable under legislation (12% from 1 July 2025 and onwards) and as contained within the Superannuation Guarantee (Administration) Act 1992 (SGAA).

Superannuation Guarantee is calculated based on the following allowances:

- Fees for Attending Meetings (section 4.2 of this policy);
- President Local Government Allowance (section 4.3 of this policy);
- Deputy President Local Government Allowances (section 4.4 of this policy)

Councillors may 'Opt-Out' of receiving the SG should they choose not to receive the Superannuation Guarantee payment to a complying superannuation fund.

4.56 Reimbursement of ICT Expenses

All Councillors are entitled to be paid an annual allowance in lieu of telecommunications expenses within the prescribed range determined by the SAT and shall be set by Council as part of the annual budget adoption process, with the allowance based on 80% of the maximum band value.

(Appendix ORD: 12.4.2A)

The annual Information & Communications Technology (ICT) allowance shall be in accordance with Section 5.99A of the Act instead of reimbursement under section 5.98(2) for the actual cost related to Information and Communications Technology that might otherwise have been approved for the reimbursement under Regulation 31 and 32 of the Administration Regulations.

The allowance is for costs relating to telephone usage including plans/contracts, rentals, mobile phones, mobile devices, extra telephone lines, call cost, internet service provider fees and consumables incurred while performing the functions of the Councillor. Councillors allowance shall generally be payable monthly in arrears.

4.67 Authorised Functions

For the purpose of Regulation 32(1)(a) of the Administration Regulations, express authority of the Council is given to Councillors to attend the following functions:

- a) Attendance by a Councillor at any working group meeting, ordinary or special briefing session and Council forum, notice of which has been given by the Chief Executive Officer.
- b) Attendance by a Councillor at any meeting or anybody to which the Councillor has been appointed by the Council or to a secondary body as approved by the Chief Executive Officer (but not including any meeting of a regional Local Government).
- c) Attendance by a Councillor at any annual or special electors' meeting.
- d) Attendance by a Councillor at a Shire of Dardanup civic function to which all Councillors are invited.
- e) Attendance by a Councillor at a citizenship ceremony conducted by the Council.
- f) Attendance by a Councillor at any ceremony for the presentation by the Council of awards to school students by any Councillor responsible for presentation of the awards.
- g) Attendance by a Councillor at any site where:
 - The site is the subject of an item of business on an agenda for a Council briefing session or a Council meeting; and
 - The attendance occurs between the issue of the agenda and the Council briefing session or the Council meeting.
- h) Attendance by a Councillor at a meeting with the Chief Executive Officer or a Director of the Council at the request of the Chief Executive Officer or a Director.
- i) Attendance by the President at a meeting or function of anybody including any State Government body, in their capacity as the President, including attendance by the Deputy President or a Councillor in place of the President; and
- j) Any other function, meeting, or event in their role as a Councillor that is supported by a written invitation.

4.78 Reimbursement of Expenses

Councillor reimbursement of expenses shall generally be payable quarterly in arrears and on receipt of evidenced expenditure incurred (i.e. logbook / receipts).

4.78.1 Reimbursement of Childcare Expenses as a Result of Attendance at an Authorised Function, Meeting of Council or Committee

In accordance with Section 5.98(2)(a) of the Act and Regulations 31(1)(b) of the Administration Regulations, a Councillor who incurs child care costs (where they are a parent or legal guardian) because of the Councillor's attendance at a Council meeting or meeting of a committee (of which he or she is a member), is entitled to be reimbursed the actual cost per hour or the prescribed amount as determined by the Salaries and Allowances Tribunal whichever is the lesser amount.

Childcare costs will not be paid for where the care is provided by a member of the immediate family or relative living in the same premises as the Council member.

Claims must be made on the claim form provided and be accompanied by a receipt or invoice detailing the date, number of hours, rate and function attended and the details of the service provider.

4.78.2 Reimbursement of Travel and Parking Expenses Because of Attendance at an Authorised Function, Meeting of Council or Committee

It is noted that under Section 5.98(2)(a) of the Act and Regulations 31(1)(b) of the Administration Regulation, a Councillor who incurs travel expenses because of the Councillor's attendance at a Council meeting or meeting of a committee of which he or she is a member, or authorised function is entitled to be reimbursed for travel from the person's place of residence or work to the meeting and back.

If transportation is provided by another Councillor, then only that Councillor is entitled to claim the actual cost applicable.

Claims for travel must be made on the claim form provided and be accompanied by a receipt or invoice for the actual cost detailing the date, function attended, and the expense incurred. In accordance with Clause 8.2(5) of the *Salaries and Allowance Tribunal Determination* dated 8 April 2021, a claim for travel using the Councillor's own vehicle may be made based on the same rate contained in Section 30.6 of the *Local Government Officers' (Western Australia) Award 2021* (currently \$0.6866 per kilometre for a vehicle with an engine displacement of between 1600 to 2600cc in the South West Land Division), to which the person would be entitled for that expense in the same circumstances.

Parking costs are to be reimbursed at the actual cost upon production of a receipt.

4.89 Claim for Reimbursement

Councillor reimbursement of expenses shall generally be payable monthly in arrears and on receipt of evidenced expenditure incurred (i.e. logbook / receipts).

In submitting claims for reimbursement, the Councillor shall detail the date of the claim, particulars of the claim and nature of business, e.g. the amount paid for childcare costs, distance travelled, vehicle displacement and the total travelled in kilometres and certify the accuracy of such information.

Parking fees will only be reimbursed if receipts accompany claim. This should be accompanied by supporting documentation where applicable.

Expenses for the quarter ended or month of June are to be submitted by 15 July.

Failure to present claims within identified time periods will be considered by the Chief Executive Officer and may result in the non-payment of the claim particularly if the claim relates to a former financial period. Under no circumstances is any reimbursement to be made in connection with costs incurred for re-election to the office of Councillor.

RISK ASSESSMENT TOOL								
OVERALL RISK EVENT: Council Policy CnG CP042 Councillor Fees Policy – Update 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.	Not required.	Not required.	Not required.	Not required.	Not required.
FINANCIAL IMPACT	No risk event identified for this category.	Not Required - No Risk Identified.	N/A	Not required.	Not required.	Not required.	Not required.	Not required.
SERVICE INTERRUPTION	No risk event identified for this category.	Not required.	N/A.	Not required.	Not required.	Not required.	Not required.	Not required.
LEGAL AND COMPLIANCE	Failure to regularly review and update policies could result in the Shire not meeting its obligations at law.	Moderate (3).	Possible (3)	Low (1 - 4)	Not required.	Not required.	Not required.	Not required.
REPUTATIONAL	The Shire's reputation could be viewed negatively for not undertaking regular reviews of policies of Council.	Moderate (3).	Possible (3)	Moderate (5 - 11)	Not required.	Not required.	Not required.	Not required.
ENVIRONMENT	No risk event identified for this category.	Not required.	Not required.	Not required.	Not required.	Not required.	Not required.	Not required.
PROPERTY	No risk event identified for this category.	Not required.	Not required.	Not required.	Not required	Not required.	Not required.	Not required.



Corporate Performance Report

2024/25 – Quarter 4
April to June 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 2024/25.

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 in May 2024.

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 **96%** of the initiatives are on track or completed with **92%** on budget.

CAPITAL WORKS

The Capital works contained within the Annual Budget 2024/25 amounts to over **\$5.93 million** of expenditure into Roads, Paths, Buildings and Parks. There were initially **32** projects included in the 2024/25 Annual Budget, 2 of these projects have been cancelled. 4 of the remaining 30 projects are to be carried forward, **76%** are completed and **87%** of the projects are currently on budget.

GRANTS

As detailed in the updated grants register the Shire currently has over **\$5.68 million** of approved grants and grant applications in for over **\$8.05 million**. The Shire has been unsuccessful in seeking grants to the value of over **\$3.28 million**.

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**.

COUNCIL PLAN OVERALL PERFORMANCE

There are 55 initiatives in the 2024/25-2026/27 Council Plan, of which 25 initiatives were listed for delivery in the 2024/2025 financial year. The following table sets out the operational initiatives per objective:

	Total Initiatives	On Track & Completed		On Budget	
Leadership	9	9	100%	9	100%
Environment	2	2	100%	1	50%
Community	1	0	0%	1	100%
Prosperity	7	7	100%	6	86%
Amenity	6	6	100%	6	100%
Total	25	24	96%	23	92%

As can be noted from the table, the organisation completed or remained on track with **96%** of the initiatives within the Council Plan within the intended timeframe. Similarly **92%** of initiatives remained within budget. Further details with regards to the relevant initiatives under each of the objectives are provided below.

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%	0%	100%	0%	1
Environment	0%	100%	0%	0%	2
Amenity	33%	67%	0%	0%	6
Prosperity	43%	57%	0%	0%	7
Leadership	22%	78%	0%	0%	9
Total	28%	68%	4%	0%	25

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 reported as being delayed:

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

Reconciliation Action Plan has been delayed whilst the Shire awaits comments from Reconciliation Australia. Second round of comments received in April 2025 with final comments expected in September 2025.

PROSPERITY

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

AMENITY

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

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, 86% of capital works projects were completed with **76%** of the projects within the budget (as amended where relevant):

	On Track	Completed	Delayed	On Hold	Carry Forward	Cancelled	Total	On Track and Completed		On Budget	
Roads	1	4	0	0	3	0	8	5	63%	7	88%
Drainage	0	0	0	0	0	0	0	0	N/A	0	N/A
Bridges	0	0	0	0	0	0	0	0	N/A	0	N/a
Pathways	0	3	0	0	1	2	4	3	75%	1	25%
Buildings	0	7	0	0	0	1	7	7	100%	6	86%
Parks & Enviro	0	10	0	0	0	0	10	10	100%	8	80%
Total	1	24	0	0	4	3	29	25	86%	22	76%

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

ROADS

The following Roads project is over budget:

- Council Drive Improvements

Stage 2 improvements were brought forward due to Stage 1 underspend.

All other Roads projects are on track and on budget.

DRAINAGE

There are no Drainage projects in the 2024/25 Annual Budget.

BRIDGES

There are no Bridge projects in the 2024/25 Annual Budget.

PATHWAYS

The following Pathways project has been carried forward:

- Cudliss Street
Council resolved to cancel this project at the OCM held on 18th December 2024 (Resolution 311-24) when the Paths Asset Management Plan (PAMP) was adopted by Council.

- Recreation Drive

Council resolved to cancel this project at the OCM held on 18th December 2024 (Resolution 311-24) when the Paths Asset Management Plan (PAMP) was adopted by Council.

The following Pathways project is on hold:

- Pratt Road Reserve – Watson Reserve

This project is not eligible for an Active Transport Fund Grant. A report was presented to Council on 26 February 2025. Alternative options to provide a link to Watson Reserve are to be progressed. An EOI is to be called for D & C of an appropriate footbridge to connect to Watson Reserve.

All other Pathway projects are on track or completed and on budget.

BUILDINGS

The following Buildings Project has been carried forward:

- BFB Land & Buildings – Ferguson Bushfire Station

A new RFQ process is to be undertaken to allow the pricing to be split into earthworks, slab and service connection as phase one and then a shed only and internal fit-out, with fittings and service connections to bathroom as phase two.

The following Buildings Project is over budget:

- Eaton Recreation Centre – External Fabric / Internal Finishes repaint

All other Building projects are on track or completed and on budget.

PARKS AND ENVIRONMENT

The following Parks and Environment projects are slightly over budget:

- Parks renewal - < \$1,000 over budget
- Renew plantings - < \$1,000 over budget

All other Parks and Environment projects are on track or completed and on budget.

GRANT FUNDING PERFORMANCE

The following section provides Council with an overview of the Grants Register. Details regarding the individual grants can be found in **Attachment C – Grants Register**.

Grant Register Summary Dashboard		
Current Applications \$	\$	5,057,840.76
Number of Applications		5
Approved Grants \$	\$	5,990,263.60
Number of Completed Grants		16
Unsuccessful Grants \$	\$	6,286,100.00
Number of Unsuccessful Grants		5
Notes: 1. Current Applications only includes current grant applications for the year 2024/25 2. Approved Grants include only Grants approved in 2024/25, or Grants that were approved in a previous year but no funds received as at 30 June 2024. 3. Unsuccessful grants includes only grants where the application was declined in 2024/25		

Council Plan 2024/25



- Leadership Objective
- Environment Objective
- Community Objective
- Prosperity Objective
- Amenity Objective

On Track	68%	On Track - Progressing as planned
On Hold	0%	On Hold - Not able to action further due to budget or other approval requirements
On Budget	92%	Delayed - Awaiting further information or action from External Parties - Project still achievable but will be delayed
Not On Budget	8%	Completed - Project finished

Objective	Action Ref	Description	Directorate	Lead Officer	Key Milestones/ Tasks	Milestones / Task Progress Updated First Quarter - July - September 2024	Milestones / Task Progress Updated Second Quarter - October - December 2024	Milestones / Task Progress Updated Third Quarter - January - March 2025	Milestones / Task Progress Updated Third Quarter - April - June 2025	Y + 4	Delivery	Start Date	End Date	Funding	Funding Source	Acc. Number	Budget	YTD Expenditure	On Budget	Progress %	Status
Environment	5.2.1	Partner with adjoining Local Governments and State Government agencies to provide an integrated approach to mosquito management	Sustainable Development	Manager Development Services	The program is on-track for 2024-25 with budgeting and logistics planning for the coming season, finalised in July 2024.	Monitoring and treatment commenced 19 September 2024. It will continue to February 2025 (i.e. throughout summer, which is mosquito breeding season).	Monitoring and treatment commenced 19 September 2024. It will continue to February 2025 (i.e. throughout summer, which is mosquito breeding season).	The partnership and cooperation with neighbouring LGs and Department of Health is formalised under MoU, and this includes the current 2024-25 operational and financial years. As such, formal budget, monitoring and treatment, and reporting has been undertaken to date, in accordance with the formally agreed framework.	ALL MAJOR MILESTONES COMPLETED: 1. CLAG MOU (Memorandum of Understanding) renewed in April 2025. Ensures financial support, resource sharing, and FREE aerial treatments (100% of cost covered by Department of Health WA). CLAG members: Shire of Dardanup, Shire of Harvey and City of Bunbury. DoH is overseer and main funding provider. 2. Monitoring and treatment program for the 2024-25 season successfully completed. All major breeding sites monitored and treated. 3. CLAG Annual Report season 2024-25 completed. 4. Budget for 2025-26 season on track for completion.	2024	2024-2025	1/7/24	30/6/27	Covered by internal funding	Municipal Funds	GL#0715001	\$3,500	\$0	Yes	80%	On Track
Environment	6.1.1	Partner with the Peron Naturaliste Partnership to adopt a regional approach for climate action	Sustainable Development	Director Infrastructure	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.	The CHRMAP to be considered in preparing the Eaton Foreshore Precinct Plan. Continue to work with the Peron Naturaliste Partnership and CoastWA participating in further detailed investigations and identifying suitable grant funding to include further investigations re sand source feasibility study and reviewing of the draft Lower Collie River Erosion Management Plan.	Meeting held with CoastWA in November 2024 to discuss ongoing action items from the CHRMAP. Funding will be sought for development of a Foreshore Management Plan, including an update of the draft Collie River Erosion Management Plan.	In the process of actively seeking and applying for funding to develop the Foreshore Management Plan, including an update of the draft Collie River Erosion Management Plan.		2024	2023-2027	1/7/24	30/6/27	Covered by internal funding	Municipal Funds	GL#1016012	\$4,324	\$4,461	No	40%	On Track
Amenity	8.1.5	Develop a policy for heritage buildings and places.	Sustainable Development	Manager Development Services	Policy will progress once draft LPS 9 has been approved.	Work with State Government to approve draft LPS 9.	Work with State Government to approve draft LPS 9.	Policy will progress once draft LPS 9 has been approved.	Policy to be progressed once LPS 9 is gazetted, in June 2025.	2024	2024-2025	7/1/24	30/6/25	Covered by internal funding	Municipal Funds	N/A	N/A	N/A	Yes	75%	On Track
Amenity	8.1.3	Develop and adopt Development Contribution Plans for Wanju and Waterloo.	Sustainable Development	Director Sustainable Development	Await final endorsement of Waterloo and Wanju DSP, prior to procuring services of a consultant to modify DCP.	Work with State Government to continue to progress DSP.	Work with State Government to continue to progress DSP.	Await final endorsement of Waterloo and Wanju DSP, prior to procuring services of a consultant to modify DCP.		2024	2024-2025	1/7/22	30/6/25	Covered by internal and loan funding	Municipal Funds	GL#1016503	\$150,000	\$43,463	Yes	50%	On Track
Amenity	10.3.1	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.	Planning to promote the Shire's recognition as a RoadWise Council and raise awareness for road safety through the Road Ribbon for Safety campaign later in the year.	Commenced with the process of identifying next steps and actions based on the capacity indicator checklist that was done. Now using the LG Stars tool to do the safety rating of the road network. Actively taking part in the Local Government Road Ribbon for Road Safety Campaign over the December holiday period.	WALGA RoadWise Coordinator has prepared a DRAFT RoadWise Framework for the Shire. All Directorate and Department Heads now reviewing draft document to add supporting activity commentary and Action Plans.		2024	2023-2027	1/7/22	30/6/27	Covered by internal funding	Municipal Funds	GL#1213002	\$0	\$0	Yes	25%	On Track
Amenity	9.2.1	Review the verge treatment policy and process of approval to encourage businesses and residents to improve the appearance, maintenance and safety of private verges.	Infrastructure	Manager Assets	Prepare Verge Treatment Policy and associated Guideline for publication.	Documents prepared. Ready for workshop and Council Adoption in October 2024.	Policy and Guideline adopted by Council at October 2024 OCM (Decision: 275-24)	Completed.		2024	2024-2025	7/1/24	30/6/25	Covered by internal funding	Municipal Funds	N/A	N/A	N/A	Yes	100%	Completed
Amenity	9.5.2	Investigate requirements for fish cleaning stations.	Infrastructure	Manager Infrastructure Planning & Design	Determine requirements for fish clearing stations in the Shire of Dardanup.	Officer assigned. Planned to commence in October 2024.	Fish cleaning station placed on Eaton Foreshore Concept Plan following a working group meeting held in November 2024. The concept plan will be advertised for community input in March 2025.	Draft Eaton Foreshore Concept Plan is due to be advertised in March 2025, due sometime in May and brought back to Council in June 2025.	The Eaton Foreshore Concept Plan (EFCP) was advertised in May 2025 with the community considering the fish cleaning station as a low priority. Report to OCM 25 June 2025 to adopt the EFCP, excluding the fish cleaning station.	2024	2024-2025	1/10/24	30/6/25	Covered by internal funding	Municipal Funds	N/A	N/A	N/A	Yes	95%	On Track
Community	3.2.1	Collaborate with Reconciliation Australia to prepare a Shire specific Reconciliation Action and Aboriginal Engagement Plan.	Sustainable Development	Manager Community Development	Draft Reconciliation Action Plan (RAP) to be presented to Council by December 2024.	Draft Reconciliation Action Plan (RAP) has been finalised and will be sent for review and comment to Gnaala Karla Boodja and Keipa Boodja Aboriginal Corporate. Once feedback has been returned, draft RAP will be sent to Reconciliation Australia for review and feedback.	RAP sent to Gnaala Karla Boodja and Keipa Boodja Aboriginal Corporation. Only one response received. Draft RAP submitted to Reconciliation Australia on 25-11-2024. No action required until comments received from Reconciliation Australia (expect to take 4-6 weeks).	Reconciliation Action Plan submitted to Reconciliation Australia for feedback on draft one of the RAP. Feedback received early March. Work to be done on the draft RAP and then to be resubmitted to Reconciliation Australia. This is the usual process.		2024	2024-2025	1/7/24	30/6/25	Covered by internal funding	Municipal Funds	J08719	\$10,500	\$0	Yes	75%	Delayed
Amenity	10.3.4	Scope requirements for new traffic treatments along Eaton Drive.	Infrastructure	Manager Infrastructure Planning & Design	Requirements for traffic treatments along Eaton Drive.	Council endorsed a number of intersection treatments and complementary road treatments for Eaton Drive at the Ordinary Council Meeting held on 28/02/2024 (CR 22-24).	This item is complete.	Completed.		2024	2024-2025	7/1/24	30/6/25	Covered by internal funding and external grants	Municipal Funds	N/A	N/A	N/A	Yes	100%	Completed
Leadership	14.2.2	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.	Sustainable Development	Manager Community Development	Staff to reach out to Keipa Boodja Aboriginal Corporation for guidance on Aboriginal culture and heritage matters.	PACE are engaging with Elders outside of the usual sphere of Aboriginal Elders to ensure a fair representation of all families is supported. Elders that are currently being consulted are: Bennell family, Bellotti family, Hill family, and Wallam family. This is allowing more input into events, art etc.	Recent flagship event (Tronox Spring Out) created a new connection with an Aboriginal musician and we have been able to widen our sphere of consultation with other Aboriginal families we have not engaged with.	Staff are engaging regularly with Keipa Boodja for guidance on Aboriginal culture. Keipa Boodja are very engaging with PACE staff and will be conducting the Welcome to Country at the upcoming Youth Fest event.	PACE and Library regularly consulting with Keipa Boodja Elders for Aboriginal culture and heritage matters. Keipa Boodja are very responsive and have been involved in a recent story time and will be involved in events moving forward.	2024	Ongoing	1/7/24	30/6/27	Covered by internal funding	Municipal funds	N/A	N/A	N/A	Yes	75%	On Track
Leadership	14.2.1	Engage the Youth Advisory Group in the planning, design and activation of local spaces and places.	Sustainable 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 have been successful in delivering the 2024 Youth Fest event held in Youth Week. The event was planned by the YAG and supported by the PACE team. YAG have also been responsible for school holiday programs such as a quiz night and the annual Halloween Disco in Burekup.	YAG have engaged with Eaton Family Centre to provide a youth/teen perspective on programs that the EFC offer. They continue to provide assistance and participate in roles such as MC at Shire events (such as Tronox Spring Out and the Burekup Xmas Event). YAG recently completed a survey amongst youth in relation to the Youth Scholarship Program (previously Leeuwin/Bush Camp) with 40 responses received.	The Youth Advisory Group has played a crucial role in the planning and development of Youth Fest. YAG will be assisting with all event logistics for the day and will be showcasing their leadership skills.	Youth Fest 2025 was held in Eaton this year - very successful event and well attended. YAG are working on increasing membership numbers.	2024	Ongoing	1/7/24	30/6/27	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	\$7,107	Yes	75%	On Track
Prosperity	11.1.6	Continue to program and deliver the Make-It Space innovation hub and develop the model to further encourage participation of community.	Sustainable Development	Manager Community Development	Offer regular programming/free sessions to the community. Documents to support the model and promote the use of the space.	MBMIS has been running programs for almost 4 weeks. Offering 3-4 sessions a week. Community information sessions were held. Volunteer inductions have commenced. 2 events have been held, open to the public and via registration.	MBMIS has appointed a full time officer as of 3 December. Whilst the officer becomes familiar with the process and policies of the MBMIS, the space will continue to offer the 3 open sessions each week allowing patrons to utilise the space (Tues + Thurs evenings 230pm - 7pm and Saturdays 930am - 4pm). Once officer is settled, programming will become more specialised including the use of external facilitators on different relevant topics. Marketing and promotions of the space will ramp up once this occurs. Continuing to work with WHS Officers to complete procedure in relation to volunteers and them being fully inducted and able to open the MBMIS outside of the timetabled program sessions.	Casual officer has been approved for one day per week for a total of 10 weeks to assist with safety procedures and manual for the space and the equipment. These will assist the induction process for members, staff and potential users through a user agreement. Maker Lab sessions running 3 times per week - which are open to the public.		2024	2023-2025	7/1/24	30/6/26	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 # 0812401 - Minor Expenditure GL # 0812001 - Capital Expenditure	\$127,581	\$51,776	Yes	65%	On Track

(Appendix ORD: 12.4.3A)

Leadership	14.1.1	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.	Regular updates in the Shire's communications and marketing on its 2050 Vision, particularly with the new Library, Administration and Community building award wins. Key platforms include website, social media, radio, print media and internal communications.	Regular updates in the Shire's communications and marketing on its 2050 Vision, particularly with the Waterloo Industrial Precinct flyer for the IIF Conference. Key platforms for promoting the Shire's vision and success stories include the website, social media, radio, print and internal communications.	Strategic Community Projects Document updated and presented to Council for endorsement at March OCM.		2024	ongoing	1/7/26	30/6/27	Covered by internal funding	Municipal Funds	GL#0412010 and GL#0412011	\$19,000	\$17,900	Yes	75%	On Track
Leadership	13.4.2	Participate in the WALGA South West Zone.	Executive	Chief Executive Officer	Attend and participate in SWALGA meetings.	Shire President and Acting CEO attended SWALGA meeting in Harvey on 23 August.	CEO attended SWALGA meeting in Mandjup on 22 November. CEO and Shire President attended and presented to State Council on 5 & 6 December 2024	CEO and Shire President attended SWALGA Meeting in Margaret River on Friday 21 February 2025.	CEO and/or Shire President attended all SWALGA meetings.	2024		1/7/26	30/6/27	Covered by internal funding	Municipal funds	N/A	N/A	N/A	Yes	100%	Completed
Leadership	13.4.1	Participate in regional initiatives through the Bunbury Geographe Group of Councils to address emerging, overlapping and interconnected issues and initiatives.	Executive	Chief Executive Officer	Attend and participate in Bunbury Geographe Group of Councils' meetings.	No meeting of BGGC during this quarter.	CEO attended the BGGOC meeting held on 29 November 2024. CEO informed BGGC of Council's appointment of Oltum for regional Sport and Recreation Strategy and participated particularly in the discussion around a reviewed MOU regarding BGTP and possibly an Executive Officer for BGGC.	CEO and Shire President attended BGGOC meeting in Capel on 7 February 2025 to discuss the way forward of the group and revision of the MOU and potential of an Executive Officer.	CEO attended all BGGC meetings. Shire president participated in Working Group and BGGC where appropriate.	2024	2024-2027	1/7/26	30/6/27	Covered by internal funding	Municipal funds	GL#1312501	\$500	\$500	Yes	100%	Completed
Leadership	13.1.4	Undertake a biennial community survey to benchmark service levels and map community priorities.	Corporate & Governance	Director Corporate Governance	Conduct Community Satisfaction Survey.	Planning for Community Satisfaction Survey to commence in final quarter of 2024, with appointment to be completed by January 2025. Survey to be conducted in March 2025 to provide input into the LTFP/Budget.	Planning for the Community Satisfaction has commenced, with appointment to be completed by January 2025. Survey to be conducted in March 2025 to provide input into the LTFP/Budget.	Community Satisfaction Survey closed 21st March 2025.		2024	2024-2025	1/7/24	30/6/25	Covered by internal funding	Municipal Funds	GL#0412506	\$23,500	\$0	Yes	25%	On Track
Leadership	13.1.3	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.	LTFP/Budget process due to commence in January 2025.	LTFP/Budget process due to commence in January 2025.	Ongoing; AMP inputs entered into LTFP; draft Workforce Plan with HR		2024	2024-2025	1/7/24	30/6/27	Covered by internal funding	Municipal Funds	N/A	N/A	N/A	Yes	50%	On Track
Leadership	13.1.2	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 associated with the budget production.	LTFP/Budget process due to commence in January 2025.	LTFP/Budget process due to commence in January 2025.	LTFP/Budget in progress - March 2025.		2024	2024-2025	1/7/24	30/06/2027	Covered by internal funding	Municipal Funds	N/A	N/A	N/A	Yes	25%	On Track
Prosperity	12.1.4	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.	Shire officer allocated for task.	Site view undertaken in November 2024. Report preparation in progress.	Report preparation in progress.	Report preparation in progress.	2024	2024-2025	10/1/24	31/12/2025	Covered by internal funding	Municipal Funds	N/A	N/A	N/A	Yes	25%	On Track
Leadership	13.3.4	Implement a contemporary Enterprise 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	Director Corporate Governance; Manager Information Services; ERP Project Manager	ERP Replacement - Stage 2, Phase 1 (2024-25) Implementation of : 1 - Dynamics Business Central Software as a Service (SaaS) system; 2 - Finance Systems Software (General Ledger, Chart of Accounts (COA), Dimensions, Cash Management, Purchase and Payables, Jobs, Sundry Debtors); 3- Supplementary Finance Modules (Cash Flow, Accruals, BAS, Inventory); 4- HR, ESS & Payroll systems; 5 -Property & Rating systems; 6- Cash Receipting systems; Shire of Dardanup User Acceptance Testing (UAT), Resolution of Historic Synergy Transition Ledger, Transition to Business As Usual (BAU) for Phase 1 applications. ERP Replacement - Stage 2, Phase 2 (2025-26) and EDRMS Replacement - Stage 2, Phase 3 (2026-27) are planned to follow Phase 1.	The ERP Software Replacement implementation project commenced 01-July. The SaaS environment (SaaS) has been provisioned for Development (DEV), User Acceptance testing (UAT) and Production (PROD). The environment is progressively being configured with proposed software options by the ERP Project team within a series of remote ReadyTech convened workshops. As data structures and configuration reach maturity within the project room, items are copied to UAT and made available for future Shire Training and testing. GL - COA, Dimensions and Job structures have been developed and a series of reconciliations to existing Synergysoft systems and the 2023-24 budget report has commenced. Purchase and Payables migration and planning has been prepared and configuration workshops are underway. A list of follow-up items is being maintained to track outstanding Financial Reporting and configurations items for availability to Finance Testing tasks scheduled for January 2025.	Preparation of pre requisite COA, Dimensions and Job Structures, Purchasing, BAS and Bank design configuration largely complete, subject to completion of data preparation and system testing by the project team. Reports agreed to support Budget, Monthly and Schedule processes, supplemented with Finance & Management reporting software. Configuration of Inventory, Sundry Debtors, and Payroll modules will resume in January 2025. UAT preparation is also scheduled. ERP Project Board are actively monitoring 4 weeks of slippage from original Community Finance and Payroll plan dates. Consultation is ongoing to implement improvements in local delivery model and also to agree necessary revisions for the Property & Rating solution for Financial year 2025-26.	Progressing towards Phase 1 Go Live July 2025 (Ready Community Finance, Payroll, Property & Rating); Program / Scope Documents approved 21/3/2025. Contract Variation approved for implementation of Property & Rating due to ReadyTech acquisition of Councilwise.		2024	2024-2025	1/7/24	30/6/27	Covered by internal and loan funding	Municipal Funds, Loan and Reserve Funds	GL#1432003 & Salaries & Wages (ERP Project Manager; ERP Systems Accountant, ERP BA)	\$520,000	\$154,194	Yes	30%	On Track
Prosperity	12.1.1	Fund partnerships to promote the region and attract visitors to the Shire of Dardanup.	Executive	Chief Executive Officer	Continue to support BGTP.	The MOU for the Bunbury Geographe Tourism Partnership is currently being reviewed by the member Councils. It is expected that this MOU will be presented back to Council by the end of 2024 or early 2025, depending on outcomes of workshops between relevant stakeholders.	CEO worked with BGGC CEO's. A Service Level Agreement with ASW has been agreed which will extend until 30 June 2025. A new MOU will be prepared for consideration in 2025 that will allow more flexibility in future.	CEO and Shire President attended BGGC meeting in Capel on 7 February 2025 where ASW Presented how they are proceeding with the updated service level agreement for 2025. This is to be reviewed and considered mid 2025 for continuation or adjustment.	The Shire's contribution was paid in early 2025. A renewed focus is being considered by the BGGC which may change the way BGTP operates in 25/26.	2024	2024 - 2027	1/7/22	30/06/2027	Covered by internal funding	Municipal Funds	GL#1312501	\$20,000	\$0	Yes	100%	Completed
Prosperity	11.2.2	Facilitate opportunities for youth work experience and employment at the Shire of Dardanup.	Corporate & Governance	Manager HR	Scope and timing dependent upon demand/applications from students.	The Shire continues to facilitate opportunities for youth work experience and exposure to local government careers. This quarter, we have hosted two work experience students; one in the PACE team, and one student with a disability in Library Services. Additionally, the Planning team hosted a group of Geography students for a liveability seminar and building tour, showcasing opportunities for employment in the local government sector.	From October to November 2024 we had one continuing work experience student hosted by our PACE team. The student was able to assist with a range of events and programs and was able to gain an insight into the community development aspect of local government.	No placement requests were received during January March quarter.	-Two work experience students with us from 30 June - 4th July. One student spending time with multiple departments to get an idea of all roles available, the other will be placed in the library. - 12 month traineeship completed in June by fixed term employee who achieved a Cert 3 Business and Information Management.	2024	2024-2025	1/7/24	30/06/2027	Covered by internal funding	Municipal Funds	N/A	N/A	N/A	Yes	50%	On Track


* Items referred to and prioritised in the Government Advocacy Strategy-Action 13.1.5
Items referred to within the Eaton Millbridge, Dardanup or Burekup Community Facilities Plan - Actions 9.3.4, 9.3.5, 9.3.6
* Items referred to Sustainability Charter and Plan -Action 6.1.2
* Items referred to within the Integrated Planning & Reporting Framework -Action 13.1.3

Job	Project	Scope	Original Budget	Budget Variations	Current Budget	YTD Actual	YTD Committed	YTD Total	Budget Balance (Budget less Total)	Budget Status	% Budget Expend	Project Status	% Project Progress	Summarised comments
Grand Total - Capital Works			5,886,822	349,314	6,236,136	2,185,038	1,614,565	3,799,603	2,436,533	On Budget	61%			
ROADS														
J12926	Henty Road	Upgrade. Road safety improvement treatments including guide post installation	19,000	0	19,000	11,179	0	11,179	7,821	On Budget	59%	Completed	<div><div></div></div> 100%	Project completed.
J12927	Busher Road	Upgrade. Intersection upgrade	441,350	0	441,350	18,596	30,816	49,412	391,938	On Budget	11%	Carry Forward	<div><div></div></div> 10%	One submission received 80% over budget. Meeting held with Wespine regarding possible contribution towards the project. Item removed from the March OCM pending Wespine response regarding funding. WP pole has now been relocated. Wespine unable to contribute to the project this financial year. Report presented to Council's May OCM [Res 126-25] Council decided to proceed with seeking additional funding and awarding the contract. Funds carried over to 2025/26. MRWA confirmed on 5 June 2025 that the additional RRG funding requested has been approved. Contract has been prepared and is with the contractor for signing. Wespine indicated that they are willing to contribute in the order of \$130k towards the project to be recouped in future financial years.
J12928	Golding Crescent	Upgrade. Delmarco Intersection upgrade	66,000	0	66,000	63,035	0	63,035	2,965	On Budget	96%	Completed	<div><div></div></div> 100%	Project completed.
J12929	Council Drive Improvements	Upgrade. ACROD bays in front of admin building, kerb rectification and paving near Recreation Drive	170,000	0	170,000	170,217	0	170,217	-217	Over Budget	100%	Completed	<div><div></div></div> 100%	Project completed.
J12904	Pratt Road Modifications	Upgrade. Improvements to access pathway, ramps, car park and drop off bay in front of Eaton Bowling Club	256,269	0	256,269	167,654	46,282	213,936	42,333	On Budget	83%	On Track	<div><div></div></div> 99%	Pratt Road was reopened on 17 April 2025 and the project is substantially completed with only minor works such as handrails and fencing outstanding, proposed installation 8 July 2025.
J12932	Eaton Drive	Traffic Signals at Glen Huon Boulevard	1,200,000	0	1,200,000	27,350	1,121,390	1,148,740	51,260	On Budget	96%	Carry Forward	<div><div></div></div> 15%	Site works commenced 9 June 2025, practical completion expected end August 2025.
J12933	Eaton Drive	New intersection at Cudliss Street	1,082,126	0	1,082,126	24,891	2,085	26,976	1,055,150	On Budget	2%	Carry Forward	<div><div></div></div> 5%	Works couldn't commence until the clearing permit was received, which was 1 May 2025. Site fencing has been erected on 29 May 2025 and site works commenced 16 June 2025.
J12831	Bunbury Outer Ring Road	Renewal. Impacted Local Roads	50,000	0	50,000	39,003	0	39,003	10,997	On Budget	78%	Completed	<div><div></div></div> 100%	Dowdells Line works completed, potential road shoulder works on Damiani Italiano Rd during winter, having natural moisture in the ground. Traffic counter has been installed to assess the traffic type and volumes. Flashing (installation of 7mm aggregate and rolling into existing surface) planned for near future. Road surface settled with the cooler weather, decision was made to leave flashing work on Dowdells Line until end of calendar year. Drainage works completed along Dowdells Line. Damiani Italiano shoulder works started 11 June 2025 and was completed on 17 June 2025. Additional shoulder works that is part of normal maintenance is completed.
Subtotal: Roads - Program			3,284,745	0	3,284,745	521,925	1,200,573	1,722,498	1,562,247		52%			
DRAINAGE														
Subtotal: Drainage - Program			0	0	0	0	0	0	0					
BRIDGES														
Subtotal: Bridge - Program			0	0	0	0	0	0	0					
PATHWAYS														
J12691	Cudliss Street	Expansion. Hands Ave to Ann St	66,215	-66,215	0	475	0	475	-475	0%	0%	Cancelled	<div><div></div></div> 0%	Project Cancelled at OCM 18 Dec 2024, Resolution 311-24, Paths Asset Management Plan (PAMP) was adopted by Council.
J12692	Recreation Drive	Expansion. New pedestrian crossing near Finch Way	10,000	-10,000	0	0	0	0	0	0%	0%	Cancelled	<div><div></div></div> 0%	Project Cancelled at OCM 18 Dec 2024, Resolution 311-24, Paths Asset Management Plan (PAMP) was adopted by Council.

Job	Project	Scope	Original Budget	Budget Variations	Current Budget	YTD Actual	YTD Committed	YTD Total	Budget Balance (Budget less Total)	Budget Status	% Budget Expend	Project Status	<div><div></div></div> % Project Progress	Summarised comments
J12693	Millars Creek Pathway	Renewal. Millbridge Boulevard to Hunter Park	50,000	0	50,000	43,119	0	43,119	6,881	On Budget	86%	Completed	<div><div></div></div> 100%	Project completed.
J12694	Pratt Road Reserve - Watson Reserve	Renewal. Pratt Road Footbridge	100,000	76,215	176,215	3,140	0	3,140	173,075	On Budget	2%	Carry Forward	<div><div></div></div> 0%	Project is not eligible for Active Transport Fund Grant. Report presented to Council 26 February 2025 [Res 27-25]. Alternative options to provide a link to Watson Reserve to be progressed. EOI to be called for D&C of an appropriate footbridge to connect to Watson Reserve. EOI documentation finalised and issued to selected contractors on 18/6/2025, submissions closing 3/7/2025.
J12695	Alice Court	Renewal. Alice Court to Millards Creek Main Path (West)	8,960	0	8,960	8,367	0	8,367	593	On Budget	93%	Completed	<div><div></div></div> 100%	Project completed.
J12921	Crampton Avenue	Renewal. Millards Street - Sanford Way	51,500	0	51,500	42,390	12,143	54,533	-3,033	Over Budget	105%	Completed	<div><div></div></div> 100%	Project completed.
Subtotal: Pathways - Program			286,675	0	286,675	97,492	12,143	109,634	177,041		38%			

BUILDINGS & STRUCTURES														
J11708	Dardanup Hall	Urgent repairs	113,612	0	113,612	89,268	0	89,268	24,344	On Budget	79%	Completed	<div><div></div></div> 100%	Project completed.
J11705	Don Hewison Centre	External Fabric / Interior Finishes Repaint	5,000	20,000	25,000	17,214	925	18,139	6,861	On Budget	73%	Completed	<div><div></div></div> 100%	Project completed.
J11609	Eaton Basketball Courts	Replace Basketball Hoops (Equipment) to Ground Floor External	12,300	0	12,300	9,103	0	9,103	3,197	On Budget	74%	Completed	<div><div></div></div> 100%	Project completed.
J11411	Eaton Recreation Centre	External Fabric / Interior Finishes Repaint	218,842	0	218,842	23,148	199,972	223,120	-4,278	Over Budget	102%	Completed	<div><div></div></div> 100%	Project completed.
J11801	Eaton Recreation Centre	Upgrade/Renewal. ERC Toilets/Change Rooms Refurbishment	461,107	44,089	505,196	486,479	18,404	504,883	313	On Budget	99.94%	Completed	<div><div></div></div> 100%	Project completed.
J14322	Administration / Library Building Project	New/Improvements	476,783	76,998	553,781	290,701	117,560	408,261	145,520	On Budget	74%	Completed	<div><div></div></div> 100%	Completed - balance of funds to be carried forward to FY25/26.
J05009	BFB Land & Buildings - Ferguson Bushfire Station	Ferguson BFB Renovation	212,650	0	212,650	1,510	0	1,510	211,140	On Budget	1%	Cancelled	<div><div></div></div> 100%	Project now calling RFT and undertaken as design and construct as per original RFQ. One response received, quote is over budget. Referred to DFES for approval and additional funding. DFES has declined additional funding. Project now to be RFT and undertaken as design and construct as per original RFQ. RFT closed 22/05/2025. Four tender submissions received. All four prices well over budget with one non-compliant as not all paperwork submitted. This item will be presented to Council in June 2025.
105310010	Waterloo BFB - Bore Project	New/Improvements	0	212,650	212,650	10,902	0	10,902	201,748	On Budget	5%	Completed	<div><div></div></div> 100%	Project completed.
Subtotal: Buildings and Structures - Program			1,500,294	353,737	1,854,031	928,324	336,862	1,265,186	588,845		68%			

PARKS & ENVIRONMENT														
J11667	Gascoyne Circle Play Area	Renewal	5,000	0	5,000	4,910	0	4,910	90	On Budget	98%	Completed	<div><div></div></div> 100%	Project completed.
J11668	Parkridge - Tree Planting	New	18,255	0	18,255	17,532	0	17,532	723	On Budget	96%	Completed	<div><div></div></div> 100%	Project completed.
J11669	Parks Renewals	Renewal	54,700	0	54,700	49,826	5,686	55,512	-812	Over Budget	101%	Completed	<div><div></div></div> 100%	Eaton Foreshore play equipment poles replacement completed in December 2024. Quotes received from Contractors, PO issued to Wells Building. Replacement: Lofthouse Park - Dual barbeque, Beaufort Loop - dual barbeque, Eaton Foreshore - single barbeque. Watson Reserve Gazebo refurbishment commenced 02/04/25. Unfortunately, shortly after work began, unforeseen circumstances meant the contractor was unable to continue with the project as scheduled. Project completed 11 June 2025.

Job	Project	Scope	Original Budget	Budget Variations	Current Budget	YTD Actual	YTD Committed	YTD Total	Budget Balance (Budget less Total)	Budget Status	% Budget Expend	Project Status	 % Project Progress	Summarised comments
J11670	Renew Plantings	Renewal	9,846	0	9,846	9,691	675	10,366	-520	Over Budget	105%	Completed	 100%	Project completed.
J11671	Burekup Oval Drainage Improvements	Renewal	37,513	0	37,513	34,558	2,776	37,335	178	On Budget	100%	Completed	 100%	Contractor completed topmaker works and vertimowing to reduce bumps, Department of Education oval maintenance contractor applying fertiliser and wetting agent. Shire of Dardanup staff will apply organic fertiliser and wetting agent. Veri draining completed. Topsoil application completed.
J11672	Burekup Oval Bollards and chain gates	New	15,000	-4,423	10,577	10,577	0	10,577	0	On Budget	100%	Completed	 100%	Project completed.
J11665	Eaton Foreshore Bore	Renewal	527,500	0	527,500	440,634	46,363	486,997	40,503	On Budget	92%	Completed	 100%	Project completed. Remaining funds carried forward for procurement of water allocation.
J11661	Eaton Foreshore Bore & Landscaping Improvements	Renewal	47,519	0	47,519	4,500	0	4,500	43,019	On Budget	9%	Completed	 100%	Project completed. Additional \$200k in funds approved by Council at March meeting for procuring additional water licence allocation. Tender document in preparation. Remaining funds carried forward for procurement of water allocation. Tender closed 6th June, tender closure date extended to 20th June due to requests from tenderers.
J11662	Eaton Drive Islands & Verges	Renewal	47,475	0	47,475	38,012	9,215	47,227	248	On Budget	99%	Completed	 100%	Project completed.
J11659	Glen Huon Oval Fencing Reinstatement	New. Protection Netting	52,300	0	52,300	27,055	273	27,328	24,972	On Budget	52%	Completed	 100%	Project completed.
Subtotal: Parks - Program			815,108	-4,423	810,685	637,297	64,988	702,285	108,400		87%			

APPLICATIONS

Date of Application	Funding Body	Project	Grant Amount Applied For	Year of Project	Tardis
26/04/2024	Department of Health and Aged Care	New Burekup Sports Pavilion	3,000,000.00	2024/2025	Play Our Way - Burekup CSRFF - Burekup Pavilion Leschenault Coastal Hazard Risk Management and Adaptation Plan CHRMAP Disaster Ready Fund R3 - Dardanup Hall Evac Centre Regional Road Safety Program - Local Roads Tranche 1 Projects - 2025-2027 International Volunteer Day Grants Program 2025
26/09/2024	DLSCI	Burekup Paviliion	372,250.76	2025/2026	
27/03/2025	Dept Planning, Lands & Heritage	Foreshore Management Plan	32,090.00	2025/2026	
15/04/2025	Disaster Relief Funding R3 (Federal)	Dardanup Hall Evacuation Centre Upgrade	1,750,000.00	2025-2026-2027	
20/05/2025	Regional Road Safety Program (RRSP) Tranche 1: State & Federal Governments	Henty Road: Seal shoulders and install Audible Edge & Centre Lines	2,902,500.00	2025/2026- 2026/2027	
22/05/2025	Department of Communities	International Volunteer Day 2025	1,000.00	2025/2026	
Total			8,057,840.76		

APPROVED GRANTS

Date of Application	Funding Body	Project	Grant Amount Approved	Year of Project	Tardis
7/02/2024	Department of Fire and Emergency Services	LGGS 24-25	220,000.00	2024/2025	Local Government Grants Scheme LGGS - 2024-2025 DFES Bushfire Grant 2024-2025 Regional Road Group Claims and Projections Roads to Recovery WA Local Government Grants Commission LGGC 2024-2025 WA Local Government Grants Commission LGGC 2024-2025 2024-2025 Regional Road Group Claims and Projections Land Transport Infrastructure Investment Program -LRCI Phase 4 DDLGSC - CSRFF - Eaton Recreation Center - ECC - Bathroom Upgrade National Disaster Risk Reduction - NDRR - 24-25 Housing Support Program - Wanju DCP Cyber Security Awareness Support for Vulnerable Groups 2025 Youth Week Grant 2025 Youth Engagement Grant Department of Communities 2025 - Australia Day Grant NADC Eaton Bowling Club - Club Night Lights Program - DLGSCI CSRFF - Burekup Pavilion
30/08/2023	Regional Road Group		1,814,000.00	2024/2025	
	Roads to Recovery		556,177.60	2024/2025	
	General Financial Assistance Grant		885,326.00	2024/2025	
	Local Roads Financial Assistance Grant		680,702.00	204/2025	
	MRD Direct Grant		194,505.00	2024/2025	
	LRCI Phase 4		556,356.00	2024/2025	
22/01/2024	Department of Local Government, Sport and Cultural Industries	The ERC Bathroom Upgrade	124,866.00	2024/2025	
		Shire of Dardanup Alternative Power Supply in Emergencies	63,998.00	2024/2025	
26/04/2024	Department of Fire and Emergency Services	New city in the South West - Wanju - Developer Contribution Plan	300,000.00	2024/2025	
	Department of Infrastructure, Transport, Regional Development, Communications and the Arts - Housing Support Program				
17/07/2024	Department of Home Affairs	Cyber Security: Cyber Awareness Support for Vulnerable Groups	11,536.00	2024/2025	
8/08/2024	Department of Communities	Youth Week Grant	3,000.00	2024/2025	
26/09/2024	Department of Communities	NextGen Skills	5,000.00	2024/2025	
9/10/2024	NADC	Australia Day 2025	10,000.00	2024/2025	
13/12/2024	Department of Local Government, Sport and Cultural Industries	Eaton Bowling Club - LED Lighting 'A' Green	13,107.00	2024/2025	
31/01/2025	Department of Local Government, Sport and Cultural Industries	Burekup Paviliion	248,167.00	2025/2026	
Total			5,686,740.60		

UNSUCCESSFUL GRANTS

Date of Application	Funding Body	Project	Grant Amount Applied For	Year of Project	Tardis
19/03/2024	Disaster Ready Fund Round 2	Dardanup Hall Evacuation Centre Upgrade	3,032,000.00	2024/2025	Disaster Ready Fund - Dardanup Hall and Dardanup Admin Centre CSRFF - New Bore at Eaton Foreshore Final - Grant Application Export for GA01009182 2025-2026 Regional Events Scheme
19/03/2024	CSRFF	Pratt Road Bore	200,000.00	2024/2025	
30/05/2024	Department of Local Government, Sport and Cultural Industries	Symphony & Cinema	27,100.00	2024/2025	
18/09/2024	Regional Events Scheme	Summer Series	27,000.00	2025/2026	
Total			3,286,100.00		

(Appendix ORD: 12.4.3B)

RISK ASSESSMENT TOOL								
OVERALL RISK EVENT: Quarterly Corporate Performance Report – April to June 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.

RISK ASSESSMENT TOOL

OVERALL RISK EVENT: Determine Tender RFT-F0415383 for the Procurement of Yarragadee Water Allocation

RISK THEME PROFILE:

4 - Document Management Processes

15 - Purchasing and Supply

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	Overall project cost exceeds budget.	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	Failure to adhere to the Act and Regulations in terms of the correct process to run a public Tender	Moderate (3)	Unlikely (2)	Moderate (5 - 11)	Not required.	Not required.	Not required.	Not required.
REPUTATIONAL	Council could be seen in a negative light.	Moderate (3)	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.

(Appendix ORD: 12.4.5)

RISK ASSESSMENT TOOL								
OVERALL RISK EVENT: Microsoft Software Licensing – Enterprise Agreement								
RISK THEME PROFILE: 11 - IT, Communication Systems and Infrastructure 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.	Not required.	Not required.	Not required.	Not required.	Not required.	Not required.
FINANCIAL IMPACT	Higher price of software outside of EA.	Minor (2)	Possible (3)	Possible (3)	Not required.	Not required.	Not required.	Not required.
SERVICE INTERRUPTION	Unable to use Microsoft software.	Moderate (3)	Possible (3)	Unlikely (2)	Not required.	Not required.	Not required.	Not required.
LEGAL AND COMPLIANCE	Breach of the Copyright Act 1968.	Moderate (3)	Possible (3)	Unlikely (2)	Not required.	Not required.	Not required.	Not required.
REPUTATIONAL	No risk event identified for this category.	Not required.	Not required.	Not required.	Not required.	Not required.	Not required.	Not required.
ENVIRONMENT	No risk event identified for this category.	Not required.	Not required.	Not required.	Not required.	Not required.	Not required.	Not required.
PROPERTY	No risk event identified for this category.	Not required.	Not required.	Not required.	Not required	Not required.	Not required.	Not required.

RISK ASSESSMENT TOOL								
OVERALL RISK EVENT: <i>Cat Amendment Local Law 2024 – Further Undertakings</i>								
RISK THEME PROFILE: 3 - Failure to Fulfil Compliance Requirements (Statutory, Regulatory) Choose an item. Choose an item. Choose an item.								
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	Council has a statutory obligation to make laws which are clear and effective	Minor (2)	Unlikely (2)	Low (1 - 4)	Not required.	Not required.	Not required.	Not required.
REPUTATIONAL	Council's reputation will be impacted negatively if it fails to discharge its statutory obligation	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.

RISK ASSESSMENT TOOL**OVERALL RISK EVENT:** Monthly Statement of Financial Activity for the Period Ended on the 30th June 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.



Monthly Financial Report

For the Period

1 July 2024 to 30 June 2025

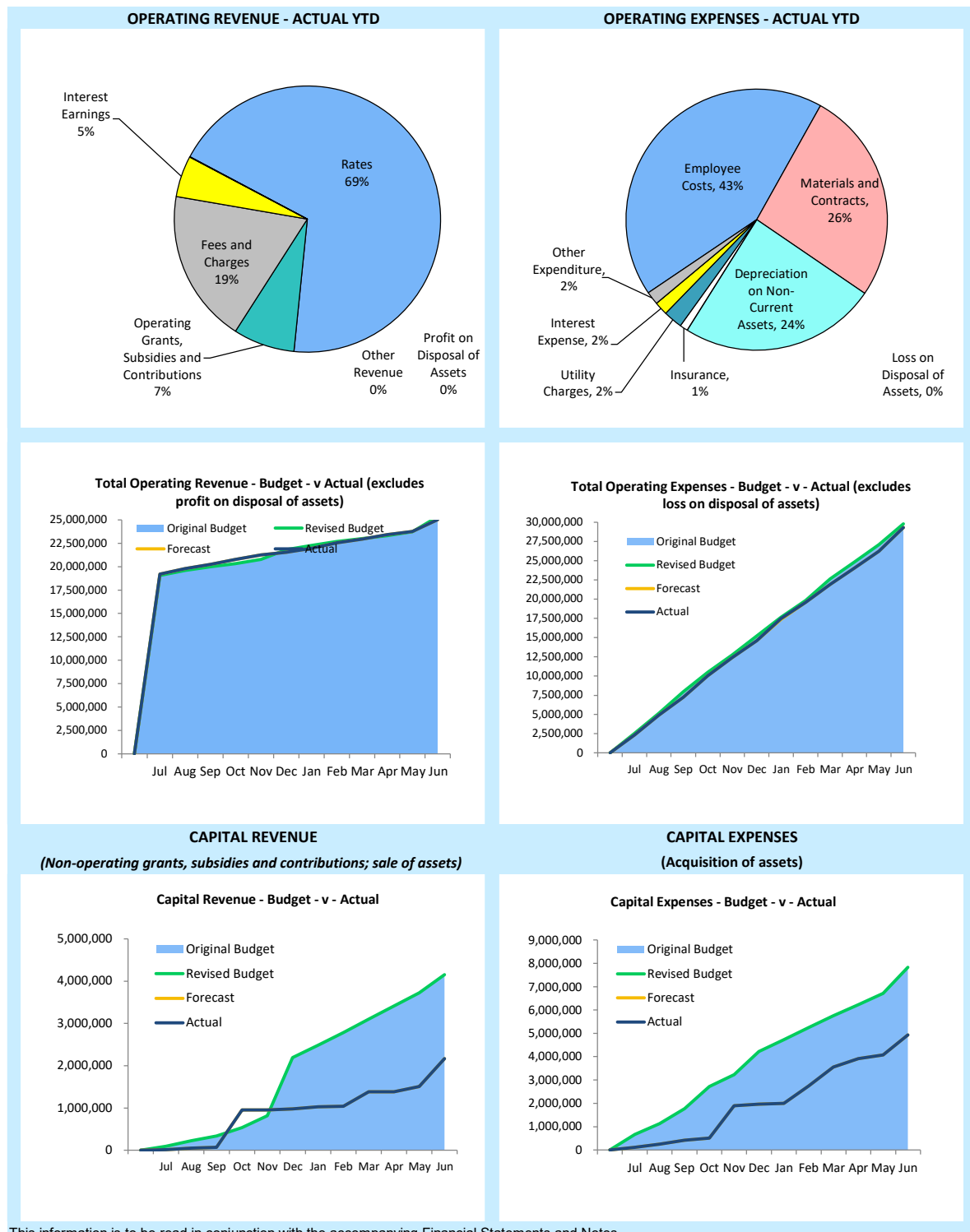
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Monthly Financial Report
For the Period Ended 30 June 2025

SUMMARY GRAPHS



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

(Appendix ORD: 12.4.7B)



Statement of Financial Activity by Nature For the Period Ended 30 June 2025 (Covering 12 months or 100% of the year)

	2024/25 Adopted Budget \$	2024/25 Revised Budget \$	2024/25 Y-T-D Revised Budget \$	2024/25 Y-T-D Actual \$	Variance Y-T-D Actual to Revised Budget \$	Variance Y-T-D Actual to Revised Budget %	2024/25 Forecast \$	2023/24 Last Year Actual \$
OPERATING ACTIVITIES								
Operating revenue								
Rates	17,146,049	17,207,868	17,207,868	17,260,271	52,403	0.3%	17,243,878	16,132,310
Grants, subsidies & contributions (other than capital grants, subsidies and contributions)	2,377,281	2,627,002	2,627,002	1,874,192	(752,810)	(28.7%) ▼	2,701,118	2,333,129
Fees and charges	4,188,470	4,293,887	4,293,887	4,672,552	378,665	8.8%	4,684,018	4,244,114
Interest earnings	884,598	1,088,101	1,088,101	1,215,635	127,534	11.7% ▲	1,198,241	1,243,081
Other revenue	10,914	10,914	10,914	12,825	1,911	17.5%	14,449	17,145
Profit on asset disposal	730,000	(81,612)	(81,612)	90,113	171,725	(210.4%) ▼	(45,231)	22,418
Total Operating Revenue	25,337,312	25,146,160	25,146,160	25,125,589	(20,571)	(0.1%)	25,796,473	23,992,197
Operating expenses								
Employee costs	(13,107,505)	(13,106,873)	(13,106,873)	(12,422,963)	683,909	5.2%	(12,736,308)	(11,810,080)
Materials and contracts	(8,013,850)	(8,690,259)	(8,690,259)	(7,708,239)	982,021	11.3% ▲	(9,021,550)	(6,733,044)
Utility charges	(690,724)	(637,072)	(637,072)	(679,238)	(42,166)	(6.6%)	(688,014)	(646,659)
Depreciation on non-current assets	(6,670,135)	(6,670,135)	(6,670,135)	(7,118,508)	(448,373)	(6.7%)	(6,676,472)	(6,780,102)
Finance costs	(523,460)	(523,460)	(523,460)	(487,120)	36,340	6.9%	(496,863)	(417,984)
Insurance expenses	(412,418)	(412,418)	(412,418)	(417,451)	(5,033)	(1.2%)	(432,696)	(380,356)
Other expenses	(434,682)	(439,105)	(439,105)	(474,156)	(35,051)	(8.0%)	(482,935)	(537,805)
Loss on asset disposals	0	0	0	(68,290)	(68,290)	(100.0%) ▼	0	(2,955)
Total operating expenditure	(29,852,774)	(30,479,322)	(30,479,322)	(29,375,966)	1,103,356	3.6%	(30,534,837)	(27,308,985)
Adjustments of non cash items								
(Profit)/Loss on Asset Disposals	(730,000)	81,612	81,612	(21,823)	(103,435)	(126.7%)	48,782	(19,463)
Movement in non-current assets and liabilities	0	0	0	(16,258)	(16,258)	100.0%	0	(34,746)
Movement in contract liabilities held in Reserves	0	0	0	0	0	0.0%	0	(450,231)
Depreciation on Assets	6,670,135	6,670,135	6,670,135	7,118,508	448,373	6.7%	6,676,472	6,780,102
Non-cash amounts excluded from operating activities	5,940,135	6,751,747	6,751,747	7,080,428	328,681	4.9%	6,725,254	6,275,662
Adjusted net operating activities	1,424,673	1,418,586	1,418,586	2,830,051	1,411,466	99.5%	1,986,890	2,958,874
INVESTING ACTIVITIES								
Capital grants, subsidies & contributions	2,920,564	3,181,530	3,181,530	1,047,747	(2,133,783)	(67.1%) ▼	2,360,310	1,998,499
Proceeds from disposal of assets	1,232,480	1,232,480	1,232,480	1,120,940	(111,540)	(9.1%)	1,307,480	114,684
Payments for land and buildings	(1,276,813)	(2,791,902)	(2,791,902)	(2,252,524)	539,378	19.3% ▲	(2,473,894)	(13,253,990)
Payments for transport infrastructure	(3,571,420)	(3,571,420)	(3,571,420)	(781,231)	2,790,189	78.1% ▲	(2,720,220)	(1,977,150)
Payments for parks and reserves infrastructure	(827,371)	(822,948)	(822,948)	(645,342)	177,606	21.6% ▲	(807,498)	(213,829)
Payments for motor vehicles	(1,297,287)	(1,323,772)	(1,323,772)	(1,069,658)	254,114	19.2%	(1,587,822)	(359,244)
Payments for plant & equipment	(10,000)	(20,414)	(20,414)	(10,902)	9,512	46.6%	(20,414)	(11,079)
Payments for furniture & fittings	(851,300)	(851,300)	(851,300)	(174,273)	677,027	79.5% ▲	(803,300)	(129,995)
Amount attributable to investing activities	(3,681,147)	(4,967,746)	(4,967,746)	(2,765,243)	2,202,503	44.3%	(4,745,358)	(13,832,104)
Non-cash amounts excluded from investing activities								
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	(3,681,147)	(4,967,746)	(4,967,746)	(2,765,243)	2,202,503	44.3%	(4,745,358)	(13,832,104)
FINANCING ACTIVITIES								
Proceeds from new debentures	1,600,000	1,600,000	1,600,000	1,600,000	0	0.0%	1,600,000	1,500,000
Transfers from reserves	7,367,765	8,632,691	8,632,691	4,734,941	(3,897,750)	(45.2%) ▼	8,446,050	17,726,556
Repayment of debentures	(541,020)	(541,020)	(541,020)	(502,125)	38,895	7.2%	(541,020)	(456,556)
Principal portion of lease liabilities	(104,356)	(104,356)	(104,356)	(70,115)	34,241	32.8%	(104,356)	(142,944)
Transfers to reserves	(6,212,485)	(6,320,408)	(6,320,408)	(5,560,464)	759,944	12.0% ▲	(6,459,269)	(7,347,300)
Amount attributable to financing activities	2,109,904	3,266,907	3,266,907	202,238	(3,064,669)	(93.8%)	2,941,405	11,279,756
FUNDING SOURCES								
Surplus/(Deficit) July 1 B/Fwd	652,816	684,593	684,593	684,593	0	0.0%	684,593	278,067
CLOSING FUNDS (A+B+C+D)	506,246	402,339	402,339	951,639	549,300	136.5%	867,530	684,593

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.

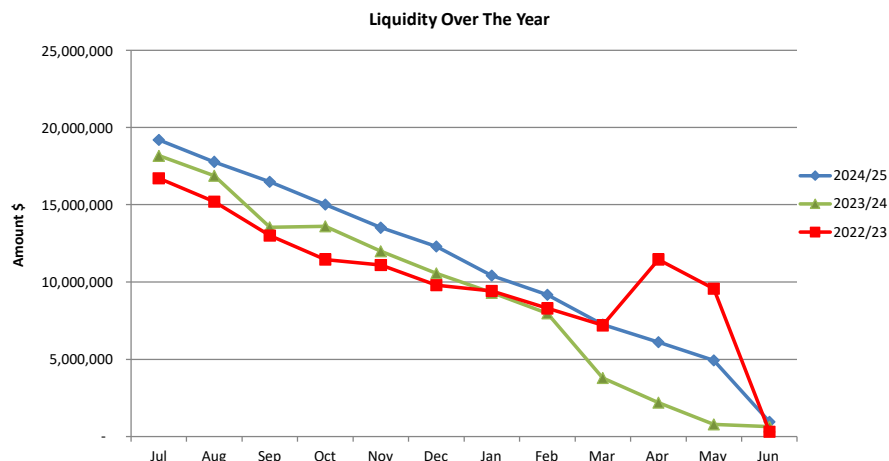
This statement to be read in conjunction with the accompanying Financial Statements and Notes

(Appendix ORD: 12.4.7B)



Statement of Financial Activity by Nature For the Period Ended 30 June 2025 NET CURRENT ASSETS

Note	Year to Date Actual 30-Jun-2025 \$	Same Time Last Year' Actual 30-Jun-2024	Last Year Closing 30-Jun-2024 \$
Represented By:			
CURRENT ASSETS			
Cash and Cash Equivalents	20,641,367	18,240,561	18,240,106
Rates Debtors Outstanding	390,316	393,561	373,780
Pensioner Rates Rebate	9,936	29,319	29,319
Sundry Debtors	276,758	205,859	207,234
Accrued Revenue	26,536	63,361	316,893
Prepaid Expenses	0	176,567	176,567
Goods & Services Tax / BAS Refund	273,090	411,707	381,388
Other Receivables	76,625	0	
Inventories - Land Held for Resale	0	0	
Inventories - Materials	32,002	32,002	32,002
Inventories- Trading Stock - Recreation Centre	8,322	6,781	8,321
Current Assets	21,734,951	19,559,718	19,765,610
LESS CURRENT LIABILITIES			
Payables:			
Sundry Creditors	(837,726)	(420,755)	(445,839)
Goods & Services Tax / BAS Payable	0	0	0
Other Payables	(87,456)	(4,954)	(4,953)
Municipal Bonded Liabilities	(500,344)	(357,730)	(357,730)
Contract Liabilities	(1,579,987)	(1,336,121)	(1,199,611)
Prepaid Revenue - Rates / PPL	(1,171,787)	(1,067,491)	(1,070,030)
Accrued Interest on Debentures	(102,280)	(101,879)	(102,280)
Accrued Salaries & Wages	0	(238,712)	(238,712)
Other Accrued Expenses	0	0	(28,127)
Borrowings - Debentures	0	0	(458,385)
Provisions:			
Staff Leave Provisions	(1,671,657)	(1,636,034)	(1,627,183)
Current Liabilities	(5,951,237)	(5,163,676)	(5,532,850)
Net Current Assets	15,783,714	14,396,042	14,232,760
Less: Restricted Assets / Reserve Funds	(15,042,283)	(14,010,828)	(14,216,760)
Add: Current - Borrowings	0	0	458,385
Add: Current - Contract Liabilities held in Reserve accounts	126,199	117,177	126,199
Add: Current - Contract Liabilities - Leases	84,009	141,270	84,009
CLOSING FUNDS / NET CURRENT ASSETS	951,639	643,661	684,593



(Appendix ORD: 12.4.7B)



Statement of Comprehensive Income by Program For the Period Ended 30 June 2025 (Covering 12 months or 100% of the year)

	2024/25 Adopted Budget \$	2024/25 Revised Budget \$	2024/25 Y-T-D Revised Budget \$	2024/25 Y-T-D Actual \$	Variance Y-T-D		2024/25 Forecast \$	2023/24 Last Year Actual \$
					Actual to Revised Budget \$	Actual to Revised Budget %		
Revenue								
General Purpose Funding	19,486,076	19,758,769	19,758,769	19,305,692	(453,077)	(2.3%)	19,963,053	18,640,252
Governance	800	800	800	13,243	12,443	1555.4%	34,829	1,645
Law, Order, Public Safety	339,273	581,623	581,623	516,803	(64,820)	(11.1%)	681,736	494,882
Health	29,050	29,050	29,050	25,682	(3,368)	(11.6%)	30,050	28,667
Education and Welfare	119,081	119,081	119,081	78,939	(40,142)	33.7%	50,530	22,204
Community Amenities	2,207,583	2,207,583	2,207,583	2,331,084	123,501	5.6%	2,334,906	1,998,342
Recreation and Culture	1,828,147	1,933,564	1,933,564	2,054,544	120,980	6.3%	2,053,036	2,102,696
Transport	181,799	181,799	181,799	220,008	38,209	21.0%	218,200	199,104
Economic Services	156,250	156,250	156,250	222,732	66,482	42.5%	231,699	159,460
Other Property and Services	259,253	259,253	259,253	266,748	7,495	2.9%	281,857	322,527
	<u>24,607,312</u>	<u>25,227,772</u>	<u>25,227,772</u>	<u>25,035,476</u>	<u>(192,296)</u>	<u>(0.8%)</u>	<u>25,879,896</u>	<u>23,969,779</u>
Expenses								
General Purpose Funding	(666,627)	(666,627)	(666,627)	(648,599)	18,027	2.7%	(686,555)	(438,190)
Governance	(1,718,718)	(1,718,718)	(1,718,718)	(1,601,777)	116,941	6.8%	(1,738,369)	(1,405,063)
Law, Order, Public Safety	(2,460,323)	(2,700,673)	(2,700,673)	(2,125,341)	575,332	21.3%	(2,452,875)	(2,071,714)
Health	(729,027)	(729,027)	(729,027)	(662,360)	66,666	9.1%	(724,137)	(616,238)
Education and Welfare	(1,302,733)	(1,302,733)	(1,180,152)	(1,031,181)	148,970	12.6%	(1,190,756)	(1,001,896)
Community Amenities	(4,377,747)	(4,274,837)	(4,274,837)	(4,192,808)	82,029	1.9%	(4,424,718)	(3,772,383)
Recreation & Culture	(10,342,004)	(10,546,427)	(10,546,427)	(9,811,958)	734,469	7.0%	(10,685,417)	(9,468,714)
Transport	(7,405,691)	(7,594,870)	(7,594,870)	(8,320,407)	(725,538)	(9.6%)	(7,632,063)	(7,604,148)
Economic Services	(613,818)	(613,818)	(613,818)	(595,272)	18,547	3.0%	(639,449)	(543,033)
Other Property and Services	(236,087)	(331,593)	(331,593)	(317,972)	13,621	4.1%	(363,691)	(384,650)
	<u>(29,852,774)</u>	<u>(30,479,322)</u>	<u>(30,356,741)</u>	<u>(29,307,675)</u>	<u>1,049,065</u>	<u>3.5%</u>	<u>(30,538,029)</u>	<u>(27,306,029)</u>
Operational Surplus / (Deficit)	(5,245,461)	(5,251,549)	(5,128,968)	(4,272,199)	856,769	16.7%	(4,658,133)	(3,336,250)
Grants & Contributions for the Development of Assets	2,920,564	3,181,530	3,181,530	1,047,747	(2,133,783)	(67.1%)	2,360,310	1,998,499
Profit on Asset Disposals	730,000	(81,612)	(81,612)	90,113	171,725	(100.0%)	(45,231)	22,418
Loss on Asset Disposals	0	0	0	(68,290)	(68,290)	0.0%	0	(2,955)
	<u>3,650,564</u>	<u>3,099,918</u>	<u>3,099,918</u>	<u>1,069,569</u>	<u>(2,030,349)</u>	<u>65.5%</u>	<u>2,315,079</u>	<u>2,017,962</u>
NET RESULT	(1,594,897)	(2,151,631)	(2,029,050)	(3,202,630)	(1,173,580)	57.8%	(2,343,054)	(1,318,288)
Other Comprehensive Income								
Changes on Revaluation of Non-Current Assets	0	0	0	0	0	0.0%	0	0
TOTAL COMPREHENSIVE INCOME	<u>(1,594,897)</u>	<u>(2,151,631)</u>	<u>(2,029,050)</u>	<u>(3,202,630)</u>	<u>(1,173,580)</u>	<u>(57.8%)</u>	<u>(2,343,054)</u>	<u>(1,318,288)</u>

(Appendix ORD: 12.4.7B)



Statement of Financial Position as at 30 June 2025

	This Year \$	30 June 2024 \$
CURRENT ASSETS		
Cash and cash equivalents	20,641,366	18,240,105
Trade and other receivables	949,257	991,722
Other financial assets	0	0
Inventories	40,325	40,324
Other assets	26,536	493,459
TOTAL CURRENT ASSETS	21,657,484	19,765,610
NON-CURRENT ASSETS		
Trade and other receivables	159,549	159,549
Other financial assets	79,620	83,171
Property, plant and equipment	61,423,742	62,105,668
Infrastructure	208,462,432	214,260,287
Right-of-use assets	91,431	91,431
TOTAL NON-CURRENT ASSETS	270,216,774	276,700,106
TOTAL ASSETS	291,874,258	296,465,716
CURRENT LIABILITIES		
Trade and other payables	2,622,125	2,247,670
Other liabilities	1,495,978	1,115,602
Lease liabilities	84,009	84,009
Borrowings	0	502,125
Employee related provisions	1,671,657	1,627,183
Other provisions	0	0
TOTAL CURRENT LIABILITIES	5,873,770	5,576,589
NON-CURRENT LIABILITIES		
Other Liabilities	0	0
Lease liabilities	11,724	11,724
Borrowings	10,897,809	9,297,809
Employee related provisions	200,371	220,180
Other provisions	195,729	195,729
TOTAL NON-CURRENT LIABILITIES	11,305,633	9,725,442
TOTAL LIABILITIES	17,179,403	15,302,031
NET ASSETS	274,694,855	281,163,685
EQUITY		
Retained surplus	60,246,823	66,745,350
Reserve accounts	15,042,283	14,216,760
Revaluation surplus	199,405,749	200,201,575
TOTAL EQUITY	274,694,855	281,163,685



Notes to the Statement of Financial Activity For the Period Ended 30 June 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 30 June 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 2024/25 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.

	2024/25 Y-T-D Revised Budget \$	2024/25 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	17,207,868	17,260,271	52,403	0.3%		
Grants, subsidies & contributions (other than capital grants, subsidies and contributions)	2,627,002	1,874,192	(752,810)	(28.7%)	▼ Timing	The 2024/25 Local Government Grants Commission general purpose and local roads grants will be lower due to the 100% advance received in 2023/24 (Budgeted at 75% advance payment in 24/25). Grant revenue for the Make it Space project will be recognised as funds are expended. Mitigation Activity Funding has been budgeted at the full annual allocation, despite only 50% being received year-to-date. Additionally, the actual amount received for the DFES recurrent grant exceeds the budgeted figure due to reimbursement related to the prior year's acquittal.
Fees and charges	4,293,887	4,672,552	378,665	8.8%		
Interest earnings	1,088,101	1,215,635	127,534	11.7%	▲ Permanent	Increase in interest received on bank accounts due to higher expected interest rates.
Other revenue	10,914	12,825	1,911	17.5%		
Profit on asset disposal	(81,612)	90,113	171,725	(210.4%)	▼ Permanent	Non cash item variance is mainly due to a revised Budgeted figure at a loss of \$81,612 on the asset disposal Lot 1 (2) Sanford Way. (Proceeds \$770,000 less Current Written Down Value \$851,612)
Total Operating Revenue	25,146,160	25,125,589	(20,571)	(0.1%)		
Operating Expenses						
Employee costs	(13,106,873)	(12,422,963)	683,909	5.2%		
Materials and contracts	(8,690,259)	(7,708,239)	982,021	11.3%	▲ Timing	Material and contracts are related to timing of works and projects carried out in the current year.
Utility charges	(637,072)	(679,238)	(42,166)	(6.6%)		
Depreciation on non-current assets	(6,670,135)	(7,118,508)	(448,373)	(6.7%)		
Finance costs	(523,460)	(487,120)	36,340	6.9%	▲	
Insurance expenses	(412,418)	(417,451)	(5,033)	(1.2%)		
Other expenses	(439,105)	(474,156)	(35,051)	(8.0%)		
Loss on asset disposals	0	(68,290)	(68,290)	100.0%	▼ Permanent	Non cash item variance is mainly due to a revised Budgeted figure at a loss of \$81,612 on the asset disposal Lot 1 (2) Sanford Way. (Proceeds \$770,000 less Current Written Down Value \$851,612)
Total Operating Expenditure	(30,479,322)	(29,375,966)	1,103,356	(3.6%)		
Net Operating Activities	(5,333,161)	(4,250,377)	1,082,785	(20.3%)		

(continued next page)



Notes to the Statement of Financial Activity
For the Period Ended 30 June 2025

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

	2024/25 Y-T-D Revised Budget \$	2024/25 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	81,612	(21,823)	(103,435)	(126.7%)		
Fair value adjustment to financial assets	0	(16,258)	(16,258)	(100.0%)		
Depreciation on non-current assets	6,670,135	7,118,508	448,373	6.7%		
Adjusted Net Operating Activities	1,418,586	2,830,051	1,411,466	99.5%		
INVESTING ACTIVITIES						
Revenue						
Capital grants, subsidies & contributions	3,181,530	1,047,747	(2,133,783)	(67.1%)	▼ Timing	Grant revenue is recognised in line with the related expenditure on asset acquisition or construction. To date, minimal expenditure has been incurred, as the majority of capital works have been deferred to the next financial year.
Proceeds from disposal of assets	1,232,480	1,120,940	(111,540)	(9.1%)		
Payments for land and buildings	(3,231,008)	(2,252,524)	978,484	30.3%	▲ Timing	The upgrade of the Ferguson Bushfire Station is pending commencement, while sundry expenditures have recently begun for the Eaton Administration Building.
Payments for transport infrastructure assets	(3,571,420)	(781,231)	2,790,189	78.1%	▲ Timing	There have been no significant payments to date for the upgrade and renewal of capital works related to roads, bridges, drainage, and pathways and will be carried over
Payments for parks infrastructure assets	(822,948)	(645,342)	177,606	21.6%	▲ Timing	The majority of the parks infrastructure projects are on track, except for the Parks Renewals, Eaton Drive Islands & Verges, Glen Houn Oval (<i>Fencing Reinstatement</i>) and the Eaton Foreshore Bore & Landscaping Improvements, where only minimal expenditure has been incurred to date and will be carried over next financial year.
Payments for motor vehicles	(1,323,772)	(1,069,658)	254,114	19.2%	▲ Timing	The acquisition of light vehicles is now complete. The variance is largely attributed to the budgeted procurement of tip trucks and a work ute for the Transport & Parks Reserves department, a process that has recently commenced and will be carried over into the next financial year.
Payments for plant & equipment	(20,414)	(10,902)	9,512	46.6%		
Payments for furniture & fittings	(851,300)	(174,273)	677,027	79.5%	▲ Timing	The acquisition of the gym and court equipment for the recreation center, along with the IT equipment for the administration center have only just started and will be carried over to next financial year.
Net investing activities	(5,406,852)	(2,765,243)	2,641,609	48.9%		
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	(5,406,852)	(2,765,243)	2,641,609	48.9%		

(continued next page)



Notes to the Statement of Financial Activity
For the Period Ended 30 June 2025

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

	2024/25 Y-T-D Revised Budget \$	2024/25 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	1,600,000	1,600,000	0	0.0%		
Transfers from reserves	8,632,691	4,734,941	(3,897,750)	(45.2%)	▼	Timing
Repayment of debentures	(541,020)	(502,125)	38,895	7.2%	▲	
Principal portion of lease liabilities	(104,356)	(70,115)	34,241	32.8%		
Transfers to Reserves	(6,320,408)	(5,560,464)	759,944	12.0%	▲	Timing
						Interest earned on Reserve Fund Cash Investment are transferred to reserve when received. Budgeted transfer to reserve figure will be made during the year end adjustment.
Total financing activities	3,266,907	202,238	(3,064,669)	(93.8%)		
FUNDING SOURCES						
Surplus/(Deficit) July 1 B/Fwd	684,593	684,593	0	0.0%		
CLOSING FUNDS (A+B+C+D)	(36,767)	951,639	988,405	(2688.3%)		



Notes to the Statement of Financial Activity
For the Period Ended 30 June 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	42,672.02	-	-	-	-	42,672.02
Public Open Space	546,328.68	-	-	-	-	546,328.68
Dept Communities Grant - Auspicing for Goodstart Eaton Child Care Centre	4,764.21	-	-	(4,764.21)	-	-
Accrued Interest	-	-	24,653.79	-	-	24,653.79
Plus: Outstanding Creditors	-	-	-	-	-	-
Less: Outstanding Debtors	-	-	-	-	-	-
TOTAL	593,764.91	-	24,653.79	(4,764.21)	-	613,654.49

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	350,572.76	120,000.00	-	-	-	470,572.76
Plant & Engineering Equipment Reserve	806,403.91	256,500.00	-	-	-	1,062,903.91
Eaton Recreation Centre - Equipment Reserve	327,123.67	100,000.00	-	-	-	427,123.67
Building Maintenance Reserve	685,231.36	745,294.00	-	(50,343.67)	-	1,380,181.69
Employee Relief Reserve	283,317.08	5,000.00	-	-	-	288,317.08
Employee Leave Entitlements Reserve	51,160.76	5,000.00	-	-	-	56,160.76
Refuse Site Environmental Works Reserve	200,178.91	-	-	-	-	200,178.91
Information Technology Reserve	826,864.63	350,000.00	-	-	-	1,176,864.63
Roadwork Construction & Major Maintenance Reserve	2,223,012.54	-	-	(348,527.71)	-	1,874,484.83
Accrued Salaries Reserve	525,096.04	5,000.00	-	-	-	530,096.04
Tourism Reserve	12,114.87	-	-	-	-	12,114.87
Recycling Education Reserve	58,364.61	25,000.00	-	-	-	83,364.61
Road Safety Programs Reserve	32,946.20	3,900.00	-	-	-	36,846.20
Council Land Development Reserve	28,487.57	10,000.00	-	-	-	38,487.57
Carried Forward Projects Reserve	1,438,908.49	-	-	(928,251.04)	77,760.00	588,417.45
Election Expenses Reserve	35,201.31	40,000.00	-	-	-	75,201.31
Town Planning Consultancy Reserve	61,923.89	30,000.00	-	(27,794.00)	-	64,129.89
Parks & Reserves Upgrades Reserve	178,504.68	350,000.00	-	(117,608.21)	-	410,896.47
Strategic Planning Studies Reserve	108,106.97	-	-	-	-	108,106.97
Pathways Reserve	225,593.72	150,000.00	-	(56,334.22)	-	319,259.50
Asset / Rates Revaluation Reserve	268,757.93	70,000.00	-	-	-	338,757.93
Refuse & Recycling Bin Replacement Reserve	71,715.45	5,000.00	-	-	-	76,715.45
Sale of Land Reserve	1,393,129.55	-	-	(1,200,000.00)	-	193,129.55
Storm Water Reserve	152,277.59	30,000.00	-	-	-	182,277.59
	10,344,994.49	2,300,694.00	-	(2,728,858.85)	77,760.00	9,994,589.64
<i>Statute Restricted</i>						
Contribution to Works Reserve	959,636.26	25,384.58	-	(18,255.44)	-	966,765.40
Eaton Drive - Access Construction Reserve	38,612.75	34,374.25	-	-	(10,605.12)	62,381.88
Eaton Drive - Scheme Construction Reserve	53,292.22	63,594.84	-	-	(19,605.72)	97,281.34
Fire Control Reserve	11,925.81	-	-	-	-	11,925.81
Collie River (Eaton Drive) Bridge Construction Reserve	34,293.01	48,505.67	-	-	(14,859.78)	67,938.90
Unspent Grants Reserve	1,664,249.54	862,401.00	-	(1,506,525.00)	-	1,020,125.54
Swimming Pool Inspection Reserve	9,084.86	-	-	-	-	9,084.86
Burekup - Public Open Space	74,733.53	-	-	-	-	74,733.53
Unspent Specified Area Rate - Bulk Waste Collection Reserve	74,532.74	-	-	-	-	74,532.74
Unspent Specified Area Rate - Eaton Landscaping Reserve	449,739.75	-	-	(359,907.00)	77,760.00	12,072.75
Unspent Loans Reserve	501,665.42	1,600,000.00	-	(76,324.40)	-	2,025,341.02
Dardanup Expansion Developer Contribution Plan Reserve	-	-	-	-	-	-
	3,871,765.89	2,634,260.34	-	(1,961,011.84)	(122,830.62)	4,422,183.77
Interest	-	625,509.75	-	-	-	625,509.75
Less: Outstanding Debtors	-	-	-	-	-	0.00
TOTAL	14,216,760.38	5,560,464.09	-	(4,689,870.69)	(45,070.62)	15,042,283.16



Notes to the Statement of Financial Activity
For the Period Ended 30 June 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:

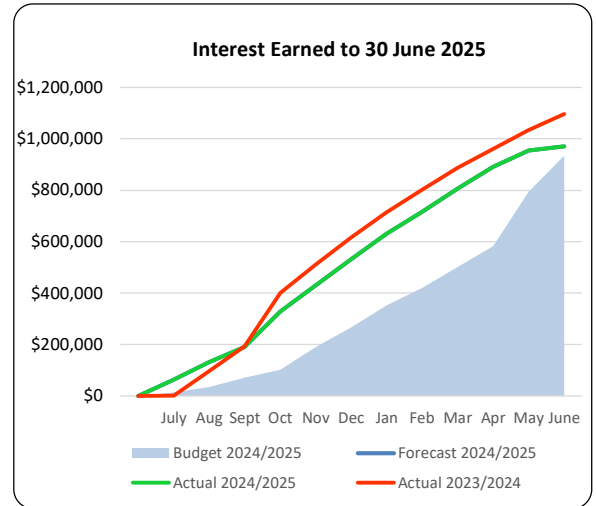
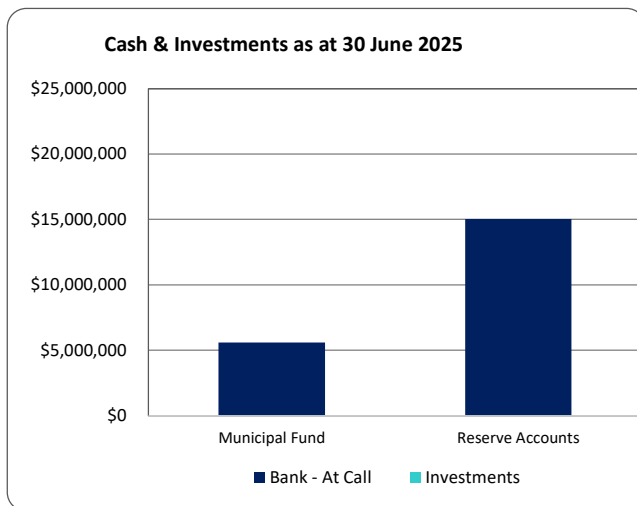
	BALANCE 1 JULY	RECEIPTS	INTEREST	PAYMENTS	ADJUSTMENTS (TRANSFERS)	CLOSING BALANCE
	\$	\$	\$	\$	\$	\$
Retention Bonds						
Parkridge Group	2,176.90	317,844.10	-	(277,472.00)	-	42,549.00
Winterfall Nominees Pty Ltd	-	-	-	-	-	-
Holland Loop Pty Ltd	-	-	-	-	-	-
T J Coman	8,384.63	-	-	-	-	8,384.63
Thompson Surveying Consultants	-	-	-	-	-	-
Anstee Earthmoving Pty Ltd	-	-	-	-	-	-
Ability Support 6 Pty Ltd	34,470.15	-	-	-	-	34,470.15
Bethanie Group Inc	-	-	-	-	-	-
Allesac Pty Ltd	77,877.98	107,134.09	-	-	-	185,012.07
Anthony Frank Pantlin	-	9,700.00	-	-	-	9,700.00
Total - Retention Bonds	122,909.66	434,678.19	-	(277,472.00)	-	280,115.85
Construction Contract Retention						
Kalamunda Electrics	-	-	-	-	-	-
LD Total (Sanpoint Pty Ltd)	-	-	-	-	-	-
Carbone Bros	-	-	-	-	-	-
Extractive Industry Rehabilitation Bonds						
L G Davidson	1,290.20	-	-	-	-	1,290.20
M Denholm	845.24	-	-	-	-	845.24
S Catalano	1,340.36	-	-	-	-	1,340.36
Bunbury Agricultural Society	2,387.88	-	-	-	-	2,387.88
D Busher	1,282.84	-	-	-	-	1,282.84
Valli & Co	2,600.14	-	-	-	-	2,600.14
Charles Hull Contracting	7,603.41	-	-	-	-	7,603.41
J & P Group	135,809.01	-	-	-	-	135,809.01
Total - Extractive Industries Bonds	153,159.08	-	-	-	-	153,159.08
Sundry Deposits						
Unclaimed Monies	1,829.65	-	-	-	-	1,829.65
Bunbury Wellington Group of Councils (BunGeo Group of Councils - BGGC)	56,532.31	3,000.00	-	(12,556.00)	-	46,976.31
Youth Advisory Group Donation from Youth Fest	-	-	-	-	-	-
Total - Sundry Deposits	58,361.96	3,000.00	-	(12,556.00)	-	48,805.96
Election Deposits	-	-	-	-	-	-
Key Bonds	620.00	1,760.00	-	(1,560.00)	-	820.00
Hire Bonds	2,089.50	14,936.00	-	(13,975.50)	-	3,050.00
Kerb Bonds	4,968.25	-	-	1,622.25	-	3,346.00
Construction Training Fund	2,921.95	16,858.96	-	(16,494.91)	-	3,286.00
Building Services Levy	12,699.13	40,624.23	-	(45,562.24)	-	7,761.12
Development Assessment Panel	-	-	-	-	-	-
Less Outstanding Debtors	-	-	-	-	-	-
TOTAL	357,729.53	511,857.38	-	(369,242.90)	-	500,344.01



Notes to the Statement of Financial Activity
For the Period Ended 30 June 2025

6. STATEMENT OF INVESTMENTS

BANK	TYPE	AMOUNT	RATE	DAYS	COMMENCE	MATURITY	ESTIMATED INTEREST	INTEREST CREDITED 2024-2025
<u>MUNICIPAL FUND</u>								
CBA	Municipal Fund Bank Account	\$ 322,521.23	3.65%					\$ 50,625.01
CBA	Municipal - Business Online Saver	\$ 5,273,361.55	3.70%					\$ 78,130.60
	Interest received on matured deposits							\$ 330,901.40
		<u>\$ 5,595,882.78</u>					\$ -	<u>\$ 459,657.01</u>
<u>TRUST FUND</u>								
CBA	Trust Fund Bank Account	<u>\$ 613,654.49</u>	3.65%					\$ 24,653.79
		<u>\$ 613,654.49</u>						<u>\$ 24,653.79</u>
<u>RESERVE ACCOUNTS</u>								
CBA	Reserve Bank Account	\$ 18,482.49	3.65%					\$ 26,939.03
CBA	Reserve - Business Online Saver	\$ 15,023,800.67	3.70%					\$ 206,485.47
	Interest received on matured deposits							\$ 392,085.25
		<u>\$ 15,042,283.16</u>					\$ -	<u>\$ 625,509.8</u>
Total Interest Received								\$ 1,109,820.6





Notes to the Statement of Financial Activity
For the Period Ended 30 June 2025

6. STATEMENT OF INVESTMENTS (continued)

Total Funds Invested

Total Funds Invested as at Reporting Date -

Municipal Fund Investment Portfolio	\$	-
Trust Fund Investment Portfolio	\$	-
Reserve Fund Investment Portfolio	\$	-
	\$	-

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.

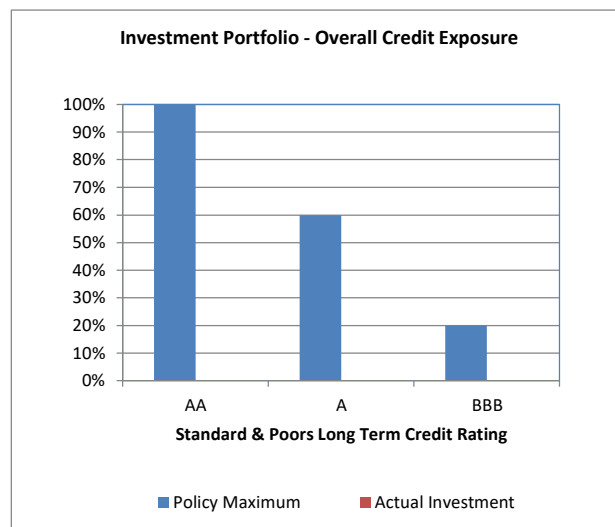
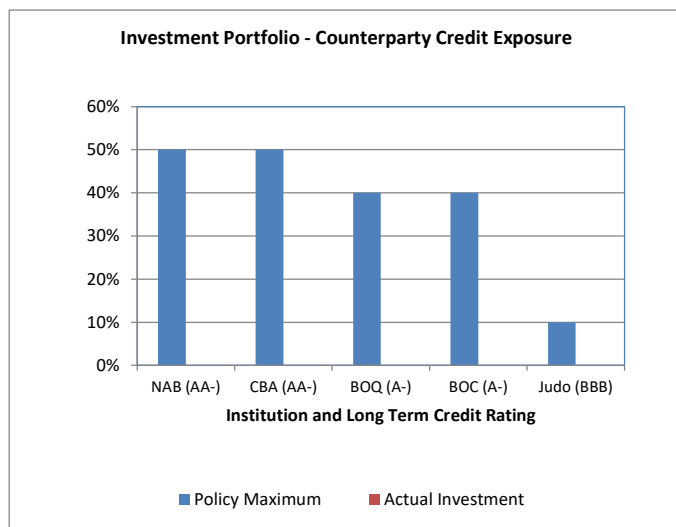
Counterparty Credit Exposure

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.





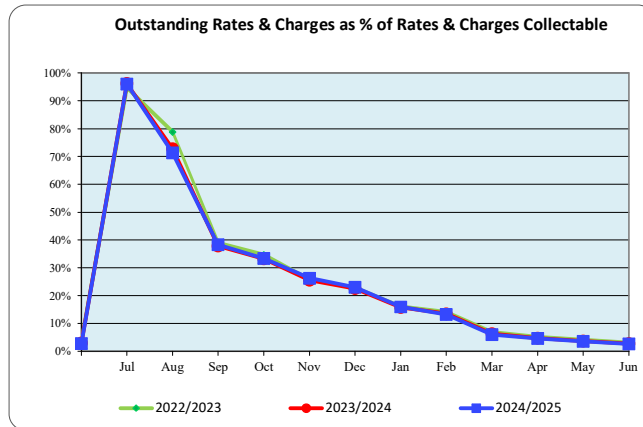
**Notes to the Statement of Financial Activity
For the Period Ended 30 June 2025**

7. Accounts Receivable as at 30 June 2025

Rates and Charges Outstanding

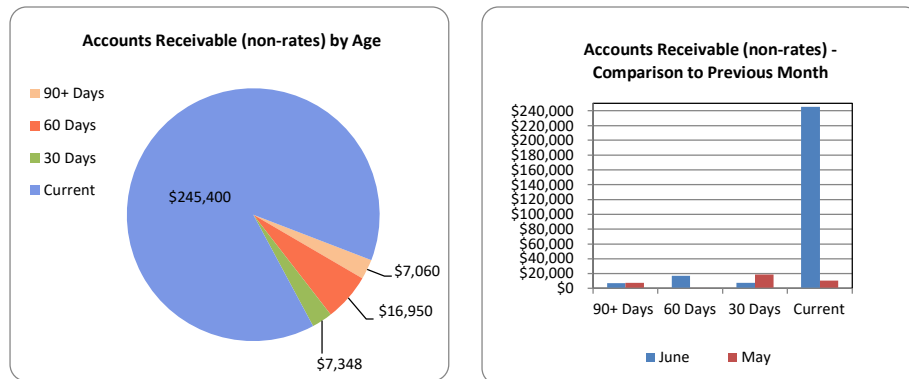
2024/25 annual rates were raised on 31 July 2024 and were due 11 September 2024 for payment in full or for the first of four instalments. The final instalment was due 19 March 2025.

As at the reporting date, total outstanding rates and charges (including pensioner deferred rates) is \$549,865. This represents 2.64% of the rates and charges collectible and is an improvement compared to previous years. It is the objective of management to achieve less than 4% of rates and charges outstanding by 30 June.



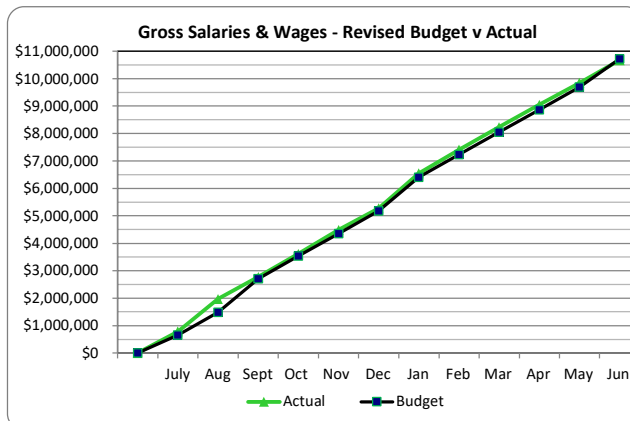
Sundry Debtors Outstanding (non-rates)

As at the reporting date, the total outstanding Sundry Debtors amount to \$276,758. There are no significant outstanding debts.



8. Salaries and Wages to 30 June 2025

At the reporting date, total salaries and wages expenditure is \$10,670,364 (99.56%) of the annual budget of \$10,717,922 for the 2024/25 financial year.





Notes to the Statement of Financial Activity
For the Period Ended 30 June 2025

9. RATING INFORMATION

RATE TYPE	Rate in	Number of properties	Rateable value	2024/25 Budget rate revenue	2024/25 Budget interim rates	2024/25 Budget back rates	2024/25 Budget total revenue	2024/25 Actual total revenue	2023/24 Actual total revenue	2023/24 Budget total revenue
	\$		\$	\$	\$	\$	\$		\$	\$
Differential general rate or general rate										
Gross rental valuations										
Residential (including residential vacant)	0.115710	4,473	81,214,396	9,397,317	163,181	0	9,560,498	9,608,322	8,813,594	8,813,594
Commercial (including commercial vacant)	0.113990	60	14,966,396	1,706,020	0	0	1,706,020	1,702,172	1,625,008	1,625,008
Industrial (including industrial vacant)	0.114260	73	10,050,752	1,148,399	0	0	1,148,399	1,137,874	1,033,133	1,033,133
Rural residential (including rural residential vacant)	0.115270	399	9,394,102	1,082,858	0	0	1,082,858	1,075,582	991,808	991,808
Accommodation	0.115890	2	439,400	50,922	0	0	50,922	50,922	82,351	100,359
UV Rural (including UV1, UV2, UV3 and Mining)	0.005633	507	356,109,893	2,005,967	0	0	2,005,967	181,980		
				0	0	0	0	1,824,748	1,884,140	1,884,140
				0	0	0	0	87,129		
				0	0	0	0			
Sub-Totals		5,514	472,174,940	15,391,483	163,181	0	15,554,664	15,668,729	14,430,034	14,448,042
Minimum payment										
	\$									
Gross rental valuations										
Residential (including residential vacant)	1,625.00	511	5,114,424	830,375	0	0	830,375	516,750	809,343	809,343
Commercial (including commercial vacant)	1,722.00	7	46,010	12,054	0	0	12,054	8,610	13,927	13,928
Industrial (including industrial vacant)	1,722.00	46	475,350	79,212	0	0	79,212	12,054	66,543	66,543
Rural residential (including rural residential vacant)	1,722.00	79	642,206	136,038	0	0	136,038	20,664	117,610	117,610
Accommodation	1,722.00	0	0	0	0	0	0	0		
UV Rural (including UV1, UV2, UV3 and Mining)	1,722.00	128	19,868,357	220,416	0	0	220,416	12,054		
0				0	0	0	0	173,922	198,482	198,482
0				0	0	0	0	34,440	26,246	26,246
0				0	0	0	0	494,726		
Sub-Totals		771	26,146,346	1,278,095	0	0	1,278,095	1,273,220	1,232,151	1,232,152
		6,285	498,321,286	16,669,578	163,181	0	16,832,759	16,941,949.00	15,662,185	15,680,194
Concession on general rates							(20,596)	(18,414)	(27,553)	(8,531)
Rates write-off								(1,141)	(125)	
Total amount raised from general rates							16,812,163	16,922,394	15,634,507	15,671,663
Specified area rates - bulk waste collection	0.001735			147,869			147,869	149,907	110,918	112,447
Specified area rates - Eaton landscaping	0.002006			186,017			186,017	187,970	268,148	276,345
Total specified area and ex gratia rates							333,886	337,877	379,066	388,792
Interim Back Rates										
Total rates							17,146,049	17,260,271	16,013,573	16,060,455



**Notes to the Statement of Financial Activity
For the Period Ended 30 June 2025**

10. INFORMATION ON BORROWINGS

Debenture Repayments

		Principal Opening Balance 1 July 2024	New Loans 2024/25		Principal Repayments 2024/25		Interest Repayments 2024/25		Principal Outstanding 30 June 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	536,190	0	0	(73,340)	(73,340)	(11,046)	(11,149)	462,850	462,850
Waste Bins (3 Bin System)	71	232,873	0	0	(44,821)	(44,821)	(5,659)	(5,476)	188,051	188,052
Recreation and Culture										
Glen Huon Oval Club Rooms	69	790,946	0	0	(47,940)	(47,940)	(32,646)	(35,328)	743,005	743,006
Eaton Oval Club Rooms	72	678,174	0	0	(22,854)	(22,854)	(33,655)	(35,930)	655,320	655,320
Transport										
Depot Land	66	253,729	0	0	(68,881)	(68,881)	(11,379)	(11,379)	184,848	184,848
Economic Services										
Gravel Pit Land - Panizza Road	61	0	0	0	0	0	0	0	0	0
Other Property and Services										
Library / Adminstration Centre (#1)	73	5,808,022	0	0	(200,548)	(200,548)	(296,521)	(294,220)	5,607,473	5,607,474
Library / Adminstration Centre (#2)	74	1,500,000	0	0	(43,740)	(46,192)	(88,950)	(83,501)	1,456,260	1,453,808
ERP	75	0	1,600,000	1,600,000	0	(36,444)	0	(40,000)	1,600,000	1,563,556
		9,799,934	1,600,000	1,600,000	(502,125)	(541,020)	(479,858)	(516,983)	10,897,809	10,858,914

All debenture repayments are financed by general purpose revenue.



**Notes to the Statement of Financial Activity
For the Period Ended 30 June 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)				506,246
	Permanent Changes		Adjustment to Opening year end Surplus (30/6/24) from \$652,816 to \$684,594.		31,778.00		538,024
0522501.48	Grant Revenue - Capital ESL MUN	28/08/2024 - 219-24	Non-operating Revenue		187,500		725,524
J05009	Increase from \$0 to \$212,650 for Ferguson BFB Building	28/08/2024 - 219-24	Asset Acquisition			(212,650)	512,874
0522501.48	Grant Revenue - Capital ESL MUN	28/08/2024 - 219-24	Non-operating Revenue		9,468		522,342
0531001	Plant & Equipment - Fire Prevention - FESA provided MUN	28/08/2024 - 219-24	Asset Acquisition			(10,414)	511,928
J14322	Increase from \$554,402 to \$631,400 for purchase of Generator	25/09/2024 - 245-24	Asset Acquisition			(76,998)	434,930
	Reallocation of \$13,000 for in kind contribution for purchase of Generator to						
J14325	J14322	25/09/2024 - 245-24	Operating Expense		13,000		447,930
0524501.48	Grant Revenue - OLPS (Taxable) MUN	25/09/2024 - 245-24	Non-operating Revenue		63,998		511,928
1143011	Transfer from Reserve - Sale of Land Reserve MUN	23/10/2024 - 271-24	Non-operating Revenue		1,200,000		1,711,928
J13007	Increase from 0 to \$1.2M in relation to purchase of Lot 100 Martin Pelusey Rd Waterloo.	23/10/2024 - 271-24	Asset Acquisition			(1,200,000)	511,928
	Increase on Budget from \$641,508 to \$679,949 and Forecast from \$422,666 to \$461,107 due to over budget expenditure for Refurbishment of ERC Accessible Toilets and Change room.	23/10/2024 - 277-24	Asset Acquisition			(38,441)	473,487
1141001	Transfer from Reserve - Building Maintenance Reserve MUN	23/10/2024 - 277-24	Non-operating Revenue		38,441		511,928
1444007	Increase Transfer from Reserve Budget & Forecast from \$316,101 to \$342,586	20/11/2024 - 294-24	Non-operating Revenue		26,485		538,413
1036002	Increase Vehicle Budget & Forecast from \$156,864 to \$162,161	20/11/2024 - 294-24	Asset Acquisition			(5,297)	533,116
1134007	Increase Vehicle Budget & Forecast from \$46,440 to \$51,737	20/11/2024 - 294-24	Asset Acquisition			(5,297)	527,819
1432001	Increase Vehicle Budget & Forecast from \$285,864 to \$296,458	20/11/2024 - 294-24	Asset Acquisition			(10,594)	517,225
1434001	Increase Vehicle Budget & Forecast from \$83,592 to \$88,889	20/11/2024 - 294-24	Asset Acquisition			(5,297)	511,928
	Increase Fees & Charges Budget & Forecast from \$32,180.25 to \$37,597.25						
1123003	by \$5,417 a pro rata figure annual lease \$13,000 x 5/12 portion of 35(Lot 101) Martin Pelusey Road.	20/11/2024 - 296-24	Operating Revenue		5,417		517,344
	Decrease Budget and forecast from \$66,215 to \$0 due to cancellation of Cudliss Street project	18/12/2024 - 311-24	Asset Acquisition		66,215		583,559
J12691	Decrease Budget and Forecast from \$10,000 to \$0 due to cancellation of Recreation Drive project	18/12/2024 - 311-24	Asset Acquisition		10,000		593,559
J12692							
	Increase Budget and Forecast by \$76,215 from \$100,000 to \$176,215 due to transfer of cancellation of projects at Cudliss Street and Recreation Drive.	18/12/2024 - 311-24	Asset Acquisition			(76,215)	517,344
J12694	Increase Budget by \$4,423 from \$27,429 to \$31,852 due to transfer from J11672 to support a one off payment to Burekup Cricket Club to replaced damaged artificial turf by vandals in 2024.	26/03/2025 - 47-25	Operating Expense		4,423		521,767
1119504	Decrease Budget by \$4,423 from \$15,000 to \$10,577 due to transfer to GL1119504 to support a one off payment to Burekup Cricket Club to replaced damaged artificial turf by vandals in 2024.	26/03/2025 - 47-25	Operating Expense			(4,423)	517,344
J11672	Increase Interim & Back Rates Revenue from \$163,1801 to \$225,000	26/03/2025 - 50-25	Operating Revenue		61,819		579,163
0320002	Decrease from \$1,011,465 to 885,326 General Purpose - (FAG)- Budgeted						
0321004	Advance for 25/26 (Expected to be Prepaid in 24/25 eg June 2025) = estimated 100% of 25/26 grant	26/03/2025 - 50-25	Operating Revenue			(126,135)	453,028
	Increase from \$609,542 to \$743,048 Local Road Grant - Budgeted Advance for 25/26 (Expected to be Prepaid in 24/25 eg June 2025) = estimated 100% of 25/26 grant.	26/03/2025 - 50-25	Operating Revenue		133,506		586,534
0321005							
0331003	Decrease from \$1,686,616.43 to \$1,679,245.43 Transfer from Unspent Grants Reserve - \$126,139LGGC FAG General Purpose & (\$71,160) LGGC Local Road	26/03/2025 - 50-25	Operating Expense		7,371		593,905
	Increase Municipal Interest Revenue Budget from \$216,497 to \$420,000	26/03/2025 - 50-25	Operating Revenue		203,503		797,408
0321006	Increase of \$242,350 from \$37,048 to \$277,398 for MAFS	26/03/2025 - 50-25	Operating Expense			(240,350)	557,058
J05021	Increase from \$0 to \$242,350 for MAFS	26/03/2025 - 50-25	Operating Revenue		242,350		799,408
0521502.47	Decrease from \$196,968 to \$9,468 - Ferguson Bushfire Station improvement is on hold, pending decision by Asset Management Fund (State Gov.) on return funding. Grant funding insufficient.	26/03/2025 - 50-25	Non-operating Revenue			(187,500)	611,908
0522501	Decrease from \$212,650 to \$0 - Ferguson Bushfire Station improvement is on hold, pending decision by Asset Management Fund (State Gov.) on return funding. Grant funding insufficient.	26/03/2025 - 50-25	Asset Acquisition		212,650		824,558
J05009	Decrease from \$302,910 to \$200,000 updated forecast based on YTD and Trend	26/03/2025 - 50-25	Operating Expense		102,910		927,468
1011025	Increase from \$660,000 to \$760,000 for MAFS	26/03/2025 - 50-25	Operating Revenue		100,000		1,027,468
1124007	Increase from \$481,510 to \$670,690 GL level	26/03/2025 - 50-25	Operating Expense			(189,179)	838,289
1211003	Decrease from \$ 730,000 to (\$81,612)	26/03/2025 - 50-25				(811,612)	26,677
1422502	NOTE: Profit & Loss on asset disposal is excluded from Surplus/Deficit calculation as per FM Regulations	26/03/2025 - 50-25			811,612		838,289
	Increase from \$45,000 to \$140,506 mainly due to Senior Asset Engineer will not be replaced being converted to Consultancy.	26/03/2025 - 50-25	Operating expense			(95,506)	742,783
1414502	Increase from \$690,566.10 to \$805,860, for building maintenance reserve from \$630,000 to \$745,294 net proceeds from sale of Sanford way.	26/03/2025 - 50-25	Operating expense			(115,294)	627,489
1131004							

(Appendix ORD: 12.4.7B)

J11201	Increase Budget by \$200,000 from 163,195.83 to \$363,195.83, due to acquisition of 75,000 KL water allocation license for Eaton oval and Eaton Foreshore.	26/03/2025 - 50-25	Operating expense	(200,000)	427,489
0522501	Increase from \$9,468 to \$196,968 - Ferguson Bushfire Station improvement is on hold, pending decision by Asset Management Fund (State Gov.) on return funding. Reinstated	26/03/2025 - 50-25	Non-operating Revenue	187,500	614,989
J05009	Increase from \$0 to \$212,650 - Ferguson Bushfire Station improvement is on hold, pending decision by Asset Management Fund (State Gov.) on return funding. Reinstated	26/03/2025 - 50-25	Asset Acquisition	(212,650)	402,339
				<u>3,719,946</u>	<u>(3,823,852)</u>
					402,339

(Appendix ORD: 12.4.8)

RISK ASSESSMENT TOOL								
OVERALL RISK EVENT: Schedule of Paid Accounts as at the 30th June 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.