

9.8 Quarterly Budget Review Statements - Sep 2025

File Number: RPT/25/677

Responsible Officer: Simon Rule - Director Corporate Services

Responsible Division: Corporate Services

Reporting Officer: Simon Rule - Director Corporate Services

Objective: 4.0 Wentworth Shire is supported by strong and ethical civic leadership with all activities conducted in an open, transparent and inclusive manner

Strategy: 4.4 Manage public resources responsibly and efficiently for the benefit of the community

Summary

The September Quarterly Budget Review Statement (QBRS) has been prepared in accordance with the NSW Office of Local Government's 2024-2025 Quarterly Budget Review Guidelines. The updated framework aims to improve transparency, consistency, and alignment with the Integrated Planning and Reporting principles.

The September QBRS provides a comprehensive review of Council's financial performance and budget position for the quarter ended 30 September 2025, including

- A detailed analysis of operating performance, including key variations in income and expenditure
- Reporting of capital works progress and associated funding sources
- Updated information on cash and investments, developer contributions, and loan balances; and
- A summary of budget variations exceeding the $\pm 10\%$ or \$50,000 materiality threshold

Consistent with the updated reporting requirements, once this QBRS is formally tabled at the November Council Meeting, a copy of the report and its attachments will be published on Council's website to ensure transparency and public accountability.

Recommendation

That Council:

- a) Receive and note the September 2025 Quarterly Budget Review Statement
- b) Approve the required quarterly variations

Detailed Report**Purpose**

The purpose of this report is to present the September Quarterly Budget Review Statements as required by Clause 203 of the *Local Government (General) Regulation 2021*.

Background**QBRS Overview**

The Quarterly Budget Review Statement (QBRS) is a key financial management tool required under the Clause 203 of the *Local Government (General) Regulation 2021* and is prepared in accordance with the NSW Office of Local Government (OLG) QBRS Guidelines

The purpose of the QBRS is to:

- Provide a comprehensive quarterly review of Council's financial performance against the adopted and revised budgets

- Ensure Council's operation and capital works programs remain financially sustainable and aligned with the adopted Delivery Program and Operational Plan; and
- Identify and explain any material budget variations, emerging risks or funding pressures that may require corrective action of budget adjustments.

The QBRS supports Council's obligation to manage resources "in a responsible and accountable manner" as required under section 8B of the *Local Government Act 1993* (NSW)

Variance thresholds for detailed explanation have been set at $\pm 10\%$ or \$50,000 which ever is the biggest, in line with Council financial reporting processes.

The QBRS is not only a financial compliance exercise, it provides assurance that the delivery of Council's Operational Plan actions and projects is being achieved within available resources. Through this quarterly review Council can make informed decisions about resource allocation, project timing, or funding priorities.

This QBRS provides assurance that:

- Council's financial performance for the September quarter is being managed with approved budgets;
- Adequate liquidity exists to meet operational and capital commitments; and
- Known risks and variances have been identified, explained and where necessary, addressed through proposed budget adjustments.

Matters under consideration

Financial Snapshot at 30 September 2025

QBRS FINANCIAL OVERVIEW Wentworth Shire Council Budget review for the quarter ended 30/09/25											
DESCRIPTION		Previous Year	Current Year Original	Approved Changes	Approved Changes	Approved Changes	Revised	Recommended changes for council resolution	Projected Year End (PYE)	VARIANCE	ACTUAL YTD
		Actual 2024/25 \$'000's	Budget 2025/25 \$'000's	Review Q1 \$'000's	Review Q2 \$'000's	Review Q3 \$'000's	Budget \$'000's	\$'000's	Result 2025/25 \$'000's	ORIGINAL budget v PYE 2025/25 \$'000's	2025/25 \$'000's
Net Operating Result before grants and contributions provided for capital purposes	General Fund	-5,692	6,988	0	0	0	0	-14	6,974	-14	2,803
	Water Fund	456	88	0	0	0	0	76	164	76	1,654
	Sewer Fund	680	703	0	0	0	0	59	762	59	1,916
	Consolidated	-4,547	8,237	0	0	0	0	206	18,526	10,289	6,318
Operating Result from continuing operations (with capital grants and contributions) excluding depreciation, amortisation and impairment of non financial assets	Consolidated	29,270	26,454	0	0	0	0	2,651	29,105	2,651	9,177
Borrowings	Total borrowings										0
Liquidity	External restrictions	32,484	28,237	0	0	0	0	0	28,237	0	31,212
	Internal Allocations	9,652	8,851	0	0	0	0	0	8,851	0	6,522
	Unallocated	1,951	2,912	0	0	0	0	0	2,912	0	3,332
	Total Cash, Cash Equivalents and	44,087	40,000	0	0	0	0	0	40,000	0	41,066
Capital	Capital Funding	40,746	24,245	0	0	0	0	11,240	35,485	11,240	7,901
	Capital Expenditure	40,746	24,245	0	0	0	0	11,240	35,485	11,240	7,901
	Net Capital	0	0	0	0	0	0	0	0	0	0
		Opening Balance	Total Cash Contributions Received	Total Interest Earned	Total Expended	Total Internal Borrowings (to)/from	Held as Restricted Asset	Cumulative balance of internal borrowings: (to)/from			
		As at 1 July 2025 \$'000's	As at this Q \$'000's	As at this Q \$'000's	As at this Q \$'000's	As at this Q \$'000's	As at this Q \$'000's	As at this Q \$'000's			
Developer Contribution		Total Developer Contributions	1,288	0	0	0	0	1,292	0		

Operating Performance (Income & Expenditure Statement)

The Operating Performance Statement provides a summary of Council's financial results for the quarter and year-to-date compared with the adopted and revised budgets. It highlights whether Council is tracking in line with expected revenue and expenditure levels and identifies the key drivers of any material variances

The operating result reflects Council's performance from ordinary activities, that is income less operating expenditure, excluding capital grants and contributions. It is a key indicator of financial sustainability, showing whether Council is generating sufficient revenue to fund its ongoing operations.

Income and Expenses Budget Review Statement										
Wentworth Shire Council										
Budget review for the quarter ended 30/09/2025										
Consolidated Fund										
Description	Previous Year	Current Year Original	Approved Change	Approved Change	Approved Change	Revised	Recommend ed change	Projected Year End (PTE)	VARIANCE	ACTUAL YTD
	Actual	Budget	Review	Review	Review	Budget	for council resolution	Result	ORIGINAL budget + PTE	2025/26
	2024/25 \$'000's	2025/26 \$'000's	Q 1 \$'000's	Q 2 \$'000's	Q 3 \$'000's	\$'000's	\$'000's	2025/26 \$'000's	2025/26 \$'000's	2025/26 \$'000's
INCOME										
Rates and Annual Charges	11,076	11,640					206	11,846	206	11,804
User Charges and Fees	11,498	12,923						12,923	0	2,044
Other Revenue	1,863	1,959						1,959	0	217
Grants and Contributions - Operating	8,586	12,410						12,410	0	1,764
Grants and Contributions - Capital	21,813	8,134					2,445	10,579	2,445	338
Interest and Investment Income	2,631	2,287						2,287	0	742
Other Income	53	0						0	0	0
Net gain from disposal of assets	0	100						100	0	0
Total Income from continuing operations	57,520	49,453	0	0	0	0	2,651	52,104	2,651	16,909
EXPENSES										
Employee benefits and on-costs	11,433	10,192						10,192	0	3,263
Materials & Services	13,296	10,857						10,857	0	3,798
Borrowing Costs	1,340	1,282						1,282	0	467
Other Expenses	958	668						668	0	204
Net Loss from Disposal of Assets	1,223	0						0	0	0
Total Expenses from continuing operations excluding depreciation, amortisation and impairment of non financial assets	28,250	22,999	0	0	0	0	0	22,999	0	7,732
Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets	29,270	26,454	0	0	0	0	2,651	29,105	2,651	9,177
Depreciation, amortisation and impairment of non financial assets	12,004	10,083							-10,083	2,521
Operating result from continuing Operations	17,266	16,371	0	0	0	0	2,651	29,105	12,734	6,656
Net Operating Result before grants and contributions provided for capital purposes	-4,547	8,237	0	0	0	0	206	18,526	10,289	6,318

Key Revenue for the quarter includes:

- Rates & Annual Charges \$11,804,378
- Landfill Revenue \$ 1,679,253
- Financial Assistance Grant \$ 999,227
- Regional Roads Block Grant \$ 860,000
- Water Consumption Charges \$ 634,676

Total operating revenue recognised for the quarter was \$16.909 million, representing 34% if the revised budget.

Key Operating Expenditure for the quarter includes:

- Insurance Premiums \$899,472
- Road Maintenance \$756,505
- Water & Sewer Operations & Maintenance \$675,587
- Landfill Operating Expenditure \$546,093
- State Highway – RMCC maintenance \$438,694

Total operating expenditure for the quarter was \$10.253 million, equating to 31% of the revised budget.

Material income and expenditure variations identified during the September quarter are summarised below. These represent the key movements that have a material impact on Council's operating result for the period.

Income

- \$2,445,230 increase in Capital Grants & Contributions – funding the carried forward projects from 2024/2025.

Expenditure

- There are no material operating expenditure variations required in this quarter.

For transparency, all identified budget variations, including those below the materiality threshold, are detailed in Attachment A.

Reporting by Fund

In accordance with the Quarterly Budget Review Statement Guidelines, Council is required to present operating performance results by fund. This means separate reporting for:

- General Fund – covering Council's core operating, including governance, community services, roads, parks, waste and regulatory services
- Water Fund – Reporting all income and expenditure associated with water supply services; and
- Sewer Fund – covering operation and maintenance of Council's wastewater systems and associated infrastructure.

Each fund is required to be financially self-sustaining, this separation ensures:

- Transparency in how each activity is funded and operated;
- Compliance with restrictions on the use of water and sewer funds;
- Accurate reflection of service performance; and
- Clear accountability to ratepayers and regulators for cost recovery and pricing compliance.

Accordingly, the Income and Expenditure Statement in the QBRs presents a consolidated view of Council's financial performance and individual fund statements showing the operating results for each fund. This enables Council and the community to see how each business area contributes to or draws upon the organisation's overall financial position.

General Fund

Income and Expenses Budget Review Statement										
Wentworth Shire Council										
Budget review for the quarter ended 30/09/2025										
General Fund										
Description	Previous Year	Current Year Original	Approved Changes	Approved Changes	Approved Changes	Revised	Recommended changes for council resolution	Projected Year End (PYE)	VARIANCE	ACTUAL YTD
	Actual	Budget	Review	Review	Review	Budget		Result	ORIGINAL budget v PYE	
	2024/25 \$'000's	2025/26 \$'000's	Q1 \$'000's	Q2 \$'000's	Q3 \$'000's	\$'000's	\$'000's	2025/26 \$'000's	2025/26 \$'000's	2025/26 \$'000's
INCOME										
Rates and Annual Charges	7,408	7,885					45	7,930	45	7,828
User Charges and Fees	9,656	11,651						11,651	0	1,402
Other Revenue	1,853	1,853						1,853	0	208
Grants and Contributions - Operating	8,552	12,376						12,376	0	1,764
Grants and Contributions - Capital	18,780	8,134					2,445	10,579	2,445	277
Interest and Investment Income	1,671	1,553						1,553	0	731
Other Income	53	0						0	0	0
Net gain from disposal of assets	0	100						100	0	0
Total Income from continuing operations	47,973	43,552	0	0	0	0	2,490	46,042	2,490	12,210
EXPENSES										
Employee benefits and on-costs	10,433	9,155						9,155	0	2,985
Materials & Services	11,201	9,193						9,193	0	3,440
Borrowing Costs	1,331	1,274						1,274	0	467
Other Expenses	831	668					14	682	14	203
Net Loss from Disposal of Assets	1,223	0						0	0	0
Total Expenses from continuing operations excluding depreciation, amortisation and impairment of non financial assets	25,019	20,290	0	0	0	0	14	20,304	14	7,095
Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets	22,954	23,262	0	0	0	0	2,476	25,738	2,476	5,115
Depreciation, amortisation and impairment of non financial assets	9,866	8,140						8,140	0	2,035
Operating result from continuing Operations	13,088	15,122	0	0	0	0	2,476	17,598	2,476	3,080
Net Operating Result before grants and contributions provided for capital purposes	-5,692	6,988	0	0	0	0	31	7,019	31	2,803

Water Fund

Income and Expenses Budget Review Statement										
Wentworth Shire Council										
Budget review for the quarter ended 30/09/2025										
Water Fund										
Description	Previous Year	Current Year Original	Approved Changes	Approved Changes	Approved Changes	Revised	Recommend ed changes for council resolution	Projected Year End (PTE)	VARIANCE	ACTUAL YTD
	Actual	Budget	Review	Review	Review	Budget		Result	ORIGINAL budget v PTE	
	2024/25 \$000's	2025/26 \$000's	Q 1 \$000's	Q 2 \$000's	Q 3 \$000's	\$000's	\$000's	2025/26 \$000's	2025/26 \$000's	2025/26 \$000's
INCOME										
Access Charge	1,599	1,635					84	1,719	84	1,750
User Charge	1,842	1,272					0	1,272	0	642
Fees	0						0	0	0	0
Grants & Contributions - Operating	18	18					0	18	0	0
Interest and Investment Income	611	515					0	515	0	7
Other Income	1						0	0	0	0
Net gain from disposal of assets	0						0	0	0	0
Total Income from continuing operations	4,071	3,440	0	0	0	0	84	3,524	84	2,399
EXPENSES										
Employee benefits and on-costs	775	802					0	802	0	207
Materials & Services	1,633	1,539					8	1,547	8	246
Borrowing Costs		0					0	0	0	0
Water purchase charges							0	0	0	39
Calculated taxation equivalents							0	0	0	0
Debt guarantee fee							0	0	0	0
Other Expenses	70						0	0	0	0
Net Loss from Disposal of Assets	0						0	0	0	0
Total Expenses from continuing operations excluding depreciation, amortisation and impairment of non financial assets	2,478	2,341	0	0	0	0	8	2,349	8	492
Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets	1,593	1,099	0	0	0	0	76	1,175	76	1,907
Depreciation, amortisation and impairment of non financial assets	1,137	1,011					0	1,011	0	253
Surplus / (Deficit) from continuing operations before capital amounts	456	88	0	0	0	0	76	164	76	1,654
Grants and Contributions - Capital	1,849	0					0	0	0	18
Surplus / (Deficit) from continuing operations after capital amounts	2,305	88	0	0	0	0	76	164	76	1,672

Sewer Fund

Income and Expenses Budget Review Statement										
Wentworth Shire Council										
Budget review for the quarter ended 30/09/2025										
Sewer Fund										
Description	Previous Year	Current Year Original	Approved Changes	Approved Changes	Approved Changes	Revised	Recommend ed changes for council resolution	Projected Year End (PTE)	VARIANCE	ACTUAL YTD
	Actual	Budget	Review	Review	Review	Budget		Result	ORIGINAL budget v PTE	
	2024/25 \$000's	2025/26 \$000's	Q 1 \$000's	Q 2 \$000's	Q 3 \$000's	\$000's	\$000's	2025/26 \$000's	2025/26 \$000's	2025/26 \$000's
INCOME										
Access charges	2,069	2,120					77	2,197	77	2,226
User charges							0	0	0	0
Liquid trade-waste charges							0	0	0	0
Fees							0	0	0	0
Grants and contributions - Operating	16	16					0	16	0	0
Interest and Investment Income	349	219					0	219	0	4
Other Income	0	106					0	106	0	2
Net gain from disposal of assets	0						0	0	0	0
Total Income from continuing operations	2,434	2,461	0	0	0	0	77	2,538	77	2,232
EXPENSES										
Employee benefits and on-costs	225	233					0	233	0	71
Materials & Services	462	585					18	603	18	112
Borrowing Costs	9	8					0	8	0	0
Calculated taxation equivalents							0	0	0	0
Debt Guarantee fee							0	0	0	0
Other Expenses	57	0					0	0	0	0
Net Loss from Disposal of Assets	0	0					0	0	0	0
Total Expenses from continuing operations excluding depreciation, amortisation and impairment of non financial assets	753	826	0	0	0	0	18	844	18	183
Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets	1,681	1,635	0	0	0	0	59	1,694	59	2,049
Depreciation, amortisation and impairment of non financial assets	1,001	932					0	932	0	233
Surplus / (Deficit) from continuing operations before capital amounts	680	703	0	0	0	0	59	762	59	1,816
Grants and Contributions - Capital	1,184	0					0	0	0	42
Surplus / (Deficit) from continuing operations after capital amounts	1,864	703	0	0	0	0	59	762	59	1,858

When interpreting the operating results by fund:

- The General Fund operating result is the primary indicator of Council's ongoing financial sustainability, as it underpins most community services and discretionary spending
- The Water and Sewer funds are typically cost-recovery operating – surpluses are usually retained within those funds for future capital renewals or to maintain pricing stability.
- Transfers between funds are restricted and can only occur where allowed by specific legislative provisions.

Any recommended budget adjustments that impact one fund only are reflected within that fund's revised budget and do not alter the financial position of other funds.

Capital Works and Funding Statement

The Capital Works and Funding Statement outlines the progress of Council's capital program for the financial year, including performance against the adopted and revised budgets, sources of project funding and any proposed rephasing or budget adjustments

Capital works represent a major component of Council's overall expenditure and are critical for delivering the objectives of the Operational Plan. The program includes infrastructure renewal, new asset creation, upgrades, and asset replacements across key service areas such as roads, drainage, building, community facilities, fleet and water & sewer.

The statement enables Council to assess whether projects are being delivered on time, on budget, and funded sustainably, and to identify any emerging risks or timing issues that may require budget adjustments.

Capital Budget Review Statement										
Wentworth Shire Council										
Budget review for the quarter ended 30/09/2025										
Description	Previous Year Actual 2024/25 \$000's	Current Year Original Budget 2025/26 \$000's	Approved Changes Review Q 1 \$000's	Approved Changes Review Q 2 \$000's	Approved Changes Review Q 3 \$000's	Revised Budget \$000's	Recommended changes for council resolution \$000's	Projected Year End (PYE) Result 2025/26 \$000's	VARIANCE ORIGINAL budget v PYE 2025/26 \$000's	ACTUAL YTD 2025/26 \$000's
CAPITAL FUNDING										
Rates & other untied funding	11,051	11,640					1,716	13,356	1,716	3,155
Capital Grants & Contributions	21,813	7,808					2,445	10,253	2,445	663
Reserves - External Restrictions	238	4,197					7,079	11,276	7,079	3,955
Reserves - Internally Allocated	0	0					0	0	0	0
New Loans	7,296	0					0	0	0	0
Proceeds from sale of assets	348	600					0	600	0	128
Other - specify							0	0	0	0
Total Capital Funding	40,746	24,245	0	0	0	0	11,240	35,485	11,240	7,901
CAPITAL EXPENDITURE										
WIP	11,532	0					0	0	0	0
New Assets	13,245	9,503					3,013	12,516	3,013	1,569
Asset Renewal	15,969	13,185					8,227	21,412	8,227	5,883
Loan Repayments		1,557					0	1,557	0	449
Total Capital Expenditure	40,746	24,245	0	0	0	0	11,240	35,485	11,240	7,901
Net Capital Funding - Surplus (Deficit)	0	0	0	0	0	0	0	0	0	0

During the September quarter, the following Capital expenditure occurred:

- Landfill Upgrade \$2,750,748
- Plant Replacement \$1,763,514
- Roads Renewals \$ 904,698
- Water & Sewer Network \$ 707,927
- Loan Repayments \$ 448,887

As at 30 September, total capital expenditure year to date was \$7.901 million, representing 22% of the revised annual budget.

Material capital expenditure variations identified during the September quarter are summarised below.

- \$9,187,929 for projects carried forward from the 2024/2025 adopted budget where projects commenced in the previous financial year
- \$786,000 for the Buronga Landfill as approved by Council at the August & September Council meetings
- \$500,000 for Land Acquisitions as approved by Council at the June Council meeting
- \$766,220 for Wentworth Raw Water Main replacement as approved at the July Council meeting

For transparency, all identified budget variations, including those below the materiality threshold, are detailed in Attachment A.

Cash and Investment Statement

The Cash and Investment Statement provides a summary of Council's liquidity position as at 30 September and confirms Council's compliance with legislative and policy requirements governing the investment of public funds.

At 30 September, Council held total cash and investments of \$41.066 million. Council's total cash and investments are held across the following fund categories in according with legislative requirements.

Cash and Investments Budget Review Statement										
Wentworth Shire Council										
Budget review for the quarter ended 30/09/2025										
Description	Previous Year Actual 2024/25 \$000's	Current Year Original Budget 2025/26 \$000's	Approved Changes Review Q 1 \$000's	Approved Changes Review Q 2 \$000's	Approved Changes Review Q 3 \$000's	Revised Budget \$000's	Recommend ed changes for council resolution Q1 \$000's	Projected Year End (PYE) Result 2025/26 \$000's	VARIANCE ORIGINAL budget v PYE 2025/26 \$000's	ACTUAL YTD 2025/26 \$000's
Total Cash, Cash Equivalents & Investments	44,087	40,000						40,000	0	41,066
EXTERNALLY RESTRICTED										
Water Fund	11,813	11,813						11,813	0	12,146
Sewer Fund	6,812	6,812						6,812	0	7,858
Developer contributions - General	1,288	1,338						1,338	0	1,292
Developer contributions - Water								0	0	
Developer contributions - Sewer								0	0	
Transport for NSW Contributions								0	0	
Domestic waste management								0	0	
Stormwater management								0	0	
Other Contract Liabilities & T-Corp Loans	12,571	8,274						8,274	0	9,916
Total Externally Restricted	32,484	28,237	0	0	0	0	0	28,237	0	31,212
Cash, cash equivalents & investments not subject to external restrictions	11,603	11,763	0	0	0	0	0	11,763	0	9,854
INTERNAL ALLOCATIONS										
Employee leave entitlements	2,449	2,449						2,449	0	2,499
Deposits, retentions and bonds	1,145	1,145						1,145	0	1,145
FAC received in advance	4,101	0						0	0	0
Landfill, Cemeteries & Future Development & Other Reserves	1,957	5,257						5,257	0	2,878
Total Internally Allocated	9,652	8,851	0	0	0	0	0	8,851	0	6,522
Unallocated	1,951	2,912	0	0	0	0	0	2,912	0	3,332

The Unrestricted Cash Balance of \$3,332 million provides sufficient liquidity to meet Council's short-term obligations and cash flow requirements.

Developer Contributions

Under the revised guidelines, Council is now required to provide quarterly reporting on developer contributions. This requirement aims to enhance transparency and accountability in the collection, restriction and application of infrastructure funding received under the *Environmental Planning & Assessment Act 1979* (NSW). Developer Contributions represent funds collected from developers to provide public infrastructure and services required to support new development.

The QBRS must now disclose:

- Total developer contributions received during the financial year to date;

- Expenditure of developer contributions, showing application to capital works or other eligible infrastructure projects;
- Opening and closing balances of contribution reserves; and
- Any material adjustments or reclassifications impacting developer contribution funds.

This reporting provides Council, the community, and oversight bodies with assurance that contributions are collected, restricted, and spent in accordance with adopted Contribution Plans.

Developer Contributions Summary																				
Wentworth Shire Council																				
Budget review for the quarter ended 30/09/2025																				
Purpose	Opening Balance As at 1 July 2025 \$000's	Developer Contributions Received									Interest Earned Q1	Interest Earned Q2	Interest Earned Q3	Amounts Expended Q1	Amounts Expended Q2	Amounts Expended Q3	Internal Borrowing (to)/from Q1	Internal Borrowing (to)/from Q2	Internal Borrowing (to)/from Q3	Held as Restricted Asset As at this Q
		Cash	Cash	Cash	Non-Cash Land	Non-Cash Land	Non-Cash Land	Non-Cash Other	Non-Cash Other	Non-Cash Other										
		Q1 \$000's	Q2 \$000's	Q3 \$000's	Q1 \$000's	Q2 \$000's	Q3 \$000's	Q1 \$000's	Q2 \$000's	Q3 \$000's										
Drainage	835	3																		838
Roads																				0
Traffic facilities																				0
Parking																				0
Open space	453	1																		454
Community facilities																				0
Other																				0
Total S7.11 Under plans	1,288	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,292
S7.11 Not under plans																				0
S7.12 Levies																				0
S7.4 Planning agreements																				0
S64 Contributions																				0
Other																				0
Total Developer Contributions	1,288	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,292

Legal, strategic, financial or policy implications

The September Quarterly Budget Review Statements are present to Council as required by Clause 203 of the *Local Government (General) Regulation 2021*.

Conclusion

As Council's Responsible Accounting Officer, I certify that the quarterly budget review statement for the quarter end 30 September has been prepared in accordance with the *Local Government (General) Regulation 2021* and the OLG QBRs Guidelines, and that the revised estimated financial position, together with the recommended amendments, are supported by the information in this report.

As required by the guidelines, once this report has been presented to the November Council Meeting, a copy of the report and all related attachments will be made publicly available on Council's website to ensure ongoing transparency and accountability.

Attachments

1. QBRs Qtr 1 Report
2. Attachment A - Q1 Variations

QBRS FINANCIAL OVERVIEW

Wentworth Shire Council

Budget review for the quarter ended 30/09/25

DESCRIPTION		Previous Year	Current Year	Approved	Approved	Approved	Revised	Recommended	Projected	VARIANCE	ACTUAL
		Actual	Budget	Changes	Changes	Changes	Budget	changes	Year End		YTD
		2024/25	2025/26	Review	Review	Review	Budget	for council	Result	ORIGINAL	
		\$000's	\$000's	Q 1	Q 2	Q 3	\$000's	resolution	2025/26	budget v FYE	2025/26
				\$000's	\$000's	\$000's			\$000's	\$000's	\$000's
Net Operating Result before grants and contributions provided for capital purposes	General Fund	-5,692	6,988	0	0	0	0	31	7,019	31	2,803
	Water Fund	456	88	0	0	0	0	76	164	76	1,654
	Sewer Fund	680	703	0	0	0	0	59	762	59	1,816
	Consolidated	-4,547	8,237	0	0	0	0	206	18,526	10,289	6,318
Operating Result from continuing operations (with capital grants and contributions) excluding depreciation, amortisation and impairment of non financial assets	Consolidated										
		29,270	26,454	0	0	0	0	2,651	29,105	2,651	9,177
Borrowings	Total borrowings									0	
Liquidity	External restrictions	32,484	28,237	0	0	0	0	0	28,237	0	31,212
	Internal Allocations	9,652	8,851	0	0	0	0	0	8,851	0	6,522
	Unallocated	1,951	2,912	0	0	0	0	0	2,912	0	3,332
	Total Cash, Cash Equivalents and Inves	44,087	40,000	0	0	0	0	0	40,000	0	41,066
Capital	Capital Funding	40,746	24,245	0	0	0	0	11,240	35,485	11,240	7,901
	Capital Expenditure	40,746	24,245	0	0	0	0	11,240	35,485	11,240	7,901
	Net Capital	0	0	0	0	0	0	0	0	0	0

		Opening Balance	Total Cash Contributions Received	Total Interest Earned	Total Expended	Total Internal Borrowings (to)/from	Held as Restricted Asset	Cumulative balance of internal borrowings (to)/from
		As at 1 July 2025	As at this Q	As at this Q	As at this Q	As at this Q	As at this Q	As at this Q
		\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's
Developer Contribution	Total Developer Contributions	1,288	0	0	0	0	1,292	0

Income and Expenses Budget Review Statement

Wentworth Shire Council

Budget review for the quarter ended 30/09/2025

Consolidated Fund

Description	Previous Year	Current Year Original	Approved Changes	Approved Changes	Approved Changes	Revised	Recommended changes	Projected Year End (PYE)	VARIANCE	ACTUAL YTD
	Actual	Budget	Review	Review	Review	Budget	for council resolution	Result	ORIGINAL budget v PYE	
	2024/25 \$000's	2025/26 \$000's	Q 1 \$000's	Q 2 \$000's	Q 3 \$000's	\$000's	\$000's	2025/26 \$000's	2025/26 \$000's	2025/26 \$000's
INCOME										
Rates and Annual Charges	11,076	11,640					206	11,846	206	11,804
User Charges and Fees	11,498	12,923						12,923	0	2,044
Other Revenue	1,863	1,959						1,959	0	217
Grants and Contributions - Operating	8,586	12,410						12,410	0	1,764
Grants and Contributions - Capital	21,813	8,134					2,445	10,579	2,445	338
Interest and Investment Income	2,631	2,287						2,287	0	742
Other Income	53	0						0	0	0
Net gain from disposal of assets	0	100						100	0	0
Total Income from continuing operations	57,520	49,453	0	0	0	0	2,651	52,104	2,651	16,909
EXPENSES										
Employee benefits and on-costs	11,433	10,192						10,192	0	3,263
Materials & Services	13,296	10,857						10,857	0	3,798
Borrowing Costs	1,340	1,282						1,282	0	467
Other Expenses	958	668						668	0	204
Net Loss from Disposal of Assets	1,223	0						0	0	0
Total Expenses from continuing operations excluding depreciation, amortisation and impairment of non financial assets	28,250	22,999	0	0	0	0	0	22,999	0	7,732
Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets	29,270	26,454	0	0	0	0	2,651	29,105	2,651	9,177
Depreciation, amortisation and impairment of non financial assets	12,004	10,083							-10,083	2,521
Operating result from continuing Operations	17,266	16,371	0	0	0	0	2,651	29,105	12,734	6,656
Net Operating Result before grants and contributions provided for capital purposes	-4,547	8,237	0	0	0	0	206	18,526	10,289	6,318

Notes

Original Budget +/- approved budget changes in previous quarters = REVISED Budget

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The quarterly recommended changes to the revised budget are to include:

- 1) an explanation for the recommended changes and any impact this will have on the Operational Plan, Delivery Program and Long Term Financial Plan
- 2) any impacts of year to date expenditure on recommended changes to budget

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The narrative is important in understanding why budget changes are necessary.

Income and Expenses Budget Review Statement
Wentworth Shire Council
Budget review for the quarter ended 30/09/2025
General Fund

Description	Previous Year	Current Year Original	Approved Changes	Approved Changes	Approved Changes	Revised	Recommended changes	Projected Year End (PYE)	VARIANCE	ACTUAL YTD
	Actual	Budget	Review	Review	Review	Budget	for council resolution	Result	ORIGINAL budget v PYE	
	2024/25 \$000's	2025/26 \$000's	Q 1 \$000's	Q 2 \$000's	Q 3 \$000's	\$000's	\$000's	2025/26 \$000's	2025/26 \$000's	2025/26 \$000's
INCOME										
Rates and Annual Charges	7,408	7,885					45	7,930	45	7,828
User Charges and Fees	9,656	11,651						11,651	0	1,402
Other Revenue	1,853	1,853						1,853	0	208
Grants and Contributions - Operating	8,552	12,376						12,376	0	1,764
Grants and Contributions - Capital	18,780	8,134					2,445	10,579	2,445	277
Interest and Investment Income	1,671	1,553						1,553	0	731
Other Income	53	0						0	0	0
Net gain from disposal of assets	0	100						100	0	0
Total Income from continuing operations	47,973	43,552	0	0	0	0	2,490	46,042	2,490	12,210
EXPENSES										
Employee benefits and on-costs	10,433	9,155						9,155	0	2,985
Materials & Services	11,201	9,193						9,193	0	3,440
Borrowing Costs	1,331	1,274						1,274	0	467
Other Expenses	831	668					14	682	14	203
Net Loss from Disposal of Assets	1,223	0						0	0	0
Total Expenses from continuing operations excluding depreciation, amortisation and impairment of non financial assets	25,019	20,290	0	0	0	0	14	20,304	14	7,095
Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets	22,954	23,262	0	0	0	0	2,476	25,738	2,476	5,115
Depreciation, amortisation and impairment of non financial assets	9,866	8,140						8,140	0	2,035
Operating result from continuing Operations	13,088	15,122	0	0	0	0	2,476	17,598	2,476	3,080
Net Operating Result before grants and contributions provided for capital purposes	-5,692	6,988	0	0	0	0	31	7,019	31	2,803

Notes

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Revised Budget +/- recommended changes this quarter = PROJECTED year results

The quarterly recommended changes to the revised budget are to include:

1) an explanation for the recommended changes and any impact this will have on the Operational Plan, Delivery Program and Long Term Financial Plan

2) any impacts of year to date expenditure on recommended changes to budget

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Income and Expenses Budget Review Statement

Wentworth Shire Council

Budget review for the quarter ended 30/09/2025

Water Fund

Description	Previous Year	Current Year Original	Approved Changes	Approved Changes	Approved Changes	Revised	Recommended changes	Projected Year End (PYE)	VARIANCE	ACTUAL YTD
	Actual	Budget	Review	Review	Review	Budget	for council resolution	Result	ORIGINAL budget v PYE	
	2024/25 \$000's	2025/26 \$000's	Q 1 \$000's	Q 2 \$000's	Q 3 \$000's	\$000's	\$000's	2025/26 \$000's	2025/26 \$000's	2025/26 \$000's
INCOME										
Access Charges	1,599	1,635					84	1,719	84	1,750
User Charges	1,842	1,272					0	1,272	0	642
Fees	0						0	0	0	0
Grants & Contributions - Operating	18	18					0	18	0	0
Interest and Investment Income	611	515					0	515	0	7
Other Income	1						0	0	0	0
Net gain from disposal of assets	0						0	0	0	0
Total Income from continuing operations	4,071	3,440	0	0	0	0	84	3,524	84	2,399
EXPENSES										
Employee benefits and on-costs	775	802					0	802	0	207
Materials & Services	1,633	1,539					8	1,547	8	246
Borrowing Costs		0					0	0	0	0
Water purchase charges							0	0	0	39
Calculated taxation equivalents							0	0	0	0
Debt guarantee fee							0	0	0	0
Other Expenses	70						0	0	0	0
Net Loss from Disposal of Assets	0						0	0	0	0
Total Expenses from continuing operations excluding depreciation, amortisation and impairment of non financial assets	2,478	2,341	0	0	0	0	8	2,349	8	492
Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets	1,593	1,099	0	0	0	0	76	1,175	76	1,907
Depreciation, amortisation and impairment of non financial assets	1,137	1,011					0	1,011	0	253
Surplus / (Deficit) from continuing operations before capital amounts	456	88	0	0	0	0	76	164	76	1,654
Grants and Contributions - Capital	1,849	0					0	0	0	18
Surplus / (Deficit) from continuing operations after capital amounts	2,305	88	0	0	0	0	76	164	76	1,672

Notes

Original Budget +/- approved budget changes in previous quarters = REVISED Budget

Revised Budget +/- recommended changes this quarter = PROJECTED year results

The quarterly recommended changes to the revised budget are to include:

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- 2) any impacts of year to date expenditure on recommended changes to budget

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Income and Expenses Budget Review Statement

Wentworth Shire Council

Budget review for the quarter ended 30/09/2025

Sewer Fund

Description	Previous Year Actual 2024/25 \$000's	Current Year Original Budget 2025/26 \$000's	Approved Changes Review Q 1 \$000's	Approved Changes Review Q 2 \$000's	Approved Changes Review Q 3 \$000's	Revised Budget \$000's	Recommended changes for council resolution \$000's	Projected Year End (PYE) Result 2025/26 \$000's	VARIANCE ORIGINAL budget v PYE 2025/26 \$000's	ACTUAL YTD 2025/26 \$000's
INCOME										
Access charges	2,069	2,120					77	2,197	77	2,226
User charges							0	0	0	0
Liquid trade-waste charges							0	0	0	0
Fees							0	0	0	0
Grants and contributions - Operating	16	16					0	16	0	0
Interest and Investment Income	349	219					0	219	0	4
Other Income	0	106					0	106	0	2
Net gain from disposal of assets	0						0	0	0	0
Total Income from continuing operations	2,434	2,461	0	0	0	0	77	2,538	77	2,232
EXPENSES										
Employee benefits and on-costs	225	233					0	233	0	71
Materials & Services	462	585					18	603	18	112
Borrowing Costs	9	8					0	8	0	0
Calculated taxation equivalents							0	0	0	0
Debt Guarantee fee							0	0	0	0
Other Expenses	57	0					0	0	0	0
Net Loss from Disposal of Assets	0	0					0	0	0	0
Total Expenses from continuing operations excluding depreciation, amortisation and impairment of non financial assets	753	826	0	0	0	0	18	844	18	183
Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets	1,681	1,635	0	0	0	0	59	1,694	59	2,049
Depreciation, amortisation and impairment of non financial assets	1,001	932					0	932	0	233
Surplus / (Deficit) from continuing operations before capital amounts	680	703	0	0	0	0	59	762	59	1,816
Grants and Contributions - Capital	1,184	0					0	0	0	42
Surplus /(Deficit) from continuing operations after capital amounts	1,864	703	0	0	0	0	59	762	59	1,858

Notes

Original Budget +/- approved budget changes in previous quarters = REVISED Budget

Revised Budget +/- recommended changes this quarter = PROJECTED year results

The quarterly recommended changes to the revised budget are to include:

- 1) an explanation for the recommended changes and any impact this will have on the Operational Plan, Delivery Program and Long Term Financial Plan
- 2) any impacts of year to date expenditure on recommended changes to budget

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The narrative is important in understanding why budget changes are necessary.

Capital Budget Review Statement

Wentworth Shire Council

Budget review for the quarter ended 30/09/2025

Description	Previous Year	Current Year Original	Approved Changes	Approved Changes	Approved Changes	Revised	Recommended changes	Projected Year End (PYE)	VARIANCE	ACTUAL YTD
	Actual	Budget	Review	Review	Review	Budget	for council resolution	Result	ORIGINAL budget v PYE	
	2024/25 \$000's	2025/26 \$000's	Q 1 \$000's	Q 2 \$000's	Q 3 \$000's	\$000's	\$000's	2025/26 \$000's	2025/26 \$000's	2025/26 \$000's
CAPITAL FUNDING										
Rates & other untied funding	11,051	11,640					1,716	13,356	1,716	3,155
Capital Grants & Contributions	21,813	7,808					2,445	10,253	2,445	663
Reserves - External Restrictions	238	4,197					7,079	11,276	7,079	3,955
Reserves - Internally Allocated	0	0					0	0	0	0
New Loans	7,296	0					0	0	0	0
Proceeds from sale of assets	348	600					0	600	0	128
Other - specify							0	0	0	0
Total Capital Funding	40,746	24,245	0	0	0	0	11,240	35,485	11,240	7,901
CAPITAL EXPENDITURE										
WIP	11,532	0					0	0	0	0
New Assets	13,245	9,503					3,013	12,516	3,013	1,569
Asset Renewal	15,969	13,185					8,227	21,412	8,227	5,883
Loan Repayments		1,557					0	1,557	0	449
Total Capital Expenditure	40,746	24,245	0	0	0	0	11,240	35,485	11,240	7,901
Net Capital Funding - Surplus /(Deficit)	0	0	0	0	0	0	0	0	0	0

Notes

Original Budget +/- approved budget changes in previous quarters = REVISED Budget

Revised Budget +/- recommended changes this quarter = PROJECTED year results

Where the **Total Capital Funding** and the **Total Capital Expenditure** values do not match an explanation is to be provided.

Carry over funding from previous year should be identified and any proposed carry forwards into next financial year are to be explained.

The quarterly recommended changes to the revised budget are to include:

- 1) an explanation for the recommended changes and any impact this will have on the Operational Plan, Delivery Program and Long Term Financial Pl;
- 3) any impacts of year to date expenditure on recommended changes to budget

Explanations are to be in plain English and in a style that is easily understood by readers of non-financial information.

The narrative is important in understanding why budget changes are necessary.

Cash and Investments Budget Review Statement

Wentworth Shire Council

Budget review for the quarter ended 30/09/2025

Description	Previous Year Actual 2024/25 \$000's	Current Year Original Budget 2025/26 \$000's	Approved Changes Review Q 1 \$000's	Approved Changes Review Q 2 \$000's	Approved Changes Review Q 3 \$000's	Revised Budget \$000's	Recommended changes for council resolution Q1 \$000's	Projected Year End (PYE) Result 2025/26 \$000's	VARIANCE ORIGINAL budget v PYE 2025/26 \$000's	ACTUAL YTD 2025/26 \$000's
Total Cash, Cash Equivalents & Investments	44,087	40,000						40,000	0	41,066
EXTERNALLY RESTRICTED										
Water Fund	11,813	11,813						11,813	0	12,146
Sewer Fund	6,812	6,812						6,812	0	7,858
Developer contributions - General	1,288	1,338						1,338	0	1,292
Developer contributions - Water								0	0	
Developer contributions - Sewer								0	0	
Transport for NSW Contributions								0	0	
Domestic waste management								0	0	
Stormwater management								0	0	
Other Contract Liabilities & T-Corp Loans	12,571	8,274						8,274	0	9,916
Total Externally Restricted	32,484	28,237	0	0	0	0	0	28,237	0	31,212
Cash, cash equivalents & investments not subject to external restrictions	11,603	11,763	0	0	0	0	0	11,763	0	9,854
INTERNAL ALLOCATIONS										
Employee leave entitlements	2,449	2,449						2,449	0	2,499
Deposits, retentions and bonds	1,145	1,145						1,145	0	1,145
FAG received in advance	4,101	0						0	0	0
Landfill, Cemeteries & Future Development & Other Reserves	1,957	5,257						5,257	0	2,878
Total Internally Allocated	9,652	8,851	0	0	0	0	0	8,851	0	6,522
Unallocated	1,951	2,912	0	0	0	0	0	2,912	0	3,332

External Restrictions - must be used for a specific purpose and are not to be used for general operations. The funds are bound by legislation or third party agreement that restricts their use.

Internal Allocations - Council have allocated by resolution or policy to identified programs of work and any forward plans identified by Council. These allocations are at the discretion of council.

Developer Contributions Summary

Wentworth Shire Council

Budget review for the quarter ended 30/09/2025

Purpose	Opening Balance As at 1 July 2025 \$000's	Developer Contributions Received									Interest Earned Q1 \$000's	Interest Earned Q2 \$000's	Interest Earned Q3 \$000's	Amounts Expended Q1 \$000's	Amounts Expended Q2 \$000's	Amounts Expended Q3 \$000's	Internal Borrowings (to)/from Q1 \$000's	Internal Borrowings (to)/from Q2 \$000's	Internal Borrowings (to)/from Q3 \$000's	Held as Restricted Asset As at this Q \$000's	Cumulative balance of internal borrowings (to)/from As at this Q \$000's
		Cash	Cash	Cash	Non-Cash Land	Non-Cash Land	Non-Cash Land	Non-Cash Other	Non-Cash Other	Non-Cash Other											
		Q1 \$000's	Q2 \$000's	Q3 \$000's	Q1 \$000's	Q2 \$000's	Q3 \$000's	Q1 \$000's	Q2 \$000's	Q3 \$000's											
Drainage	835	3																		838	
Roads																				0	
Traffic facilities																				0	
Parking																				0	
Open space	453	1																		454	
Community facilities																				0	
Other																				0	
Total S7.11 Under plans	1,288	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,292	0
S7.11 Not under plans																				0	
S7.12 Levies																				0	
S7.4 Planning agreements																				0	
S64 Contributions																				0	
Other																				0	
Total Developer Contributions	1,288	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,292	0

Notes

All developer contributions received are to be disclosed, and distinguished as cash or non cash. Recognition occurs when council gains control over the asset (cash or non cash).

Councils have obligations to provide facilities from contribution revenue levied on developers under the provisions of s7.4,s7.11 and s7.12 of the *Environmental Planning and Assessment Act 1979*.

Developer contributions may only be expended for the purpose for which the contributions were required, however council may apply contributions according to the priorities established in work schedules for the contribution plan.

'Amounts Expended' only includes monetary expenditure. The result should be a positive and not negative result.

Revenue Quarterly Budget Variations

Carry Forwards from 2024/2025 Financial Year

Description	Amount	Funding
EV Chargers Grant	\$ 28,680.00	Capital Grants
Flood Recovery Grant	\$ 538,345.00	Capital Grants
R4R Round 9	\$ 1,653,227.00	Capital Grants
Regional Leakage Reduction Program	\$ 62,859.00	Capital Grants
Safe & Secure Water Fund	\$ 152,119.00	Capital Grants

Recommened September Variations

Description	Amount	Funding
Additional Water, Sewer & Domestic Waste Management Charges	\$ 206,000.00	Rates & Annual Charges

Operating Expenditure Quarterly Budget Variations

Council Approved Variations

Description	Amount	Funding
Financial Assistance Program (as Approved by Council at June Meeting)	\$13,536	Rates & Other

Reccomended September Variations

Description	Amount	Funding
Water Fund Transfer from capital expenditure to operational expenditure	\$7,500	Rates & Other
Sewer Fund Transfer from capital expenditure to operational expenditure	\$18,500	Rates & Other

Capital Expenditure Quarterly Budget Variations

Carried Forward from 2024/2025 Financial Year

Description	Amount	Funding
Civic Centre EV Charger	\$ 27,700.00	Rates & Other
Buronga Landfill Expansion	\$ 5,206,590.00	External Restrictions / Reserves
Midway EV Charger	\$ 5,500.00	Rates & Other
Buronga Toilet Block	\$ 135,638.00	Rates & Other
Caravan Park EV Charger	\$ 2,040.00	Rates & Other
Punt Rd Stormwater	\$ 115,225.00	Capital Grants & Contributions
Melaluca St & Hendy Rd Stormwater	\$ 45,625.00	Rates & Other
Dareton Main St Upgrade	\$ 105,294.00	Capital Grants & Contributions
Junction Viewing Platform	\$ 332,891.00	Capital Grants & Contributions
Deport Upgrade	\$ 250,000.00	Rates & Other
Buronga EDS	\$ 19,700.00	Rates & Other
Sewer Jetter	\$ 135,000.00	Rates & Other
Rowing Club Building Extension	\$ 423,120.00	Capital Grants & Contributions
Wentworth Showgrounds Kitchen Upgrade	\$ 164,574.00	Capital Grants & Contributions
Mcleod oval toilet block	\$ 20,000.00	Rates & Other
Pooncarie Kitchen Upgrade	\$ 246,025.00	Capital Grants & Contributions
Darling St Footpath Upgrade	\$ 451,374.00	Capital Grants & Contributions
Buronga Shared Way	\$ 353,069.00	Capital Grants & Contributions
Sewer Main Referbishment	\$ 500,000.00	External Restrictions / Reserves
Wentworth Sewer Pump Station #4	\$ 24,720.00	External Restrictions / Reserves
Wilson Sewer Pump Station	\$ 165,000.00	External Restrictions / Reserves
Gol Gol Sewer Pump Station #11	\$ 33,320.00	External Restrictions / Reserves
Sewer Generators	\$ 18,110.00	External Restrictions / Reserves
Gol Gol Sewer Pump Station #4	\$ 10,000.00	External Restrictions / Reserves
Wentworth Sewer Pump Station #2	\$ 49,415.00	External Restrictions / Reserves
Water Leakage & District Meter	\$ 142,234.00	External Restrictions / Reserves
Dareton Raw Water Pump Station Upgrade	\$ 37,580.00	External Restrictions / Reserves
Gol Gol Water Treatment Plant Upgrade	\$ 37,580.00	External Restrictions / Reserves
Wentworth Water Treatment Plant Upgrade	\$ 80,095.00	External Restrictions / Reserves
Wentworth Raw Water Pipeline	\$ 15,830.00	External Restrictions / Reserves
Buronga / Gol Gol Water Model	\$ 125,970.00	External Restrictions / Reserves
Water Generators	\$ 18,180.00	External Restrictions / Reserves

Council Approved Variations

Description	Amount	Funding
Buronga Landfill (as Approved by Council at Aug & Sept Meetings)	\$ 786,000.00	External Restrictions / Reserves
Native Title Compensation(as Approved by Council at June Meeting)	\$ 500,000	Rates & Other
Wentworth Raw Water Pipeline (as Approved by Council at July Meeting)	\$ 766,220	External Restrictions / Reserves

Recommened September Variations

Description	Amount	Funding
Water Fund Transfer from capital expenditure to operational expenditure	-\$7,500	Rates & Other
Sewer Fund Transfer from capital expenditure to operational expenditure	-\$18,500	Rates & Other