

## 9.9 Quarterly Budget Review Statements

File Number: RPT/26/38

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### Summary

The December 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 December QBRS provides a comprehensive review of Council's financial performance and budget position for the quarter ended 31 December 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

While the new QBRS format no longer includes financial Key Performance Indicator (KPI)'s, Council notes that the OLG is currently reviewing the financial and sustainability ratios used across the sector. At this stage, Council's priority is to bed down the requirements of the revised guidelines. The reintroduction of the previous suite of KPI's will be considered as part of future reporting.

Consistent with the updated reporting requirements, once this QBRS is formally tabled at the February 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 the Committee:

- a) Receive and note the December 2025 Quarterly Budget Review Statement
- b) Endorse the December 2025 Quarterly Budget Review Statement for presentation to the February Council Meeting.

### Detailed Report

#### Introduction

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

#### Report Detail

##### **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 ± 10% or \$50,000 whichever 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 December 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.

**Financial Snapshot at 31 December 2025**

QBRS FINANCIAL OVERVIEW											
Wentworth Shire Council											
Budget review for the quarter ended 31/12/2025											
DESCRIPTION	Previous Year	Current Year	Approved	Approved	Approved	Revised	Recommended	Projected	VARIANCE	ACTUAL	
	Actual 2024/25 \$000's	Budget 2025/26 \$000's	Review Q 1 \$000's	Review Q 2 \$000's	Review Q 3 \$000's	Budget \$000's	for council resolution \$000's	Year End (PYE) Result 2025/26 \$000's	ORIGINAL budget v PYE 2025/26 \$000's	YTD 2025/26 \$000's	
Net Operating Result before grants and contributions provided for capital purposes	General Fund	-5,692	7,446	31			7,477	1,108	8,585	1,139	523
	Water Fund	456	88	76			164	0	164	76	582
	Sewer Fund	680	703	59			782	0	782	59	1,401
	Consolidated	-4,547	8,237	166			8,403	443	8,846	606	11,756
Operating Result from continuing operations (with capital grants and contributions) excluding depreciation, amortisation and impairment of non financial assets											
Consolidated	29,270	26,454	2,611	0	0	29,065	528	29,593	3,139	12,862	
Borrowings											
Total borrowings											
Liquidity											
External restrictions	32,484	28,237	0			28,237	0	28,237	0	27,897	
Internal Allocations	9,852	8,851	0			8,851	0	8,851	0	8,522	
Unallocated	1,951	2,912	0			2,912	0	2,912	0	1,574	
Total Cash, Cash Equivalents and Investments	44,087	40,000	0	0	0	40,000	0	40,000	0	35,993	
Capital											
Capital Funding	40,748	24,245	11,240			35,485	1,632	37,117	12,872	8,341	
Capital Expenditure	40,748	24,245	11,240			35,485	1,632	37,117	12,872	8,341	
Net Capital	0	0	0	0	0	0	0	0	0	0	

  

	Opening Balance As at 1 July 2025 \$000's	Total Cash Contributions Received As at this Q \$000's	Total Interest Earned As at this Q \$000's	Total Expended As at this Q \$000's	Total Internal Borrowings (to)/from As at this Q \$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
Developer Contribution	1,288	29	0	0	0	1,317	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.

Consolidated Fund										
Description	Previous Year	Current Year	Approved	Approved	Approved	Revised	Recommended	Projected	VARIANCE	ACTUAL
	Actual	Original	Changes	Changes	Changes	Budget	changes	Year End (PYE)		YTD
	2024/25 \$000's	2025/26 \$000's	Review Q 1 \$000's	Review Q 2 \$000's	Review Q 3 \$000's		for council resolution \$000's	Result 2025/26 \$000's	ORIGINAL budget v PYE 2025/26 \$000's	2025/26 \$000's
<b>INCOME</b>										
Rates and Annual Charges	11,076	11,640	206			11,846		11,846	206	11,845
User Charges and Fees	11,468	12,923				12,923		12,923		4,270
Other Revenue	1,863	1,959				1,959		1,959		4,154
Grants and Contributions - Operating	8,586	12,410				12,410	584	12,994	584	3,203
Grants and Contributions - Capital	21,813	8,134	2,445			10,579	85	10,664	2,530	1,103
Interest and Investment Income	2,631	2,287				2,287		2,287		670
Other Income	53						890	890	890	
Net gain from disposal of assets		100				100		100		
<b>Total Income from continuing operations</b>	<b>57,520</b>	<b>49,453</b>	<b>2,651</b>	<b>0</b>	<b>0</b>	<b>52,104</b>	<b>1,559</b>	<b>53,663</b>	<b>4,210</b>	<b>25,245</b>
<b>EXPENSES</b>										
Employee benefits and on-costs	11,433	10,192				10,192		10,192		5,876
Materials & Services	13,296	10,857	28			10,883	1,031	11,914	1,057	5,933
Borrowing Costs	1,340	1,282				1,282		1,282		244
Other Expenses	958	668	14			682		682	14	330
Net Loss from Disposal of Assets	1,223									
<b>Total Expenses from continuing operations excluding depreciation, amortisation and impairment of non financial assets</b>	<b>28,250</b>	<b>22,999</b>	<b>40</b>	<b>0</b>	<b>0</b>	<b>23,039</b>	<b>1,031</b>	<b>24,070</b>	<b>1,071</b>	<b>12,383</b>
<b>Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets</b>	<b>29,270</b>	<b>26,454</b>	<b>2,611</b>	<b>0</b>	<b>0</b>	<b>29,065</b>	<b>528</b>	<b>29,593</b>	<b>3,139</b>	<b>12,862</b>
Depreciation, amortisation and impairment of non financial assets	12,004	10,083				10,083		10,083		5,042
<b>Operating result from continuing Operations</b>	<b>17,266</b>	<b>16,371</b>	<b>2,611</b>	<b>0</b>	<b>0</b>	<b>18,982</b>	<b>528</b>	<b>19,510</b>	<b>3,139</b>	<b>7,820</b>
<b>Net Operating Result before grants and contributions provided for capital purposes</b>	<b>-4,547</b>	<b>8,237</b>	<b>166</b>	<b>0</b>	<b>0</b>	<b>8,403</b>	<b>443</b>	<b>8,846</b>	<b>609</b>	<b>6,717</b>

**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

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.

**Key Revenue for the quarter includes:**

- Landfill Revenue \$ 1,669,153
- Financial Assistance Grant \$ 999,227
- Natural Disaster Repair Program Reimbursement \$ 888,948
- RMCC Payments \$ 631,000
- Water Usage Charges \$ 320,000
- Tronox Mining Roads Contribution \$ 295,000

Total operating revenue recognised year to date is \$25.246 million, representing 48% if the revised budget.

**Key Operating Expenditure for the quarter includes:**

- Road Maintenance \$951,703
- Water & Sewer Operations & Maintenance \$513,904
- Landfill Operating Expenditure \$263,240
- State Highway – RMCC maintenance \$524,452

Total operating expenditure year to date is \$17.426 million, equating to 51% of the revised budget.

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

**Income**

- \$890,000 increase in Other Revenue – for reimbursement of expenses relating to road repair as a part of the natural disaster funding
- \$295,000 increase in Capital Grants & Contributions – for contributions to road maintenance from Tronox Mining.

- \$250,000 increase in Operating Grants & Contributions – for the drought resilience program
- \$85,000 increase in Capital Grants & contributions – for the payment of the Get NSW Active program

#### Expenditure

- \$336,450 Increase in Economic Development – for expenditure relating to the drought resilience program

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 organisations overall financial position.

General Fund

General Fund										
Description	Previous Year	Current Year	Approved	Approved	Approved	Revised	Recommended	Projected	VARIANCE	ACTUAL
	Actual	Original	Changes	Changes	Changes	Budget	changes	Year End (PYE)	ORIGINAL budget	YTD
	2024/25 \$000's	2025/26 \$000's	Review Q 1 \$000's	Review Q 2 \$000's	Review Q 3 \$000's	\$000's	for council resolution \$000's	Result 2025/26 \$000's	v PYE 2025/26 \$000's	2025/26 \$000's
<b>INCOME</b>										
Rates and Annual Charges	7,408	7,885	45			7,930		7,930	45	7,890
User Charges and Fees	9,656	11,651				11,651		11,651		3,905
Other Revenue	1,853	1,853				1,853		1,853		
Grants and Contributions - Operating	8,552	12,376				12,376	584	12,960	584	3,169
Grants and Contributions - Capital	18,780	8,134	2,445			10,579	85	10,664	2,530	623
Interest and Investment Income	1,671	1,553				1,553		1,553		642
Other Income	53						890	890	890	
Net gain from disposal of assets		100				100		100		
<b>Total Income from continuing operations</b>	<b>47,973</b>	<b>43,552</b>	<b>2,490</b>	<b>0</b>	<b>0</b>	<b>46,042</b>	<b>1,559</b>	<b>47,601</b>	<b>4,049</b>	<b>16,229</b>
<b>EXPENSES</b>										
Employee benefits and on-costs	10,433	9,155				9,155		9,155		5,366
Materials & Services	11,201	8,735				8,735	366	9,101	366	5,076
Borrowing Costs	1,331	1,274				1,274		1,274		240
Other Expenses	831	668	14			682		682	14	330
Net Loss from Disposal of Assets	1,223									
<b>Total Expenses from continuing operations excluding depreciation, amortisation and impairment of non financial assets</b>	<b>25,019</b>	<b>19,832</b>	<b>14</b>	<b>0</b>	<b>0</b>	<b>19,846</b>	<b>366</b>	<b>20,212</b>	<b>380</b>	<b>11,012</b>
<b>Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets</b>	<b>22,954</b>	<b>23,720</b>	<b>2,476</b>	<b>0</b>	<b>0</b>	<b>26,196</b>	<b>1,193</b>	<b>27,389</b>	<b>3,669</b>	<b>5,217</b>
Depreciation, amortisation and impairment of non financial assets	9,866	8,140				8,140		8,140		4,071
<b>Operating result from continuing Operations</b>	<b>13,088</b>	<b>15,580</b>	<b>2,476</b>	<b>0</b>	<b>0</b>	<b>18,056</b>	<b>1,193</b>	<b>19,249</b>	<b>3,669</b>	<b>1,146</b>
<b>Net Operating Result before grants and contributions provided for capital purposes</b>	<b>-5,692</b>	<b>7,446</b>	<b>31</b>	<b>0</b>	<b>0</b>	<b>7,477</b>	<b>1,108</b>	<b>8,585</b>	<b>1,139</b>	<b>523</b>

Water Fund

Water Fund										
Description	Previous Year	Current Year	Approved	Approved	Approved	Revised	Recommended	Projected	VARIANCE	ACTUAL
	Actual	Original	Changes	Changes	Changes	Budget	changes	Year End (PYE)	ORIGINAL budget	YTD
	2024/25 \$000's	2025/26 \$000's	Review Q 1 \$000's	Review Q 2 \$000's	Review Q 3 \$000's	\$000's	for council resolution \$000's	Result 2025/26 \$000's	v PYE 2025/26 \$000's	2025/26 \$000's
<b>INCOME</b>										
Access Charges	1,599	1,635	84			1,719		1,719	84	1,729
User Charges	1,842	1,272				1,272		1,272		365
Fees	0									
Grants & Contributions - Operating	18	18				18		18		18
Interest and Investment Income	611	515				515		515		18
Other Income	1									2
Net gain from disposal of assets										
<b>Total Income from continuing operations</b>	<b>4,071</b>	<b>3,440</b>	<b>84</b>	<b>0</b>	<b>0</b>	<b>3,524</b>	<b>0</b>	<b>3,524</b>	<b>84</b>	<b>2,132</b>
<b>EXPENSES</b>										
Employee benefits and on-costs	775	802				802		802		381
Materials & Services	1,633	1,539	8			1,547		1,547	8	601
Borrowing Costs										
Water purchase charges										63
Calculated taxation equivalents										
Debt guarantee fee										
Other Expenses	70									
Net Loss from Disposal of Assets										
<b>Total Expenses from continuing operations excluding depreciation, amortisation and impairment of non financial assets</b>	<b>2,478</b>	<b>2,341</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>2,349</b>	<b>0</b>	<b>2,349</b>	<b>8</b>	<b>1,045</b>
<b>Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets</b>	<b>1,593</b>	<b>1,099</b>	<b>76</b>	<b>0</b>	<b>0</b>	<b>1,175</b>	<b>0</b>	<b>1,175</b>	<b>76</b>	<b>1,087</b>
Depreciation, amortisation and impairment of non financial assets	1,137	1,011				1,011		1,011		505
<b>Surplus / (Deficit) from continuing operations before capital amounts</b>	<b>456</b>	<b>88</b>	<b>76</b>	<b>0</b>	<b>0</b>	<b>164</b>	<b>0</b>	<b>164</b>	<b>76</b>	<b>582</b>
Grants and Contributions - Capital	1,849									-14
<b>Surplus / (Deficit) from continuing operations after capital amounts</b>	<b>2,305</b>	<b>88</b>	<b>76</b>	<b>0</b>	<b>0</b>	<b>164</b>	<b>0</b>	<b>164</b>	<b>76</b>	<b>568</b>

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

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.

Sewer Fund

Sewer Fund										
Description	Previous Year	Current Year	Approved	Approved	Approved	Revised	Recommended	Projected	VARIANCE	ACTUAL
	Actual 2024/25 \$000's	Budget 2025/26 \$000's	Changes Review Q 1 \$000's	Changes Review Q 2 \$000's	Changes Review Q 3 \$000's	Budget \$000's	changes for council resolution \$000's	Year End (PYE) Result 2025/26 \$000's	ORIGINAL budget v PYE 2025/26 \$000's	YTD 2025/26 \$000's
<b>INCOME</b>										
Access charges	2,069	2,120	77			2,197		2,197	77	2,226
User charges										
Liquid trade-waste charges										
Fees										
Grants and contributions - Operating	16	16				16		16		16
Interest and Investment Income	349	219				219		219		10
Other Income		106				106		106		4
Net gain from disposal of assets										
<b>Total Income from continuing operations</b>	<b>2,434</b>	<b>2,461</b>	<b>77</b>	<b>0</b>	<b>0</b>	<b>2,538</b>	<b>0</b>	<b>2,538</b>	<b>77</b>	<b>2,256</b>
<b>EXPENSES</b>										
Employee benefits and on-costs	225	233				233		233		129
Materials & Services	462	585	18			603		603		256
Borrowing Costs	9	8				8		8		4
Calculated taxation equivalents										
Debt Guarantee fee										
Other Expenses	57									
Net Loss from Disposal of Assets										
<b>Total Expenses from continuing operations excluding depreciation, amortisation and impairment of non financial assets</b>	<b>753</b>	<b>826</b>	<b>18</b>	<b>0</b>	<b>0</b>	<b>844</b>	<b>0</b>	<b>844</b>	<b>18</b>	<b>389</b>
<b>Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets</b>	<b>1,681</b>	<b>1,635</b>	<b>59</b>	<b>0</b>	<b>0</b>	<b>1,694</b>	<b>0</b>	<b>1,694</b>	<b>59</b>	<b>1,867</b>
Depreciation, amortisation and impairment of non financial assets	1,001	932				932		932		466
<b>Surplus / (Deficit) from continuing operations before capital amounts</b>	<b>680</b>	<b>703</b>	<b>59</b>	<b>0</b>	<b>0</b>	<b>762</b>	<b>0</b>	<b>762</b>	<b>59</b>	<b>1,401</b>
Grants and Contributions - Capital	1,184									494
<b>Surplus / (Deficit) from continuing operations after capital amounts</b>	<b>1,864</b>	<b>703</b>	<b>59</b>	<b>0</b>	<b>0</b>	<b>762</b>	<b>0</b>	<b>762</b>	<b>59</b>	<b>1,895</b>

**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

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.

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.

Wentworth Shire Council

## Capital Budget Review Statement

Budget review for the quarter ended 31/12/2025

Description	Previous Year	Current Year Original	Approved Changes	Approved Changes	Approved Changes	Revised	Recommended changes for council resolution	Projected Year End (PYE)	VARIANCE	ACTUAL
	Actual	Budget	Review	Review	Review	Budget		Result	ORIGINAL budget v PYE	YTD
	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
<b>CAPITAL FUNDING</b>										
Rates & other untied funding	11,051	11,640	1,716			13,356	409	13,765	2,125	3,155
Capital Grants & Contributions	21,813	7,808	2,445			10,253	124	10,377	2,569	1,103
Reserves - External Restrictions	238	4,197	7,079			11,276	434	11,710	7,513	3,955
Reserves - Internally Allocated										
New Loans	7,296									
Proceeds from sale of assets	348	600				600		600		128
<i>Other - specify</i>							665	665	665	
<b>Total Capital Funding</b>	<b>40,746</b>	<b>24,245</b>	<b>11,240</b>	<b>0</b>	<b>0</b>	<b>35,485</b>	<b>1,632</b>	<b>37,117</b>	<b>12,872</b>	<b>8,341</b>
<b>CAPITAL EXPENDITURE</b>										
WIP	11,532									
New Assets	13,245	9,503	3,013			12,516	681	13,197	3,694	1,569
Asset Renewal	15,969	13,185	8,227			21,412	951	22,363	9,178	6,323
Loan Repayments		1,557				1,557	0	1,557		449
<b>Total Capital Expenditure</b>	<b>40,746</b>	<b>24,245</b>	<b>11,240</b>	<b>0</b>	<b>0</b>	<b>35,485</b>	<b>1,632</b>	<b>37,117</b>	<b>12,872</b>	<b>8,341</b>
<b>Net Capital Funding - Surplus /(Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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 Plan
	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.

During the December quarter, the following Capital expenditure occurred:

- Landfill Upgrade \$ 2,138,585
- Water & Sewer Network \$ 1,341,918
- Plant Replacement \$ 1,282,937
- Roads Renewals \$ 1,146,172
- Footpath Upgrades \$ 450,732
- Loan Repayments \$ 801,262

As at 31 December, total capital expenditure year to date was \$15.571 million, representing 46% of the revised annual budget.

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

- \$665,000 increase in Road Renewals – for expenditure relating to the natural disaster funding
- \$400,000 for Acquisition of land in Dareton as approved by Council at the December Council meeting
- \$272,727 for the Buronga Landfill Expansion as approved by Council at the November Council meeting

- \$162,000 for the Buronga Wastewater Treatment Plant pond sludge removal project as approved by Council at the November Council meeting
- \$124,000 for the repair of Wamberra Rd as a part of the Local Roads & Community Infrastructure Round 4 Grant.

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 31 December and confirms Council's compliance with legislative and policy requirements governing the investment of public funds.

At 31 December, Council held total cash and investments of \$35.993 million. Council's total cash and investments are held across the following fund categories in according with legislative requirements.

Wentworth Shire Council

**Cash and Investments Budget Review Statement**

Budget review for the quarter ended 31/12/2025

Description	Previous Year	Current Year	Approved	Approved	Approved	Revised	Recommended	Projected	VARIANCE	ACTUAL
	Actual	Original	Changes	Changes	Changes	Budget	changes	Year End (PYE)	ORIGINAL	YTD
	2024/25 \$000's	2025/26 \$000's	Review Q 1 \$000's	Review Q 2 \$000's	Review Q 3 \$000's	\$000's	for council resolution Q1 \$000's	Result 2025/26 \$000's	budget v PYE 2025/26 \$000's	2025/26 \$000's
<b>Total Cash, Cash Equivalents &amp; Invest</b>	44,087	40,000						40,000	0	35,993
<b>EXTERNALLY RESTRICTED</b>										
Water Fund	11,813	11,813						11,813	0	11,700
Sewer Fund	6,812	6,812						6,812	0	7,392
T-Corp Stormwater Upgrades	6,964	6,964						6,964	0	2,261
Developer Contribution Reserve	1,288	1,338						1,338	0	1,317
Unexpended Grants	5,379	492						492	0	4,401
Crown Reserves Reserve	228	228						228	0	222
Prepayments Cemeteries	587	590						590	0	604
Other External Reserves										
<b>Total Externally Restricted</b>	<b>33,071</b>	<b>28,237</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>28,237</b>	<b>0</b>	<b>27,897</b>
<b>Cash, cash equivalents &amp; investments not subject to external restrictions</b>	<b>11,016</b>	<b>11,763</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,763</b>	<b>0</b>	<b>8,096</b>
<b>INTERNAL ALLOCATIONS</b>										
Employee Entitlements	2,449	2,449						2,449	0	2,301
Doubtful Debts	0	0						0	0	0
Future Development Reserve	576	576						576		576
Trust Account	1,145	1,145						1,145		1,145
Capital Projects	794	1,000						1,000	0	1,000
Plant Replacement Reserve		1,500						1,500	0	1,500
Advanced Financial Assistance Grant Payment	4,101	0						0		
<b>Total Internally Allocated</b>	<b>9,065</b>	<b>6,670</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,670</b>	<b>0</b>	<b>6,522</b>
<b>Unallocated</b>	<b>1,951</b>	<b>5,093</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,093</b>	<b>0</b>	<b>1,574</b>

**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.

The Unrestricted Cash Balance of \$1.574 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.

Wentworth Shire Council

### Developer Contributions Summary

Budget review for the  
quarter ended 31/12/2025

Purpose	Opening Balance As at 1 July 2025 \$000's	Developer Contributions Received			Held as Restricted Asset As at this Q \$000's	Cumulative balance of internal borrowings (to)/from As at this Q \$000's
		Cash Q1 \$000's	Cash Q2 \$000's	Cash Q3 \$000's		
Drainage	835	3	0		838	
Roads					0	
Traffic facilities					0	
Parking					0	
Open space	453	1	25		479	
Community facilities					0	
Other					0	
<b>Total S7.11 Under plans</b>	<b>1,288</b>	<b>4</b>	<b>25</b>	<b>0</b>	<b>1,317</b>	<b>0</b>
S7.11 Not under plans					0	
S7.12 Levies					0	
S7.4 Planning agreements					0	
S64 Contributions					0	
Other					0	
<b>Total Developer Contributions</b>	<b>1,288</b>	<b>4</b>	<b>25</b>	<b>0</b>	<b>1,317</b>	<b>0</b>

#### 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.

Legal, strategic, financial or policy implications

The December 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 31 December 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 February 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. Quarterly Budget Review Statements - Q2 2025/26
2. Attachment A - Q2 Variations

# Office of Local Government

## QBRS 25-26 Quarter 2

Return to: [qbrs@olg.nsw.gov.au](mailto:qbrs@olg.nsw.gov.au) in Excel format

Due Date: 28 February 2026

Council Name:	Wentworth Shire Council
Quarter end:	31/12/2025

Contact Name:	Simon Rule
Contact Phone:	03 5027 5027
Contact Email:	<a href="mailto:simon.rule@wentworth.nsw.gov.au">simon.rule@wentworth.nsw.gov.au</a>

**Comments on Return:**

Note: to insert line breaks in comment box, press Alt-Enter.

Only WHITE cells need to be populated  
**DO NOT ENTER N/A into Cells - leave blank if no data**  
Questions relating to this return should be directed to:  
**Office of Local Government**

Performance Team

(02) 4428 4100

**QBR FINANCIAL OVERVIEW**  
**Wentworth Shire Council**  
**Budget review for the quarter ended 31/12/2025**

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	
Net Operating Result before grants and contributions provided for capital purposes	General Fund	-5,692	7,446	31			7,477	1,108	8,585	1,139	523
	Water Fund	456	88	76			164	0	164	76	582
	Sewer Fund	680	703	59			762	0	762	59	1,401
	Consolidated	-4,547	8,237	166			8,403	443	8,846	609	11,759
Operating Result from continuing operations (with capital grants and contributions) excluding depreciation, amortisation and impairment of non financial assets	<b>Consolidated</b>	<b>29,270</b>	<b>26,454</b>	<b>2,611</b>	<b>0</b>	<b>0</b>	<b>29,065</b>	<b>528</b>	<b>29,593</b>	<b>3,139</b>	<b>12,862</b>
Borrowings	Total borrowings										
Liquidity	External restrictions	32,484	28,237	0			28,237	0	28,237	0	27,897
	Internal Allocations	9,652	8,851	0			8,851	0	8,851	0	6,522
	Unallocated	1,951	2,912	0			2,912	0	2,912	0	1,574
	<b>Total Cash, Cash Equivalents and Investments</b>	<b>44,087</b>	<b>40,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40,000</b>	<b>0</b>	<b>40,000</b>	<b>0</b>	<b>35,993</b>
Capital	Capital Funding	40,746	24,245	11,240			35,485	1,632	37,117	12,872	8,341
	Capital Expenditure	40,746	24,245	11,240			35,485	1,632	37,117	12,872	8,341
	<b>Net Capital</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

	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	29	0	0	0	1,317

## Income and Expenses Budget Review Statement

Consolidated 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	2025/26	Q 1	Q 2	Q 3			2025/26	2025/26	2025/26
	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's
<b>INCOME</b>										
Rates and Annual Charges	11,076	11,640	206			11,846		11,846	206	11,845
User Charges and Fees	11,498	12,923				12,923		12,923		4,270
Other Revenue	1,863	1,959				1,959		1,959		4,154
Grants and Contributions - Operating	8,586	12,410				12,410	584	12,994	584	3,203
Grants and Contributions - Capital	21,813	8,134	2,445			10,579	85	10,664	2,530	1,103
Interest and Investment Income	2,631	2,287				2,287		2,287		670
Other Income	53						890	890	890	
Net gain from disposal of assets		100				100		100		
<b>Total Income from continuing operations</b>	<b>57,520</b>	<b>49,453</b>	<b>2,651</b>	<b>0</b>	<b>0</b>	<b>52,104</b>	<b>1,559</b>	<b>53,663</b>	<b>4,210</b>	<b>25,245</b>
<b>EXPENSES</b>										
Employee benefits and on-costs	11,433	10,192				10,192		10,192		5,876
Materials & Services	13,296	10,857	26			10,883	1,031	11,914	1,057	5,933
Borrowing Costs	1,340	1,282				1,282		1,282		244
Other Expenses	958	668	14			682		682	14	330
Net Loss from Disposal of Assets	1,223									
<b>Total Expenses from continuing operations excluding depreciation, amortisation and impairment of non financial assets</b>	<b>28,250</b>	<b>22,999</b>	<b>40</b>	<b>0</b>	<b>0</b>	<b>23,039</b>	<b>1,031</b>	<b>24,070</b>	<b>1,071</b>	<b>12,383</b>
<b>Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets</b>	<b>29,270</b>	<b>26,454</b>	<b>2,611</b>	<b>0</b>	<b>0</b>	<b>29,065</b>	<b>528</b>	<b>29,593</b>	<b>3,139</b>	<b>12,862</b>
Depreciation, amortisation and impairment of non financial assets	12,004	10,083				10,083		10,083		5,042
<b>Operating result from continuing Operations</b>	<b>17,266</b>	<b>16,371</b>	<b>2,611</b>	<b>0</b>	<b>0</b>	<b>18,982</b>	<b>528</b>	<b>19,510</b>	<b>3,139</b>	<b>7,820</b>
<b>Net Operating Result before grants and contributions provided for capital purposes</b>	<b>-4,547</b>	<b>8,237</b>	<b>166</b>	<b>0</b>	<b>0</b>	<b>8,403</b>	<b>443</b>	<b>8,846</b>	<b>609</b>	<b>6,717</b>

**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

**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.**

## Income and Expenses Budget Review Statement

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	2025/26	Q 1	Q 2	Q 3			2025/26	2025/26	2025/26
	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's
<b>INCOME</b>										
Rates and Annual Charges	7,408	7,885	45			7,930		7,930	45	7,890
User Charges and Fees	9,656	11,651				11,651		11,651		3,905
Other Revenue	1,853	1,853				1,853		1,853		
Grants and Contributions - Operating	8,552	12,376				12,376	584	12,960	584	3,169
Grants and Contributions - Capital	18,780	8,134	2,445			10,579	85	10,664	2,530	623
Interest and Investment Income	1,671	1,553				1,553		1,553		642
Other Income	53						890	890	890	
Net gain from disposal of assets		100				100		100		
<b>Total Income from continuing operations</b>	<b>47,973</b>	<b>43,552</b>	<b>2,490</b>	<b>0</b>	<b>0</b>	<b>46,042</b>	<b>1,559</b>	<b>47,601</b>	<b>4,049</b>	<b>16,229</b>
<b>EXPENSES</b>										
Employee benefits and on-costs	10,433	9,155				9,155		9,155		5,366
Materials & Services	11,201	8,735				8,735	366	9,101	366	5,076
Borrowing Costs	1,331	1,274				1,274		1,274		240
Other Expenses	831	668	14			682		682	14	330
Net Loss from Disposal of Assets	1,223									
<b>Total Expenses from continuing operations excluding depreciation, amortisation and impairment of non financial assets</b>	<b>25,019</b>	<b>19,832</b>	<b>14</b>	<b>0</b>	<b>0</b>	<b>19,846</b>	<b>366</b>	<b>20,212</b>	<b>380</b>	<b>11,012</b>
<b>Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets</b>	<b>22,954</b>	<b>23,720</b>	<b>2,476</b>	<b>0</b>	<b>0</b>	<b>26,196</b>	<b>1,193</b>	<b>27,389</b>	<b>3,669</b>	<b>5,217</b>
Depreciation, amortisation and impairment of non financial assets	9,866	8,140				8,140		8,140		4,071
<b>Operating result from continuing Operations</b>	<b>13,088</b>	<b>15,580</b>	<b>2,476</b>	<b>0</b>	<b>0</b>	<b>18,056</b>	<b>1,193</b>	<b>19,249</b>	<b>3,669</b>	<b>1,146</b>
<b>Net Operating Result before grants and contributions provided for capital purposes</b>	<b>-5,692</b>	<b>7,446</b>	<b>31</b>	<b>0</b>	<b>0</b>	<b>7,477</b>	<b>1,108</b>	<b>8,585</b>	<b>1,139</b>	<b>523</b>

## Income and Expenses Budget Review Statement

Water 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	2025/26	Q 1	Q 2	Q 3			2025/26	2025/26	2025/26
	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's
<b>INCOME</b>										
Access Charges	1,599	1,635	84			1,719		1,719	84	1,729
User Charges	1,842	1,272				1,272		1,272		365
Fees	0									
Grants & Contributions - Operating	18	18				18		18		18
Interest and Investment Income	611	515				515		515		18
Other Income	1									2
Net gain from disposal of assets										
<b>Total Income from continuing operations</b>	<b>4,071</b>	<b>3,440</b>	<b>84</b>	<b>0</b>	<b>0</b>	<b>3,524</b>	<b>0</b>	<b>3,524</b>	<b>84</b>	<b>2,132</b>
<b>EXPENSES</b>										
Employee benefits and on-costs	775	802				802		802		381
Materials & Services	1,633	1,539	8			1,547		1,547	8	601
Borrowing Costs										
Water purchase charges										63
Calculated taxaction equivalents										
Debt guarantee fee										
Other Expenses	70									
Net Loss from Disposal of Assets										
<b>Total Expenses from continuing operations excluding depreciation, amortisation and impairment of non financial assets</b>	<b>2,478</b>	<b>2,341</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>2,349</b>	<b>0</b>	<b>2,349</b>	<b>8</b>	<b>1,045</b>
<b>Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets</b>	<b>1,593</b>	<b>1,099</b>	<b>76</b>	<b>0</b>	<b>0</b>	<b>1,175</b>	<b>0</b>	<b>1,175</b>	<b>76</b>	<b>1,087</b>
Depreciation, amortisation and impairment of non financial assets	1,137	1,011				1,011		1,011		505
<b>Surplus / (Deficit) from continuing operations before capital amounts</b>	<b>456</b>	<b>88</b>	<b>76</b>	<b>0</b>	<b>0</b>	<b>164</b>	<b>0</b>	<b>164</b>	<b>76</b>	<b>582</b>
Grants and Contributions - Capital	1,849									-14
<b>Surplus / (Deficit) from continuing operations after capital amounts</b>	<b>2,305</b>	<b>88</b>	<b>76</b>	<b>0</b>	<b>0</b>	<b>164</b>	<b>0</b>	<b>164</b>	<b>76</b>	<b>568</b>

**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

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.

## Income and Expenses Budget Review Statement

Sewer 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	2025/26	Q 1	Q 2	Q 3			2025/26	2025/26	2025/26
	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's
<b>INCOME</b>										
Access charges	2,069	2,120	77			2,197		2,197	77	2,226
User charges										
Liquid trade-waste charges										
Fees										
Grants and contributions - Operating	16	16				16		16		16
Interest and Investment Income	349	219				219		219		10
Other Income		106				106		106		4
Net gain from disposal of assets										
<b>Total Income from continuing operations</b>	<b>2,434</b>	<b>2,461</b>	<b>77</b>	<b>0</b>	<b>0</b>	<b>2,538</b>	<b>0</b>	<b>2,538</b>	<b>77</b>	<b>2,256</b>
<b>EXPENSES</b>										
Employee benefits and on-costs	225	233				233		233		129
Materials & Services	462	585	18			603		603		256
Borrowing Costs	9	8				8		8		4
Calculated taxation equivalents										
Debt Guarantee fee										
Other Expenses	57									
Net Loss from Disposal of Assets										
<b>Total Expenses from continuing operations excluding depreciation, amortisation and impairment of non financial assets</b>	<b>753</b>	<b>826</b>	<b>18</b>	<b>0</b>	<b>0</b>	<b>844</b>	<b>0</b>	<b>844</b>	<b>18</b>	<b>389</b>
<b>Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets</b>	<b>1,681</b>	<b>1,635</b>	<b>59</b>	<b>0</b>	<b>0</b>	<b>1,694</b>	<b>0</b>	<b>1,694</b>	<b>59</b>	<b>1,867</b>
Depreciation, amortisation and impairment of non financial assets	1,001	932				932		932		466
<b>Surplus / (Deficit) from continuing operations before capital amounts</b>	<b>680</b>	<b>703</b>	<b>59</b>	<b>0</b>	<b>0</b>	<b>762</b>	<b>0</b>	<b>762</b>	<b>59</b>	<b>1,401</b>
Grants and Contributions - Capital	1,184									494
<b>Surplus / (Deficit) from continuing operations after capital amounts</b>	<b>1,864</b>	<b>703</b>	<b>59</b>	<b>0</b>	<b>0</b>	<b>762</b>	<b>0</b>	<b>762</b>	<b>59</b>	<b>1,895</b>

**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

**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.**

**Capital Budget Review Statement**  
**Wentworth Shire Council**  
**Budget review for the quarter ended 31/12/2025**

Description	Previous Year	Current Year	Approved	Approved	Approved	Revised	Recommended changes for council resolution	Projected	VARIANCE	ACTUAL
	Actual	Original	Changes	Changes	Changes	Budget		Year End (PYE)	ORIGINAL budget	YTD
	2024/25	Budget	Review	Review	Review	Budget		Result	v PYE	
	\$000's	2025/26	Q 1	Q 2	Q 3	\$000's		2025/26	2025/26	2025/26
	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's
<b>CAPITAL FUNDING</b>										
Rates & other untied funding	11,051	11,640	1,716			13,356	409	13,765	2,125	5,296
Capital Grants & Contributions	21,813	7,808	2,445			10,253	124	10,377	2,569	4,663
Reserves - External Restrictions	238	4,197	7,079			11,276	434	11,710	7,513	5,047
Reserves - Internally Allocated										
New Loans	7,296									
Proceeds from sale of assets	348	600				600		600		128
Other - specify							665	665	665	665
<b>Total Capital Funding</b>	<b>40,746</b>	<b>24,245</b>	<b>11,240</b>	<b>0</b>	<b>0</b>	<b>35,485</b>	<b>1,632</b>	<b>37,117</b>	<b>12,872</b>	<b>15,799</b>
<b>CAPITAL EXPENDITURE</b>										
WIP	11,532									
New Assets	13,245	9,503	3,013			12,516	681	13,197	3,694	4,183
Asset Renewal	15,969	13,185	8,227			21,412	951	22,363	9,178	11,167
Loan Repayments		1,557				1,557	0	1,557		449
<b>Total Capital Expenditure</b>	<b>40,746</b>	<b>24,245</b>	<b>11,240</b>	<b>0</b>	<b>0</b>	<b>35,485</b>	<b>1,632</b>	<b>37,117</b>	<b>12,872</b>	<b>15,799</b>
<b>Net Capital Funding - Surplus /(Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**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 Plan
- 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

Description	Previous Year	Current Year	Approved	Approved	Approved	Revised	Recommended	Projected	VARIANCE	ACTUAL
	Actual	Original	Changes	Changes	Changes	Budget	changes	Year End (PYE)	ORIGINAL	YTD
	2024/25	Budget	Review	Review	Review	Budget	for council	Result	budget v PYE	
	\$000's	2025/26	Q 1	Q 2	Q 3	\$000's	resolution	2025/26	2025/26	2025/26
	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	Q1	\$000's	\$000's	\$000's
<b>Total Cash, Cash Equivalents &amp; Investments</b>	44,087	40,000						40,000	0	35,993
<b>EXTERNALLY RESTRICTED</b>										
Water Fund	11,813	11,813						11,813	0	11,700
Sewer Fund	6,812	6,812						6,812	0	7,392
T-Corp Stormwater Upgrades	6,964	6,964						6,964	0	2,261
Developer Contribution Reserve	1,288	1,338						1,338	0	1,317
<i>Unexpended Grants</i>	5,379	492						492	0	4,401
Crown Reserves Reserve	228	228						228	0	222
Prepayments Cemeteries	587	590						590	0	604
Other External Reserves										
<b>Total Externally Restricted</b>	<b>33,071</b>	<b>28,237</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>28,237</b>	<b>0</b>	<b>27,897</b>
<b>Cash, cash equivalents &amp; investments not subject to external restrictions</b>	<b>11,016</b>	<b>11,763</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,763</b>	<b>0</b>	<b>8,096</b>
<b>INTERNAL ALLOCATIONS</b>										
Employee Entitlements	2,449	2,449						2,449	0	2,301
Doubtful Debts	0	0						0		0
Future Development Reserve	576	576						576		576
Trust Account	1,145	1,145						1,145		1,145
<i>Capital Projects</i>	794	1,000						1,000	0	1,000
<i>Plant Replacement Reserve</i>		1,500						1,500	0	1,500
<i>Advanced Financial Assistance Grant Payment</i>	4,101	0						0		
<b>Total Internally Allocated</b>	<b>9,065</b>	<b>6,670</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,670</b>	<b>0</b>	<b>6,522</b>
<b>Unallocated</b>	<b>1,951</b>	<b>5,093</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,093</b>	<b>0</b>	<b>1,574</b>

**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

Purpose	Opening Balance As at 1 July 2025 \$000's	Developer Contributions Received			Held as Restricted Asset As at this Q \$000's	Cumulative balance of internal borrowings (to)/from As at this Q \$000's
		Cash Q1 \$000's	Cash Q2 \$000's	Cash Q3 \$000's		
Drainage	835	3	0		838	
Roads					0	
Traffic facilities					0	
Parking					0	
Open space	453	1	25		479	
Community facilities					0	
Other					0	
<b>Total S7.11 Under plans</b>	<b>1,288</b>	<b>4</b>	<b>25</b>	<b>0</b>	<b>1,317</b>	<b>0</b>
S7.11 Not under plans					0	
S7.12 Levies					0	
S7.4 Planning agreements					0	
S64 Contributions					0	
Other					0	
<b>Total Developer Contributions</b>	<b>1,288</b>	<b>4</b>	<b>25</b>	<b>0</b>	<b>1,317</b>	<b>0</b>

**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

Q2 2025-2026

Recommended December Variations

Description	Amount	Funding
SSVP Grant	\$ 39,000.00	Grants & Other Contributions - Operating
Natural Disaster Funding	\$ 890,000.00	Other Income
NSW Active Transport Grant	\$ 85,000.00	Grants & Other Contributions - Capital
Drought Resilience Grant	\$ 250,000.00	Grants & Other Contributions - Operating
Tronox Mining Roads Contributions	\$ 295,000.00	Grants & Other Contributions - Operating

## Operating Expenditure Quarterly Budget Variations

### Q2 2025-2026

#### Recommended December Variations

Description	Amount	Funding
SSVP Program	\$ 30,000	Grants & Contributions - Operating
Drought Resilience Program	\$ 336,450	Grants & Contributions - Operating

## Capital Expenditure Quarterly Budget Variations

### Q2 2025-2026

#### Recommended December Variations

<b>Description</b>	<b>Amount</b>	<b>Funding</b>
SSVP Minor Assets	\$ 9,000	Capital Grants & Other
Wamberra Road Resheeting	\$ 124,000	Capital Grants & Other
Natural Disaster Repair Program	\$ 665,000	Other Income