

9.6 Quarterly Budget Review Statements

File Number: RPT/26/208

Responsible Officer: Simon Rule - Director Corporate Services
Responsible Division: Corporate Services
Report Author: Simon Rule - Director Corporate Services
Ned Lamond - Financial Services Coordinator

Summary

The March 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 March QBRS provides a comprehensive review of Council's financial performance and budget position for the quarter ended 31 March 2026, 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 May 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 March 2026 Quarterly Budget Review Statement
- b) Approve the required quarterly variations

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 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 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 March 2026

QBRS FINANCIAL OVERVIEW											
Select Council Name											
Budget review for the quarter ended 31/03/26											
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	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	
Net Operating Result before grants and contributions provided for capital purposes	General Fund	-5,692	15,586	31	1,108	0	16,725	-853	15,872	286	-1,234
	Water Fund	456	88	76	0	0	164	-235	-71	-159	384
	Sewer Fund	680	703	59	0	0	762	-95	667	-36	1,543
	Consolidated	-4,547	8,231	166	443	0	8,840	-1,183	7,657	-574	652
Operating Result from continuing operations (with capital grants and contributions) excluding depreciation, amortisation and impairment of non financial assets	Consolidated	29,270	26,448	2,611	528	0	29,587	-2,644	26,943	495	11,974
Borrowings	Total borrowings						0		0	0	
	External restrictions	32,484	28,237	0	0	0	28,237	0	28,237	0	28,473
Liquidity	Internal Allocations	9,652	8,851	0	0	0	8,851	0	8,851	0	4,240
	Unallocated	1,951	2,912	0	0	0	2,912	0	2,912	0	1,079
	Total Cash, Cash Equivalents and Inves	44,087	40,000	0	0	0	40,000	0	40,000	0	33,792
Capital	Capital Funding	40,746	24,245	11,240	1,632	0	37,117	-243	36,874	12,629	21,706
	Capital Expenditure	40,746	24,245	11,240	1,632	0	37,117	-243	36,874	12,629	21,706
	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		1,288	33	0	0	1,321	0
Total Developer Contributions		1,288	33	0	0	1,321	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										
Select Council Name										
Budget review for the quarter ended 31/03/2026										
Consolidated Fund										
Description	Previous Year	Current Year	Approved	Approved	Approved	Revised	Recommended	Projected	VARIANCE	ACTUAL
	Actual	Budget	Review	Review	Review	Budget	for council	Year End (PYE)	ORIGINAL	YTD
	2024/25 \$000's	2025/26 \$000's	Q1 \$000's	Q2 \$000's	Q3 \$000's	\$000's	resolution \$000's	2025/26 \$000's	2025/26 \$000's	2025/26 \$000's
INCOME										
Rates and Annual Charges	11,076	11,640	206	0		11,846	346	12,192	552	11,881
User Charges and Fees	11,498	12,923	0	0		12,923		12,923	0	7,210
Other Revenue	1,863	1,959	0	0		1,959		1,959	0	1,860
Grants and Contributions - Operating	8,586	12,410	0	584		12,994		12,994	584	6,017
Grants and Contributions - Capital	21,813	8,134	2,445	85		10,664	-1,461	9,203	1,069	3,760
Interest and Investment Income	2,631	2,281	0	0		2,281	-736	1,545	-736	1,090
Other Income	53	0	0	890		890		890	890	
Net gain from disposal of assets	0	100	0	0		100		100	0	
Total Income from continuing operations	57,520	49,447	2,651	1,559	0	53,657	-1,851	51,806	2,359	31,818
EXPENSES										
Employee benefits and on-costs	11,433	10,192	0	0		10,192	550	10,742	550	9,413
Materials & Services	13,296	10,857	26	1,031		11,914	243	12,157	1,300	9,254
Borrowing Costs	1,340	1,282	0	0		1,282		1,282	0	701
Other Expenses	958	668	14	0		682		682	14	476
Net Loss from Disposal of Assets	1,223	0	0	0		0		0	0	0
Total Expenses from continuing operations excluding depreciation, amortisation and impairment of non financial assets	28,250	22,999	40	1,031	0	24,070	793	24,863	1,864	19,844
Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets	29,270	26,448	2,611	528	0	29,587	-2,644	26,943	495	11,974
Depreciation, amortisation and impairment of non financial assets	12,004	10,083	0	0		10,083		10,083	0	7,562
Operating result from continuing Operations	17,266	16,365	2,611	528	0	19,504	-2,644	16,860	495	4,412
Net Operating Result before grants and contributions provided for capital purposes	-4,547	8,231	166	443	0	8,840	-1,183	7,657	-574	652

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 Fees - \$2,140,644
- General Assistance Grant - \$999,227
- Roads to Recovery Program Funding - \$455,036

Total operating revenue recognised year to date is \$31.818 million, representing 59% of the revised budget.

Key Operating Expenditure for the quarter includes:

- Landfill Operating Expenditure - \$766,044
- State Highways RMCC - \$726,071
- Roads Maintenance - \$708,655

Total operating expenditure year to date is \$27.406 million, equating to 80% of the revised budget.

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

Income

- \$1,461,000 Decrease in Capital Grants & Contributions – for the Regional Tourism Activation Funding Grant that was to be used for the FOSO project
- \$736,000 Decrease in interest from investments – for the interest earned on our deposits due to shorter term investments to keep cash at hand
- \$346,000 Increase in Rates and Annual Charges – for the increase in rateable assessments during the year

Expenditure

- \$550,000 Increase in Employee Benefits – for additional employee benefits payable due to transition to new pay structure and organisational restructure approved at July 25 Council meeting
- \$243,000 Increase in Land Acquisitions – adjustment to budget from capital expenditure to operational expenditure to correctly recognise payment of Native Title payments

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

Income and Expenses Budget Review Statement
 Select Council Name
 Budget review for the quarter ended 31/03/2026
 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	YTD
	2024/25 \$000's	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	Result 2025/26 \$000's	budget v PYE 2025/26 \$000's	2025/26 \$000's
INCOME										
Rates and Annual Charges	7,408	7,885	45	0		7,930	346	8,276	391	7,932
User Charges and Fees	9,656	11,651	0	0		11,651		11,651	0	6,224
Other Revenue	1,853	1,853	0	0		1,853		1,853	0	1,345
Grants and Contributions - Operating	8,552	12,376	0	584		12,960		12,960	584	5,983
Grants and Contributions - Capital	18,780	8,134	2,445	85		10,664	-1,461	9,203	1,069	3,734
Interest and Investment Income	1,671	1,553	0	0		1,553	-486	1,067	-486	1,090
Other Income	53	0	0	890		890		890	890	0
Net gain from disposal of assets	0	100	0	0		100		100	0	0
Total income from continuing operations	47,973	43,552	2,490	1,559	0	47,601	-1,601	46,000	2,448	26,308
EXPENSES										
Employee benefits and on-costs	10,433	9,155	0	0		9,155	470	9,625	470	8,483
Materials & Services	11,201	8,735	0	366		9,101	243	9,344	609	8,043
Borrowing Costs	1,331	1,274	0	0		1,274		1,274	0	701
Other Expenses	831	668	14	0		682		682	14	476
Net Loss from Disposal of Assets	1,223	0	0	0		0		0	0	0
Total Expenses from continuing operations excluding depreciation, amortisation and impairment of non financial assets	25,019	19,832	14	366	0	20,212	713	20,925	1,093	17,703
Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets	22,954	23,720	2,476	1,193	0	27,389	-2,314	25,075	1,355	8,605
Depreciation, amortisation and impairment of non financial assets	9,866	0	0	0		0		0	0	6,105
Operating result from continuing Operations	13,088	23,720	2,476	1,193	0	27,389	-2,314	25,075	1,355	2,500
Net Operating Result before grants and contributions provided for capital purposes	-5,692	15,586	31	1,108	0	16,725	-853	15,872	286	-1,234

Notes

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

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

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- 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.

Water Fund

Income and Expenses Budget Review Statement

Select Council Name

Budget review for the quarter ended 31/03/2026

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	YTD
	2024/25 \$000's	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	Result 2025/26 \$000's	budget v PYE 2025/26 \$000's	2025/26 \$000's
INCOME										
Access Charges	1,599	1,635	84	0		1,719		1,719	84	1,723
User Charges	1,842	1,272	0	0		1,272		1,272	0	986
Fees	0	0	0	0		0		0	0	
Grants & Contributions - Operating	18	18	0	0		18		18	0	18
Interest and Investment Income	611	515	0	0		515	-177	338	-177	26
Other Income	1	0	0	0		0		0	0	7
Net gain from disposal of assets	0	0	0	0		0		0	0	
Total Income from continuing operations	4,071	3,440	84	0	0	3,524	-177	3,347	-93	2,760
EXPENSES										
Employee benefits and on-costs	775	802	0	0		802	58	860	58	676
Materials & Services	1,633	1,539	8	0		1,547		1,547	8	942
Borrowing Costs	0	0	0	0		0		0	0	
Water purchase charges	0	0	0	0		0		0	0	
Calculated taxation equivalents	0	0	0	0		0		0	0	
Debt guarantee fee	0	0	0	0		0		0	0	
Other Expenses	70	0	0	0		0		0	0	
Net Loss from Disposal of Assets	0	0	0	0		0		0	0	
Total Expenses from continuing operations excluding depreciation, amortisation and impairment of non financial assets	2,478	2,341	8	0	0	2,349	58	2,407	66	1,618
Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets	1,593	1,099	76	0	0	1,175	-235	940	-159	1,142
Depreciation, amortisation and impairment of non financial assets	1,137	1,011	0	0		1,011		1,011	0	758
Surplus / (Deficit) from continuing operations before capital amounts	456	88	76	0	0	164	-235	-71	-159	384
Grants and Contributions - Capital	1,849	0	0	0		0		0	0	26
Surplus / (Deficit) from continuing operations after capital amounts	2,305	88	76	0	0	164	-235	-71	-159	410

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.

Sewer Fund

Income and Expenses Budget Review Statement

Select Council Name

Budget review for the quarter ended 31/03/2026

Sewer 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	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										
Access charges	2,069	2,120	77	0		2,197		2,197	77	2,226
User charges	0	0	0	0		0		0	0	
Liquid trade-waste charges	0	0	0	0		0		0	0	
Fees	0	0	0	0		0		0	0	
Grants and contributions - Operating	16	16	0	0		16		16	0	16
Interest and Investment Income	349	219	0	0		219	-73	146	-73	15
Other Income	0	106	0	0		106		106	0	508
Net gain from disposal of assets	0	0	0	0		0		0	0	
Total Income from continuing operations	2,434	2,461	77	0	0	2,538	-73	2,465	4	2,765
EXPENSES										
Employee benefits and on-costs	225	233	0	0		233	22	255	22	254
Materials & Services	462	585	18	0		603		603	18	269
Borrowing Costs	9	8	0	0		8		8	0	
Calculated taxation equivalents	0	0	0	0		0		0	0	
Debt Guarantee fee	0	0	0	0		0		0	0	
Other Expenses	57	0	0	0		0		0	0	
Net Loss from Disposal of Assets	0	0	0	0		0		0	0	
Total Expenses from continuing operations excluding depreciation, amortisation and impairment of non financial assets	753	826	18	0	0	844	22	866	40	523
Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets	1,681	1,635	59	0	0	1,694	-95	1,599	-36	2,242
Depreciation, amortisation and Impairment of non financial assets	1,001	932	0	0		932		932	0	699
Surplus / (Deficit) from continuing operations before capital amounts	680	703	59	0	0	762	-95	667	-36	1,543
Grants and Contributions - Capital	1,184	0	0	0		0		0	0	0
Surplus /(Deficit) from continuing operations after capital amounts	1,864	703	59	0	0	762	-95	667	-36	1,543

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 deliver 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										
Select Council Name										
Budget review for the quarter ended 31/03/2026										
Description	Previous Year	Current Year	Approved	Approved	Approved	Revised	Recommended	Projected	VARIANCE	ACTUAL
	Actual	Budget	Review	Review	Review	Budget	for council	Year End (PYE)	ORIGINAL	YTD
	2024/25 \$000's	2025/26 \$000's	Q 1 \$000's	Q 2 \$000's	Q 3 \$000's	\$000's	resolution \$000's	Result 2025/26 \$000's	budget v PYE 2025/26 \$000's	2025/26 \$000's
CAPITAL FUNDING										
Rates & other untied funding	11,051	11,640	1,716	409		13,765	-243	13,522	1,882	8,172
Capital Grants & Contributions	21,813	7,808	2,445	124		10,377		10,377	2,569	3,760
Reserves - External Restrictions	238	4,197	7,079	434		11,710		11,710	7,513	8,677
Reserves - Internally Allocated	0	0	0	0		0		0	0	
New Loans	7,296	0	0	0		0		0	0	
Proceeds from sale of assets	348	600	0	0		600		600	0	432
Other	0	0	0	665		665		665	665	665
Total Capital Funding	40,746	24,245	11,240	1,632	0	37,117	-243	36,874	12,629	21,706
CAPITAL EXPENDITURE										
WIP	11,532	0	0	0		0		0	0	
New Assets	13,245	9,503	3,013	681		13,197	-243	12,954	3,451	7,672
Asset Renewal	15,969	13,185	8,227	951		22,363		22,363	9,178	13,157
Other		1,557	0	0		1,557		1,557	0	877
Total Capital Expenditure	40,746	24,245	11,240	1,632	0	37,117	-243	36,874	12,629	21,706
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 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.

During the March quarter, the following Capital expenditure occurred:

- FOSO Construction \$2,424,722
- Loan Repayments \$618,262
- Buronga Sewer Ponds Clearing \$266,311
- Gol Gol Water Treatment Plant Temporary Capacity Increase \$101,479

As at 31 March, total capital expenditure year to date was \$21.706 million, representing 58% of the revised annual budget.

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

- \$243,000 decrease in Land Acquisitions - adjustment to budget from capital expenditure to operational expenditure to correctly recognise payment of Native Title payments

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

At 31 March Council held total cash and investments of \$33,792 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

Select Council Name

Budget review for the quarter ended 31/03/2026

Description	Previous Year	Current Year	Approved	Approved	Approved	Revised	Recommended	Projected	VARIANCE	ACTUAL
	Actual	Budget	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 \$000's	Result 2025/26 \$000's	budget v PYE 2025/26 \$000's	2025/26 \$000's
Total Cash, Cash Equivalents & Investments	44,087	40,000				40,000		40,000	0	33,792
EXTERNALLY RESTRICTED										
Water Fund	11,813	11,813	0	0		11,813		11,813	0	11,844
Sewer Fund	6,812	6,812	0	0		6,812		6,812	0	7,551
Developer contributions - General	1,288	1,338	0	0		1,338		1,338	0	1,321
Developer contributions - Water	0	0	0	0		0		0	0	0
Developer contributions - Sewer	0	0	0	0		0		0	0	0
Transport for NSW Contributions	0	0	0	0		0		0	0	0
Domestic waste management	0	0	0	0		0		0	0	0
Stormwater management	0	0	0	0		0		0	0	0
Other	12,571	8,274	0	0		8,274		8,274	0	7,757
Total Externally Restricted	32,484	28,237	0	0	0	28,237	0	28,237	0	28,473
Cash, cash equivalents & investments not subject to external restrictions	11,603	11,763	0	0	0	11,763	0	11,763	0	5,319
INTERNAL ALLOCATIONS										
Employee entitlements	2,449	2,449	0	0		2,449		2,449	0	2,301
Deposits, Retentions, Bonds	1,145	1,145	0	0		1,145		1,145	0	1,145
Financial Assistance Grant Received In Advance	4,101	0	0	0		0		0	0	0
Landfill, Cemeteries, Future Development and Other	1,957	5,257	0	0		5,257		5,257	0	794
	0	0	0	0		0		0	0	0
	0	0	0	0		0		0	0	0
Other	0	0	0	0		0		0	0	0
Total Internally Allocated	9,652	8,851	0	0	0	8,851	0	8,851	0	4,240
Unallocated	1,951	2,912	0	0	0	2,912	0	2,912	0	1,079

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.

While Council remains in a position to meet its operational commitments, the reduction in available unrestricted cash has implications for short-term financial capacity.

Internally restricted funds have, on a temporary basis, been utilised to support operational cash flow. These funds are designated for specific purposes and will need to be progressively replenished to ensure Council can meet its future obligations and planned works program.

As a result:

Council's working capital position is tighter than in previous reporting periods

The reduction in available unrestricted cash has limited the buffer traditionally available to manage timing differences between income and expenditure. While Council remains able to meet its current obligations there is less capacity to absorb fluctuations in cash flow, requiring closer monitoring and more active management of available funds.

Capacity to fund unplanned or additional expenditure outside the adopted budget is limited

With reduced financial flexibility, Council has a diminished ability to respond to unforeseen costs, emergent operational requirements, or new opportunities that arise during the financial year. Any additional expenditure would need to be carefully assessed and, where necessary, offset through reprioritisation of existing budgets or identification of alternative funding sources.

Greater reliance is placed on maintaining budget discipline and prioritising essential expenditure

In the current environment, strict adherence to the adopted budget is critical. Expenditure decisions must closely align with Council's core service delivery obligations and critical infrastructure requirements, with non-essential activities subject to increased scrutiny.

In this context, it is important that Council continues to manage expenditure in accordance with the adopted budget and applies a disciplined and considered approach to any budget variations or new funding requests. This will support the preservation of financial stability and assist in the gradual rebuilding of unrestricted cash reserves over time.

To address these risks and strengthen Council's financial position, a measured and conservative approach will be adopted over the next 12-24 months, including:

Maintaining strict adherence to adopted budgets

Council will focus on delivering activities within the approved Operational Plan and Budget, with any variations subject to rigorous assessment and approval processes. This will ensure that expenditure remains controlled and aligned with planned priorities, reducing the risk of further pressure on cash reserves.

Prioritising essential operational and capital expenditure

Available resources will be directed toward core service delivery, statutory obligations, and critical infrastructure requirements. This approach ensures that Council continues to meet community expectations and maintain asset performance, while deferring lower-priority activities where appropriate.

Limiting discretionary spending and non-essential funding commitments

Expenditure that falls outside of essential services or approved programs will be carefully scrutinised. Requests for financial assistance, new initiatives, or expanded service levels will only be considered where a clear funding source is identified and where they do not compromise Council's financial position.

Monitoring cash flow and reserve balances through regular reporting

Council will continue to closely monitor its financial position through monthly and quarterly reporting processes, including cash flow forecasting and reserve tracking. This will enable timely identification of emerging pressures and support informed decision-making.

Progressively rebuilding internally restricted and unrestricted cash reserves where possible

A key focus will be on restoring reserve balances over time. This will be achieved through disciplined financial management, controlling expenditure, and where possible, generating operating surpluses. Rebuilding these reserves is critical to improving financial flexibility, supporting future capital programs, and strengthening Council's overall financial resilience.

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						
Select Council Name						
Budget review for the quarter ended 31/03/2026						
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 <i>(if any)</i> As at this Q \$000's
		Cash	Cash	Cash		
		Q1 \$000's	Q2 \$000's	Q3 \$000's		
Drainage	835	3			838	
Roads	0	0			0	
Traffic facilities	0	0			0	
Parking	0	0			0	
Open space	453	1	25	4	483	
Community facilities	0	0			0	
Other	0	0			0	
Total S7.11 Under plans	1,288	4	25	4	1,321	0
S7.11 Not under plans	0	0			0	
S7.12 Levies	0	0			0	
S7.4 Planning agreements	0	0			0	
S64 Contributions	0	0			0	
Other	0	0			0	
Total Developer Contributions	1,288	4	25	4	1,321	0

Notes

All developer contributions received are to be disclosed, and distinguished as cash or non cash. Recognition occurs when 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.

"Monetary Amounts Expended" should only include monetary expenditure. Enter positive value when expended. The amounts recorded under "Non-cash Land" and "Non-cash Other" are not included in "Monetary Amounts Expended", as these represent assets provided in a non-monetary form.

Additional Reporting**Key Performance Indicators**

While the new guidelines no longer require the reporting of financial performance indicators, Council recognises the importance of maintaining visibility over its long-term financial sustainability. At this stage, Council's priority is to bed down the requirements of the revised guidelines.

This change forms part of the OLG's broader review of the financial and sustainability performance indicators used across the local government sector. The review aims to ensure that any future KPI framework better reflects sector priorities, provides consistent measures of financial sustainability, and reduces duplication across various statutory reporting requirements.

Once the reporting framework is well established and acknowledging that the OLG's review may take some time, Council will look to reintroduce the previous suite of KPI's in future quarterly reports to maintain continuity and transparency.

It is anticipated that the OLG will issue further guidance on the new or revised KPI framework once the review is completed.

Quarterly Project Reporting

While not a formal requirement of the quarterly budget review statements, the following section has been prepared to support project reporting to Council for the third quarter of the financial year. It provides an overview of projects exceeding \$250,000 in value, including current progress, financial performance, any budget variations, and key risks that have been identified or encountered. Individual project tracking sheets can be found in attachment B with more detailed information.

This reporting provides Council with an overview of the progress and financial status of capital projects captured under the project reporting framework for the period ending 31 March 2026. A total of 11 projects met the reporting requirements during the quarter. Of these, four projects were completed during the reporting period, with a further four projects forecast to be completed in the next quarter, subject to current delivery schedules.

Overall, the majority of projects are progressing in line with approved scope, budget and timeframes. Where variations or delivery challenges have arisen, these have been identified and managed through Council's project governance processes, with explanatory commentary provided within this report.

Summary of Project Status

The summary below provides a high-level snapshot of the delivery status of Council's major capital projects for the reporting quarter. Further detail on individual projects including financial performance and explanatory commentary, is provided in the detailed project reporting attachment.

Status Category	Number of Projects	Notes
On Track	5	Tracking to scope, budget and schedule
At Risk	0	Emerging risks may impact delivery
Delayed	2	Schedule delay requiring reforecast or intervention
Completed	4	Project now completed

Five projects were completed during the reporting period, with four projects anticipated to be completed in the next quarter.

The following table provides a consolidated overview of all the capital projects captured under the reporting threshold for the quarter.

Project	Original Budget	Total Variations	Revised Budget	Total Expenditure	Status
Depot Upgrade	\$250,000	\$30,000	\$280,000	\$343,128	Complete
Wentworth Rowing Club	\$469,000	\$0	\$469,000	\$60,892.32	On Track
Ski Reserve Rehabilitation	\$679,316	\$0	\$679,316	\$216,830.56	Delayed
Open Spaces Upgrade	\$600,000	\$0	\$600,000	\$592,798.65	Complete
Water Leakage & District Metering	\$394,882	\$0	\$394,882	\$385,864	Complete
Sewer Main Relining	\$1,000,000	\$0	\$1,000,000	\$610,757	On Track
FOSO	\$5,535,516	\$0	\$5,535,516	\$5,818,916.13	Delayed
Gol Gol WTP	\$250,000	\$0	\$250,000	\$175,489.07	On Track

Sludge Removal Buronga WWTP	\$359,000	\$0	\$359,000	\$292,022.19	Complete
Milpara Rd/Tara Downs Crossing	\$765,721	\$0	\$765,721	\$29,935.85	On Track
Dareton EDS upgrade	\$1,450,000	\$0	\$1,450,000	\$931.51	On Track

Variation for Noting

FOSO

Variations to the project end date have stemmed from significant rain fall at the end of February that made access to the site impossible and minimal construction could take place for a period of two weeks. The site has since been completed and opened. Additional spending on the project has happened due to changes in scope of works for the lead contractor Jointly.

Depot Upgrade

The depot upgrade had a significantly higher cost due to unexpected expenses related to the remediation of the old underground fuel tanks along with the purchase of the new fuel system to meet current regulatory requirements and environmental safety regulations.

Conclusion

As Council's Responsible Accounting Officer, I certify that the quarterly budget review statement for the quarter end 31 March 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 May 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 - Q3 2025/26
2. Attachment A - Q3 Variations 2025/26
3. Attachment B - Q3 Project Reports 2025/26

Office of Local Government

QBRS 25-26 Quarter 3

Return to: qbrs@olg.nsw.gov.au in Excel format

Due Date: 31 May 2026

Council Name:	Select Council Name
Quarter end:	31/03/2026

Contact Name:	Simon Rule
Contact Phone:	0350275027
Contact Email:	simon.rule@wentworth.nsw.gov.au

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

Income and Expenses Budget Review Statement

Select Council Name

Budget review for the quarter ended 31/03/2026

Consolidated Fund

Description	Previous Year	Current Year	Approved	Approved	Approved	Revised	Recommended	Projected	VARIANCE	ACTUAL
		Original	Changes	Changes	Changes		changes	Year End (PYE)		YTD
	Actual	Budget	Review	Review	Review	Budget	for council	Result	ORIGINAL	
	2024/25 \$000's	2025/26 \$000's	Q 1 \$000's	Q 2 \$000's	Q 3 \$000's	\$000's	resolution	2025/26 \$000's	budget v PYE	2025/26 \$000's
INCOME										
Rates and Annual Charges	11,076	11,640	206	0		11,846	346	12,192	552	11,881
User Charges and Fees	11,498	12,923	0	0		12,923		12,923	0	7,210
Other Revenue	1,863	1,959	0	0		1,959		1,959	0	1,860
Grants and Contributions - Operating	8,586	12,410	0	584		12,994		12,994	584	6,017
Grants and Contributions - Capital	21,813	8,134	2,445	85		10,664	-1,461	9,203	1,069	3,760
Interest and Investment Income	2,631	2,281	0	0		2,281	-736	1,545	-736	1,090
Other Income	53	0	0	890		890		890	890	
Net gain from disposal of assets	0	100	0	0		100		100	0	
Total Income from continuing operations	57,520	49,447	2,651	1,559	0	53,657	-1,851	51,806	2,359	31,818
EXPENSES										
Employee benefits and on-costs	11,433	10,192	0	0		10,192	550	10,742	550	9,413
Materials & Services	13,296	10,857	26	1,031		11,914	243	12,157	1,300	9,254
Borrowing Costs	1,340	1,282	0	0		1,282		1,282	0	701
Other Expenses	958	668	14	0		682		682	14	476
Net Loss from Disposal of Assets	1,223	0	0	0		0		0	0	0
Total Expenses from continuing operations excluding depreciation, amortisation and impairment of non financial assets	28,250	22,999	40	1,031	0	24,070	793	24,863	1,864	19,844
Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets	29,270	26,448	2,611	528	0	29,587	-2,644	26,943	495	11,974
Depreciation, amortisation and impairment of non financial assets	12,004	10,083	0	0		10,083		10,083	0	7,562
Operating result from continuing Operations	17,266	16,365	2,611	528	0	19,504	-2,644	16,860	495	4,412
Net Operating Result before grants and contributions provided for capital purposes	-4,547	8,231	166	443	0	8,840	-1,183	7,657	-574	652

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

Income and Expenses Budget Review Statement

Select Council Name

Budget review for the quarter ended 31/03/2026

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	0		7,930	346	8,276	391	7,932
User Charges and Fees	9,656	11,651	0	0		11,651		11,651	0	6,224
Other Revenue	1,853	1,853	0	0		1,853		1,853	0	1,345
Grants and Contributions - Operating	8,552	12,376	0	584		12,960		12,960	584	5,983
Grants and Contributions - Capital	18,780	8,134	2,445	85		10,664	-1,461	9,203	1,069	3,734
Interest and Investment Income	1,671	1,553	0	0		1,553	-486	1,067	-486	1,090
Other Income	53	0	0	890		890		890	890	0
Net gain from disposal of assets	0	100	0	0		100		100	0	0
Total income from continuing operations	47,973	43,552	2,490	1,559	0	47,601	-1,601	46,000	2,448	26,308
EXPENSES										
Employee benefits and on-costs	10,433	9,155	0	0		9,155	470	9,625	470	8,483
Materials & Services	11,201	8,735	0	366		9,101	243	9,344	609	8,043
Borrowing Costs	1,331	1,274	0	0		1,274		1,274	0	701
Other Expenses	831	668	14	0		682		682	14	476
Net Loss from Disposal of Assets	1,223	0	0	0		0		0	0	0
Total Expenses from continuing operations excluding depreciation, amortisation and impairment of non financial assets	25,019	19,832	14	366	0	20,212	713	20,925	1,093	17,703
Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets	22,954	23,720	2,476	1,193	0	27,389	-2,314	25,075	1,355	8,605
Depreciation, amortisation and impairment of non financial assets	9,866	0	0	0		0		0	0	6,105
Operating result from continuing Operations	13,088	23,720	2,476	1,193	0	27,389	-2,314	25,075	1,355	2,500
Net Operating Result before grants and contributions provided for capital purposes	-5,692	15,586	31	1,108	0	16,725	-853	15,872	286	-1,234

Notes

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

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

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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

Select Council Name

Budget review for the quarter ended 31/03/2026

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)		YTD
	2024/25 \$000's	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	Result 2025/26 \$000's	ORIGINAL budget v PYE 2025/26 \$000's	2025/26 \$000's
INCOME										
Access Charges	1,599	1,635	84	0		1,719		1,719	84	1,723
User Charges	1,842	1,272	0	0		1,272		1,272	0	986
Fees	0	0	0	0		0		0	0	
Grants & Contributions - Operating	18	18	0	0		18		18	0	18
Interest and Investment Income	611	515	0	0		515	-177	338	-177	26
Other Income	1	0	0	0		0		0	0	7
Net gain from disposal of assets	0	0	0	0		0		0	0	
Total Income from continuing operations	4,071	3,440	84	0	0	3,524	-177	3,347	-93	2,760
EXPENSES										
Employee benefits and on-costs	775	802	0	0		802	58	860	58	676
Materials & Services	1,633	1,539	8	0		1,547		1,547	8	942
Borrowing Costs	0	0	0	0		0		0	0	
Water purchase charges	0	0	0	0		0		0	0	
Calculated taxation equivalents	0	0	0	0		0		0	0	
Debt guarantee fee	0	0	0	0		0		0	0	
Other Expenses	70	0	0	0		0		0	0	
Net Loss from Disposal of Assets	0	0	0	0		0		0	0	
Total Expenses from continuing operations excluding depreciation, amortisation and impairment of non financial assets	2,478	2,341	8	0	0	2,349	58	2,407	66	1,618
Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets	1,593	1,099	76	0	0	1,175	-235	940	-159	1,142
Depreciation, amortisation and impairment of non financial assets	1,137	1,011	0	0		1,011		1,011	0	758
Surplus / (Deficit) from continuing operations before capital amounts	456	88	76	0	0	164	-235	-71	-159	384
Grants and Contributions - Capital	1,849	0	0	0		0		0	0	26
Surplus / (Deficit) from continuing operations after capital amounts	2,305	88	76	0	0	164	-235	-71	-159	410

Notes

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

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- 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

Select Council Name

Budget review for the quarter ended 31/03/2026

Sewer 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	2,069	2,120	77	0		2,197		2,197	77	2,226
User charges	0	0	0	0		0		0	0	
Liquid trade-waste charges	0	0	0	0		0		0	0	
Fees	0	0	0	0		0		0	0	
Grants and contributions - Operating	16	16	0	0		16		16	0	16
Interest and Investment Income	349	219	0	0		219	-73	146	-73	15
Other Income	0	106	0	0		106		106	0	508
Net gain from disposal of assets	0	0	0	0		0		0	0	
Total Income from continuing operations	2,434	2,461	77	0	0	2,538	-73	2,465	4	2,765
EXPENSES										
Employee benefits and on-costs	225	233	0	0		233	22	255	22	254
Materials & Services	462	585	18	0		603		603	18	269
Borrowing Costs	9	8	0	0		8		8	0	
Calculated taxation equivalents	0	0	0	0		0		0	0	
Debt Guarantee fee	0	0	0	0		0		0	0	
Other Expenses	57	0	0	0		0		0	0	
Net Loss from Disposal of Assets	0	0	0	0		0		0	0	
Total Expenses from continuing operations excluding depreciation, amortisation and impairment of non financial assets	753	826	18	0	0	844	22	866	40	523
Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets	1,681	1,635	59	0	0	1,694	-95	1,599	-36	2,242
Depreciation, amortisation and impairment of non financial assets	1,001	932	0	0		932		932	0	699
Surplus / (Deficit) from continuing operations before capital amounts	680	703	59	0	0	762	-95	667	-36	1,543
Grants and Contributions - Capital	1,184	0	0	0		0		0	0	0
Surplus /(Deficit) from continuing operations after capital amounts	1,864	703	59	0	0	762	-95	667	-36	1,543

Notes

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

Capital Budget Review Statement

Select Council Name

Budget review for the quarter ended **31/03/2026**

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	Review	Review	Budget	for council resolution	Result	ORIGINAL budget v PYE	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	409		13,765	-243	13,522	1,882	8,172
Capital Grants & Contributions	21,813	7,808	2,445	124		10,377		10,377	2,569	3,760
Reserves - External Restrictions	238	4,197	7,079	434		11,710		11,710	7,513	8,677
Reserves - Internally Allocated	0	0	0	0		0		0	0	
New Loans	7,296	0	0	0		0		0	0	
Proceeds from sale of assets	348	600	0	0		600		600	0	432
Other	0	0	0	665		665		665	665	665
Total Capital Funding	40,746	24,245	11,240	1,632	0	37,117	-243	36,874	12,629	21,706
CAPITAL EXPENDITURE										
WIP	11,532	0	0	0		0		0	0	
New Assets	13,245	9,503	3,013	681		13,197	-243	12,954	3,451	7,672
Asset Renewal	15,969	13,185	8,227	951		22,363		22,363	9,178	13,157
Other		1,557	0	0		1,557		1,557	0	877
Total Capital Expenditure	40,746	24,245	11,240	1,632	0	37,117	-243	36,874	12,629	21,706
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 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.

Cash and Investments Budget Review Statement

Select Council Name

Budget review for the quarter ended 31/03/2026

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
Total Cash, Cash Equivalents & Investments	44,087	40,000				40,000		40,000	0	33,792
EXTERNALLY RESTRICTED										
Water Fund	11,813	11,813	0	0		11,813		11,813	0	11,844
Sewer Fund	6,812	6,812	0	0		6,812		6,812	0	7,551
Developer contributions - General	1,288	1,338	0	0		1,338		1,338	0	1,321
Developer contributions - Water	0	0	0	0		0		0	0	0
Developer contributions - Sewer	0	0	0	0		0		0	0	0
Transport for NSW Contributions	0	0	0	0		0		0	0	0
Domestic waste management	0	0	0	0		0		0	0	0
Stormwater management	0	0	0	0		0		0	0	0
Other	12,571	8,274	0	0		8,274		8,274	0	7,757
Total Externally Restricted	32,484	28,237	0	0	0	28,237	0	28,237	0	28,473
Cash, cash equivalents & investments not subject to external restrictions	11,603	11,763	0	0	0	11,763	0	11,763	0	5,319
INTERNAL ALLOCATIONS										
Employee entitlements	2,449	2,449	0	0		2,449		2,449	0	2,301
Deposits, Retentions, Bonds	1,145	1,145	0	0		1,145		1,145	0	1,145
Financial Assistance Grant Received In Advance	4,101	0	0	0		0		0	0	0
Landfill, Cemeteries, Future Development and Other	1,957	5,257	0	0		5,257		5,257	0	794
	0	0	0	0		0		0	0	0
	0	0	0	0		0		0	0	0
Other	0	0	0	0		0		0	0	0
Total Internally Allocated	9,652	8,851	0	0	0	8,851	0	8,851	0	4,240
Unallocated	1,951	2,912	0	0	0	2,912	0	2,912	0	1,079

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

Select Council Name

Budget review for the quarter ended 31/03/2026

Purpose	Opening Balance As at 1 July 2025 \$000's	Developer Contributions Received									Interest Earned	Interest Earned	Interest Earned	Monetary Amounts Expended	Monetary Amounts Expended	Monetary Amounts Expended	Internal Borrowings (to)/from	Internal Borrowings (to)/from	Internal Borrowings (to)/from	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	0																			0	
Traffic facilities	0	0																			0	
Parking	0	0																			0	
Open space	453	1	25	4																	483	
Community facilities	0	0																			0	
Other	0	0																			0	
Total S7.11 Under plans	1,288	4	25	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,321	0
S7.11 Not under plans	0	0																			0	
S7.12 Levies	0	0																			0	
S7.4 Planning agreements	0	0																			0	
S64 Contributions	0	0																			0	
Other	0	0																			0	
Total Developer Contributions	1,288	4	25	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,321	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. "Monetary Amounts Expended" should only include monetary expenditure. Enter positive value when expended. The amounts recorded under "Non-cash Land" and "Non-cash Other" are not included in "Monetary Amounts Expended", as these represent assets provided in a non-monetary form.

Revenue Quarterly Budget Variations

Q3 2025-2026

Recommended December Variations

Description	Amount	Funding
Interest from Investments	-\$ 736,000.00	Interest & Investment Income
RTAF Grant FOSO	-\$ 1,461,000.00	Grants & Contributions - Capital
Additional Rates & Annual Charges	\$ 346,000.00	Rates & Annual Charges

Operating Expenditure Quarterly Budget Variations

Q3 2025-2026

Recommended December Variations

Description	Amount	Funding
Employee Benefits	\$ 550,000	Rates & Annual Charges
Land Acquisitions (Native Title)	\$ 243,000	Rates & Annual Charges

Capital Expenditure Quarterly Budget Variations

Q3 2025-2026

Recommended December Variations

Description	Amount	Funding
Land Acquisitions (native title)	-\$ 243,000	Rates & Annual Charges

Project Financial and Progress Reporting Template

Project ID	Project Name	Project Status (On Track / At Risk / Delayed)
1014-2999-0001	Wentworth Depot Upgrade	Complete

Brief Project Description

Installation of new fuel tank & perimeter paving

Fencing & pavement of additional storage area

Decommissioning of old fuel tanks to meet EPA requirements

Financial Summary

Original Budget (\$)	Approved Variations (\$)	Revised Budget (\$)	Expenditure this Quarter (\$)	Cumulative Expenditure to Date (\$)	Remaining Budget (\$)	% of Budget Spent
\$250,000	\$30,000	\$280,000	\$21,285.47	\$343,128	-\$63,128	137%

Description of Variations

WHS required bollards around perimeter around new fuel pod.

Remediation works to make old underground fuel tanks compliant with environmental and safety regulations resulting in higher than expected expenditure.

Project Status Comments

Project completed on 28/02/26

Project Financial and Progress Reporting Template

Project ID	Project Name	Project Status (On Track / At Risk / Delayed)
1440-2999-0001	Dareton EDS Upgrade	On Track

Brief Project Description

Upgrade and refurbishment of the existing Dareton Effluent Disposal Station. Scope includes addressing safety issues, operation and maintenance issues including the ability for “tap and go” charging system. This will upgrade the Dareton EDS to be of a similar standard to the recently upgraded Buronga and Wentworth Effluent Disposal Stations.

Financial Summary

Original Budget (\$)	Approved Variations (\$)	Revised Budget (\$)	Expenditure this Quarter (\$)	Cumulative Expenditure to Date (\$)	Remaining Budget (\$)	% of Budget Spent
\$1,450,000	\$0	\$1,450,000	\$931.51	\$931.51	\$1,449,068.49	0%

Description of Variations

Nil

Project Status Comments

On track. Survey of both bank and river(bathymetric) to occur. Workshop complete with WSC water team to discuss function.

Project Financial and Progress Reporting Template

Project ID	Project Name	Project Status (On Track / At Risk / Delayed)
1825-2999-16/17/18/19/20/21/22	Milpara Rd / Tara Downs Crossing Upgrade	On Track

Brief Project Description

The Milpara Road including the culvert structure over the Darling Anabranh (Tara Downs Crossing) is needing a significant upgrade to improve safety and structure stability. Scope includes:

- Milpara Road intersection with the Silver City Highway
- Milpara Road approaches to the Tara Downs structure including culverts, guard railing and vegetation removal
- Tara Downs Structure repairs
- Truck parking area prior to Anabranh Mail Road
- Milpara Road intersection with Anabranh Mail Road

Financial Summary

Original Budget (\$)	Approved Variations (\$)	Revised Budget (\$)	Expenditure this Quarter (\$)	Cumulative Expenditure to Date (\$)	Remaining Budget (\$)	% of Budget Spent
\$765,721			\$29,935.85	\$29,935.85	\$735,785.15	4%

Description of Variations

Nil

Project Status Comments

On Track – Survey of Milpara Road complete. Concept design prepared. Tara Downs Culvert has final structural designs complete.

Project Financial and Progress Reporting Template

Project ID	Project Name	Project Status (On Track / At Risk / Delayed)
3005-2999-165	Buronga Wastewater Treatment Plant Pond Sludge Removal	Complete

Brief Project Description

Buronga Wastewater Treatment Plant has been in service for over 30 years. The lagoons have not been cleaned and there is significant build up around Lagoon once inlet. Scope is to remove waste sludge from Lagoon 1 and place in a new drying bed area to enable it to dry out prior to cartage to landfill. Scope does not include excavation, cartage and disposal of dried sludge in approx. two years time.

Financial Summary

Original Budget (\$)	Approved Variations (\$)	Revised Budget (\$)	Expenditure this Quarter (\$)	Cumulative Expenditure to Date (\$)	Remaining Budget (\$)	% of Budget Spent
\$359,000	\$0	\$359,000	\$266,311.22	\$292,022.19	\$66,977.81	81%

Description of Variations

NIL

Project Status Comments

Project Complete.

Project Financial and Progress Reporting Template

Project ID	Project Name	Project Status (On Track / At Risk / Delayed)
2005-2999-0289	Gol Gol Water Treatment Plant Temporary Capacity increase	On Track

Brief Project Description

Gol Gol WTP has a designed maximum flow rate of 45 L/s. However peak summer flow rates have been getting close on exceeding this maximum rate. Scope is to increase both the Raw Water Pump Station and Gol Gol Water Treatment Plant to be able to supply an additional 15 L/s to achieve a flow rate of 60 L/s.

Scope includes:

- Raw water pumps to operate in duty / assist rather than duty / standby
- Inlet work improvements to reduce friction losses.
- Settled water pumps to operate in duty / assist rather than duty / standby
- Clear water pumps to operate in duty / assist rather than duty / standby
- Double to Clear water storage capacity

Financial Summary

Original Budget (\$)	Approved Variations (\$)	Revised Budget (\$)	Expenditure this Quarter (\$)	Cumulative Expenditure to Date (\$)	Remaining Budget (\$)	% of Budget Spent
\$250,000	\$0	\$250,000	\$111,625.38	\$175,489.07	\$74,510.93	70%

Description of Variations

NIL

Project Status Comments

On Track – Settled water and Clear water pumps operations have been modified to duty / assist operation. Additional clear water storage has been delivered. Inlet works and additional clear water storage pipework has been installed. Nearing Completion minor reinstatement works and commissioning estimated May completion.

Project Financial and Progress Reporting Template

Project ID	Project Name	Project Status (On Track / At Risk / Delayed)
1915-2999-0001/1915-2999-0002	Fibre Optic Symphonic Orchestra (FOSO)	Delayed

Brief Project Description

Creation of an event space for the Bruce Munro Fibre Optic Symphonic Orchestra Installation.

Financial Summary

Original Budget (\$)	Approved Variations (\$)	Revised Budget (\$)	Expenditure this Quarter (\$)	Cumulative Expenditure to Date (\$)	Remaining Budget (\$)	% of Budget Spent
\$5,535,516	\$0	\$5,535,516	\$836,219.73	\$5,818,916.13	-\$283,400.13	105%

Description of Variations

Project Delayed due to significant rainfall estimated completion mid-April.

Project Status Comments

Original Practical completion date has been amended due to changes made to the design requiring a DA modification in order for Construction Certificates to be issued.

Project completed and site opened at time of writing report.

Project Financial and Progress Reporting Template

Project ID	Project Name	Project Status (On Track / At Risk / Delayed)
3005-2999-0126	Sewer Main refurbishment	Year 1 works – Complete

Brief Project Description

WSC has aging sewer infrastructure and a number of major sewer breaks in Wentworth have been extremely costly to repair. The refurbishment of sewer has been a preferred solution by utilities to extend sewer asset life. The project is a three year program with a contractor engaged to provide all three years of sewer rehabilitation at agreed rates.

Scope of work includes:

- Cleaning of sewer
- Camera footage and condition assessment
- Refurbishment of sewer via relining technique
- Cut out of sewer property junctions
- Asset information for GIS system

Financial Summary

Original Budget (\$)	Approved Variations (\$)	Revised Budget (\$)	Expenditure this Quarter (\$)	Cumulative Expenditure to Date (\$)	Remaining Budget (\$)	% of Budget Spent
\$1,000,000	0	\$1,000,000	\$17,596.00	\$628,353.11	\$371,646.89	63%

Description of Variations

NIL – Completed on an agreed schedule of rates

Project Status Comments

Project continuing into a second year with continued focus on the older clay pipes in Wentworth's Western side.

Scheduled work for the first year completed to be continued next financial year

Project Financial and Progress Reporting Template

Project ID	Project Name	Project Status (On Track / At Risk / Delayed)
2005-2999-0151	Water Leakage & District Monitoring	Complete

Brief Project Description

WSC water network current has various flow meters installed at water treatment plants. Some needing replacement to measure correctly and to be located in serviceable underground pits. In addition, the Buronga / Gol Gol / Mourquong / Dareton system is needing to be broken up into the four districts. All of this additional and accurate water meter information is able to assist WSC with finding leaks and better management of the networks. Scope was the installation of flow metering at the following 5 locations:

- Pooncarie WTP
- Wentworth WTP
- Midway Tower
- Buronga Pump Station
- Dareton Tower

Financial Summary

Original Budget (\$)	Approved Variations (\$)	Revised Budget (\$)	Expenditure this Quarter (\$)	Cumulative Expenditure to Date (\$)	Remaining Budget (\$)	% of Budget Spent
\$394,882	0	\$394,882	\$36,651.66	\$385,864.04	\$9,018	98%

Description of Variations

Nil

Project Status Comments

Project Complete.

Project Financial and Progress Reporting Template

Project ID	Project Name	Project Status (On Track / At Risk / Delayed)
1549-2999-0011	Dawn Ave Drainage Basin Open Spaces Upgrade	Complete

Brief Project Description

Dawn Ave Basin has been identified as an important drainage basin as well as having community recreational opportunities.

Scope of work includes:

- Excavation and landscaping of the basin
- Sharedway around basin
- Seating
- Shade structure
- Irrigation
- Grass and plantings.

Financial Summary

Original Budget (\$)	Approved Variations (\$)	Revised Budget (\$)	Expenditure this Quarter (\$)	Cumulative Expenditure to Date (\$)	Remaining Budget (\$)	% of Budget Spent
\$600,000	0	\$600,000	\$176,119.18	\$592,798.65	\$7,201.35	99%

Description of Variations - Nil

Project Status Comments - Complete

Project Financial and Progress Reporting Template

Project ID	Project Name	Project Status (On Track / At Risk / Delayed)
1545-2999-0039	Ski Reserve Rehabilitation	On Track

Brief Project Description

The area between the Ski Reserve and the Wentworth Hospital has asbestos and other building wastes scattered across it. Project is to fence the site, remove all surface asbestos and other waste, cap the surface with a layer of geofabric and soil. Site to be restored via hydroseeding and surface irrigation system.

Financial Summary

Original Budget (\$)	Approved Variations (\$)	Revised Budget (\$)	Expenditure this Quarter (\$)	Cumulative Expenditure to Date (\$)	Remaining Budget (\$)	% of Budget Spent
\$679,316	0	\$679,316	\$715.36	\$216,830.56	\$462,485.44	32%

Description of Variations

Nil

Project Status Comments

Current works completed. Currently in discussions with funding body to alter scope of works to spend remaining funds

New proposal of scope to be drafted and submitted to crown reserves improvement funding body to change scope of project to better fit the reserve and align with it's current use.

Project Financial and Progress Reporting Template

Project ID	Project Name	Project Status (On Track / At Risk / Delayed)
1545-2999-0030	Wentworth Rowing Club Upgrades	On Track

Brief Project Description

Upgrade of the Wentworth Rowing Club to improve boat storage, amenities and compliance with current building standards. Significant works required post the 2022/2023 flood event.

Financial Summary

Original Budget (\$)	Approved Variations (\$)	Revised Budget (\$)	Expenditure this Quarter (\$)	Cumulative Expenditure to Date (\$)	Remaining Budget (\$)	% of Budget Spent
\$469,000	0	\$469,000	\$9,845.88	\$60,892.32	\$408,107.68	13%

Description of Variations

Nil

Project Status Comments

On Track – Renovations works with in the exiting rowing club rooms are currently underway. When complete the building extension shed to house the longer row boats will be constructed.