

QBRS FINANCIAL OVERVIEW											
Tenterfield Shire Council											
Budget review for the quarter ended 30/09/25											
DESCRIPTION		Previous Year	Current Year Original	Approved Changes	Approved Changes	Approved Changes	Revised	Recommended changes	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	-2,055	-5,655	0	0	0	-5,655	-2,395	-8,050	-2,395	17,571
	Water Fund	-331	-549	0	0	0	-549	-64	-613	-64	1,018
	Sewer Fund	1,084	351	0	0	0	351	54	405	54	2,486
	Consolidated	-1,302	-5,853	0	0	0	-5,853	-2,405	-8,258	-2,405	21,075
Operating Result from continuing operations (with capital grants and contributions) excluding depreciation, amortisation and impairment of non financial assets	Consolidated	28,882	18,122	0	0	0	18,122	2,705	20,827	2,705	26,715
Borrowings	Total borrowings	790	946						1,038	92	419
Liquidity	External restrictions	41,390	24,336	0	0	0	24,336	-3,033	21,303	-3,033	52,708
	Internal Allocations	9,539	9,103	0	0	0	9,103	-58	9,045	-58	12,071
	Unallocated	11,177	8,327	0	0	0	8,327	2,612	10,939	2,612	8,321
	Total Cash, Cash Equivalents and Inves	62,106	41,766	0	0	0	41,766	-479	41,287	-479	73,100
Capital	Capital Funding	29,710	29,582	0	0	0	29,582	8,331	37,913	8,331	1,354
	Capital Expenditure	29,710	29,582	0	0	0	29,582	8,331	37,913	8,331	1,354
	Net Capital	0	0	0	0	0	0	0	0	0	0

		Opening Balance	Total Cash Contribution s Received	Total Interest Earned	Total Expended	Total Internal Borrowings (to) /from	Held as Restricted Asset	Cumulative balance of internal borrowings (to) /from
		As at 1 July 2025 \$000's	As at this Q \$000's	As at this Q \$000's	As at this Q \$000's	As at this Q \$000's	As at this Q \$000's	As at this Q \$000's
Developer Contribution	Total Developer Contributions	2,088	84	0	0	0	2,172	0

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

Description	Previous Year Actual 2024/25 \$000's	Current Year Original Budget 2025/26 \$000's	Approved Changes Review Q 1 \$000's	Approved Changes Review Q 2 \$000's	Approved Changes Review Q 3 \$000's	Revised Budget \$000's	Recommended changes for council resolution \$000's	Projected Year End (PYE) Result 2025/26 \$000's	VARIANCE ORIGINAL budget v PYE 2025/26 \$000's	ACTUAL YTD 2025/26 \$000's
INCOME										
Rates and Annual Charges	15,270	14,905				14,905	0	14,905	0	15,171
User Charges and Fees	3,421	2,651				2,651	29	2,680	29	343
Other Revenue	359	794				794	22	816	22	190
Grants and Contributions - Operating	12,075	35,896				35,896	1,753	37,649	1,753	10,824
Grants and Contributions - Capital	20,987	14,084				14,084	5,110	19,194	5,110	5,640
Interest and Investment Income	3,080	885				885	127	1,012	127	569
Other Income	206					0		0	0	
Net gain from disposal of assets						0		0	0	
Total Income from continuing operations	55,398	69,215	0	0	0	69,215	7,041	76,256	7,041	32,737
EXPENSES										
Employee benefits and on-costs	7,862	9,618				9,618	0	9,618	0	2,105
Materials & Services	13,882	37,563				37,563	4,359	41,922	4,359	2,358
Borrowing Costs	990	832				832	-30	802	-30	372
Other Expenses	599	2,767				2,767	7	2,774	7	1,187
Net Loss from Disposal of Assets	3,183	313				313		313	0	
Total Expenses from continuing operations excluding depreciation, amortisation and impairment of non financial assets	26,516	51,093	0	0	0	51,093	4,336	55,429	4,336	6,022
Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets	28,882	18,122	0	0	0	18,122	2,705	20,827	2,705	26,715
Depreciation, amortisation and impairment of non financial assets	9,197	9,891				9,891		9,891	0	
Operating result from continuing Operations	19,685	8,231	0	0	0	8,231	2,705	10,936	2,705	26,715
Net Operating Result before grants and contributions provided for capital purposes	-1,302	-5,853	0	0	0	-5,853	-2,405	-8,258	-2,405	21,075

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
Tenterfield Shire Council
Budget review for the quarter ended 30/09/2025
General Fund

Description	Previous Year Actual 2024/25 \$000's	Current Year Original Budget 2025/26 \$000's	Approved Changes Review Q 1 \$000's	Approved Changes Review Q 2 \$000's	Approved Changes Review Q 3 \$000's	Revised Budget \$000's	Recommended changes for council resolution \$000's	Projected Year End (PYE) Result 2025/26 \$000's	VARIANCE ORIGINAL budget v PYE 2025/26 \$000's	ACTUAL YTD 2025/26 \$000's
INCOME										
Rates and Annual Charges	10,680	10,819				10,819		10,819	0	10,971
User Charges and Fees	1,528	1,065				1,065	29	1,094	29	325
Other Revenue	359	780				780	22	802	22	187
Grants and Contributions - Operating	11,685	35,747				35,747	897	36,644	897	10,835
Grants and Contributions - Capital	17,594	11,612				11,612	5,358	16,970	5,358	5,926
Interest and Investment Income	2,889	740				740	127	867	127	550
Other Income	190					0		0	0	
Net gain from disposal of assets						0		0	0	
Total Income from continuing operations	44,925	60,763	0	0	0	60,763	6,433	67,196	6,433	28,794
EXPENSES										
Employee benefits and on-costs	7,082	8,506				8,506		8,506	0	1,935
Materials & Services	11,005	34,965				34,965	3,463	38,428	3,463	1,999
Borrowing Costs	648	505				505		505	0	244
Other Expenses	599	2,463				2,463	7	2,470	7	1,119
Net Loss from Disposal of Assets	2,715	313				313		313	0	
Total Expenses from continuing operations excluding depreciation, amortisation and impairment of non financial assets	22,049	46,752	0	0	0	46,752	3,470	50,222	3,470	5,297
Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets	22,876	14,011	0	0	0	14,011	2,963	16,974	2,963	23,497
Depreciation, amortisation and impairment of non financial assets	7,337	8,054				8,054		8,054	0	
Operating result from continuing Operations	15,539	5,957	0	0	0	5,957	2,963	8,920	2,963	23,497
Net Operating Result before grants and contributions provided for capital purposes	-2,055	-5,655	0	0	0	-5,655	-2,395	-8,050	-2,395	17,571

Notes

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

Description	Previous Year	Current Year Original	Approved Changes	Approved Changes	Approved Changes	Revised	Recommended changes	Projected Year End (PYE)	VARIANCE	ACTUAL YTD
	Actual	Budget	Review	Review	Review	Budget	for council resolution	Result	ORIGINAL budget v PYE	
	2024/25 \$000's	2025/26 \$000's	Q 1 \$000's	Q 2 \$000's	Q 3 \$000's	\$000's	\$000's	2025/26 \$000's	2025/26 \$000's	2025/26 \$000's
INCOME										
Access Charges	1,644	1,435				1,435		1,435	0	1,491
User Charges	1,600	1,343				1,343		1,343	0	
Fees	53	21				21		21	0	8
Grants & Contributions - Operating	168	121				121	212	333	212	-11
Interest and Investment Income	49	35				35		35	0	10
Other Income	6	4				4		4	0	1
Net gain from disposal of assets						0		0	0	
Total Income from continuing operations	3,520	2,959	0	0	0	2,959	212	3,171	212	1,499
EXPENSES										
Employee benefits and on-costs	471	615				615		615	0	109
Materials & Services	1,484	1,322				1,322	281	1,603	281	236
Borrowing Costs	232	224				224	-5	219	-5	108
Water purchase charges						0		0	0	
Calculated taxation equivalents						0		0	0	
Debt guarantee fee						0		0	0	
Other Expenses		170				170		170	0	28
Net Loss from Disposal of Assets	468					0		0	0	
Total Expenses from continuing operations excluding depreciation, amortisation and impairment of non financial assets	2,655	2,331	0	0	0	2,331	276	2,607	276	481
Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets	865	628	0	0	0	628	-64	564	-64	1,018
Depreciation, amortisation and impairment of non financial assets	1,196	1,177				1,177		1,177	0	
Surplus / (Deficit) from continuing operations before capital amounts	-331	-549	0	0	0	-549	-64	-613	-64	1,018
Grants and Contributions - Capital	3,341	11				11	-260	-249	-260	-255
Surplus / (Deficit) from continuing operations after capital amounts	3,010	-538	0	0	0	-538	-324	-862	-324	763

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

Description	Previous Year Actual 2024/25 \$000's	Current Year Original Budget 2025/26 \$000's	Approved Changes Review Q 1 \$000's	Approved Changes Review Q 2 \$000's	Approved Changes Review Q 3 \$000's	Revised Budget \$000's	Recommended changes for council resolution \$000's	Projected Year End (PYE) Result 2025/26 \$000's	VARIANCE ORIGINAL budget v PYE 2025/26 \$000's	ACTUAL YTD 2025/26 \$000's
INCOME										
Access charges	2,946	2,651				2,651		2,651	0	2,709
User charges	190	171				171		171	0	
Liquid trade-waste charges	31	27				27		27	0	
Fees	19	24				24		24	0	10
Grants and contributions - Operating	222	28				28	644	672	644	
Interest and Investment Income	142	110				110		110	0	9
Other Income	10	10				10		10	0	2
Net gain from disposal of assets						0		0	0	
Total Income from continuing operations	3,560	3,021	0	0	0	3,021	644	3,665	644	2,730
EXPENSES										
Employee benefits and on-costs	309	497				497		497	0	61
Materials & Services	1,393	1,276				1,276	615	1,891	615	123
Borrowing Costs	110	103				103	-25	78	-25	20
Calculated taxation equivalents						0		0	0	
Debt Guarantee fee						0		0	0	
Other Expenses		134				134		134	0	40
Net Loss from Disposal of Assets						0		0	0	
Total Expenses from continuing operations excluding depreciation, amortisation and impairment of non financial assets	1,812	2,010	0	0	0	2,010	590	2,600	590	244
Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets	1,748	1,011	0	0	0	1,011	54	1,065	54	2,486
Depreciation, amortisation and impairment of non financial assets	664	660				660		660	0	
Surplus / (Deficit) from continuing operations before capital amounts	1,084	351	0	0	0	351	54	405	54	2,486
Grants and Contributions - Capital	52	2,461				2,461	12	2,473	12	-31
Surplus /(Deficit) from continuing operations after capital amounts	1,136	2,812	0	0	0	2,812	66	2,878	66	2,455

Notes

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Capital Budget Review Statement Tenterfield Shire Council Budget review for the quarter ended 30/09/2025										
Description	Previous Year	Current Year Original	Approved Changes	Approved Changes	Approved Changes	Revised	Recommended changes	Projected Year End (PYE)	VARIANCE	ACTUAL YTD
	Actual	Budget	Review	Review	Review	Budget	for council resolution	Result	ORIGINAL budget v PYE	
	2024/25 \$000's	2025/26 \$000's	Q 1 \$000's	Q 2 \$000's	Q 3 \$000's	\$000's	\$000's	2025/26 \$000's	2025/26 \$000's	2025/26 \$000's
CAPITAL FUNDING										
Rates & other untied funding	1,394	5,710				5,710	156	5,866	156	179
Capital Grants & Contributions	20,738	14,508				14,508	5,296	19,804	5,296	620
Reserves - External Restrictions	2,216	3,472				3,472	2,650	6,122	2,650	323
Reserves - Internally Allocated	241	1,065				1,065	50	1,115	50	62
New Loans						0		0	0	
Proceeds from sale of assets	2,503	1,980				1,980		1,980	0	
Other	2,618	2,847				2,847	179	3,026	179	170
Total Capital Funding	29,710	29,582	0	0	0	29,582	8,331	37,913	8,331	1,354
CAPITAL EXPENDITURE										
WIP						0		0	0	
New Assets	13,128	16,488				16,488	5,831	22,319	5,831	834
Asset Renewal	16,582	13,094				13,094	2,500	15,594	2,500	520
Other						0		0	0	
Total Capital Expenditure	29,710	29,582	0	0	0	29,582	8,331	37,913	8,331	1,354
Net Capital Funding - Surplus /(Deficit)	0	0	0	0	0	0	0	0	0	0

Notes

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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

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

Cash and Investments Budget Review Statement

Tenterfield Shire Council

Budget review for the quarter ended30/09/2025

Description	Previous Year Actual 2024/25 \$000's	Current Year Original Budget 2025/26 \$000's	Approved Changes Review Q 1 \$000's	Approved Changes Review Q 2 \$000's	Approved Changes Review Q 3 \$000's	Revised Budget \$000's	Recommended changes for council resolution Q1 \$000's	Projected Year End (PYE) Result 2025/26 \$000's	VARIANCE ORIGINAL budget v PYE 2025/26 \$000's	ACTUAL YTD 2025/26 \$000's
Total Cash, Cash Equivalents & Investments	62,106	41,766				41,766	-479	41,287	-479	73,100
EXTERNALLY RESTRICTED										
Water Fund	2,805	2,719				2,719	-901	1,818	-901	3,247
Sewer Fund	9,533	9,178				9,178	15	9,193	15	10,383
Developer contributions - General	1,831	1,935				1,935		1,935	0	1,903
Developer contributions - Water	155	166				166		166	0	160
Developer contributions - Sewer	102	113				113		113	0	109
Transport for NSW Contributions	9,939					0		0	0	23,447
Domestic waste management	9,693	9,192				9,192	-2,147	7,045	-2,147	10,529
Stormwater management	1,133	890				890		890	0	1,166
Other	6,199	143				143		143	0	1,764
Total Externally Restricted	41,390	24,336	0	0	0	24,336	-3,033	21,303	-3,033	52,708
Cash, cash equivalents & investments not subject to external restrictions	20,716	17,430	0	0	0	17,430	2,554	19,984	2,554	20,392
INTERNAL ALLOCATIONS										
Employee entitlements	805	805				805		805	0	805
Plant & Vehicle Replacement	2,350	2,746				2,746		2,746	0	4,516
Special Projects Infrastructure	2,500	2,500				2,500		2,500	0	2,500
SRV money unspent 2014 and 2023	1,227	484				484	-50	434	-50	1,565
Future Grant Co-contributions	1,000	1,000				1,000		1,000	0	1,000
IT System Upgrade	770	770				770		770	0	770
Other	887	798				798	-8	790	-8	915
Total Internally Allocated	9,539	9,103	0	0	0	9,103	-58	9,045	-58	12,071
Unallocated	11,177	8,327	0	0	0	8,327	2,612	10,939	2,612	8,321

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

Tenterfield Shire Council

Budget review for the quarter ended 30/09/2025

Purpose	Opening Balance As at 1 July 2025 \$000's	Developer Contributions Received			Interest Earned Q1 \$000's	Interest Earned Q2 \$000's	Interest Earned Q3 \$000's	Amounts Expended Q1 \$000's	Amounts Expended Q2 \$000's	Amounts Expended Q3 \$000's	Internal Borrowings (to)/from Q1 \$000's	Internal Borrowings (to)/from Q2 \$000's	Internal Borrowings (to)/from Q3 \$000's	Held as Restricted Asset As at this Q \$000's	Cumulative balance of internal borrowings (to)/from As at this Q \$000's
		Cash	Cash	Cash											
		Q1 \$000's	Q2 \$000's	Q3 \$000's											
Drainage	13													13	
Roads	1,275	63												1,338	
Traffic facilities														0	
Parking														0	
Open space	17													17	
Community facilities	45	1												46	
Other	312	7												319	
Total S7.11 Under plans	1,662	71	0	0	0	0	0	0	0	0	0	0	0	1,733	0
S7.11 Not under plans														0	
S7.12 Levies	169	1												170	
S7.4 Planning agreements														0	
S64 Contributions	257	12												269	
Other														0	
Total Developer Contributions	2,088	84	0	0	0	0	0	0	0	0	0	0	0	2,172	0

Notes

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

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

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

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