

DECEMBER 2025/26 QUARTERLY BUDGET REVIEW - RECOMMENDED CHANGES

SUMMARY	
Description	Recommended Changes
Operating Income	-11,616,277
Capital Income	-9,749,683
<b>Total Operating Income from Continuing Operations</b>	<b>-21,365,960</b>
Operating Expenditure	-13,388,766
<b>Operating Result from Continuing Operations excluding depreciation, amortisation and impairment from non financial assets</b>	<b>-7,977,194</b>
Capital Expenditure	-12,674,103

Description	Sum of Recommended Changes 25/26 Review2
<b>Operating Income</b>	<b>-11,616,277</b>
<b>Grants &amp; Contributions provided for Operating Purposes</b>	<b>-12,606,389</b>
Civic Office	10,000
Additional Operating Income: National Australia Day Grant 2026 - \$10,000 funding	10,000
Emergency Services	3,548
Additional Operating Income: reimbursement for Section 44 declaration October 2025	3,548
Environmental Management	32,462
Additional Operating Income: Weeds Action Program 25/26 - grant funding amount \$88,000 confirmed	4,462
Additional Operating Income: Weeds Good Neighbour Program - Tropical Soda Apple 25/26 - grant value \$28,000	28,000
Parks, Gardens and Open Space	-26,529
Reduction in Operating Income: Creek Corridors - Community Restoration of Tenterfield Creek (unspent funds returned) - funds reallocated from operational expenditure budget	-26,529
Transport Network	-12,625,870
Reduction in Operating Income: DRFA AGRN1012 EPAR - Pavement Repair Package TENT002 - road was re-damaged in AGRN1198 - this project to be finalised & new project to be established under AGRN1198	-3,800,000
Reduction in Operating Income: DRFA program - approved Essential Public Asset Restoration (EPAR) projects for AGRN1012 February 2022 Severe Weather & Flooding - deferred to LTFP 26/27	-8,525,870
Reduction in Operating Income: Roads to Recovery 2024-29 Income - defer to LTFP 26/27	-300,000
<b>Interest &amp; Investment Revenue</b>	<b>657,956</b>
Finance & Technology	173,200
Additional Interest & Investment Revenue - Bank transaction account	173,200
Planning & Regulation	22,538
Additional Interest & Investment Revenue - Developer Contribution Section 7.11 Funds	22,538
Stormwater & Drainage	32,218
Additional Interest & Investment Revenue - Stormwater Fund	32,218
Transport Network	290,000
Additional Interest & Investment Revenue - DRFA Funds	150,000
Additional Interest & Investment Revenue - Regional Emergency Road Repair Funds	140,000
Waste Management	130,000
Additional Interest & Investment Revenue - Waste Management	130,000
Water Supply	10,000
Additional Interest & Investment Revenue - Water Supply	10,000
<b>Other Revenues</b>	<b>169,994</b>
Corporate and Governance	2,300
Additional Operating Income: Sundry Corporate Income	2,300
Plant, Fleet & Equipment	107,357
Additional Operating Income: Plant & Fleet - Insurance Settlement	107,357
Transport Network	10,337
Additional Operating Income: Transport Network	10,337
Workforce Development	50,000
Reallocation of Operating Income: Workforce Development - Training Reimbursement Income - to fund additional operational expenditure	50,000
<b>User Fees &amp; Charges</b>	<b>162,162</b>
Livestock Saleyards	14,000
Additional Operating Income: User Fees & Charges - Saleyards	14,000
Planning & Regulation	122,162
Additional Operating Income: User Fees & Charges - Planning & Regulation	112,162
Additional Operating Income: User Fees & Charges - Saleyards	10,000
Sewerage Service	9,000
Additional Operating Income: User Fees & Charges - Sewerage Service	9,000
Water Supply	17,000
Additional Operating Income: User Fees & Charges - Water Supply	17,000
<b>Capital Income</b>	<b>-9,749,683</b>
<b>Grants &amp; Contributions provided for Capital Purposes</b>	<b>-9,749,683</b>
Planning & Regulation	100,000
Additional Capital Income: Developer Contributions - Section 7.11	100,000
Sewerage Service	-2,461,809
Reduction in Capital Income: Betterment of Molesworth St Sewer Line Grant - defer to LTFP 26/27 (may need to move budget to the bridge project)	-2,461,809
Transport Network	-7,418,374

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Additional Capital Income: Fixing Country Bridges (FCBP)	688,810
Reduction in Capital Income: Betterment of Molesworth St Bridge (Category B EPAR) - defer to LTFP 26/27	-149,143
Reduction in Capital Income: Betterment of Molesworth St Bridge (Category D RRTRP) - defer to LTFP 26/27	-5,811,348
Reduction in Capital Income: Mt Lindesay Road Legume/Woodenbong Upgrade grant - defer to LTFP 26/27	-1,400,000
Reduction in Capital Income: Special Grant Mt Lindesay Road (RMS/Fed) - defer to LTFP 26/27	-500,000
Reduction of Capital Income: DRFA AGRN960 EPAR Bruxner Way - Bridge 7325 Dumaresq River Overflow Channel - project completed	-246,693
<b>Waste Management</b>	<b>9,000</b>
Additional Capital Income: Developer Contributions - Section 7.11	9,000
<b>Water Supply</b>	<b>21,500</b>
Additional Capital Income: Developer Contributions - Section 64	21,500
<b>Operating Expenditure</b>	<b>-13,388,766</b>
<b>Employee Benefits &amp; On-Costs</b>	<b>-621,439</b>
<b>Asset Management &amp; Resourcing</b>	<b>-250,000</b>
Reallocation of Asset Management employee costs to materials & contracts costs	-250,000
<b>Corporate and Governance</b>	<b>-42,460</b>
Reduction in Operating Expenditure: Corporate & Governance operational costs	-42,460
<b>Economic Growth and Tourism</b>	<b>-46,369</b>
Reallocation Operating Expenditure: Economic Development - moved to Civic Office & Organisation Leadership	-46,369
<b>Finance &amp; Technology</b>	<b>-75,000</b>
Reduction in Operating Expenditure: Finance & Technology operational costs	-75,000
<b>Library Services</b>	<b>-2,700</b>
Reallocation of Operating Expenditure: Library Services - no overall change to budget Q2	-2,700
<b>Organisation Leadership</b>	<b>36,619</b>
Reallocation Operating Expenditure: Organisation Leadership - moved from Economic Development	36,619
<b>Parks, Gardens and Open Space</b>	<b>-35,529</b>
Reallocation of Operating Expenditure: Parks, Gardens and Open Space	-35,529
<b>Planning &amp; Regulation</b>	<b>-20,000</b>
Reduction to Planning & Regulation operational costs	-20,000
<b>Sewerage Service</b>	<b>-50,000</b>
Sewerage Service General Operational Costs	-50,000
<b>Water Supply</b>	<b>-30,000</b>
Water Supply General Operational Costs	-30,000
<b>Workforce Development</b>	<b>-106,000</b>
Reduction in Workforce Development operational costs	-106,000
<b>Materials &amp; Contracts</b>	<b>-12,703,661</b>
<b>Asset Management &amp; Resourcing</b>	<b>244,011</b>
Reallocation of Asset Management employee costs to materials & contracts costs	250,000
Reduction in Asset Management operational costs	-5,989
<b>Buildings &amp; Amenities</b>	<b>-22,796</b>
Reduction in Buildings & Amenities operational costs	-22,796
<b>Civic Office</b>	<b>10,000</b>
Additional Operating Expenditure - National Australia Day Grant 2026 - \$10,000 funding	10,000
<b>Corporate and Governance</b>	<b>-2,000</b>
Reduction in Operating Expenditure: Corporate & Governance operational costs	-2,000
<b>Emergency Services</b>	<b>37,548</b>
Additional Operating Expenditure: expenses for Section 44 declaration October 2025	3,548
Additional Operating Expenditure: RFS Liston - Driveway (funded from RFS External Restricted Reserve)	34,000
<b>Environmental Management</b>	<b>31,219</b>
Additional Operating Expenditure: Weeds Action Program 25/26 - grant funding amount \$88,000 confirmed, required Council contribution \$71,500	3,219
Additional Operating Expenditure: Weeds Good Neighbour Program - Tropical Soda Apple 25/26 - grant value \$28,000	28,000
<b>Finance &amp; Technology</b>	<b>-212,206</b>
Reduction in Operating Expenditure: Finance & Technology operational costs	-12,206
Reduction in Operating Expenditure: IT Software Systems - defer to LTFP 26/27 & move to internal reserve IT System Upgrade	-200,000
<b>Library Services</b>	<b>6,200</b>
Reallocation of Operating Expenditure: Library Services - no overall change to budget Q2	6,200
<b>Parks, Gardens and Open Space</b>	<b>9,000</b>
Reallocation of Operating Expenditure: Parks, Gardens and Open Space	9,000
<b>Planning &amp; Regulation</b>	<b>-5,000</b>
Reduction to Planning & Regulation operational costs	-5,000
<b>Sewerage Service</b>	<b>-73,779</b>
Sewerage Service General Operational Costs	14,231
Tenterfield Sewerage Service Costs	-61,400
Urbenville Sewerage Service Costs	-26,610
<b>Stormwater &amp; Drainage</b>	<b>-300,000</b>
Reduction in Operating Expenditure: Stormwater Drainage - Design & Investigation - defer to LTFP 26/27	-300,000
<b>Swimming Complex</b>	<b>25,000</b>
Addition to Swimming Pool operational costs	25,000
<b>Theatre &amp; Museum Complex</b>	<b>-17,622</b>
Reduction in School of Arts operational costs	-17,622
<b>Transport Network</b>	<b>-13,218,236</b>
Re-allocate Operating budget to Capital Expenditure: Regional Roads Block Grant - Reseals Program	-317,065
Reduction in Operating Expenditure budget: DRFA AGRN1012 NSW Severe Weather & Flooding 22 Feb 2022 Onwards (Immediate Recovery Works)	-544,114
Reduction in Operating Expenditure: DRFA AGRN1012 EPAR - Pavement Repair Package TENT002 - road was re-damaged in AGRN1198 - this project to be finalised & new project to be established under AGRN1198	-3,800,000

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Reduction in Operating Expenditure: DRFA program - approved Essential Public Asset Restoration (EPAR) projects for AGRN1012 February 2022 Severe Weather & Flooding - deferred to LTFP 26/27	-8,557,057
<b>Waste Management</b>	<b>510,814</b>
Transport of Waste Outside the Shire	280,000
Waste Management Collection Costs	104,343
Waste Management General Operational Costs	135,471
Waste Management Landfill Costs	-39,000
Waste Management Transfer Station Costs	30,000
<b>Water Supply</b>	<b>118,186</b>
Tenterfield Water Supply Costs	52,500
Urbenville Water Supply Costs	83,793
Water Supply General Operational Costs	-18,107
<b>Workforce Development</b>	<b>156,000</b>
Addition to Workforce Development operational costs	156,000
<b>Other Expenditure</b>	<b>-63,666</b>
<b>Buildings &amp; Amenities</b>	<b>-39,204</b>
Reduction in Buildings & Amenities operational costs	-39,204
<b>Civic Office</b>	<b>24,750</b>
Reallocation of Operating Expenditure: Civic Office - moved from Economic Development	9,750
Reallocation of Operating expenses: Addition to Community Contributions & Donations budget as per Council Resolution 168/25 - moved from Buildings & Amenities area (Asbestos Management Plans; Evacuation Plans & Fire Safety Certificates)	15,000
<b>Emergency Services</b>	<b>11,601</b>
Additional Operating Expenditure: increased as per the assessment notice for required Emergency Service Levy payments	11,601
<b>Finance &amp; Technology</b>	<b>-30,313</b>
Reduction Operating Expenditure: Insurance	-30,313
<b>Library Services</b>	<b>-3,500</b>
Reallocation of Operating Expenditure: Library Services - no overall change to budget Q2	-3,500
<b>Sewerage Service</b>	<b>1,000</b>
Sewerage Service General Operational Costs	-3,000
Urbenville Sewerage Service Costs	4,000
<b>Swimming Complex</b>	<b>-50,000</b>
Reduction in Swimming Pool operational costs	-50,000
<b>Theatre &amp; Museum Complex</b>	<b>2,000</b>
Addition to School of Arts operational costs	2,000
<b>Water Supply</b>	<b>20,000</b>
Tenterfield Water Supply Costs	20,000
<b>Capital Expenditure</b>	<b>-12,674,103</b>
<b>Materials &amp; Contracts</b>	<b>-12,674,103</b>
<b>Buildings &amp; Amenities</b>	<b>-244,446</b>
Reduction in Capital Expenditure: Federation Park - Amenities Block Replacement (SRV 2023) - defer to LTFP 26/27	-244,446
<b>Livestock Saleyards</b>	<b>-8,682</b>
Reduction in Capital Expenditure: Livestock Scanner Replacement - Completed	-8,682
<b>Parks, Gardens and Open Space</b>	<b>-4,571</b>
Additional Capital Expenditure: Urbenville Playground - Shade Sail Replacement (SRV 2023) - estimated total budget required \$6000	836
Reduction in Capital Expenditure: Tenterfield Cemetery - New Slabs - Completed	-520
Reduction in Capital Expenditure: Torrington Cemetery - Upgrade Road Access - Completed	-4,887
<b>Sewerage Service</b>	<b>-2,918,345</b>
Additional Capital Expenditure: Tenterfield Mains Relining (1km Year) - Ongoing - additional work engaged	179,882
Additional Capital Expenditure: Tenterfield Man Hole Level Alterations (Water Infiltration) - Man hole relining - company engaged	14,674
Additional Capital Expenditure: Tenterfield Scada System Upgrade - Project brought forward	9,500
Additional Capital Expenditure: Tenterfield Sewer Pump Station - Replace Pump	30,331
Additional Capital Expenditure: Tenterfield STP - Refurbishment - Replace handrails	30,000
Additional Capital Expenditure: Urbenville - Sewer Pump Station #2 Upgrade	20,000
Reduction Capital Expenditure: Tenterfield Network Renewal - Removed due to limited staff resources	-220,923
Reduction in Capital Expenditure: Betterment of Molesworth St Sewer Line Grant - defer to LTFP 26/27 (may need to move budget to the bridge project)	-2,461,809
Reduction in Capital Expenditure: Biosolids Processing Plant - defer to LTFP 26/27	-250,000
Reduction in Capital Expenditure: Tenterfield New Pump Station - Trail Lane - defer to LTFP 26/27	-150,000
Reduction in Capital Expenditure: Tenterfield STP - 3 Bay Shed for Storage - defer to LTFP 26/27	-120,000
<b>Swimming Complex</b>	<b>-7,192</b>
Reduction in Capital Expenditure: Swimming Pool - Acid Tank - Completed	-7,192
<b>Theatre &amp; Museum Complex</b>	<b>-210,000</b>
Reduction in Capital Expenditure: School of Arts - Roofing Works - defer to LTFP 26/27	-210,000
<b>Transport Network</b>	<b>-7,208,664</b>
Additional Capital Expenditure: Fixing Country Bridges (FCBP)	688,810
Additional Capital Expenditure: intersection Boundary Rd/Mt Lindesay Rd/Old Ballandean Rd	255,000
Re-allocate Operating budget Regional Roads Block Grant - Maintenance to Capex to Regional Roads Block Grant - Reseals Program	317,065
Reallocation of Capital Expenditure: Causeways - moved \$80,000 to Concrete Bridges	-80,000
Reallocation of Capital Expenditure: Concrete Bridges - planned for Hynes Creek bridge (Mingoola) - moved \$80,000 from Causeways	80,000
Reduction in Capital Expenditure: DRFA AGRN960 EPAR Bruxner Way - Bridge 7325 Dumaresq River Overflow Channel - project completed	-246,693
Reduction in Capital Expenditure: Footpaths Capital Works - defer to LTFP 26/27	-43,000
Reduction in Capital Expenditure: Kerbing & Guttering - defer to LTFP 26/27	-20,000

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Reduction in Capital Expenditure: Mt Lindesay Road Legume/Woodenbong Upgrade grant - defer to LTFP 26/27	-1,400,000
Reduction in Capital Expenditure: Roads to Recovery 2024-29 - defer to LTFP 26/27	-300,000
Reduction in Capital Expenditure: Special Grant Mt Lindesay Road (RMS/Fed) - defer to LTFP 26/27	-500,000
Reduction in Capital Expenditure: Betterment of Molesworth St Bridge (Category B EPAR) - defer to LTFP 26/27 - may need to move budget from the Sewer project	-5,811,348
Reduction in Capital Expenditure: Betterment of Molesworth St Bridge (Category D RRTRP) - defer to LTFP 26/27	-148,498
<b>Waste Management</b>	<b>-1,816,613</b>
Reallocation of Capital Expenditure: Move budget from Industrial Bins	4,000
Reallocation of Capital Expenditure: Move budget to 240L Wheelie Bins	-4,000
Reduction in Capital Expenditure: Redevelop Drake Transfer Station - defer to LTFP 26/27	-350,000
Reduction in Capital Expenditure: Tenterfield Waste Transfer Station Groundwater Bores - actual costs lower than expected	-223,613
Reduction in Capital Expenditure: Tenterfield WTS Recycling Infrastructure (new bailer & glass crusher) - defer to LTFP 26/27	-103,000
Reduction in Capital Expenditure: Waste Solar Installation/Replacements - defer to LTFP 26/27	-40,000
Reduction of Capital Expenditure: Boonoo Boonoo - Develop Stage 5 - defer to LTFP 26/27 & add extra \$1.2 million budget in LTFP for increased costs	-1,100,000
<b>Water Supply</b>	<b>-255,590</b>
Additional Capital Expenditure: BLERF 0377 Tenterfield Villages Emergency Water Program - additional expense to complete the project	160,459
Additional Capital Expenditure: New Grid Urbenville Water Supply Project - additional expense to complete the project	52,277
Additional Capital Expenditure: Tenterfield Meter Replacement	10,000
Reduction in Capital Expenditure: Jennings Mains Replacement - budget not required as yet	-8,126
Reduction in Capital Expenditure: Jennings Meter Replacement - budget not required as yet	-5,000
Reduction in Capital Expenditure: Tenterfield Mains Replacement - defer to LTFP 26/27 - due to lack of resources	-424,000
Reduction in Capital Expenditure: Urbenville Mains Extension - budget not required as yet	-10,000
Reduction in Capital Expenditure: Urbenville Meter Replacement - budget not required as yet	-10,000
Reduction in Capital Expenditure: Urbenville Valve/Hydrant Replacement - budget not required as yet	-10,000
Reduction in Capital Expenditure: Materials & Contracts - defer to LTFP 26/27 - due to lack of resources	-11,200
<b>Grand Total</b>	<b>-4,696,909</b>