

QBRs FINANCIAL OVERVIEW
Tenterfield Shire Council
 Budget review for the quarter ended 31/12/25

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	-2,395	0	0	-8,050	1,721	-6,329	-674	11,123
	Water Fund	-331	-549	-64	0	0	-613	-81	-694	-145	809
	Sewer Fund	1,084	351	54	0	0	405	131	536	185	2,073
	Consolidated	-1,302	-5,853	-2,405	0	0	-8,258	1,771	-6,487	-634	14,005
Operating Result from continuing operations (with capital grants and contributions) excluding depreciation, amortisation and impairment of non financial assets	Consolidated										
		28,882	18,122	2,705	0	0	20,827	-7,979	12,848	-5,274	25,197
Borrowings	Total borrowings	790	946	92			1,038	0	1,038	92	509
Liquidity	External restrictions	41,390	24,336	-3,033	0	0	21,303	2,394	23,697	-639	48,150
	Internal Allocations	9,539	9,103	-58	0	0	9,045	551	9,596	493	12,387
	Unallocated	11,177	8,327	2,612	0	0	10,939	-2,046	8,893	566	10,642
	Total Cash, Cash Equivalents and Investments	62,106	41,766	-479	0	0	41,287	899	42,186	420	71,179
Capital	Capital Funding	29,710	29,582	8,331	0	0	37,913	-12,674	25,239	-4,343	6,354
	Capital Expenditure	29,710	29,582	8,331	0	0	37,913	-12,674	25,239	-4,343	6,354
	Net Capital	0	0	0	0	0	0	0	0	0	0

		Opening Balance	Total Cash Contributions Received	Total Interest Earned	Total Expended	Total Internal Borrowings (to)/from	Held as Restricted Asset	Cumulative balance of internal borrowings (to)/from
		As at 1 July 2025 \$000's	As at this Q \$000's	As at this Q \$000's	As at this Q \$000's	As at this Q \$000's	As at this Q \$000's	As at this Q \$000's
Developer Contribution	Total Developer Contributions	2,088	162	0	35	0	2,215	0

Income and Expenses Budget Review Statement
Tenterfield Shire Council
Budget review for the quarter ended 31/12/2025
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	15,182
User Charges and Fees	3,421	2,651	29			2,680	162	2,842	191	1,456
Other Revenue	359	794	22			816	170	986	192	425
Grants and Contributions - Operating	12,075	35,896	1,753			37,649	-12,606	25,043	-10,853	12,043
Grants and Contributions - Capital	20,987	14,084	5,110			19,194	-9,750	9,444	-4,640	6,382
Interest and Investment Income	3,080	885	127			1,012	658	1,670	785	1,220
Other Income	206					0		0	0	
Net gain from disposal of assets						0		0	0	
Total Income from continuing operations	55,398	69,215	7,041	0	0	76,256	-21,366	54,890	-14,325	36,708
EXPENSES										
Employee benefits and on-costs	7,862	9,618				9,618	-621	8,997	-621	3,802
Materials & Services	13,882	37,563	4,359			41,922	-12,702	29,220	-8,343	5,482
Borrowing Costs	990	832	-30			802	0	802	-30	407
Other Expenses	599	2,767	7			2,774	-64	2,710	-57	1,696
Net Loss from Disposal of Assets	3,183	313				313	0	313	0	124
Total Expenses from continuing operations excluding depreciation, amortisation and impairment of non financial assets	26,516	51,093	4,336	0	0	55,429	-13,387	42,042	-9,051	11,511
Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets	28,882	18,122	2,705	0	0	20,827	-7,979	12,848	-5,274	25,197
Depreciation, amortisation and impairment of non financial assets	9,197	9,891				9,891	0	9,891	0	4,810
Operating result from continuing Operations	19,685	8,231	2,705	0	0	10,936	-7,979	2,957	-5,274	20,387
Net Operating Result before grants and contributions provided for capital purposes	-1,302	-5,853	-2,405	0	0	-8,258	1,771	-6,487	-634	14,005

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 31/12/2025
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	10,982
User Charges and Fees	1,528	1,065	29			1,094	136	1,230	165	621
Other Revenue	359	780	22			802	170	972	192	415
Grants and Contributions - Operating	11,685	35,747	897			36,644	-12,606	24,038	-11,709	12,054
Grants and Contributions - Capital	17,594	11,612	5,358			16,970	-7,309	9,661	-1,951	6,668
Interest and Investment Income	2,889	740	127			867	648	1,515	775	1,159
Other Income	190					0		0	0	
Net gain from disposal of assets						0		0	0	
Total Income from continuing operations	44,925	60,763	6,433	0	0	67,196	-18,961	48,235	-12,528	31,899
EXPENSES										
Employee benefits and on-costs	7,082	8,506				8,506	-541	7,965	-541	3,500
Materials & Services	11,005	34,965	3,463			38,428	-12,747	25,681	-9,284	4,796
Borrowing Costs	648	505				505		505	0	256
Other Expenses	599	2,463	7			2,470	-85	2,385	-78	1,569
Net Loss from Disposal of Assets	2,715	313				313		313	0	124
Total Expenses from continuing operations excluding depreciation, amortisation and impairment of non financial assets	22,049	46,752	3,470	0	0	50,222	-13,373	36,849	-9,903	10,245
Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets	22,876	14,011	2,963	0	0	16,974	-5,588	11,386	-2,625	21,654
Depreciation, amortisation and impairment of non financial assets	7,337	8,054				8,054		8,054	0	3,863
Operating result from continuing Operations	15,539	5,957	2,963	0	0	8,920	-5,588	3,332	-2,625	17,791
Net Operating Result before grants and contributions provided for capital purposes	-2,055	-5,655	-2,395	0	0	-8,050	1,721	-6,329	-674	11,123

Notes

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Income and Expenses Budget Review Statement
Tenterfield Shire Council
Budget review for the quarter ended 31/12/2025
Water 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	1,644	1,435				1,435		1,435	0	1,493
User Charges	1,600	1,343				1,343		1,343	0	703
Fees	53	21				21	17	38	17	24
Grants & Contributions - Operating	168	121	212			333		333	212	-11
Interest and Investment Income	49	35				35	10	45	10	21
Other Income	6	4				4		4	0	3
Net gain from disposal of assets						0		0	0	
Total Income from continuing operations	3,520	2,959	212	0	0	3,171	27	3,198	239	2,233
EXPENSES										
Employee benefits and on-costs	471	615				615	-30	585	-30	173
Materials & Services	1,484	1,322	281			1,603	118	1,721	399	468
Borrowing Costs	232	224	-5			219		219	-5	111
Water purchase charges						0		0	0	
Calculated taxation equivalents						0		0	0	
Debt guarantee fee						0		0	0	
Other Expenses		170				170	20	190	20	65
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	276	0	0	2,607	108	2,715	384	817
Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets	865	628	-64	0	0	564	-81	483	-145	1,416
Depreciation, amortisation and impairment of non financial assets	1,196	1,177				1,177		1,177	0	607
Surplus / (Deficit) from continuing operations before capital amounts	-331	-549	-64	0	0	-613	-81	-694	-145	809
Grants and Contributions - Capital	3,341	11	-260			-249	21	-228	-239	-255
Surplus / (Deficit) from continuing operations after capital amounts	3,010	-538	-324	0	0	-862	-60	-922	-384	554

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Income and Expenses Budget Review Statement
Tenterfield Shire Council
Budget review for the quarter ended 31/12/2025
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	2,707
User charges	190	171				171		171	0	82
Liquid trade-waste charges	31	27				27		27	0	9
Fees	19	24				24	9	33	9	17
Grants and contributions - Operating	222	28	644			672		672	644	
Interest and Investment Income	142	110				110		110	0	40
Other Income	10	10				10		10	0	7
Net gain from disposal of assets						0		0	0	
Total Income from continuing operations	3,560	3,021	644	0	0	3,665	9	3,674	653	2,862
EXPENSES										
Employee benefits and on-costs	309	497				497	-50	447	-50	129
Materials & Services	1,393	1,276	615			1,891	-73	1,818	542	218
Borrowing Costs	110	103	-25			78		78	-25	40
Calculated taxation equivalents						0		0	0	
Debt Guarantee fee						0		0	0	
Other Expenses		134				134	1	135	1	62
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	590	0	0	2,600	-122	2,478	468	449
Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets	1,748	1,011	54	0	0	1,065	131	1,196	185	2,413
Depreciation, amortisation and impairment of non financial assets	664	660				660		660	0	340
Surplus / (Deficit) from continuing operations before capital amounts	1,084	351	54	0	0	405	131	536	185	2,073
Grants and Contributions - Capital	52	2,461	12			2,473	-2,462	11	-2,450	-31
Surplus /(Deficit) from continuing operations after capital amounts	1,136	2,812	66	0	0	2,878	-2,331	547	-2,265	2,042

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Capital Budget Review Statement

Tenterfield Shire Council

Budget review for the quarter ended 31/12/2025

Description	Previous Year	Current Year Original	Approved Changes	Approved Changes	Approved Changes	Revised	Recommended changes	Projected Year End (PYE)	VARIANCE	ACTUAL YTD
	Actual	Budget	Review	Review	Review	Budget	for council resolution	Result	ORIGINAL budget v PYE	
	2024/25 \$000's	2025/26 \$000's	Q 1 \$000's	Q 2 \$000's	Q 3 \$000's	\$000's	\$000's	2025/26 \$000's	2025/26 \$000's	2025/26 \$000's
CAPITAL FUNDING										
Rates & other untied funding	1,394	5,710	156			5,866	-285	5,581	-129	634
Capital Grants & Contributions	20,738	14,508	5,296			19,804	-9,880	9,924	-4,584	3,219
Reserves - External Restrictions	2,216	3,472	2,650			6,122	-2,274	3,848	376	1,216
Reserves - Internally Allocated	241	1,065	50			1,115	-252	863	-202	76
New Loans						0		0	0	
Proceeds from sale of assets	2,503	1,980				1,980		1,980	0	818
Other	2,618	2,847	179			3,026	17	3,043	196	391
Total Capital Funding	29,710	29,582	8,331	0	0	37,913	-12,674	25,239	-4,343	6,354
CAPITAL EXPENDITURE										
WIP						0		0	0	
New Assets	13,128	16,488	5,831			22,319	-11,758	10,561	-5,927	2,556
Asset Renewal	16,582	13,094	2,500			15,594	-916	14,678	1,584	3,798
Other						0		0	0	
Total Capital Expenditure	29,710	29,582	8,331	0	0	37,913	-12,674	25,239	-4,343	6,354
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:

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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 ended 31/12/2025

Description	Previous Year	Current Year Original	Approved Changes	Approved Changes	Approved Changes	Revised	Recommended changes	Projected Year End (PYE)	VARIANCE	ACTUAL YTD
	Actual	Budget	Review	Review	Review	Budget	for council resolution	Result	ORIGINAL budget v PYE	
	2024/25 \$000's	2025/26 \$000's	Q 1 \$000's	Q 2 \$000's	Q 3 \$000's	\$000's	\$000's	2025/26 \$000's	2025/26 \$000's	2025/26 \$000's
Total Cash, Cash Equivalents & Investments	62,106	41,766	-479			41,287	899	42,186	420	71,179
EXTERNALLY RESTRICTED										
Water Fund	2,805	2,719	-901			1,818	175	1,993	-726	3,005
Sewer Fund	9,533	9,178	15			9,193	587	9,780	602	10,465
Developer contributions - General	1,831	1,935				1,935	-123	1,812	-123	1,946
Developer contributions - Water	155	166				166	21	187	21	160
Developer contributions - Sewer	102	113				113		113	0	109
Transport for NSW Contributions	15,065					0		0	0	20,115
Domestic waste management	9,693	9,192	-2,147			7,045	1,436	8,481	-711	10,531
Stormwater management	1,133	890				890	332	1,222	332	1,185
Other	1,073	143				143	-34	109	-34	634
Total Externally Restricted	41,390	24,336	-3,033	0	0	21,303	2,394	23,697	-639	48,150
Cash, cash equivalents & investments not subject to external restrictions	20,716	17,430	2,554	0	0	19,984	-1,495	18,489	1,059	23,029
INTERNAL ALLOCATIONS										
Employee entitlements	805	805				805		805	0	805
Plant & Vehicle Replacement	2,350	2,746				2,746	107	2,853	107	4,555
Special Projects Infrastructure	2,500	2,500				2,500		2,500	0	2,500
SRV money unspent 2014 and 2023	1,227	484	-50			434	244	678	194	1,554
Future Grant Co-contributions	1,000	1,000				1,000		1,000	0	1,000
IT System Upgrade	770	770				770	200	970	200	970
Other	887	798	-8			790		790	-8	1,003
Total Internally Allocated	9,539	9,103	-58	0	0	9,045	551	9,596	493	12,387
Unallocated	11,177	8,327	2,612	0	0	10,939	-2,046	8,893	566	10,642

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 31/12/2025

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	Monetary Amounts Expended Q1 \$000's	Monetary Amounts Expended Q2 \$000's	Monetary 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	65						35					1,368	
Traffic facilities														0	
Parking														0	
Open space	17		1											18	
Community facilities	45	1	2											48	
Other	312	7	10											329	
Total S7.11 Under plans	1,662	71	78	0	0	0	0	0	35	0	0	0	0	1,776	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	78	0	0	0	0	0	35	0	0	0	0	2,215	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.'