

QBRS FINANCIAL OVERVIEW
Tenterfield Shire Council
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		
	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	1,721	0	-6,329	1,330	-4,999	656	10,825
	Water Fund	-331	-549	-64	-81	0	-694	31	-663	-114	-182
	Sewer Fund	1,084	351	54	131	0	536	0	536	185	1,578
	Consolidated	-1,302	-5,853	-2,405	1,771	0	-6,487	1,361	-5,126	727	12,221
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	-7,979	0	12,848	1,459	14,307	-3,815	25,434
Borrowings	Total borrowings	790	946	92	0	0	1,038	0	1,038	92	936
Liquidity	External restrictions	41,390	24,336	-3,033	2,394	0	23,697	12	23,709	-627	46,704
	Internal Allocations	9,539	9,103	-58	551	0	9,596	317	9,913	810	13,335
	Unallocated	11,177	8,327	2,612	-2,046	0	8,893	849	9,742	1,415	8,419
	Total Cash, Cash Equivalents and Investments	62,106	41,766	-479	899	0	42,186	1,178	43,364	1,598	68,458
Capital	Capital Funding	29,710	29,582	8,331	-12,674	0	25,239	411	25,650	-3,932	12,776
	Capital Expenditure	29,710	29,582	8,331	-12,674	0	25,239	411	25,650	-3,932	12,776
	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	282	0	262	0	2,108	0

Income and Expenses Budget Review Statement
Tenterfield Shire Council
Budget review for the quarter ended 31/03/2026
Consolidated 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	15,270	14,905		0		14,905	20	14,925	20	15,180
User Charges and Fees	3,421	2,651	29	162		2,842	196	3,038	387	1,793
Other Revenue	359	794	22	170		986	-278	708	-86	582
Grants and Contributions - Operating	12,075	35,896	1,753	-12,606		25,043	307	25,350	-10,546	14,672
Grants and Contributions - Capital	20,987	14,084	5,110	-9,750		9,444	98	9,542	-4,542	8,403
Interest and Investment Income	3,080	885	127	658		1,670	772	2,442	1,557	1,807
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	-21,366	0	54,890	1,115	56,005	-13,210	42,437
EXPENSES										
Employee benefits and on-costs	7,862	9,618		-621		8,997	-233	8,764	-854	5,815
Materials & Services	13,882	37,563	4,359	-12,702		29,220	-67	29,153	-8,410	8,081
Borrowing Costs	990	832	-30	0		802	0	802	-30	770
Other Expenses	599	2,767	7	-64		2,710	-44	2,666	-101	2,213
Net Loss from Disposal of Assets	3,183	313		0		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	-13,387	0	42,042	-344	41,698	-9,395	17,003
Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets	28,882	18,122	2,705	-7,979	0	12,848	1,459	14,307	-3,815	25,434
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	-7,979	0	2,957	1,459	4,416	-3,815	20,624
Net Operating Result before grants and contributions provided for capital purposes	-1,302	-5,853	-2,405	1,771	0	-6,487	1,361	-5,126	727	12,221

Notes

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

Income and Expenses Budget Review Statement
Tenterfield Shire Council
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	Budget	Changes	Changes	Changes	Budget	changes	Year End	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	(PYE) Result 2025/26 \$000's	budget v PYE 2025/26 \$000's	2025/26 \$000's
INCOME										
Rates and Annual Charges	10,680	10,819				10,819	20	10,839	20	10,981
User Charges and Fees	1,528	1,065	29	136		1,230	168	1,398	333	950
Other Revenue	359	780	22	170		972	-281	691	-89	567
Grants and Contributions - Operating	11,685	35,747	897	-12,606		24,038	307	24,345	-11,402	14,683
Grants and Contributions - Capital	17,594	11,612	5,358	-7,309		9,661	220	9,881	-1,731	8,781
Interest and Investment Income	2,889	740	127	648		1,515	772	2,287	1,547	1,733
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	-18,961	0	48,235	1,206	49,441	-11,322	37,695
EXPENSES										
Employee benefits and on-costs	7,082	8,506		-541		7,965	-233	7,732	-774	5,319
Materials & Services	11,005	34,965	3,463	-12,747		25,681	-67	25,614	-9,351	6,258
Borrowing Costs	648	505				505		505	0	494
Other Expenses	599	2,463	7	-85		2,385	-44	2,341	-122	2,031
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	-13,373	0	36,849	-344	36,505	-10,247	14,226
Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets	22,876	14,011	2,963	-5,588	0	11,386	1,550	12,936	-1,075	23,469
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	-5,588	0	3,332	1,550	4,882	-1,075	19,606
Net Operating Result before grants and contributions provided for capital purposes	-2,055	-5,655	-2,395	1,721	0	-6,329	1,330	-4,999	656	10,825

Notes

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Income and Expenses Budget Review Statement
Tenterfield Shire Council
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		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	1,644	1,435				1,435		1,435	0	1,493
User Charges	1,600	1,343				1,343		1,343	0	681
Fees	53	21		17		38	28	66	45	44
Grants & Contributions - Operating	168	121	212			333		333	212	-11
Interest and Investment Income	49	35		10		45		45	10	34
Other Income	6	4				4	3	7	3	6
Net gain from disposal of assets						0		0	0	
Total Income from continuing operations	3,520	2,959	212	27	0	3,198	31	3,229	270	2,247
EXPENSES										
Employee benefits and on-costs	471	615		-30		585		585	-30	297
Materials & Services	1,484	1,322	281	118		1,721		1,721	399	1,210
Borrowing Costs	232	224	-5			219		219	-5	217
Water purchase charges						0		0	0	
Calculated taxation equivalents						0		0	0	
Debt guarantee fee						0		0	0	
Other Expenses		170		20		190		190	20	98
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	108	0	2,715	0	2,715	384	1,822
Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets	865	628	-64	-81	0	483	31	514	-114	425
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	-81	0	-694	31	-663	-114	-182
Grants and Contributions - Capital	3,341	11	-260	21		-228	-133	-361	-372	-361
Surplus / (Deficit) from continuing operations after capital amounts	3,010	-538	-324	-60	0	-922	-102	-1,024	-486	-543

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Income and Expenses Budget Review Statement
Tenterfield Shire Council
Budget review for the quarter ended 31/03/2026
Sewer Fund

Description	Previous Year	Current Year	Approved	Approved	Approved	Revised	Recommended	Projected	VARIANCE	ACTUAL
	Actual	Original	Changes	Changes	Changes	Budget	changes	Year End	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	(PYE) Result 2025/26 \$000's	budget v PYE 2025/26 \$000's	2025/26 \$000's
INCOME										
Access charges	2,946	2,651				2,651		2,651	0	2,706
User charges	190	171				171		171	0	84
Liquid trade-waste charges	31	27				27		27	0	10
Fees	19	24		9		33		33	9	24
Grants and contributions - Operating	222	28	644			672		672	644	0
Interest and Investment Income	142	110				110		110	0	40
Other Income	10	10				10		10	0	9
Net gain from disposal of assets						0		0	0	0
Total Income from continuing operations	3,560	3,021	644	9	0	3,674	0	3,674	653	2,873
EXPENSES										
Employee benefits and on-costs	309	497		-50		447		447	-50	199
Materials & Services	1,393	1,276	615	-73		1,818		1,818	542	613
Borrowing Costs	110	103	-25			78		78	-25	59
Calculated taxation equivalents						0		0	0	0
Debt Guarantee fee						0		0	0	0
Other Expenses		134		1		135		135	1	84
Net Loss from Disposal of Assets						0		0	0	0
Total Expenses from continuing operations excluding depreciation, amortisation and impairment of non financial assets	1,812	2,010	590	-122	0	2,478	0	2,478	468	955
Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets	1,748	1,011	54	131	0	1,196	0	1,196	185	1,918
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	131	0	536	0	536	185	1,578
Grants and Contributions - Capital	52	2,461	12	-2,462		11	11	22	-2,439	-17
Surplus /(Deficit) from continuing operations after capital amounts	1,136	2,812	66	-2,331	0	547	11	558	-2,254	1,561

Notes

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Capital Budget Review Statement

Tenterfield Shire Council

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
CAPITAL FUNDING										
Rates & other untied funding	1,394	5,710	156	-285		5,581	-201	5,380	-330	1,696
Capital Grants & Contributions	20,738	14,508	5,296	-9,880		9,924	207	10,131	-4,377	6,353
Reserves - External Restrictions	2,216	3,472	2,650	-2,274		3,848	150	3,998	526	2,189
Reserves - Internally Allocated	241	1,065	50	-252		863	-45	818	-247	114
New Loans						0		0	0	
Proceeds from sale of assets	2,503	1,980				1,980		1,980	0	867
Other	2,618	2,847	179	17		3,043	300	3,343	496	1,557
Total Capital Funding	29,710	29,582	8,331	-12,674	0	25,239	411	25,650	-3,932	12,776
CAPITAL EXPENDITURE										
WIP						0		0	0	
New Assets	13,128	16,488	5,831	-11,758		10,561	176	10,737	-5,751	5,548
Asset Renewal	16,582	13,094	2,500	-916		14,678	235	14,913	1,819	7,228
Other						0		0	0	
Total Capital Expenditure	29,710	29,582	8,331	-12,674	0	25,239	411	25,650	-3,932	12,776
Net Capital Funding - Surplus /(Deficit)	0	0	0	0	0	0	0	0	0	0

Notes

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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:

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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 31/03/2026

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	62,106	41,766	-479	899		42,186	1,178	43,364	1,598	68,458
EXTERNALLY RESTRICTED										
Water Fund	2,805	2,719	-901	175		1,993	1	1,994	-725	2,876
Sewer Fund	9,533	9,178	15	587		9,780		9,780	602	10,636
Developer contributions - General	1,831	1,935		-123		1,812	13	1,825	-110	1,792
Developer contributions - Water	155	166		21		187	17	204	38	198
Developer contributions - Sewer	102	113				113	11	124	11	120
Transport for NSW Contributions	15,065					0		0	0	19,270
Domestic waste management	9,693	9,192	-2,147	1,436		8,481	-30	8,451	-741	9,733
Stormwater management	1,133	890		332		1,222		1,222	332	1,206
Other	1,073	143		-34		109		109	-34	873
Total Externally Restricted	41,390	24,336	-3,033	2,394	0	23,697	12	23,709	-627	46,704
Cash, cash equivalents & investments not subject to external restrictions	20,716	17,430	2,554	-1,495	0	18,489	1,166	19,655	2,225	21,754
INTERNAL ALLOCATIONS										
Employee entitlements	805	805				805		805	0	805
Plant & Vehicle Replacement	2,350	2,746		107		2,853		2,853	107	5,086
Special Projects Infrastructure	2,500	2,500				2,500		2,500	0	2,500
SRV money unspent 2014 and 2023	1,227	484	-50	244		678	45	723	239	1,516
Future Grant Co-contributions	1,000	1,000				1,000		1,000	0	1,000
IT System Upgrade	770	770		200		970	250	1,220	450	1,220
Other	887	798	-8			790	22	812	14	1,208
Total Internally Allocated	9,539	9,103	-58	551	0	9,596	317	9,913	810	13,335
Unallocated	11,177	8,327	2,612	-2,046	0	8,893	849	9,742	1,415	8,419

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 31/03/2026

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			1										14	
Roads	1,275	63	65	45				35	227					1,186	
Traffic facilities														0	
Parking														0	
Open space	17		1	1										19	
Community facilities	45	1	2	2										50	
Other	312	7	10	13										342	
Total S7.11 Under plans	1,662	71	78	62	0	0	0	0	35	227	0	0	0	1,611	0
S7.11 Not under plans														0	
S7.12 Levies	169	1												170	
S7.4 Planning agreements														0	
S64 Contributions	257	12		58										327	
Other														0	
Total Developer Contributions	2,088	84	78	120	0	0	0	0	35	227	0	0	0	2,108	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.'