

# WARREN SHIRE COUNCIL

Report of the Divisional Manager of Finance and Administration  
to the Ordinary Meeting of Council to be held in the  
Council Chambers, Warren on Thursday 23<sup>rd</sup> October 2025

## ITEM 6 SEPTEMBER 2025 QUARTERLY BUDGET REVIEW

(A1-4.44)

### RECOMMENDATION:

That the amendments to the itemised budget adjustments as listed in the September 2025 Quarterly Budget Review Statement be approved.

### PURPOSE

To advise Council and make any necessary amendments to the adopted 2025/2026 Operational Plan that may be required throughout the financial year.

### BACKGROUND

Clause 203 “Budget review statements and revision of estimates” of the Local Government (General) Regulation, 2021 requires Council to:

- 1) “Not later than 2 months after the end of each quarter (except the June quarter), the responsible accounting officer of a council must prepare and submit to the council a budget review statement that shows, by reference to the estimate of income and expenditure set out in the statement of the council’s revenue policy included in the operational plan for the relevant year, a revised estimate of the income and expenditure for that year.
- 2) A budget review statement must include or be accompanied by:
  - a. a report as to whether the responsible accounting officer believes that the statement indicates that the financial position of the council is satisfactory, having regard to the original estimate of income and expenditure, and
  - b. if that position is unsatisfactory, recommendations for remedial action.
- 3) A budget review statement must also include any information required by the Code to be included in such a statement.”

### REPORT

#### Responsible Accounting Officer Statement

The following statement is made in accordance with Clause 203(2) of the Local Government (General) Regulations 2021:

30 September 2025

It is my opinion that the Quarterly Budget Review Statement for Warren Shire Council for the quarter ended 30/09/2025 indicates that Council’s projected year end result at 30/06/2026 will be satisfactory at year end, having regard to the projected estimates of income and expenditure and the original budgeted income and expenditure.

Signed:

Date: 22/10/2025



# WARREN SHIRE COUNCIL

Report of the Divisional Manager of Finance and Administration  
to the Ordinary Meeting of Council to be held in the  
Council Chambers, Warren on Thursday 23<sup>rd</sup> October 2025

---

## **ITEM 6 SEPTEMBER 2025 QUARTERLY BUDGET REVIEW**

## **CONTINUED**

As Council's responsible accounting officer, I have included the newly introduced (mandatory) Quarterly Budget Review Statement (QBRs) reports for the period 1<sup>st</sup> July 2025 to 30<sup>th</sup> September 2025.

A summary of adjustments are listed below:

- Increase of operating income, \$116,573 additional FAG received.
- Increase of expenditure of Governance area, \$14,948 expense of modern slavery risk management plan.
- Increase of expenditure for Orana JO, costs not charged to Council in 2024/25, \$12,500 total.
- Increase of Internal Audit Fee's, \$40,000 which remained unspent in 2024/25, required to fund scheduled Internal Audits planned for 2025/26.
- Decrease of various annual insurance budget expenses totalling \$18,886, this is to align the budget with actual costs. A saving in the budget.
- Increase in Asset Management costs, unspent funds from 2024/25 \$47,000, required to fund ongoing improvements in that area of operations (new systems etc).
- Increase of expense for the Connecting Seniors Grant, funds unspent from 2024/25, \$9,183 to be spent in 2025/26.
- Increase of Regional Road Block Grant income compared to original budget, \$22,000 total.
- Increase of expenditure for Regional Roads Bridges M&R, \$22,000 received as part of Regional Road Block grant.
- Reduction to the Towards Zero Safer Roads income (grant), following end of financial year reconciliation of the grant, \$478,717 in total. This is only income received for the year, Council fund the program by grants held in advance (externally restricted funds).
- Increase of expenditure for Toward Zero Safer Roads, to align with the total remaining allocation of grant funds for the project (includes a portion of Regional Roads Block Grant), \$1,637,705. This is fully funded (grants).
- Increase of expenditure for the Admin Office refurbishment (kitchen etc), \$90,000 comprised of \$40,000 funds unspent from 2024/25 and \$50,000 additional voted expenditure from Infrastructure Reserve funds, approved by Council in a prior meeting.
- Increased expenditure for Victoria Park new female amenities project, funds unspent from 2024/25, a grant funded project \$170,003.
- Increase of expenditure for Carter Oval resurfacing, \$130,000 which is partly funded by the increase of FAG and other untied revenue.
- Increase of expenditure for Carter Oval Redevelopment, balance of grants funds from 2024/25 \$52,775.
- Increase of expense for Nevertire – Bogan Road project, \$536,466 to align with the balance of grant funds available for the project.
- Decrease of expense for Carinda Road project, \$200,683 align with the balance of grant funds available for the project.
- Increase of expenditure for Bridge renewal projects \$1,909,206 to align with the balance of grant funds available for the project.

Should Councillors require further explanation on details contained within the document you are invited to contact the Divisional Manager of Finance & Administration.

# WARREN SHIRE COUNCIL

Report of the Divisional Manager of Finance and Administration  
to the Ordinary Meeting of Council to be held in the  
Council Chambers, Warren on Thursday 23<sup>rd</sup> October 2025

---

## ITEM 6                      SEPTEMBER 2025 QUARTERLY BUDGET REVIEW

**CONTINUED**

### **FINANCIAL AND RESOURCE IMPLICATIONS**

Nil.

### **LEGAL IMPLICATIONS**

N/A.

### **RISK IMPLICATIONS**

N/A.

### **STAKEHOLDER CONSULTATION**

N/A.

### **OPTIONS**

N/A.

### **CONCLUSION**

The September 2025 Budget Review is to provide Council and the Community with an update on the progress of the adopted 2025/2026 Operational Plan incorporating any variances to the original document as required.

### **LINK TO POLICY AND / OR COMMUNITY STRATEGIC PLAN**

5.3.2 Create a productive and cooperative working environment for Councillors to support their governance responsibilities. (Provide timely, accurate and relevant reporting and information to Councillors to enable informed decision making.)

### **SUPPORTING INFORMATION / ATTACHMENTS**

1. Quarterly Budget Review Statements (revised OLG mandatory format)

# WARREN SHIRE COUNCIL

Report of the Divisional Manager of Finance and Administration  
to the Ordinary Meeting of Council to be held in the  
Council Chambers, Warren on Thursday 23<sup>rd</sup> October 2025

## ITEM 6

## SEPTEMBER 2025 QUARTERLY BUDGET REVIEW

## CONTINUED

### Income and Expenses Budget Review Statement

### Warren Shire Council

Budget review for the quarter ended 30/09/2025

### Consolidated Fund

| Description                                                                                                                    | Previous Year<br><br>Actual<br>2024/25<br>\$000's | Current Year Original<br><br>Budget<br>2025/26<br>\$000's | Approved Changes<br><br>Review<br>Q 1<br>\$000's | Approved Changes<br><br>Review<br>Q 2<br>\$000's | Approved Changes<br><br>Review<br>Q 3<br>\$000's | Revised<br><br>Budget<br>\$000's | Recommended changes<br><br>for council resolution<br>\$000's | Projected Year End (PYE)<br><br>Result<br>2025/26<br>\$000's | VARIANCE<br><br>ORIGINAL budget v PYE<br>2025/26<br>\$000's | ACTUAL YTD<br><br>2025/26<br>\$000's |
|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------|-----------------------------------------------------------|--------------------------------------------------|--------------------------------------------------|--------------------------------------------------|----------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|-------------------------------------------------------------|--------------------------------------|
| <b>INCOME</b>                                                                                                                  |                                                   |                                                           |                                                  |                                                  |                                                  |                                  |                                                              |                                                              |                                                             |                                      |
| Rates and Annual Charges                                                                                                       | 7,146                                             | 7,458                                                     |                                                  |                                                  |                                                  | 7,458                            | 0                                                            | 7,458                                                        | 0                                                           | 7,637                                |
| User Charges and Fees                                                                                                          | 5,544                                             | 7,790                                                     |                                                  |                                                  |                                                  | 7,790                            | 0                                                            | 7,790                                                        | 0                                                           | 52                                   |
| Other Revenue                                                                                                                  | 446                                               | 360                                                       |                                                  |                                                  |                                                  | 360                              | 0                                                            | 360                                                          | 0                                                           | 120                                  |
| Grants and Contributions - Operating                                                                                           | 15,609                                            | 14,332                                                    |                                                  |                                                  |                                                  | 14,332                           | -340                                                         | 13,992                                                       | -340                                                        | 3,524                                |
| Grants and Contributions - Capital                                                                                             | 5,794                                             | 6,792                                                     |                                                  |                                                  |                                                  | 6,792                            | 0                                                            | 6,792                                                        | 0                                                           | 0                                    |
| Interest and Investment Income                                                                                                 | 627                                               | 434                                                       |                                                  |                                                  |                                                  | 434                              | 0                                                            | 434                                                          | 0                                                           | 90                                   |
| Other Income                                                                                                                   | 126                                               | 165                                                       |                                                  |                                                  |                                                  | 165                              | 0                                                            | 165                                                          | 0                                                           | 112                                  |
| Net gain from disposal of assets                                                                                               | 0                                                 | 0                                                         |                                                  |                                                  |                                                  | 0                                | 0                                                            | 0                                                            | 0                                                           | 0                                    |
| <b>Total Income from continuing operations</b>                                                                                 | <b>35,292</b>                                     | <b>37,331</b>                                             | <b>0</b>                                         | <b>0</b>                                         | <b>0</b>                                         | <b>37,331</b>                    | <b>-340</b>                                                  | <b>36,991</b>                                                | <b>-340</b>                                                 | <b>11,534</b>                        |
| <b>EXPENSES</b>                                                                                                                |                                                   |                                                           |                                                  |                                                  |                                                  |                                  |                                                              |                                                              |                                                             |                                      |
| Employee benefits and on-costs                                                                                                 | 7,553                                             | 7,531                                                     |                                                  |                                                  |                                                  | 7,531                            | 0                                                            | 7,531                                                        | 0                                                           | 1,120                                |
| Materials & Services                                                                                                           | 12,424                                            | 11,967                                                    |                                                  |                                                  |                                                  | 11,967                           | 127                                                          | 12,094                                                       | 127                                                         | 3,423                                |
| Borrowing Costs                                                                                                                | 91                                                | 91                                                        |                                                  |                                                  |                                                  | 91                               | 0                                                            | 91                                                           | 0                                                           | 0                                    |
| Other Expenses                                                                                                                 | 361                                               | 258                                                       |                                                  |                                                  |                                                  | 258                              | 0                                                            | 258                                                          | 0                                                           | 10                                   |
| Net Loss from Disposal of Assets                                                                                               | 1,564                                             | 0                                                         |                                                  |                                                  |                                                  | 0                                | 0                                                            | 0                                                            | 0                                                           | 0                                    |
| <b>Total Expenses from continuing operations excluding depreciation, amortisation and impairment of non financial assets</b>   | <b>21,993</b>                                     | <b>19,847</b>                                             | <b>0</b>                                         | <b>0</b>                                         | <b>0</b>                                         | <b>19,847</b>                    | <b>127</b>                                                   | <b>19,974</b>                                                | <b>127</b>                                                  | <b>4,554</b>                         |
| <b>Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets</b> | <b>13,299</b>                                     | <b>17,484</b>                                             | <b>0</b>                                         | <b>0</b>                                         | <b>0</b>                                         | <b>17,484</b>                    | <b>-467</b>                                                  | <b>17,017</b>                                                | <b>-467</b>                                                 | <b>6,980</b>                         |
| Depreciation, amortisation and impairment of non financial assets                                                              | 5,531                                             | 4,237                                                     |                                                  |                                                  |                                                  | 4,237                            | 0                                                            | 4,237                                                        | 0                                                           | 0                                    |
| <b>Operating result from continuing Operations</b>                                                                             | <b>7,768</b>                                      | <b>13,247</b>                                             | <b>0</b>                                         | <b>0</b>                                         | <b>0</b>                                         | <b>13,247</b>                    | <b>-467</b>                                                  | <b>12,780</b>                                                | <b>-467</b>                                                 | <b>PAGE 004<br/>6,980</b>            |
| <b>Net Operating Result before grants and contributions provided for capital purposes</b>                                      | <b>1,974</b>                                      | <b>6,455</b>                                              | <b>0</b>                                         | <b>0</b>                                         | <b>0</b>                                         | <b>6,455</b>                     | <b>-467</b>                                                  | <b>5,988</b>                                                 | <b>-467</b>                                                 | <b>6,980</b>                         |

# WARREN SHIRE COUNCIL

Report of the Divisional Manager of Finance and Administration  
to the Ordinary Meeting of Council to be held in the  
Council Chambers, Warren on Thursday 23<sup>rd</sup> October 2025

## ITEM 6

## SEPTEMBER 2025 QUARTERLY BUDGET REVIEW

## CONTINUED

### Income and Expenses Budget Review Statement

### Warren Shire Council

Budget review for the quarter ended 30/09/2025

### General Fund

| Description                                                                                                                    | Previous Year<br>Actual<br>2024/25<br>\$000's | Current Year<br>Original<br>Budget<br>2025/26<br>\$000's | Approved<br>Changes<br>Review<br>Q 1<br>\$000's | Approved<br>Changes<br>Review<br>Q 2<br>\$000's | Approved<br>Changes<br>Review<br>Q 3<br>\$000's | Revised<br>Budget<br>\$000's | Recommended<br>changes<br>for council<br>resolution<br>\$000's | Projected<br>Year End (PYE)<br>Result<br>2025/26<br>\$000's | VARIANCE<br>ORIGINAL<br>budget v PYE<br>2025/26<br>\$000's | ACTUAL<br>YTD<br>2025/26<br>\$000's |
|--------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|----------------------------------------------------------|-------------------------------------------------|-------------------------------------------------|-------------------------------------------------|------------------------------|----------------------------------------------------------------|-------------------------------------------------------------|------------------------------------------------------------|-------------------------------------|
| <b>INCOME</b>                                                                                                                  |                                               |                                                          |                                                 |                                                 |                                                 |                              |                                                                |                                                             |                                                            |                                     |
| Rates and Annual Charges                                                                                                       | 5,875                                         | 6,123                                                    |                                                 |                                                 |                                                 | 6,123                        | 0                                                              | 6,123                                                       | 0                                                          | 6,344                               |
| User Charges and Fees                                                                                                          | 5,084                                         | 7,482                                                    |                                                 |                                                 |                                                 | 7,482                        | 0                                                              | 7,482                                                       | 0                                                          | 51                                  |
| Other Revenue                                                                                                                  | 441                                           | 360                                                      |                                                 |                                                 |                                                 | 360                          | 0                                                              | 360                                                         | 0                                                          | 120                                 |
| Grants and Contributions - Operating                                                                                           | 15,592                                        | 13,010                                                   |                                                 |                                                 |                                                 | 13,010                       | -340                                                           | 12,670                                                      | -340                                                       | 3,217                               |
| Grants and Contributions - Capital                                                                                             | 5,794                                         | 6,792                                                    |                                                 |                                                 |                                                 | 6,792                        | 0                                                              | 6,792                                                       | 0                                                          | 0                                   |
| Interest and Investment Income                                                                                                 | 493                                           | 384                                                      |                                                 |                                                 |                                                 | 384                          | 0                                                              | 384                                                         | 0                                                          | 83                                  |
| Other Income                                                                                                                   | 126                                           | 165                                                      |                                                 |                                                 |                                                 | 165                          | 0                                                              | 165                                                         | 0                                                          | 107                                 |
| Net gain from disposal of assets                                                                                               | 0                                             | 0                                                        |                                                 |                                                 |                                                 | 0                            | 0                                                              | 0                                                           | 0                                                          | 0                                   |
| <b>Total Income from continuing operations</b>                                                                                 | <b>33,405</b>                                 | <b>34,316</b>                                            | <b>0</b>                                        | <b>0</b>                                        | <b>0</b>                                        | <b>34,316</b>                | <b>-340</b>                                                    | <b>33,976</b>                                               | <b>-340</b>                                                | <b>9,922</b>                        |
| <b>EXPENSES</b>                                                                                                                |                                               |                                                          |                                                 |                                                 |                                                 |                              |                                                                |                                                             |                                                            |                                     |
| Employee benefits and on-costs                                                                                                 | 7,116                                         | 7,094                                                    |                                                 |                                                 |                                                 | 7,094                        | 0                                                              | 7,094                                                       | 0                                                          | 1,011                               |
| Materials & Services                                                                                                           | 11,605                                        | 11,214                                                   |                                                 |                                                 |                                                 | 11,214                       | 127                                                            | 11,341                                                      | 127                                                        | 3,195                               |
| Borrowing Costs                                                                                                                | 17                                            | 17                                                       |                                                 |                                                 |                                                 | 17                           | 0                                                              | 17                                                          | 0                                                          | 0                                   |
| Other Expenses                                                                                                                 | 351                                           | 246                                                      |                                                 |                                                 |                                                 | 246                          | 0                                                              | 246                                                         | 0                                                          | 0                                   |
| Net Loss from Disposal of Assets                                                                                               | 1,598                                         | 0                                                        |                                                 |                                                 |                                                 | 0                            | 0                                                              | 0                                                           | 0                                                          | 0                                   |
| <b>Total Expenses from continuing operations excluding depreciation, amortisation and impairment of non financial assets</b>   | <b>20,687</b>                                 | <b>18,572</b>                                            | <b>0</b>                                        | <b>0</b>                                        | <b>0</b>                                        | <b>18,572</b>                | <b>127</b>                                                     | <b>18,699</b>                                               | <b>127</b>                                                 | <b>4,207</b>                        |
| <b>Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets</b> | <b>12,718</b>                                 | <b>15,744</b>                                            | <b>0</b>                                        | <b>0</b>                                        | <b>0</b>                                        | <b>15,744</b>                | <b>-467</b>                                                    | <b>15,277</b>                                               | <b>-467</b>                                                | <b>5,716</b>                        |
| Depreciation, amortisation and impairment of non financial assets                                                              | 4,939                                         | 3,680                                                    |                                                 |                                                 |                                                 | 3,680                        | 0                                                              | 3,680                                                       | 0                                                          | 0                                   |
| <b>Operating result from continuing Operations</b>                                                                             | <b>7,779</b>                                  | <b>12,065</b>                                            | <b>0</b>                                        | <b>0</b>                                        | <b>0</b>                                        | <b>12,065</b>                | <b>-467</b>                                                    | <b>11,598</b>                                               | <b>-467</b>                                                | <b>5,716</b>                        |
| <b>Net Operating Result before grants and contributions provided for capital purposes</b>                                      | <b>1,985</b>                                  | <b>5,273</b>                                             | <b>0</b>                                        | <b>0</b>                                        | <b>0</b>                                        | <b>5,273</b>                 | <b>-467</b>                                                    | <b>4,806</b>                                                | <b>-467</b>                                                | <b>5,716</b>                        |

# WARREN SHIRE COUNCIL

Report of the Divisional Manager of Finance and Administration  
to the Ordinary Meeting of Council to be held in the  
Council Chambers, Warren on Thursday 23<sup>rd</sup> October 2025

## ITEM 6

## SEPTEMBER 2025 QUARTERLY BUDGET REVIEW

## CONTINUED

### Income and Expenses Budget Review Statement

### Warren Shire Council

Budget review for the quarter ended 30/09/2025

### Water Fund

| Description                                                                                                                            | Previous Year<br>Actual<br>2024/25<br>\$000's | Current Year<br>Original<br>Budget<br>2025/26<br>\$000's | Approved<br>Changes<br>Review<br>Q 1<br>\$000's | Approved<br>Changes<br>Review<br>Q 2<br>\$000's | Approved<br>Changes<br>Review<br>Q 3<br>\$000's | Revised<br>Budget<br>\$000's | Recommended<br>changes<br>for council<br>resolution<br>\$000's | Projected<br>Year End<br>(PYE)<br>Result<br>2025/26<br>\$000's | VARIANCE<br>ORIGINAL<br>budget v PYE<br>2025/26<br>\$000's | ACTUAL<br>YTD<br>2025/26<br>\$000's |
|----------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|----------------------------------------------------------|-------------------------------------------------|-------------------------------------------------|-------------------------------------------------|------------------------------|----------------------------------------------------------------|----------------------------------------------------------------|------------------------------------------------------------|-------------------------------------|
| <b>INCOME</b>                                                                                                                          |                                               |                                                          |                                                 |                                                 |                                                 |                              |                                                                |                                                                |                                                            |                                     |
| Access Charges                                                                                                                         | 641                                           | 671                                                      |                                                 |                                                 |                                                 | 671                          | 0                                                              | 671                                                            | 0                                                          | 634                                 |
| User Charges                                                                                                                           | 403                                           | 250                                                      |                                                 |                                                 |                                                 | 250                          | 0                                                              | 250                                                            | 0                                                          | 0                                   |
| Fees                                                                                                                                   | 4                                             | 3                                                        |                                                 |                                                 |                                                 | 3                            | 0                                                              | 3                                                              | 0                                                          | 0                                   |
| Grants & Contributions - Operating                                                                                                     | 9                                             | 1,314                                                    |                                                 |                                                 |                                                 | 1,314                        | 0                                                              | 1,314                                                          | 0                                                          | 307                                 |
| Interest and Investment Income                                                                                                         | 48                                            | 21                                                       |                                                 |                                                 |                                                 | 21                           | 0                                                              | 21                                                             | 0                                                          | 3                                   |
| Other Income                                                                                                                           | 5                                             | 0                                                        |                                                 |                                                 |                                                 | 0                            | 0                                                              | 0                                                              | 0                                                          | 5                                   |
| Net gain from disposal of assets                                                                                                       | 0                                             | 0                                                        |                                                 |                                                 |                                                 | 0                            | 0                                                              | 0                                                              | 0                                                          | 0                                   |
| <b>Total Income from continuing operations</b>                                                                                         | <b>1,110</b>                                  | <b>2,260</b>                                             | <b>0</b>                                        | <b>0</b>                                        | <b>0</b>                                        | <b>2,260</b>                 | <b>0</b>                                                       | <b>2,260</b>                                                   | <b>0</b>                                                   | <b>949</b>                          |
| <b>EXPENSES</b>                                                                                                                        |                                               |                                                          |                                                 |                                                 |                                                 |                              |                                                                |                                                                |                                                            |                                     |
| Employee benefits and on-costs                                                                                                         | 246                                           | 246                                                      |                                                 |                                                 |                                                 | 246                          | 0                                                              | 246                                                            | 0                                                          | 62                                  |
| Materials & Services                                                                                                                   | 548                                           | 505                                                      |                                                 |                                                 |                                                 | 505                          | 0                                                              | 505                                                            | 0                                                          | 128                                 |
| Borrowing Costs                                                                                                                        | 17                                            | 17                                                       |                                                 |                                                 |                                                 | 17                           | 0                                                              | 17                                                             | 0                                                          | 0                                   |
| Water purchase charges                                                                                                                 | 35                                            | 35                                                       |                                                 |                                                 |                                                 | 35                           | 0                                                              | 35                                                             | 0                                                          | 6                                   |
| Calculated taxation equivalents                                                                                                        | 0                                             | 4                                                        |                                                 |                                                 |                                                 | 4                            | 0                                                              | 4                                                              | 0                                                          | 5                                   |
| Debt guarantee fee                                                                                                                     | 0                                             | 0                                                        |                                                 |                                                 |                                                 | 0                            | 0                                                              | 0                                                              | 0                                                          | 0                                   |
| Other Expenses                                                                                                                         | 4                                             | 4                                                        |                                                 |                                                 |                                                 | 4                            | 0                                                              | 4                                                              | 0                                                          | 5                                   |
| Net Loss from Disposal of Assets                                                                                                       | 0                                             | 0                                                        |                                                 |                                                 |                                                 | 0                            | 0                                                              | 0                                                              | 0                                                          | 0                                   |
| <b>Total Expenses from continuing operations<br/>excluding depreciation, amortisation and<br/>impairment of non financial assets</b>   | <b>850</b>                                    | <b>812</b>                                               | <b>0</b>                                        | <b>0</b>                                        | <b>0</b>                                        | <b>812</b>                   | <b>0</b>                                                       | <b>812</b>                                                     | <b>0</b>                                                   | <b>204</b>                          |
| <b>Operating Result from continuing operations<br/>excluding depreciation, amortisation and<br/>impairment of non financial assets</b> | <b>260</b>                                    | <b>1,448</b>                                             | <b>0</b>                                        | <b>0</b>                                        | <b>0</b>                                        | <b>1,448</b>                 | <b>0</b>                                                       | <b>1,448</b>                                                   | <b>0</b>                                                   | <b>744</b>                          |
| Depreciation, amortisation and impairment of non<br>financial assets                                                                   | 330                                           | 286                                                      |                                                 |                                                 |                                                 | 286                          | 0                                                              | 286                                                            | 0                                                          | 0                                   |
| <b>Surplus / (Deficit) from continuing<br/>operations before capital amounts</b>                                                       | <b>-70</b>                                    | <b>1,162</b>                                             | <b>0</b>                                        | <b>0</b>                                        | <b>0</b>                                        | <b>1,162</b>                 | <b>0</b>                                                       | <b>1,162</b>                                                   | <b>0</b>                                                   | <b>PAGE 106</b>                     |
| Grants and Contributions - Capital                                                                                                     |                                               | 0                                                        |                                                 |                                                 |                                                 | 0                            | 0                                                              | 0                                                              | 0                                                          | 0                                   |
| <b>Surplus / (Deficit) from continuing<br/>operations after capital amounts</b>                                                        | <b>-70</b>                                    | <b>1,162</b>                                             | <b>0</b>                                        | <b>0</b>                                        | <b>0</b>                                        | <b>1,162</b>                 | <b>0</b>                                                       | <b>1,162</b>                                                   | <b>0</b>                                                   | <b>744</b>                          |

# WARREN SHIRE COUNCIL

Report of the Divisional Manager of Finance and Administration  
to the Ordinary Meeting of Council to be held in the  
Council Chambers, Warren on Thursday 23<sup>rd</sup> October 2025

## ITEM 6

## SEPTEMBER 2025 QUARTERLY BUDGET REVIEW

## CONTINUED

### Income and Expenses Budget Review Statement

### Warren Shire Council

Budget review for the quarter ended 30/09/2025

### Sewer Fund

| Description                                                                                                                    | Previous Year<br>Actual<br>2024/25<br>\$000's | Current Year Original<br>Budget<br>2025/26<br>\$000's | Approved Changes<br>Review<br>Q 1<br>\$000's | Approved Changes<br>Review<br>Q 2<br>\$000's | Approved Changes<br>Review<br>Q 3<br>\$000's | Revised<br>Budget<br>\$000's | Recommended changes<br>for council resolution<br>\$000's | Projected Year End (PYE)<br>Result<br>2025/26<br>\$000's | VARIANCE<br>ORIGINAL budget v PYE<br>2025/26<br>\$000's | ACTUAL YTD<br>2025/26<br>\$000's |
|--------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|-------------------------------------------------------|----------------------------------------------|----------------------------------------------|----------------------------------------------|------------------------------|----------------------------------------------------------|----------------------------------------------------------|---------------------------------------------------------|----------------------------------|
| <b>INCOME</b>                                                                                                                  |                                               |                                                       |                                              |                                              |                                              |                              |                                                          |                                                          |                                                         |                                  |
| Access charges                                                                                                                 | 630                                           | 664                                                   |                                              |                                              |                                              | 664                          | 0                                                        | 664                                                      | 0                                                       | 659                              |
| User charges                                                                                                                   | 50                                            | 50                                                    |                                              |                                              |                                              | 50                           | 0                                                        | 50                                                       | 0                                                       | -0                               |
| Liquid trade-waste charges                                                                                                     | 0                                             | 0                                                     |                                              |                                              |                                              | 0                            | 0                                                        | 0                                                        | 0                                                       | 0                                |
| Fees                                                                                                                           | 3                                             | 4                                                     |                                              |                                              |                                              | 4                            | 0                                                        | 4                                                        | 0                                                       | 1                                |
| Grants and contributions - Operating                                                                                           | 8                                             | 8                                                     |                                              |                                              |                                              | 8                            | 0                                                        | 8                                                        | 0                                                       | 0                                |
| Interest and Investment Income                                                                                                 | 86                                            | 29                                                    |                                              |                                              |                                              | 29                           | 0                                                        | 29                                                       | 0                                                       | 3                                |
| Other Income                                                                                                                   | 0                                             | 0                                                     |                                              |                                              |                                              | 0                            | 0                                                        | 0                                                        | 0                                                       | 0                                |
| Net gain from disposal of assets                                                                                               | 34                                            | 0                                                     |                                              |                                              |                                              | 0                            | 0                                                        | 0                                                        | 0                                                       | 0                                |
| <b>Total Income from continuing operations</b>                                                                                 | <b>811</b>                                    | <b>755</b>                                            | <b>0</b>                                     | <b>0</b>                                     | <b>0</b>                                     | <b>755</b>                   | <b>0</b>                                                 | <b>755</b>                                               | <b>0</b>                                                | <b>663</b>                       |
| <b>EXPENSES</b>                                                                                                                |                                               |                                                       |                                              |                                              |                                              |                              |                                                          |                                                          |                                                         |                                  |
| Employee benefits and on-costs                                                                                                 | 191                                           | 191                                                   |                                              |                                              |                                              | 191                          | 0                                                        | 191                                                      | 0                                                       | 48                               |
| Materials & Services                                                                                                           | 236                                           | 248                                                   |                                              |                                              |                                              | 248                          | 0                                                        | 248                                                      | 0                                                       | 100                              |
| Borrowing Costs                                                                                                                | 57                                            | 57                                                    |                                              |                                              |                                              | 57                           | 0                                                        | 57                                                       | 0                                                       | 0                                |
| Calculated taxation equivalents                                                                                                | 15                                            | 0                                                     |                                              |                                              |                                              | 0                            | 0                                                        | 0                                                        | 0                                                       | 0                                |
| Debt Guarantee fee                                                                                                             | 0                                             | 0                                                     |                                              |                                              |                                              | 0                            | 0                                                        | 0                                                        | 0                                                       | 0                                |
| Other Expenses                                                                                                                 | 6                                             | 7                                                     |                                              |                                              |                                              | 7                            | 0                                                        | 7                                                        | 0                                                       | 6                                |
| Net Loss from Disposal of Assets                                                                                               | 0                                             | 0                                                     |                                              |                                              |                                              | 0                            | 0                                                        | 0                                                        | 0                                                       |                                  |
| <b>Total Expenses from continuing operations excluding depreciation, amortisation and impairment of non financial assets</b>   | <b>505</b>                                    | <b>503</b>                                            | <b>0</b>                                     | <b>0</b>                                     | <b>0</b>                                     | <b>503</b>                   | <b>0</b>                                                 | <b>503</b>                                               | <b>0</b>                                                | <b>153</b>                       |
| <b>Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets</b> | <b>306</b>                                    | <b>252</b>                                            | <b>0</b>                                     | <b>0</b>                                     | <b>0</b>                                     | <b>252</b>                   | <b>0</b>                                                 | <b>252</b>                                               | <b>0</b>                                                | <b>510</b>                       |
| Depreciation, amortisation and impairment of non financial assets                                                              | 262                                           | 271                                                   |                                              |                                              |                                              | 271                          | 0                                                        | 271                                                      | 0                                                       | 0                                |
| <b>Surplus / (Deficit) from continuing operations before capital amounts</b>                                                   | <b>44</b>                                     | <b>-19</b>                                            | <b>0</b>                                     | <b>0</b>                                     | <b>0</b>                                     | <b>-19</b>                   | <b>0</b>                                                 | <b>-19</b>                                               | <b>0</b>                                                | <b>510</b>                       |
| Grants and Contributions - Capital                                                                                             |                                               | 0                                                     |                                              |                                              |                                              |                              | 0                                                        | 0                                                        | 0                                                       | 0                                |
| <b>Surplus /(Deficit) from continuing operations after capital amounts</b>                                                     | <b>44</b>                                     | <b>-19</b>                                            | <b>0</b>                                     | <b>0</b>                                     | <b>0</b>                                     | <b>-19</b>                   | <b>0</b>                                                 | <b>-19</b>                                               | <b>0</b>                                                | <b>0</b>                         |

**WARREN SHIRE COUNCIL**  
Report of the Divisional Manager of Finance and Administration  
to the Ordinary Meeting of Council to be held in the  
Council Chambers, Warren on Thursday 23<sup>rd</sup> October 2025

**ITEM 6**

**SEPTEMBER 2025 QUARTERLY BUDGET REVIEW**

**CONTINUED**

**Capital Budget Review Statement**

**Warren Shire Council**

**Budget review for the quarter ended 30/09/2025**

| Description                                     | Previous<br>Year<br><br>Actual<br><br>2024/25<br>\$000's | Current<br>Year<br>Original<br><br>Budget<br><br>2025/26<br>\$000's | Approved<br>Changes<br><br>Review<br><br>Q 1<br>\$000's | Approved<br>Changes<br><br>Review<br><br>Q 2<br>\$000's | Approved<br>Changes<br><br>Review<br><br>Q 3<br>\$000's | Revised<br><br>Budget<br><br>\$000's | Recommended<br>changes<br><br>for council<br>resolution<br><br>\$000's | Projected<br>Year End<br>(PYE)<br><br>Result<br><br>2025/26<br>\$000's | VARIANCE<br><br>ORIGINAL<br>budget v<br>PYE<br>2025/26<br>\$000's | ACTUAL<br>YTD<br><br>2025/26<br>\$000's |
|-------------------------------------------------|----------------------------------------------------------|---------------------------------------------------------------------|---------------------------------------------------------|---------------------------------------------------------|---------------------------------------------------------|--------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------|-------------------------------------------------------------------|-----------------------------------------|
| <b>CAPITAL FUNDING</b>                          |                                                          |                                                                     |                                                         |                                                         |                                                         |                                      |                                                                        |                                                                        |                                                                   |                                         |
| Rates & other untied funding                    | 0                                                        | 0                                                                   |                                                         |                                                         |                                                         | 0                                    |                                                                        | 0                                                                      | 0                                                                 | 0                                       |
| Capital Grants & Contributions                  | 5,794                                                    | 6,792                                                               |                                                         |                                                         |                                                         | 6,792                                | 4,182                                                                  | 10,974                                                                 | 4,182                                                             | 0                                       |
| Reserves - External Restrictions                | 6,979                                                    | 8,431                                                               |                                                         |                                                         |                                                         | 8,431                                |                                                                        | 8,431                                                                  | 0                                                                 | 3,723                                   |
| Reserves - Internally Allocated                 | 4,683                                                    | 3,659                                                               |                                                         |                                                         |                                                         | 3,659                                | 143                                                                    | 3,802                                                                  | 143                                                               | 0                                       |
| New Loans                                       | 0                                                        | 0                                                                   |                                                         |                                                         |                                                         | 0                                    | 0                                                                      | 0                                                                      | 0                                                                 | 0                                       |
| Proceeds from sale of assets                    | 0                                                        | 0                                                                   |                                                         |                                                         |                                                         | 0                                    | 0                                                                      | 0                                                                      | 0                                                                 | 0                                       |
| Other                                           | 0                                                        | 0                                                                   |                                                         |                                                         |                                                         | 0                                    | 0                                                                      | 0                                                                      | 0                                                                 | 0                                       |
| <b>Total Capital Funding</b>                    | <b>17,456</b>                                            | <b>18,882</b>                                                       | <b>0</b>                                                | <b>0</b>                                                | <b>0</b>                                                | <b>18,882</b>                        | <b>4,325</b>                                                           | <b>23,207</b>                                                          | <b>4,325</b>                                                      | <b>3,723</b>                            |
| <b>CAPITAL EXPENDITURE</b>                      |                                                          |                                                                     |                                                         |                                                         |                                                         |                                      |                                                                        |                                                                        |                                                                   |                                         |
| WIP                                             | 0                                                        | 0                                                                   |                                                         |                                                         |                                                         | 0                                    | 0                                                                      | 0                                                                      | 0                                                                 | 0                                       |
| New Assets                                      | 578                                                      | 1,857                                                               |                                                         |                                                         |                                                         | 1,857                                | 170                                                                    | 2,027                                                                  | 170                                                               | 1,293                                   |
| Asset Renewal                                   | 16,878                                                   | 17,025                                                              |                                                         |                                                         |                                                         | 17,025                               | 4,155                                                                  | 21,181                                                                 | 4,155                                                             | 2,431                                   |
| Other                                           | 0                                                        | 0                                                                   |                                                         |                                                         |                                                         | 0                                    | 0                                                                      | 0                                                                      | 0                                                                 | 0                                       |
| <b>Total Capital Expenditure</b>                | <b>17,456</b>                                            | <b>18,882</b>                                                       | <b>0</b>                                                | <b>0</b>                                                | <b>0</b>                                                | <b>18,882</b>                        | <b>4,325</b>                                                           | <b>23,208</b>                                                          | <b>4,325</b>                                                      | <b>3,723</b>                            |
| <b>Net Capital Funding - Surplus /(Deficit)</b> | <b>0</b>                                                 | <b>-0</b>                                                           | <b>0</b>                                                | <b>0</b>                                                | <b>0</b>                                                | <b>-0</b>                            | <b>-0</b>                                                              | <b>-1</b>                                                              | <b>-0</b>                                                         | <b>-0</b>                               |

# WARREN SHIRE COUNCIL

Report of the Divisional Manager of Finance and Administration  
to the Ordinary Meeting of Council to be held in the  
Council Chambers, Warren on Thursday 23<sup>rd</sup> October 2025

## ITEM 6

## SEPTEMBER 2025 QUARTERLY BUDGET REVIEW

## CONTINUED

| Cash and Investments Budget Review Statement                              |                                               |                                                          |                                                 |                                                 |                                                 |                              |                                                                      |                                                             |                                                            |                                     |
|---------------------------------------------------------------------------|-----------------------------------------------|----------------------------------------------------------|-------------------------------------------------|-------------------------------------------------|-------------------------------------------------|------------------------------|----------------------------------------------------------------------|-------------------------------------------------------------|------------------------------------------------------------|-------------------------------------|
| Warren Shire Council                                                      |                                               |                                                          |                                                 |                                                 |                                                 |                              |                                                                      |                                                             |                                                            |                                     |
| Budget review for the quarter ended 30/09/2025                            |                                               |                                                          |                                                 |                                                 |                                                 |                              |                                                                      |                                                             |                                                            |                                     |
| Description                                                               | Previous Year<br>Actual<br>2024/25<br>\$000's | Current Year<br>Original<br>Budget<br>2025/26<br>\$000's | Approved<br>Changes<br>Review<br>Q 1<br>\$000's | Approved<br>Changes<br>Review<br>Q 2<br>\$000's | Approved<br>Changes<br>Review<br>Q 3<br>\$000's | Revised<br>Budget<br>\$000's | Recommended<br>changes<br>for council<br>resolution<br>Q1<br>\$000's | Projected<br>Year End (PYE)<br>Result<br>2025/26<br>\$000's | VARIANCE<br>ORIGINAL budget<br>v PYE<br>2025/26<br>\$000's | ACTUAL<br>YTD<br>2025/26<br>\$000's |
| Total Cash, Cash Equivalents & Investments                                | 14,116                                        | 14,603                                                   |                                                 |                                                 |                                                 | 14,603                       | -4,325                                                               | 10,278                                                      | -4,325                                                     | 10,906                              |
| <b>EXTERNALLY RESTRICTED</b>                                              |                                               |                                                          |                                                 |                                                 |                                                 |                              |                                                                      |                                                             |                                                            |                                     |
| Water Fund                                                                | 858                                           | 593                                                      |                                                 |                                                 |                                                 | 593                          |                                                                      | 593                                                         | 0                                                          | 999                                 |
| Sewer Fund                                                                | 1,000                                         | 294                                                      |                                                 |                                                 |                                                 | 294                          |                                                                      | 294                                                         | 0                                                          | 1,161                               |
| Developer contributions - General                                         |                                               |                                                          |                                                 |                                                 |                                                 | 0                            |                                                                      | 0                                                           | 0                                                          |                                     |
| Developer contributions - Water                                           |                                               |                                                          |                                                 |                                                 |                                                 | 0                            |                                                                      | 0                                                           | 0                                                          |                                     |
| Developer contributions - Sewer                                           |                                               |                                                          |                                                 |                                                 |                                                 | 0                            |                                                                      | 0                                                           | 0                                                          |                                     |
| Transport for NSW Contributions                                           |                                               |                                                          |                                                 |                                                 |                                                 | 0                            |                                                                      | 0                                                           | 0                                                          |                                     |
| Domestic waste management                                                 | 105                                           | 100                                                      |                                                 |                                                 |                                                 | 100                          |                                                                      | 100                                                         | 0                                                          | 105                                 |
| Stormwater management                                                     |                                               |                                                          |                                                 |                                                 |                                                 | 0                            |                                                                      | 0                                                           | 0                                                          |                                     |
| Other                                                                     | 6,468                                         | 8,431                                                    |                                                 |                                                 |                                                 | 8,431                        | -4,182                                                               | 4,249                                                       | -4,182                                                     | 5,655                               |
| <b>Total Externally Restricted</b>                                        | <b>8,431</b>                                  | <b>9,418</b>                                             | <b>0</b>                                        | <b>0</b>                                        | <b>0</b>                                        | <b>9,418</b>                 | <b>-4,182</b>                                                        | <b>5,236</b>                                                | <b>-4,182</b>                                              | <b>7,920</b>                        |
| Cash, cash equivalents & investments not subject to external restrictions | 5,685                                         | 5,185                                                    | 0                                               | 0                                               | 0                                               | 5,185                        | -143                                                                 | 5,042                                                       | -143                                                       | 2,986                               |
| <b>INTERNAL ALLOCATIONS</b>                                               |                                               |                                                          |                                                 |                                                 |                                                 |                              |                                                                      |                                                             |                                                            |                                     |
| Employee entitlements                                                     | 400                                           | 400                                                      |                                                 |                                                 |                                                 | 400                          |                                                                      | 400                                                         | 0                                                          | 400                                 |
| Infrastructure replacement                                                | 930                                           | 930                                                      |                                                 |                                                 |                                                 | 930                          |                                                                      | 930                                                         | 0                                                          | 930                                 |
| Roadworks                                                                 | 351                                           | 351                                                      |                                                 |                                                 |                                                 | 351                          |                                                                      | 351                                                         | 0                                                          | 351                                 |
| Bridgeworks                                                               | 85                                            | 85                                                       |                                                 |                                                 |                                                 | 85                           |                                                                      | 85                                                          | 0                                                          | 85                                  |
| Specific programs                                                         | 1,121                                         | 1,121                                                    |                                                 |                                                 |                                                 | 1,121                        | -143                                                                 | 978                                                         | -143                                                       | 1,121                               |
| Prepaid financial assistance grant                                        | 2,199                                         | 2,199                                                    |                                                 |                                                 |                                                 | 2,199                        |                                                                      | 2,199                                                       | 0                                                          | 0                                   |
| Other                                                                     | 99                                            | 99                                                       |                                                 |                                                 |                                                 | 99                           |                                                                      | 99                                                          | 0                                                          | 99                                  |
| <b>Total Internally Allocated</b>                                         | <b>5,185</b>                                  | <b>5,185</b>                                             | <b>0</b>                                        | <b>0</b>                                        | <b>0</b>                                        | <b>5,185</b>                 | <b>-143</b>                                                          | <b>5,042</b>                                                | <b>-143</b>                                                | <b>2,986</b>                        |
| <b>Unallocated</b>                                                        | <b>500</b>                                    | <b>0</b>                                                 | <b>0</b>                                        | <b>0</b>                                        | <b>0</b>                                        | <b>0</b>                     | <b>0</b>                                                             | <b>0</b>                                                    | <b>0</b>                                                   | <b>0</b>                            |