BOURKE SHIRE COUNCIL

Quarterly Budget Review Statement

for the period

01/10/2025 to 31/12/2025

BOURKE SHIRE COUNCIL

Quarterly Budget Review Statement

for the period 01/10/25 to 31/12/2025

Report by responsible accounting officer

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

31 December 2025

It is my opinion that the Quarterly Budget Review Statement for Bourke Shire Council for the quarter ended 31/12/2025 indicates that Council's projected financial position 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:** 10/02/2026

Ang Pasang Rai
Responsible accounting officer

QBRS FINANCIAL OVERVIEW

Bourke Shire Council

Budget review for the quarter ended 31/12/2025

Consolidated Fund

DESCRIPTION		Previous Year Actual 2024/25 $000's	Current Year Original Budget 2025/26 $000's	Approved Changes Review Q 1 $000's	Approved Changes Review Q 2 $000's	Approved Changes Review Q 3 $000's	Revised Budget $000's	Recommended changes for council resolution $000's	Projected Year End (PYE) Result 2025/26 $000's	VARIANCE ORIGINAL budget v PYE 2025/26 $000's	ACTUAL YTD 2025/26 $000's
Net Operating Result before grants and contributions provided for capital purposes	General Fund	-7,730	-8,077	772	0	0	-7,305	-352	-7,657	420	-10,148
	Water Fund	-238	-713	4	0	0	-710	61	-649	64	565
	Sewer Fund	220	64	-66	0	0	-2	-13	-15	-79	615
	Consolidated	-7,792	-8,726	710	0	0	-8,016	-305	-8,321	403	-8,969
Operating Result from continuing operations (with capital grants and contributions) excluding depreciation, amortisation and impairment of non financial assets	**Consolidated**	**10,718**	**41,114**	**8,309**	**0**	**0**	**49,423**	**-305**	**49,118**	**8,002**	**-1,977**
Borrowings	Total borrowings	4,299	5,218	0			5,218	0	5,218	0	
Liquidity	External restrictions	9,722	20,429	119	0	0	20,548	0	20,548	119	10,801
	Internal Allocations	5,757	7,113	3,121	0	0	10,234	0	10,234	3,121	5,757
	Unallocated	20,351	20,900	-3,240	0	0	17,660	0	17,660	-3,240	31,884
	Total Cash, Cash Equivalents and Investments	**35,830**	**48,442**	**0**	**0**	**0**	**48,442**	**0**	**48,442**	**0**	**48,442**
Capital	Capital Funding	17,344	46,238	749	8,838	0	55,824	-352	55,472	9,235	2,795
	Capital Expenditure	17,344	46,238	749	8,838	0	55,824	-352	55,472	9,235	2,795
	Net Capital	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

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

Income and Expenses Budget Review Statement

Bourke Shire Council

Budget review for the quarter ended 31/12/2025

Consolidated Fund

Description	Previous Year Actual 2024/25 $000's	Current Year Original Budget 2025/26 $000's	Approved Changes Review Q 1 $000's	Approved Changes Review Q 2 $000's	Approved Changes Review Q 3 $000's	Revised Budget $000's	Recommended changes for council resolution $000's	Projected Year End (PYE) Result 2025/26 $000's	VARIANCE ORIGINAL budget v PYE 2025/26 $000's	ACTUAL YTD 2025/26 $000's
INCOME										
Rates and Annual Charges	4,735	5,411	0	0	0	5,411	-9	5,403	-9	5,409
User Charges and Fees	5,826	4,005	0	0	0	4,005	1,887	5,891	1,885	1,061
Other Revenue	1,307	1,126	411	0	0	1,537	14	1,550	425	1,024
Grants and Contributions - Operating	13,361	13,811	858	0	0	14,669	8,999	23,668	9,857	1,824
Grants and Contributions - Capital	8,555	40,424	7,220	0	0	47,644	0	47,644	7,220	2,284
Interest and Investment Income	1,921	1,371	0	0	0	1,371	40	1,411	40	550
Other Income	517	361	0	0	0	361	29	390	29	210
Net gain from disposal of assets	363	0	0	0	0	0	0	0	0	0
Total Income from continuing operations	**36,585**	**66,508**	**8,489**	**0**	**0**	**74,997**	**10,959**	**85,956**	**19,446**	**12,362**
EXPENSES										
Employee benefits and on-costs	8,472	8,918	50	0	0	8,968	-61	8,908	-11	4,115
Materials & Services	16,765	15,779	212	0	0	15,991	11,321	27,312	11,533	9,091
Borrowing Costs	190	287	-82	0	0	206	0	206	-82	1,022
Other Expenses	440	410	0	0	0	410	4	413	4	111
Net Loss from Disposal of Assets	0	0	0	0	0	0	0	0	0	0
Total Expenses from continuing operations excluding depreciation, amortisation and impairment of non financial assets	**25,867**	**25,394**	**181**	**0**	**0**	**25,574**	**11,264**	**36,838**	**11,445**	**14,339**
Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets	**10,718**	**41,114**	**8,309**	**0**	**0**	**49,423**	**-305**	**49,118**	**8,002**	**-1,977**
Depreciation, amortisation and impairment of non financial assets	9,955	9,416	379	0	0	9,795	0	9,795	379	4,708
Operating result from continuing Operations	**763**	**31,699**	**7,930**	**0**	**0**	**39,628**	**-305**	**39,323**	**7,623**	**-6,685**
Net Operating Result before grants and contributions provided for capital purposes	**-7,792**	**-8,726**	**710**	**0**	**0**	**-8,016**	**-305**	**-8,321**	**403**	**-8,969**

Notes

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

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The quarterly recommended changes to the revised budget are to include:

1) an explanation for the recommended changes and any impact this will have on the Operational Plan, Delivery Program and Long Term Financial Plan

2) any impacts of year to date expenditure on recommended changes to budget

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

Income and Expenses Budget Review Statement

Bourke Shire Council

Budget review for the quarter ended 31/12/2025

Consolidated Fund

Recommended changes to revised budget

Budget Variations being recommended include the following material items:

Notes Details:

Income - Council Consolidated

1	**Rates and Annual Charges - Unfavourable variance of $8,500**	
	This decrease to revenue reflects changes in the following budget items:	
	Trade Waste Charges	(1,500)
	Less Rates Written Off	4,000
	Pensioner Rate Subsidy	7,500
	Pensioner Rates Abandoned - Sewer	(2,500)
	Pensioner Rate Subsidy - Sewer Access	1,000
		8,500
2	**User Charges and Fees - Favourable variance of $1,877,000**	
	This increase to revenue reflects changes in the following budget items:	
	Development Application Fees	(19,000)
	Library Sundry Income	1,000
	Sporting Grounds Income	3,500
	Income - RMCC Routine	(70,000)
	Income - RMCC Work Orders	(1,800,000)
	Industrial Devel Consultants Costs	10,000
	Sewerage Connection Fees	(2,500)
		(1,877,000)
3	**Other Revenue- Favourable variance of $13,500**	
	This increase to revenue reflects changes in the following budget items:	
	Sundry Sales & Services	(1,500)
	Safety and Wellbeing Incentive	(500)
	Jandra Merchandising Sales	15,000
	Aboriginal Communities Program	(26,500)
		(13,500)
4	**Grants and Contributions - Operating - Favourable variance of $8,998,500**	
	This increase to grant relates overall changes in the following items:	
	Subsidy - LIRS	1,500
	Grant - Regional School Holiday Program	29,000
	Grant - Western NSW 2025/26 Smmr Act	(80,000)
	Grant - Grand Parents	(500)
	Heritage Grant Advisor	(2,000)
	Grant - Local Road Storm Damage Sealed	525,000
	Grant - Local Road Stm Dmge Unsealed	1,369,500
	Grant - Flood Storm Damage Regional Roads Sealed	200,000
	Grant - Flood Storm Damage Regional Roads Unsealed	840,000
	Grant - Regional Roads Block	193,000
	Grant - AGRN1034 EPA P2	(500,000)

Grant - AGRN1034 EPA P3	(90,000)
Grant - AGRN1034 EPA P4	(700,000)
Grant - AGRN1105 EPA P1	(5,200,000)
Grant - AGRN1105 EPA P2	(750,000)
Grant - AGRN1105 EPA P3	(156,000)
Grant - AGRN1211 EPA P1	(150,000)
Grant - AGRN1211 EPA P2	(20,000)
Grant - AGRN1211 EPA P3	(30,000)
Grant - AGRN1211 EPA P6	(18,000)
Grant - AGRN1211 EPA P7	(1,300,000)
Grant - AGRN1211 Emergency Works	(3,446,500)
Grant - DWS116– Byrock Emerg Water Cart	(50,000)
Aboriginal Comm W&S Program	(26,500)
Grants - Public Recreation	46,000
Grant - Roads to Recovery	317,000
	(8,998,500)
5 Interest and Investment Income- Favourable variance of $40,000	
This variance relates to increased on below extra charges:	
Extra Charges	(10,000)
Extra Charges Water Charges	(30,000)
	(40,000)
6 Other Income- Favourable variance of $29,000	
This discrepancy relates to rental income increased on below properties:	
Rental RMS Inspection Station	(17,000)
Community Centre & Halls Rental	(12,000)
	(29,000)
Expense - Council Consolidated	
7 Employee benefits and on-costs - Favourable variance of $60,500	
This variance relates to salary adjustments on below areas:	
Engineering Staff Salaries	(70,500)
Back O Bourke Salaries & Allowances	(35,000)
Back O Bourke Cafe Salaries	50,000
Entertainment Centre Salaries & Wages	(5,000)
	(60,500)
8 Materials & Services - Unfavourable variance of $11,321,000	
This discrepancy relates to overall expenditure adjusted on below areas:	
Election Expenses	14,500
Mayoral Travel & Subsistence Expenses	(10,000)
Delegates Expenses	(10,000)
Sundry Office Expenses	1,500
Office Equipment Maintenance Expense	(1,500)
Audit Fees	(10,000)
Service Review	(20,000)
Information & Communication Technology Outsource	(65,000)
Staff Travelling Expenses	25,000
Staff Training Expenses	(25,000)
Overhead Recovery - Administration	180,000
Overhead Recovery - Engineering	(5,000)
Overhead Recovery - Workers Comp	(45,000)
Engineering Staff Travel Expenses	20,000
Engineering Staff Training	80,000

Engineering Instruments Maintenance	(5,000)
Depot & Workshop Operating Exps	(25,000)
Youth & Community Services Program Grant	58,000
Library Staff Travel Expenses	(2,000)
Library Advertising Expenses	2,000
Library Cleaning Expenses	4,500
Library - Grant	500
Public Halls Rates & Charges	9,000
Local Road Storm Damage Sealed	(525,000)
AGRN1034 EPA P2	500,000
AGRN1034 EPA P3	90,000
AGRN1034 EPA P4	700,000
AGRN1105 EPA P1	5,200,000
AGRN1105 EPA P2	750,000
AGRN1105 EPA P3	156,000
AGRN1211 P1	150,000
AGRN1211 P2	20,000
AGRN1211 P3	30,000
AGRN1211 P6	18,000
AGRN1211 P7	1,300,000
AGRN1211 Emergency Works	3,460,000
Local Road Storm Damage Unsealed	(1,369,500)
Unsealed Regional Roads Maintenance	(161,500)
Unsealed Regional Roads Bridges Maintenance	10,500
Unsealed Regional Roads Flood/Storm Damage	(840,000)
Sealed Regional Roads Flood/Storm Damage	(200,000)
Expenditure - RMCC Routine	70,000
Expenditure - RMCC Work Orders	1,800,000
Back O Bourke Printing & Stationery	(11,000)
Back O Bourke Cafe Consumables	30,000
Café equipment maintenance	(10,000)
Centre Miscellaneous Exp	(3,000)
Centre Maintenance Expenses	(10,000)
Centre Cleaning Expenses	(15,000)
Jandra Contractor Costs	(48,500)
Crossley Engine Repairs & Maintenance	(30,000)
Economic Development Promotion	(15,000)
Industrial Devel Consultants Costs	10,000
Grant Program Expenditure	50,000
Water Employees Staff Training	5,000
Raw Water Reservoirs Maintenance Costs	2,000
Village Bores Tanks Maintenance Cost	5,000
Sewer Treatment Plant Maintenance Costs	5,000
Aboriginal Communities Program Costs	26,500
	11,321,000

9 Other Expenses- Unfavourable variance of $3,500

This discrepancy relates to expenditure increased on below areas:

Contributions to FNWJO	7,500
Charges Transferred to Doubtful Debts-Water	(16,000)
Charges Transferred to Doubtful Debts-Sewer	12,000
	3,500

Income and Expenses Budget Review Statement

Bourke Shire Council

Budget review for the quarter ended 31/12/2025

General Fund

Description	Previous Year Actual 2024/25 $000's	Current Year Original Budget 2025/26 $000's	Approved Changes Review Q 1 $000's	Approved Changes Review Q 2 $000's	Approved Changes Review Q 3 $000's	Revised Budget $000's	Recommended changes for council resolution $000's	Projected Year End (PYE) Result 2025/26 $000's	VARIANCE ORIGINAL budget v PYE 2025/26 $000's	ACTUAL YTD 2025/26 $000's
INCOME										
Rates and Annual Charges	2,337	2,893	0			2,893	(10)	2,883	(10)	2,878
User Charges and Fees	4,587	3,016	0			3,016	1,885	4,901	1884.5	609
Other Revenue	1,112	1,030	411			1,441	(13)	1,428	398	816
Grants and Contributions - Operating	13,361	13,718	808			14,526	8,922	23,448	9,730	1,799
Grants and Contributions - Capital	8,552	40,224	7220			47,444	-	47,444	7,220	2,255
Interest and Investment Income	1,503	1,083	0			1,083	10	1,093	10	503
Other Income	517	361	0			361	29	390	29	210
Net gain from disposal of assets	331		0			-	-	-	0	
Total Income from continuing operations	**32,300**	**62,324**	**8,439**	**-**	**-**	**70,763**	**10,823**	**81,585**	**19,262**	**9,070**
EXPENSES										
Employee benefits and on-costs	8,315	8,687	50			8,737	(61)	8,677	(11)	4,069
Materials & Services	14,214	12,828	165			12,993	11,228	24,220	11,393	8,700
Borrowing Costs	175	274	-80			194	-	194	-80	67
Other Expenses	431	356	0			356	8	364	7.5	111
Net Loss from Disposal of Assets		-				-	-	-	0	
Total Expenses from continuing operations excluding depreciation, amortisation and impairment of non financial assets	**23,135**	**22,145**	**135**	**-**	**-**	**22,280**	**11,175**	**33,454**	**11,310**	**12,946**
Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets	**9,165**	**40,179**	**8,304**	**-**	**-**	**48,483**	**(352)**	**48,131**	**7,952**	**(3,876)**
Depreciation, amortisation and impairment of non financial assets	8,343	8,032	312			8,344		8,344	312	4,016
Operating result from continuing Operations	**822**	**32,148**	**7,992**	**-**	**-**	**40,140**	**(352)**	**39,788**	**7,640**	**(7,892)**
Net Operating Result before grants and contributions provided for capital purposes	**(7,730)**	**(8,077)**	**772**	**-**	**-**	**(7,305)**	**(352)**	**(7,657)**	**420**	**(10,148)**

Notes

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Income and Expenses Budget Review Statement

Bourke Shire Council

Budget review for the quarter ended 31/12/2025

Water Fund

Description	Previous Year Actual 2024/25 $000's	Current Year Original Budget 2025/26 $000's	Approved Changes Review Q 1 $000's	Approved Changes Review Q 2 $000's	Approved Changes Review Q 3 $000's	Revised Budget $000's	Recommended changes for council resolution $000's	Projected Year End (PYE) Result 2025/26 $000's	VARIANCE ORIGINAL budget v PYE 2025/26 $000's	ACTUAL YTD 2025/26 $000's
INCOME										
Access Charges	1,376	1,446				1,446	0	1,446	0	1,454
User Charges	1,234	976				976	0	976	0	452
Fees	4	11				11	0	11	0	0
Grants & Contributions - Operating	0	94	50			144	77	220	127	25
Interest and Investment Income	264	139				139	30	169	30	34
Other Income	101	2				2	0	2	0	146
Net gain from disposal of assets	32					0	0	0	0	0
Total Income from continuing operations	**3,011**	**2,666**	**50**	**0**	**0**	**2,716**	**107**	**2,823**	**157**	**2,112**
EXPENSES										
Employee benefits and on-costs	80	130	0			130	0	130	0	0
Materials & Services	1,898	2,107	48			2,155	62	2,217	110	44
Borrowing Costs	10	9	-2			8	0	8	-2	953
Water purchase charges			0			0	0	0	0	4
Calculated taxation equivalents			0			0	0	0	0	0
Debt guarantee fee			0			0	0	0	0	0
Other Expenses	9	42	0			42	-16	26	-16	0
Net Loss from Disposal of Assets		0	0			0	0	0	0	0
Total Expenses from continuing operations excluding depreciation, amortisation and impairment of non financial assets	**1,997**	**2,288**	**47**	**0**	**0**	**2,335**	**46**	**2,381**	**93**	**1,001**

Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets	**1,014**	**378**	**4**	**0**	**0**	**382**	**61**	**442**	**64**	**1,110**
Depreciation, amortisation and impairment of non financial assets	1,252	1,091	0			1,091		1,091	0	546
Surplus / (Deficit) from continuing operations before capital amounts	**-238**	**-713**	**4**	**0**	**0**	**-710**	**61**	**-649**	**64**	**565**
Grants and Contributions - Capital	3					0	-	0	0	29
Surplus / (Deficit) from continuing operations after capital amounts	**-235**	**-713**	**4**	**0**	**0**	**-710**	**61**	**-649**	**64**	**593**

Notes

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Income and Expenses Budget Review Statement

Bourke Shire Council

Budget review for the quarter ended 31/12/2025

Sewer Fund

Description	Previous Year Actual 2024/25 $000's	Current Year Original Budget 2025/26 $000's	Approved Changes Review Q 1 $000's	Approved Changes Review Q 2 $000's	Approved Changes Review Q 3 $000's	Revised Budget $000's	Recommended changes for council resolution $000's	Projected Year End (PYE) Result 2025/26 $000's	VARIANCE ORIGINAL budget v PYE 2025/26 $000's	ACTUAL YTD 2025/26 $000's
INCOME										
Access charges	1,022	1,073	0			1,073	2	1,075	2	1,077
User charges		0	0			0	0	0	0	0
Liquid trade-waste charges			0			0	0	0	0	0
Fees	1	3	0			3	3	5	3	5
Grants and contributions - Operating		0	0			0	0	0	0	0
Interest and Investment Income	154	149	0			149	0	149	0	13
Other Income	94	94	0			94	27	120	27	62
Net gain from disposal of assets		0				0		0	0	0
Total Income from continuing operations	**1,271**	**1,318**	**0**	**0**	**0**	**1,318**	**31**	**1,349**	**31**	**1,157**
EXPENSES										
Employee benefits and on-costs	77	101	0			101	0	101	0	46
Materials & Services	653	845	-1			844	32	875	31	348
Borrowing Costs	5	4	0			4	0	4	0	2
Calculated taxation equivalents	-44		0			0	0	0	0	0
Debt Guarantee fee			0			0	0	0	0	0
Other Expenses		12	0			12	12	24	12	0
Net Loss from Disposal of Assets		0	0			0	0	0	0	

Total Expenses from continuing operations excluding depreciation, amortisation and impairment of non financial assets	**691**	**961**	**-1**	**0**	**0**	**960**	**44**	**1,004**	**43**	**395**
Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets	**580**	**357**	**1**	**0**	**0**	**358**	**-13**	**345**	**-12**	**761**
Depreciation, amortisation and impairment of non financial assets	360	293	67			360		360	67	147
Surplus / (Deficit) from continuing operations before capital amounts	**220**	**64**	**-66**	**0**	**0**	**-2**	**-13**	**-15**	**-79**	**615**
Grants and Contributions - Capital	0	200				200	-	200	0	0
Surplus /(Deficit) from continuing operations after capital amounts	**220**	**264**	**(66)**	**-**	**-**	**198**	**(13)**	**185**	**(79)**	**615**

Notes

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Capital Budget Review Statement

Bourke Shire Council

Budget review for the quarter ended 31/12/2025

Description	Previous Year Actual 2024/25 $000's	Current Year Original Budget 2025/26 $000's	Carry forwards $000's	Approved Changes Review Q 1 $000's	Approved Changes Review Q 2 $000's	Approved Changes Review Q 3 $000's	Revised Budget $000's	Recommended changes for council resolution $000's	Projected Year End (PYE) Result 2025/26 $000's	VARIANCE ORIGINAL budget v PYE 2025/26 $000's	ACTUAL YTD 2025/26 $000's
CAPITAL FUNDING											
Rates & other untied funding	1,983	2,379		123			2,502	-35	2,467	88	379
Capital Grants & Contributions	14,640	42,344		7,220			49,564	-317	49,247	6,903	2,255
Reserves - External Restrictions	114	200		0			200	0	200	0	0
Reserves - Internally Allocated	607	0	749	1,084			1,833	0	1,833	1,833	43
New Loans		919		0			919	0	919	0	117
Proceeds from sale of assets		396		0			396	0	396	0	0
Other		0		411			411	0	411	411	0
Total Capital Funding	**17,344**	**46,238**	**749**	**8,838**	**0**	**0**	**55,824**	**-352**	**55,472**	**9,235**	**2,795**
CAPITAL EXPENDITURE											
WIP	3,020	0		0			0	0	0	0	0
New Assets	7,784	27,741		974			28,714	0	28,714	974	108
Asset Renewal	6,540	17,139	749	7,900			25,788	-352	25,436	8,297	2,687
Other	0	1,359		-36			1,323	0	1,323	-36	0
Total Capital Expenditure	**17,344**	**46,238**	**749**	**8,838**	**0**	**0**	**55,824**	**-352**	**55,472**	**9,235**	**2,795**
Net Capital Funding - Surplus /(Deficit)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Notes

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

Revised Budget +/- recommended changes this quarter = PROJECTED year results

Where the **Total Capital Funding** and the **Total Capital Expenditure** values do not match an explanation is to be provided.

Carry over funding from previous year should be identified and any proposed carry forwards into next financial year are to be explained.

The quarterly recommended changes to the revised budget are to include:

1) an explanation for the recommended changes and any impact this will have on the Operational Plan, Delivery Program and Long Term Financial Plan

3) any impacts of year to date expenditure on recommended changes to budget

Explanations are to be in plain English and in a style that is easily understood by readers of non-financial information.

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

Capital Budget Review Statement

Bourke Shire Council

Budget review for the quarter ended 31/12/2025

Capital budget review statement
Recommended changes to revised budget

Budget variations being recommended include the following material items:

Notes	Details	
Capital Expenditure:		
1	**Assets Renewal: favourable variance $352,000**	
	This discrepancy is related to the following capital expenditure adjustments:	
	Roads to Recovery	-317,000
	Airport cottage Kitchen Upgrade	-35,000
		-352,000

Cash and Investments Budget Review Statement

Bourke Shire Council

Budget review for the quarter ended 31/12/2025

Description	Previous Year Actual 2024/25 $000's	Current Year Original Budget 2025/26 $000's	Approved Changes Review Q 1 $000's	Approved Changes Review Q 2 $000's	Approved Changes Review Q 3 $000's	Revised Budget $000's	Recommended changes for council resolution Q1 $000's	Projected Year End (PYE) Result 2025/26 $000's	VARIANCE ORIGINAL budget v PYE 2025/26 $000's	ACTUAL YTD 2025/26 $000's
Total Cash, Cash Equivalents & Investments	35,830	48,442				48,442		48,442	0	48,442
EXTERNALLY RESTRICTED										
Water Fund	4,627	4,486				4,486		4,486	0	5,031
Sewer Fund	2,921	2,766				2,766		2,766	0	3,295
Developer contributions - *General*		0				0		0	0	
Developer contributions - *Water*		0				0		0	0	
Developer contributions - *Sewer*		0				0		0	0	
Transport for NSW Contributions		0				0		0	0	
Domestic waste management	54	236	119			355		355	119	355
Stormwater management						0		0	0	
Specific purpose unexpended grants – general fund	1,581	4,974				4,974		4,974	0	1,581
Specific purpose unexpended grants – water fund	101					0		0	0	101
Specific purpose unexpended grants (recognised as revenue) – general fund	438	7,967				7,967		7,967	0	438
Other						0		0	0	
Total Externally Restricted	**9,722**	**20,429**	**119**	**0**	**0**	**20,548**	**0**	**20,548**	**119**	**10,801**
Cash, cash equivalents & investments not subject to external restrictions	**26,108**	**28,013**	**-119**	**0**	**0**	**27,894**	**0**	**27,894**	**-119**	**37,641**
INTERNAL ALLOCATIONS										
Employee entitlements	852	805	2,903			3,708		3,708	2,903	852
Deposits, retentions and bonds	223	5	218			223		223	218	223
Prepaid Financial Asssitance Grant	4,682	6,303				6,303		6,303	0	4,682
Insert nature of allocation						0		0	0	
Insert nature of allocation						0		0	0	
Insert nature of allocation						0		0	0	
Other						0		0	0	
Total Internally Allocated	**5,757**	**7,113**	**3,121**	**0**	**0**	**10,234**	**0**	**10,234**	**3,121**	**5,757**
Unallocated	**20,351**	**20,900**	**-3,240**	**0**	**0**	**17,660**	**0**	**17,660**	**-3,240**	**31,884**

External Restrictions - must be used for a specific purpose and are not to be used for general operations. The funds are bound by legislation or third party agreement that restricts their use.
Internal Allocations - Council have allocated by resolution or policy to identified programs of work and any forward plans identified by Council. These allocations are at the discretion of council.

Developer Contributions Summary

Bourke Shire Council

Budget review for the quarter ended 31/12/2025

Purpose	Opening Balance	Developer Contributions Received									Interest Earned	Interest Earned	Interest Earned	Amounts Expended	Amounts Expended	Amounts Expended	Internal Borrowings (to)/from	Internal Borrowings (to)/from	Internal Borrowings (to)/from	Held as Restricted Asset	Cumulative balance of internal borrowings (to)/from
		Cash	Cash	Cash	Non-Cash Land	Non-Cash Land	Non-Cash Land	Non-Cash Other	Non-Cash Other	Non-Cash Other											
	As at 1 July 2025	Q1	Q2	Q3	Q1	Q2	Q3	Q1	Q2	Q3	Q1	Q2	Q3	Q1	Q2	Q3	Q1	Q2	Q3	As at this Q	As at this Q
	$000's	$000's	$000's	$000's	$000's	$000's	$000's	$000's	$000's	$000's	$000's	$000's	$000's	$000's	$000's	$000's	$000's	$000's	$000's	$000's	$000's
Drainage																				0	
Roads																				0	
Traffic facilities																				0	
Parking																				0	
Open space																				0	
Community facilities																				0	
Other																				0	
Total S7.11 Under plans	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
S7.11 Not under plans																				0	
S7.12 Levies																				0	
S7.4 Planning agreements																				0	
S64 Contributions																				0	
Other																				0	
Total Developer Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Notes

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

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

the contribution plan.

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