

WARREN SHIRE COUNCIL
Mayoral Minute
to the Ordinary Meeting of Council to be held at the
Council Community Room, Warren, on Thursday 22nd October 2026

ITEM 1 GENERAL MATTERS CONCERNING WARREN SHIRE

(C14-4)

RECOMMENDATION:

That the information be received and noted.

PURPOSE

Is to inform the Council and the community of Warren Shire of various matters happening around the Shire.

BACKGROUND

A report to provide details of general matters concerning Warren Shire Council for Council's information.

REPORT

1. Meeting with Member for Parkes, Jamie Chaffey MP – Friday, 9th October 2026.
 - Update concerning Macquarie Wambuul Water Security Project Warren Shire Council / Alliance of Western Councils Option;
 - Murray Darling Basin Plan Review – Warrern Shire Council Submission;
 - Murray Darling Basin Plan Review – Alliance of Western Council's Submission; and
 - NSW Grants Commission Federal Assistance Grant (FAG) Alliance of Western Councils Submission.
2. Dusty Langby's Last Lap Celebration - Saturday, 17th October 2026.
3. Postponement of Closing Ceremony of Warren Levee Rehabilitation Project to 12 noon on Friday, 11th December 2026.
4. NSW Local Government Grants Commission Methodology Review – Draft Revised Methodology not to be implemented.
5. Warren Local Environmental Plan 2012 (Amendment No. 2) – A range of administration and housekeeping amendments to the instrument and mapping – Plan has been made under Section 3.36 (2) (a) of the Environmental Planning and Assessment Act, 1979 and will take effect under Section 3.24 (5) when published on the NSW Legislation website.

FINANCIAL AND RESOURCE IMPLICATIONS

Nil.

LEGAL IMPLICATIONS

Nil.

RISK IMPLICATIONS

Nil.

WARREN SHIRE COUNCIL
Mayoral Minute
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Council Community Room, Warren, on Thursday 22nd October 2026

ITEM 1

GENERAL MATTERS CONCERNING WARREN SHIRE

CONTINUED

STAKEHOLDER CONSULTATION

It is appropriate that our community is informed in regard to various matters happening around the Shire.

OPTIONS

Nil.

CONCLUSION

That the information contained within the report be noted.

LINK TO POLICY AND / OR COMMUNITY STRATEGIC PLAN

- 5.1.1 Undertake regular community engagement activities as per the Community Engagement Strategy.
- 5.1.3 Promote Warren Shire Council to wide audiences both within the Shire and externally.
- 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

Nil.

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 22nd October 2026

ITEM 7 SEPTEMBER 2026 QUARTERLY BUDGET REVIEW

(A1-4.45)

RECOMMENDATION:

That the amendments to the itemised budget adjustments as listed in the September 2026 Quarterly Budget Review Statement be approved.

PURPOSE

To advise Council and make any necessary amendments to the adopted 2026/2027 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

Information included in the mandatory September 2026 Quarterly Budget Review covers the period 1st July 2026 to 30th September 2026.

A summary of adjustments that inform the September 2026 Quarterly Budget Review are provided for Council decision making process, specifically the details for relevant recommended budget changes and reasons they are required.

Consolidated Income and Expenses Budget Review Statement

Grants and Contributions – Operating (income)

An increase of Financial Assistance Grant	\$61,287
An increase of Block Grant received	\$23,380
An increase due to Operational carry over value as detailed to Council September 2026 (General Fund)	\$310,009
An increase for various grant funds unspent in prior year	\$2,000,281
An increase for Rugby legacy Grant/Contribution	\$36,018
An increase for LGP Capacity Grant	\$22,000
An increase for Accessible Australia Grant	\$200,000

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ITEM 7 SEPTEMBER 2026 QUARTERLY BUDGET REVIEW

CONTINUED

A **decrease** of Grant Funds allocated to Bullagreen Rd
Shoulder Widening Project

\$93,742

Overall, this represents a net total **increase** of estimated Grants and Contributions – Operating as indicated in the report \$2,559,000. The impact of this increase will be equally offset (larger share) by relevant project or program-based expenditure in the 2026/27 year, which reflects a more positive Operational Result anticipated. In real terms, Operational and Capital budgets combined means this increase of Grant funds is offset by relevant expenditure fully (zero based budget).

Materials & Services (expenditure)

An **increase** of expenditure for WLDC donation

\$60,000

An **increase** due to Operational carry over value as
detailed to Council September 2026 (General Fund)

\$310,009

An **increase** of Block Grant expenditure

\$23,380

An **increase** of expenditure for the Annual Warren Xmas event

\$30,000

An **increase** of expenditure for LGP Capacity Grant

\$22,000

An **increase** of expenditure for Flood Damage unspent
from prior year

\$1,265,282.66

Overall, this represents an **increase** of operational expenditure disclosed as materials & contracts, a value of \$1,711,000. The impact of this adjustment offers a slightly more positive Operational Result, given that it is lesser than the increase of Grants and Contributions – Operating, indicative of funds being allocated to Capital expenditure.

Capital Budget Review Statement

Reserves – External Restrictions

The **increase** of External Restrictions represents cash utilised
to facilitate carry over project as capital expenditure

\$351,000

The Water and Sewer Funds have an internal ‘bank account’ which is treated as an external restriction, where funds received and spent within the reporting period increase or decrease this value.

Given the nature of budget change recommended to fund carry over items as capital purchase/renewal means an additional \$351,000 is required from their relevant ‘cash at bank’.

Specific details of carry over values for Water and Sewer Funds were reported and approved by Council in September 2026, the Quarterly Budget Review process formalises that detail within the budget.

This change has minimal impact on the minor funds, as the values were remaining unspent from 2025/26 they increased cash available at 30/6/2026, to then be spent in 2026/27.

Reserves – Internally Allocated

The **increase** of Internally Allocated (restricted) funds represents
Cash utilised to fund carry forward expenditure (general fund)

\$1,003,598

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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 22nd October 2026

ITEM 7

SEPTEMBER 2026 QUARTERLY BUDGET REVIEW

CONTINUED

An **increase** of Infrastructure Reserve funds used Rugby Legacy Contribution **\$15,000**
An **increase** of Infrastructure Reserve funds used Accessible Australia Grant **\$49,120**

The impact of this recommended budget change is of minor concern; the movement of cash-based assets has been accurately and fully recorded, also reported in detail to Council (carry over values) in September 2026.

Essentially, it means that Council is using cash funds held (unspent from 2025/26, or, accumulated over time) and replacing it with a non-current asset. This has no impact on Council operational result; it presents as a balance sheet movement only.

Council has cash reserves allocated to fund the items identified in the budgeted expenditure changes proposed.

Rates & other untied funding

An **increase** in this area of funding is Council general revenue portion
used to fund relevant capital works programs **\$1,049,000**

This value could represent unspent funds from prior years, held as cash, received during the reporting period. Generally, it is made up on Financial Assistance Grant or Rates Revenue that is not spent on operational activities.

Essentially, it means that Council is using cash funds held from normal operating activities and replacing it with a non-current asset. This has no impact on Council operational result; it presents as a balance sheet movement only.

Council has recognised this movement within the budget on a cash basis, then allocated the resource to fund the items identified in the budgeted expenditure changes proposed.

New Assets

The specific capital expenditure items are both carry forward items as reported to Council September 2026, with additional funded items included, per the following list:

Administration - P&E Purchases	52,500.00
Safety Culture Project	37,300.00
Administration - OE - Purchases	93,411.00
Animal Shelter Replacement	18,400.00
New Chairs for Sporting Complex	2,000.00
Accessible Aust Grant	249,120.00
Carter Oval Amenities Fitout	5,000.00
Gunningba Est Stg 3 - Invest & Des	194,073.00
Valve Replacement - Water	13,000.00
Sewerage Pumps - New Purchases	10,380.00
Total	675,184.00

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ITEM 7 SEPTEMBER 2026 QUARTERLY BUDGET REVIEW

CONTINUED

Asset Renewals

A **decrease** of capital expenditure for Bullgreen Rd
Shoulder Widening Project

\$93,742

The specific capital expenditure items are both carry forward items as reported to Council September 2026, with additional funded items included, per the following list:

Admin Office Access Toilet & Kitchen	90,000.00
Ewenmar Waste Depot Improvement	14,192.00
Solar & battery install Waste build	21,700.00
Plant Purchase or Renewal	4,172.00
Buildings Renewal Program	47,700.00
Street Lighting Improvement	11,662.00
Swimming Pool Refurbishment	2,000.00
Carter Oval Redevelopment	17,000.00
Carter Oval Cricket Facilities	8,000.00
Toward 0 Safer Rds Program	778,035.00
Airport Exclusion Fencing	88,077.00
Urban Unsealed Roads - Resheeting	39,488.00
Rural Unsealed Roads - Resheeting	345,000.00
Water Mains Renewals	64,770.00
Oxley Park River Pumping Station	15,000.00
Sewerage Mains Renewals	27,800.00
Decommission Old STP	92,000.00
Water Ingress Prevention Project	100,000.00
Old Gillendoon PS	120,500.00
Total	1,887,096.00

The total **increase** of Capital Expenditure proposed is \$1,793,000 which has been fully provided for with attached funding, outlined in the prior sections of this report, both operational and capital funding area's respectively.

In terms of impact from the proposed budget movement, Council will note that the capital expenditure is being fully provided for (funded), no concern or negative impact present.

Cash and Investments Budget Review Statement

A **decrease** of Infrastructure Reserve funds used Rugby Legacy Contribution **\$15,000**
A **decrease** of Infrastructure Reserve funds used Accessible Australia Grant **\$49,120**

The overall **decrease** of Infrastructure Reserve funds is required to provide for Council contribution toward the indicated and specific items.

Impact of this change is minor, Council has allocated cash funds to cover all reserves (internal and external) where this proposed budget change simply reflects cash being spent on assets.

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ITEM 7 SEPTEMBER 2026 QUARTERLY BUDGET REVIEW

CONTINUED

Responsible Accounting Officer Statement

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

30 September 2026

It is my opinion that the Quarterly Budget Review Statement for Warren Shire Council for the quarter ended 30/09/2026 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: 21/10/2026



FINANCIAL AND RESOURCE IMPLICATIONS

Nil.

LEGAL IMPLICATIONS

N/A.

RISK IMPLICATIONS

N/A.

STAKEHOLDER CONSULTATION

N/A.

OPTIONS

N/A.

CONCLUSION

The September 2026 Budget Review is to provide Council and the Community with an update on the progress of the adopted 2026/2027 Operational Plan incorporating any variances to the original document as required.

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

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

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 22nd October 2026

ITEM 7 SEPTEMBER 2026 QUARTERLY BUDGET REVIEW

CONTINUED

Income and Expenses Budget Review Statement

Warren Shire Council

Budget review for the quarter ended 30/09/2026

Consolidated Fund

Description	Previous Year Actual 2025-26 \$000's	Current Year Original Budget 2026-27 \$000's	Approved Changes Review Q 1 \$000's	Approved Changes Review Q 2 \$000's	Revised Approved Budget \$000's	Recommended changes for council resolution \$000's	Projected Year End (PYE) Result 2026-27 \$000's	VARIANCE ORIGINAL budget v PYE 2026-27 \$000's	ACTUAL YTD 2026-27 \$000's
INCOME									
Rates and Annual Charges	7,637	7,906	0	0	7,906	0	7,906	0	7,991
User Charges and Fees	52	2,177	0	0	2,177	0	2,177	0	463
Other Revenue	120	427	0	0	427	0	427	0	66
Grants and Contributions - Operating	3,524	10,463	0	0	10,463	2,559	13,022	2,559	1,705
Grants and Contributions - Capital	0	0	0	0	0	0	0	0	0
Interest and Investment Income	89	436	0	0	436	0	436	0	125
Other Income	112	176	0	0	176	0	176	0	188
Net gain from disposal of assets	0	0	0	0	0	0	0	0	0
Total Income from continuing operations	11,534	21,585	0	0	21,585	2,559	24,144	2,559	10,538
EXPENSES									
Employee benefits and on-costs	1,120	7,481	0	0	7,481	0	7,481	0	1,203
Materials & Services	3,422	7,382	0	0	7,382	1,711	9,093	1,711	3,132
Borrowing Costs	0	81	0	0	81	0	81	0	0
Other Expenses	11	270	0	0	270	0	270	0	12
Net Loss from Disposal of Assets	0	0	0	0	0	0	0	0	0
Total Expenses from continuing operations excluding depreciation, amortisation and impairment of non financial assets	4,553	15,214	0	0	15,214	1,711	16,925	1,711	4,347
Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets	6,981	6,371	0	0	6,371	848	7,219	848	6,191
Depreciation, amortisation and impairment of non financial assets	0	10,214	0	0	10,214	0	10,214	0	0
Operating result from continuing Operations	6,981	-3,843	0	0	-3,843	848	-2,995	848	6,191
Net Operating Result before grants and contributions provided for capital purposes	6,981	-3,843	0	0	-3,843	848	-2,995	848	6,191

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ITEM 7 SEPTEMBER 2026 QUARTERLY BUDGET REVIEW

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Income and Expenses Budget Review Statement									
Warren Shire Council									
Budget review for the quarter ended 30/09/2026									
General Fund									
Description	Previous Year Actual 2025-26 \$000's	Current Year Original Budget 2026-27 \$000's	Approved Changes Review Q 1 \$000's	Approved Changes Review Q 2 \$000's	Revised Budget \$000's	Recommended changes for council resolution \$000's	Projected Year End (PYE) Result 2026-27 \$000's	VARIANCE ORIGINAL budget v PYE 2026-27 \$000's	ACTUAL YTD 2026-27 \$000's
INCOME									
Rates and Annual Charges	6,344	6,483			6,483		6,483	0	6,568
User Charges and Fees	51	1,855			1,855		1,855	0	463
Other Revenue	120	427			427		427	0	64
Grants and Contributions - Operating	3,217	10,463			10,463	2,559	13,022	2,559	1,425
Grants and Contributions - Capital					0		0	0	
Interest and Investment Income	83	386			386		386	0	117
Other Income	107	176			176		176	0	188
Net gain from disposal of assets					0		0	0	
Total Income from continuing operations	9,922	19,790	0	0	19,790	2,559	22,349	2,559	8,825
EXPENSES									
Employee benefits and on-costs	1,011	6,933			6,933		6,933	0	1,066
Materials & Services	3,195	6,617			6,617	1,711	8,328	1,711	2,890
Borrowing Costs		15			15		15	0	
Other Expenses		260			260		260	0	
Net Loss from Disposal of Assets					0		0	0	
Total Expenses from continuing operations excluding depreciation, amortisation and impairment of non financial assets	4,206	13,825	0	0	13,825	1,711	15,536	1,711	3,956
Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets	5,716	5,965	0	0	5,965	848	6,813	848	4,869
Depreciation, amortisation and impairment of non financial assets		9,609			9,609		9,609	0	
Operating result from continuing Operations	5,716	-3,644	0	0	-3,644	848	-2,796	848	4,869
Net Operating Result before grants and contributions provided for capital purposes	5,716	-3,644	0	0	-3,644	848	-2,796	848	4,869

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 22nd October 2026

ITEM 7 SEPTEMBER 2026 QUARTERLY BUDGET REVIEW

CONTINUED

Income and Expenses Budget Review Statement									
Warren Shire Council									
Budget review for the quarter ended 30/09/2026									
Water Fund									
Description	Previous Year	Current Year Original	Approved Changes	Approved Changes	Revised	Recommended changes	Projected Year End (PYE)	VARIANCE	ACTUAL YTD
	Actual	Budget	Review	Review	Budget	for council resolution	Result	ORIGINAL budget v PYE	
	2025-26 \$000's	2026-27 \$000's	Q 1 \$000's	Q 2 \$000's	\$000's	\$000's	2026-27 \$000's	2026-27 \$000's	2026-27 \$000's
INCOME									
Rates and Annual Charges	634	717			717		717	0	720
User Charges and Fees	0	266			266		266	0	
Other Revenue	0	0			0		0	0	
Grants and Contributions - Operating	307	0			0		0	0	280
Grants and Contributions - Capital	0	0			0		0	0	
Interest and Investment Income	3	21			21		21	0	4
Other Income	5	0			0		0	0	
Net gain from disposal of assets	0	0			0		0	0	
Total Income from continuing operations	949	1,004	0	0	1,004	0	1,004	0	1,004
EXPENSES									
Employee benefits and on-costs	62	320			320		320	0	80
Materials & Services	127	528			528		528	0	122
Borrowing Costs	0	15			15		15	0	
Other Expenses	5	5			5		5	0	5
Net Loss from Disposal of Assets	0	0			0		0	0	
Total Expenses from continuing operations excluding depreciation, amortisation and impairment of non financial assets	194	868	0	0	868	0	868	0	207
Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets	755	136	0	0	136	0	136	0	797
Depreciation, amortisation and impairment of non financial assets	0	337			337		337	0	
Operating Results from continuing operations	755	-201	0	0	-201	0	-201	0	797
Net operating result for the year before grants and contributions provided for capital purposes	755	-201	0	0	-201	0	-201	0	797

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ITEM 7 SEPTEMBER 2026 QUARTERLY BUDGET REVIEW

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Income and Expenses Budget Review Statement									
Warren Shire Council									
Budget review for the quarter ended 30/09/2026									
Sewer Fund									
Description	Previous Year Actual 2025-26 \$000's	Current Year Original Budget 2026-27 \$000's	Approved Changes Review Q 1 \$000's	Approved Changes Review Q 2 \$000's	Revised Budget \$000's	Recommended changes for council resolution \$000's	Projected Year End (PYE) Result 2026-27 \$000's	VARIANCE ORIGINAL budget v PYE 2026-27 \$000's	ACTUAL YTD 2026-27 \$000's
INCOME									
Rates and Annual Charges	659	706			706		706	0	703
User Charges and Fees	1	56			56		56	0	
Other Revenue	0	0			0		0	0	2
Grants and Contributions - Operating	0	0			0		0	0	
Grants and Contributions - Capital	0	0			0		0	0	
Interest and Investment Income	3	29			29		29	0	4
Other Income	0	0			0		0	0	
Net gain from disposal of assets	0	0			0		0	0	
Total Income from continuing operations	663	791	0	0	791	0	791	0	709
EXPENSES									
Employee benefits and on-costs	47	228			228		228	0	57
Materials & Services	100	237			237		237	0	120
Borrowing Costs	0	51			51		51	0	
Other Expenses	6	5			5		5	0	7
Net Loss from Disposal of Assets	0	0			0		0	0	
Total Expenses from continuing operations excluding depreciation, amortisation and impairment of non financial assets	153	521	0	0	521	0	521	0	184
Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets	510	270	0	0	270	0	270	0	525
Depreciation, amortisation and impairment of non financial assets	0	268			268		268	0	
Operating Results from continuing operations	510	2	0	0	2	0	2	0	525
Net operating result for the year before grants and contributions provided for capital purposes	510	2	0	0	2	0	2	0	525

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ITEM 7

SEPTEMBER 2026 QUARTERLY BUDGET REVIEW

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Capital Budget Review Statement

Warren Shire Council

Budget review for the quarter ended 30/09/2026

Description	Previous Year Actual 2025-26 \$000's	Current Year Original Budget 2026-27 \$000's	Approved Changes Review Q 1 \$000's	Approved Changes Review Q 2 \$000's	Revised Budget \$000's	Recommended changes for council resolution \$000's	Projected Year End (PYE) Result 2026-27 \$000's	VARIANCE ORIGINAL budget v PYE 2026-27 \$000's	ACTUAL YTD 2026-27 \$000's
CAPITAL FUNDING									
Rates & other untied funding					0	1,049	1,049	1,049	
Capital Grants & Contributions					0		0	0	
Reserves - External Restrictions	3,723	1,104			1,104	351	1,455	351	83
Reserves - Internally Allocated		1,735			1,735	1,068	2,803	1,068	
New Loans					0		0	0	
Proceeds from sale of assets					0		0	0	10
Other		5,190			5,190		5,190	0	3,789
Total Capital Funding	3,723	8,029	0	0	8,029	2,468	10,497	2,468	3,882
CAPITAL EXPENDITURE									
WIP					0		0	0	
New Assets	1,292	2,230			2,230	675	2,905	675	383
Asset Renewal	2,431	5,799			5,799	1,793	7,592	1,793	3,499
Other					0		0	0	
Total Capital Expenditure	3,723	8,029	0	0	8,029	2,468	10,497	2,468	3,882
Net Capital Funding - Surplus /(Deficit)	0	0	0	0	0	0	0	0	0

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ITEM 7 SEPTEMBER 2026 QUARTERLY BUDGET REVIEW

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Cash and Investments Budget Review Statement									
Warren Shire Council									
Budget review for the quarter ended 30/09/2026									
Description	Previous Year Actual 2025-26 \$000's	Current Year Original Budget 2026-27 \$000's	Approved Changes Review Q 1 \$000's	Approved Changes Review Q 2 \$000's	Revised Budget \$000's	Recommended changes for council resolution \$000's	Projected Year End (PYE) Result 2026-27 \$000's	VARIANCE ORIGINAL budget v PYE 2026-27 \$000's	ACTUAL YTD 2026-27 \$000's
Total Cash, Cash Equivalents & Inves	10,906	14,772			14,772	-64	14,708	-64	13,434
EXTERNALLY RESTRICTED									
Water Fund	999	665			665		665	0	665
Sewer Fund	1,161	822			822		822	0	822
Developer contributions - General	0				0		0	0	0
Developer contributions - Water	0				0		0	0	0
Developer contributions - Sewer	0				0		0	0	0
Transport for NSW Contributions	0				0		0	0	0
Domestic waste management	105	177			177		177	0	177
Stormwater management	0				0		0	0	0
Other	5,655	2,394			2,394		2,394	0	2,445
Total Externally Restricted	7,920	4,058	0	0	4,058	0	4,058	0	4,109
Cash, cash equivalents & investments not subject to external restrictions	2,986	10,714	0	0	10,714	-64	10,650	-64	9,325
INTERNAL ALLOCATIONS									
Employee entitlements	400	400			400		400	0	400
Infrastructure replacement	930	1,668			1,668	-64	1,604	-64	1,604
Roadworks	351	351			351		351	0	351
Bridgeworks	85	85			85		85	0	85
Specific programs	1,121	3,673			3,673		3,673	0	3,673
Prepaid financial assistance grant	0	3,672			3,672		3,672	0	2,347
Other	99	65			65		65	0	65
Total Internally Allocated	2,986	9,914	0	0	9,914	-64	9,850	-64	8,525
Unallocated	0	800	0	0	800	0	800	0	800

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 22nd October 2026

ITEM 7 SEPTEMBER 2026 QUARTERLY BUDGET REVIEW

CONTINUED

QBRs FINANCIAL OVERVIEW Warren Shire Council Budget review for the quarter ended 30/09/26										
DESCRIPTION		Previous Year	Current Year Original	Approved Changes	Approved Changes	Revised	Recommended changes for council resolution	Projected Year End (PYE)	VARIANCE	ACTUAL YTD
		Actual	Budget	Review	Review	Budget		Result	ORIGINAL budget v PYE	
		2025-26 \$000's	2026-27 \$000's	Q 1 \$000's	Q 2 \$000's	\$000's	\$000's	2026-27 \$000's	2026-27 \$000's	2026-27 \$000's
Net Operating Result before grants and contributions provided for capital purposes	General Fund	5,716	-3,644	0	0	-3,644	848	-2,796	848	4,869
	Water Fund	755	-201	0	0	-201	0	-201	0	797
	Sewer Fund	510	2	0	0	2	0	2	0	525
	Consolidated	6,981	-3,843	0	0	-3,843	848	-2,995	848	6,191
Operating Result from continuing operations (with capital grants and contributions) excluding depreciation, amortisation and impairment of non financial assets	Consolidated	6,981	6,371	0	0	6,371	848	7,219	848	6,191
Borrowings	Total borrowings					0		0	0	
Liquidity	External restrictions	7,920	4,058	0	0	4,058	0	4,058	0	4,109
	Internal Allocations	2,986	9,914	0	0	9,914	-64	9,850	-64	8,525
	Unallocated	0	800	0	0	800	0	800	0	800
	Total Cash, Cash Equivalents and Inves	10,906	14,772	0	0	14,772	-64	14,708	-64	13,434
Capital	Capital Funding	3,723	8,029	0	0	8,029	2,468	10,497	2,468	3,882
	Capital Expenditure	3,723	8,029	0	0	8,029	2,468	10,497	2,468	3,882
	Net Capital	0	0	0	0	0	0	0	0	0