

# Bathurst Regional Council

## Budget review for the quarter ended - 30 September 2025

### Statement by Responsible Accounting Officer on Council's Financial Position

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

It is my opinion that the Quarterly Budget Review Statement for Bathurst Regional Council for the quarter ended 30/09/2025 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.

My opinion above, that Council's projected financial position as at 30/06/2026 will be satisfactory has been based on the following factors:

The overall level of service currently being provided by Council is sustainable within the current revenue base available to Council. The management of Council continues to undertake a systematic process of identifying and implementing cost reductions where possible and this has seen a continual improvement in cash flows and an ability to transfer funds to internal reserves year on year however this standard and process must continue with ongoing efficiencies or new revenue streams secured in order to fully fund both external and internal reserves as well as provide an acceptable level of unrestricted funds in the future, in particular for the General Fund.

Council needs to monitor and carefully control its cash spend on both its operations but also capital projects.

There will need to be a commitment by all departments to keep improving the cash and trading position to achieve an acceptable outcome by the end of the financial year.

**Signed:** \_\_\_\_\_  
Peter Smith  
**Responsible Accounting Officer**  
**Bathurst Regional Council**

**Date:** \_\_\_\_ / \_\_\_\_ / \_\_\_\_

**Bathurst Regional Council**  
**Budget review for the quarter ended - 30 September 2025**

**Recommended Budget Variations**

Council must review and approve variances to the original budget for the year in the QBRs. Any changes to the budget must be approved by Council and councillors need to be aware by resolving to accept this QBRs they are approving these proposed changes.

The following budget variations are recommended:

| Income Classification                                                                           | Section     | Income Increase / (Decrease) \$ | Expenditure Increase / (Decrease) \$ | Expenditure Classification   | Section           | Details of Budget movement                                                     |
|-------------------------------------------------------------------------------------------------|-------------|---------------------------------|--------------------------------------|------------------------------|-------------------|--------------------------------------------------------------------------------|
| <i>Budget Carryovers &amp; Revotes as approved Council Meeting 17 September 2025 Item 8.3.6</i> |             |                                 |                                      |                              |                   |                                                                                |
| Grants & Contributions provided for Capital Purposes                                            | Various     | 23,405,287                      | 45,547,408                           | Capital                      | Various           | Budget Carryovers & Revotes                                                    |
| Transfer from Section 7.11                                                                      | Various     | 13,474,260                      | 357,428                              | Capital - Real Estate        | Various           | as approved Council Meeting 17 September 2025 Item 8.3.6                       |
| Grants & Contributions provided for Operating Purposes                                          | Various     | 2,286,403                       | 5,764,493                            | Materials & Contracts        | Various           |                                                                                |
| Transfer from External Reserve (Unexpended Grants)                                              | Various     | 2,301,765                       | 328,386                              | Employee Benefits & On-Costs | Various           |                                                                                |
| Transfer from External Reserve (Sewer)                                                          | Sewer       | 4,830,857                       |                                      |                              |                   |                                                                                |
| Transfer from External Reserve (Water)                                                          | Water       | 1,366,456                       |                                      |                              |                   |                                                                                |
| Transfer from External Reserve (Domestic Waste)                                                 | Waste       | 623,921                         |                                      |                              |                   |                                                                                |
| Transfer from Internal Reserve (Solid Waste)                                                    | Waste       | 2,984,735                       |                                      |                              |                   |                                                                                |
| Transfer from Internal Reserve                                                                  | Various     | 690,928                         |                                      |                              |                   |                                                                                |
| User Charges & Fees                                                                             | Various     | 33,103                          |                                      |                              |                   |                                                                                |
| <i>Wages savings as approved Financial Sustainability Strategy Session 24 September 2025</i>    |             |                                 |                                      |                              |                   |                                                                                |
|                                                                                                 |             |                                 | (834,686)                            | Employee Benefits & On-Costs | Various           | Savings from vacant positions                                                  |
|                                                                                                 |             |                                 | (105,000)                            | Employee Benefits & On-Costs | Various           | Savings from vacant positions CCS                                              |
|                                                                                                 |             |                                 | 422,326                              | Employee Benefits & On-Costs | Human Resources   | Increased Workers Compensation Premium                                         |
|                                                                                                 |             |                                 | 61,691                               | Employee Benefits & On-Costs | Cemeteries        | Cemetry Services Officer for part year                                         |
|                                                                                                 |             |                                 | 53,309                               | Materials & Contracts        | Cemeteries        | Cemetry Services Officer for part year                                         |
|                                                                                                 |             |                                 | 402,370                              | Transfer to Reserve          |                   | Balance of savings to re-establish Internal Reserves                           |
| <i>Additional costs incurred and reimbursement from TNSW for Leena St speed zone</i>            |             |                                 |                                      |                              |                   |                                                                                |
| Other Revenues                                                                                  | Urban Roads | 16,048                          |                                      | Materials & Contracts        | Urban Roads       | Additional expenses for Leena St speed zone review and reimbursement from TNSW |
| <i>Reallocate between projects</i>                                                              |             |                                 |                                      |                              |                   |                                                                                |
|                                                                                                 |             |                                 | (830,000)                            | Capital - Roads              | Urban Roads       | Capital Renewal - reallocate to specific roads below                           |
|                                                                                                 |             |                                 | 430,000                              | Capital - Roads              | Urban Roads       | George St asphalt - Durham to Howick                                           |
|                                                                                                 |             |                                 | 400,000                              | Capital - Roads              | Urban Roads       | Keppel St asphalt - William to George                                          |
| <i>Additional costs incurred and reimbursement from TNSW for O'Regans Road speed signs</i>      |             |                                 |                                      |                              |                   |                                                                                |
| Other Revenues                                                                                  | Rural Roads | 9,082                           |                                      | Materials & Contracts        | Street Signs      | Additional expenses for O'Regans Road speed signs and reimbursement from TNSW  |
| <i>Additional grant for Limekilns Road signs</i>                                                |             |                                 |                                      |                              |                   |                                                                                |
| Grants & Contributions provided for Capital Purposes                                            | Rural Roads | 8,822                           |                                      | Capital - Roads              | Rural Roads       | Additional grant received from TNSW                                            |
| <i>Reallocate between projects</i>                                                              |             |                                 |                                      |                              |                   |                                                                                |
|                                                                                                 |             |                                 | (2,000)                              | Materials & Contracts        | Rural Roads       | Rural Road unsealed maintenance                                                |
|                                                                                                 |             |                                 | 2,000                                | Capital - Roads              | Rural Roads       | Bridle Track                                                                   |
| <i>Reverse project incorrectly included in Carryovers</i>                                       |             |                                 |                                      |                              |                   |                                                                                |
| Grants & Contributions provided for Capital Purposes                                            | Rural Roads | (85,221)                        |                                      | Capital - Roads              | Rural Roads       | Turondale Road signs - Blackspot funding completed in prior year               |
| <i>Reallocate project funded by RERRF</i>                                                       |             |                                 |                                      |                              |                   |                                                                                |
|                                                                                                 |             |                                 | 187,109                              | Capital - Roads              | Rural Roads       | Funded by Transfer from unspent grant reserve (RERRF grant funds received)     |
|                                                                                                 |             |                                 | (187,109)                            | Capital - Roads              | Rural Roads       | Turondale Road 0-2km                                                           |
|                                                                                                 |             |                                 |                                      | Capital - Roads              | Rural Roads       | Gimlet Gully - Turondale Road                                                  |
| <i>Reallocation of funded projects</i>                                                          |             |                                 |                                      |                              |                   |                                                                                |
|                                                                                                 |             |                                 | 100,000                              | Capital - Roads              | Rural Roads       | Upper Turon Bridge (Big Oak Creek)                                             |
|                                                                                                 |             |                                 | 71,288                               | Materials & Contracts        | Rural Roads       | Unsealed renewal maintenance                                                   |
|                                                                                                 |             |                                 | 250,000                              | Materials & Contracts        | Rural Roads       | Unsealed renewal maintenance                                                   |
|                                                                                                 |             |                                 | 28,712                               | Capital - Bulk Earthworks    | R2R - Rural Roads | Limekilns Road                                                                 |
|                                                                                                 |             |                                 | (200,000)                            | Capital - Roads              | FAG - Rural Roads | Duramana Road                                                                  |
|                                                                                                 |             |                                 | (250,000)                            | Capital - Roads              | FAG - Rural Roads | Wambool Road                                                                   |

| Income Classification                                                                            | Section                                | Income Increase / (Decrease) \$ | Expenditure Increase / (Decrease) \$ | Expenditure Classification           | Section                  | Details of Budget movement                                                                      |
|--------------------------------------------------------------------------------------------------|----------------------------------------|---------------------------------|--------------------------------------|--------------------------------------|--------------------------|-------------------------------------------------------------------------------------------------|
| <i>Re-allocate R2R grant between projects</i>                                                    |                                        |                                 |                                      |                                      |                          |                                                                                                 |
|                                                                                                  |                                        |                                 |                                      | Capital - Roads                      | R2R - Rural Roads        | Turndale Road - Gimlet Gully timber bridge replacement                                          |
|                                                                                                  |                                        |                                 | 200,000                              | Capital - Roads                      | R2R - Urban Roads        | George St AC - Durham to Howick                                                                 |
|                                                                                                  |                                        |                                 | (400,000)                            | Capital - Roads                      | R2R - Urban Roads        | White Rock - Lee St to 1km                                                                      |
|                                                                                                  |                                        |                                 | 100,000                              | Capital - Roads                      | R2R - Urban Roads        | Prince St Perthville - Rockley St to Church St                                                  |
| <i>Re-allocate funds for Stormwater Drainage projects and adjust funding source</i>              |                                        |                                 |                                      |                                      |                          |                                                                                                 |
|                                                                                                  | Stormwater Drainage                    | (376,911)                       | (376,911)                            | Capital - Stormwater                 | Stormwater Drainage      | Charleston Road - Peppers Ck causeway                                                           |
|                                                                                                  | Stormwater Drainage                    | 376,911                         | 376,911                              | Capital - Stormwater                 | Stormwater Drainage      | Peel St (Piper & Lambert Sts)                                                                   |
| <i>Take up street lighting subsidy to offset increased street lighting electricity expenses</i>  |                                        |                                 |                                      |                                      |                          |                                                                                                 |
|                                                                                                  | Operating Purposes                     | 111,000                         |                                      | Materials & Contracts                | Street Lighting          | Increase Street Lighting expense, partially offset by Grant and reallocation from SLUOS charges |
|                                                                                                  | Grants & Contributions provided for    |                                 | 211,000                              | Materials & Contracts                | Street Lighting          | Receipt of Street Lighting Subsidy                                                              |
|                                                                                                  |                                        |                                 | (100,000)                            | Materials & Contracts                | Street Lighting          | Electricity street lights                                                                       |
| <i>Re-allocate funds for urgent playground works</i>                                             |                                        |                                 |                                      |                                      |                          |                                                                                                 |
|                                                                                                  |                                        |                                 | (300,000)                            | Capital - Roads                      | Car Parks                | Funded from FAG                                                                                 |
|                                                                                                  |                                        |                                 | 300,000                              | Capital - Structures                 | Recreation               | George St carpark rehabilitation                                                                |
| <i>Re-allocate funds for Workshop &amp; Depot</i>                                                |                                        |                                 |                                      |                                      |                          |                                                                                                 |
|                                                                                                  | Workshop                               | 3,000                           |                                      | Materials & Contracts                | Workshop                 | Playground softfall upgrades                                                                    |
|                                                                                                  |                                        |                                 | 8,700                                | Materials & Contracts                | Workshop                 | Additional income and adjust budget for actual spend YTD                                        |
|                                                                                                  |                                        |                                 | (1,845)                              | Materials & Contracts                | Workshop                 | Subscriptions - software licences                                                               |
|                                                                                                  |                                        |                                 | (5,700)                              | Materials & Contracts                | Workshop                 | Security expenses                                                                               |
|                                                                                                  |                                        |                                 | 1,845                                | Materials & Contracts                | Works Depot              | Minor tool purchases                                                                            |
| <i>Re-allocate funds for Depot fuel tank remediation works</i>                                   |                                        |                                 |                                      |                                      |                          |                                                                                                 |
|                                                                                                  |                                        |                                 | (207,640)                            | Materials & Contracts                | Works Depot              | Reallocate funds                                                                                |
|                                                                                                  |                                        |                                 | 16,000                               | Materials & Contracts                | Works Depot              | Fuel tank decommission and remediation                                                          |
|                                                                                                  |                                        |                                 | 11,640                               | Capital - Plant & equipment          | Works Depot              | Other structures maintenance                                                                    |
|                                                                                                  |                                        |                                 | 180,000                              | Capital - Plant & equipment          | Works Depot              | Durotank fuel & water storage                                                                   |
|                                                                                                  |                                        |                                 |                                      |                                      |                          | Fuel & water storage                                                                            |
| <i>Re-allocate project expenses for John Matthews Tennis Complex upgrades</i>                    |                                        |                                 |                                      |                                      |                          |                                                                                                 |
|                                                                                                  |                                        |                                 | 52,277                               | Capital - Land Improvements          | Recreation               | Reallocate part of funds from tennis court to fencing                                           |
|                                                                                                  |                                        |                                 | (52,277)                             | Capital - Structures                 | Recreation               |                                                                                                 |
| <i>To fund detailed surveys of Rural Cemeteries, funded from CRWF contributions</i>              |                                        |                                 |                                      |                                      |                          |                                                                                                 |
|                                                                                                  | Cultural & Community Service           | 88,258                          |                                      | Internal Transactions - Expenditure  | Cultural & Community Ser | Cultural & Community Ser Transfer funds from Crudine Ridge Wind Farm contributions              |
|                                                                                                  |                                        |                                 | 88,258                               | Materials & Contracts                | Cemeteries               | Cultural & Community Ser Contribution to Cemeteries                                             |
| <i>To record works on Indoor Sports Stadium doors and "donation" from Basketball Association</i> |                                        |                                 |                                      |                                      |                          |                                                                                                 |
|                                                                                                  | Indoor Sports Stadium                  | 34,000                          |                                      | Capital - Building                   | Indoor Sports Stadium    | Detailed surveys of rural cemeteries                                                            |
|                                                                                                  | Grants & Contributions provided for    |                                 | (10,000)                             | Materials & Contracts                | Indoor Sports Stadium    | Works on Council asset by Basketball Association (donated asset)                                |
|                                                                                                  |                                        |                                 | (50,000)                             | Transfer to External Reserve (Water) | Water                    | Door upgrade at Indoor Sports Stadium                                                           |
| <i>To fund river gauge network maintenance, funded from Water Fund internal contributions</i>    |                                        |                                 |                                      |                                      |                          |                                                                                                 |
|                                                                                                  | Technical Services                     | 50,000                          |                                      | Internal Transactions - Expenditure  | Water                    | Reduce building maintenance for Council portion of door upgrade                                 |
|                                                                                                  |                                        |                                 | 50,000                               | Materials & Contracts                | Water                    | Transfer funds to Water Fund reserves                                                           |
|                                                                                                  |                                        |                                 |                                      | Materials & Contracts                | Technical Services       | Contribution to Technical Services for river gauge maintenance                                  |
| <i>Re-allocate expenses for Water Fund projects</i>                                              |                                        |                                 |                                      |                                      |                          |                                                                                                 |
|                                                                                                  |                                        |                                 | (47,950)                             | Materials & Contracts                | Water                    | River gauge network maintenance and monitoring                                                  |
|                                                                                                  |                                        |                                 | 47,950                               | Materials & Contracts                | Water                    | Winburndale Dam operating expenses                                                              |
|                                                                                                  |                                        |                                 | 20,000                               | Materials & Contracts                | Water                    | Winburndale Dam dam break study/emergency plans                                                 |
|                                                                                                  |                                        |                                 | (10,000)                             | Materials & Contracts                | Water                    | Winburndale Dam - Operating Rules                                                               |
|                                                                                                  |                                        |                                 | (10,000)                             | Materials & Contracts                | Water                    | Chifley Pipeline Studies                                                                        |
|                                                                                                  |                                        |                                 | 123,636                              | Materials & Contracts                | Water                    | Long term water security plan - raising Chifley Dam wall                                        |
|                                                                                                  |                                        |                                 | (123,636)                            | Transfer to External Reserve (Water) | Water                    | Chifley Dam operating                                                                           |
|                                                                                                  |                                        |                                 |                                      |                                      |                          | Transfer funds to Water Fund reserves                                                           |
| <i>Revise Stormwater Harvesting project, including additional grant income</i>                   |                                        |                                 |                                      |                                      |                          |                                                                                                 |
|                                                                                                  | Grants & Contributions provided for    | 3,000,000                       |                                      |                                      |                          | Revise grant income and expenditure as per latest forecast                                      |
|                                                                                                  | Transfer from Capital Purposes         | 2,886,132                       |                                      | Capital - Water Supply               | Water                    | and fund additional works from Reserves                                                         |
|                                                                                                  | Transfer from External Reserve (Water) |                                 | 5,886,132                            |                                      |                          |                                                                                                 |

| Income Classification                                                                                                                                    | Section | Income Increase / (Decrease) \$ | Expenditure Increase / (Decrease) \$ | Expenditure Classification           | Section            | Details of Budget movement                                     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------|---------|---------------------------------|--------------------------------------|--------------------------------------|--------------------|----------------------------------------------------------------|
| <b>Revise Water Fund projects, funded from Water Reserves &amp; Developer Contributions</b>                                                              |         |                                 |                                      |                                      |                    |                                                                |
| Transfer from External Reserve (Water)                                                                                                                   | Water   | 187,000                         |                                      | Capital - Water Supply               | Water              | Replace aged mains                                             |
|                                                                                                                                                          |         |                                 |                                      | Capital - Water Supply               | Water              | Water Mains renewal                                            |
|                                                                                                                                                          |         |                                 |                                      | Capital - Water Supply               | Water              | Aquatic Centre - upgrade changerooms                           |
|                                                                                                                                                          |         |                                 |                                      | Capital - Water Supply               | Water              | Aquatic Centre - replace plant room electrical                 |
| Transfer from Section 7.11                                                                                                                               | Water   | (20,000)                        |                                      | Capital - Water Supply               | Water              | WFP - building frontage slippage                               |
| Transfer from Section 7.11                                                                                                                               | Water   | 20,000                          |                                      | Capital - Water Supply               | Water              | Winburndale Dam flood security upgrade                         |
| <b>Revised budget to include repayments for internal loan from Sewer Fund to General Fund (2024 loan) following interest rate reduction in June 2025</b> |         |                                 |                                      |                                      |                    |                                                                |
| Internal Transactions - Income                                                                                                                           | Sewer   | (93,647)                        |                                      | Internal Transactions - Expenditure  | Land Development   | Loan interest rate reduced in June 2025                        |
| Internal Transactions - Income                                                                                                                           | Sewer   | 23,800                          |                                      | Internal Transactions - Expenditure  | Land Development   | Principal                                                      |
|                                                                                                                                                          |         |                                 |                                      | Transfer to External Reserve (Sewer) | Sewer              | Interest                                                       |
|                                                                                                                                                          |         |                                 |                                      | Transfer to Reserve                  | Land Development   | Reduce Transfer to Sewer Reserves                              |
| <b>Revised budget to include repayments for internal loan from Sewer Fund to General Fund (2025 loan) - loan taken after Budget adopted</b>              |         |                                 |                                      |                                      |                    |                                                                |
| Internal Transactions - Income                                                                                                                           | Sewer   | 828,112                         |                                      | Internal Transactions - Expenditure  | Land Development   | Increase Land Development profits transferred to reserves      |
| Internal Transactions - Income                                                                                                                           | Sewer   | 171,876                         |                                      | Internal Transactions - Expenditure  | Land Development   | Repayments for new loan taken June 25, not in Budget 2026      |
|                                                                                                                                                          |         |                                 |                                      | Transfer to External Reserve (Sewer) | Sewer              | Interest                                                       |
|                                                                                                                                                          |         |                                 |                                      | Transfer to Reserve                  | Land Development   | Transfer repayments to Sewer Reserves                          |
| <b>Revise Sewer Fund maintenance, funded from Sewer Reserves</b>                                                                                         |         |                                 |                                      |                                      |                    |                                                                |
|                                                                                                                                                          |         |                                 |                                      | Materials & Contracts                | Sewer              | Reduce Land Development profits transferred to reserves        |
|                                                                                                                                                          |         |                                 |                                      | Transfer to External Reserve (Sewer) | Sewer              | Sewer - Odour Control maintenance                              |
| <b>Revise Sewer Fund capital projects, funded from Sewer Reserves &amp; Developer Contributions</b>                                                      |         |                                 |                                      |                                      |                    |                                                                |
| Transfer from External Reserve (Sewer)                                                                                                                   | Sewer   | (30,000)                        |                                      | Capital - Buildings                  | Sewer              | Amenities block - Police Paddock                               |
|                                                                                                                                                          |         |                                 |                                      | Capital - Sewerage Network           | Sewer              | WWTW - belt presses                                            |
|                                                                                                                                                          |         |                                 |                                      | Capital - Sewerage Network           | Sewer              | WWTW - dissolved air flotation system                          |
|                                                                                                                                                          |         |                                 |                                      | Capital - Sewerage Network           | Sewer              | Sewer Mains - Sunnybright sewer                                |
|                                                                                                                                                          |         |                                 |                                      | Capital - Sewerage Network           | Sewer              | Sewer Mains - relining                                         |
|                                                                                                                                                          |         |                                 |                                      | Capital - Sewerage Network           | Sewer              | Sewer Mains - capital renewal                                  |
|                                                                                                                                                          |         |                                 |                                      | Capital - Sewerage Network           | Sewer              | Sewer Mains - Eleven Mile Drive                                |
|                                                                                                                                                          |         |                                 |                                      | Capital - Sewerage Network           | Sewer              | Sewer Pump Stations - pump station odour control               |
| Internal Transactions - Income                                                                                                                           | Sewer   | 24,230                          |                                      | Capital - Buildings                  | Sewer              | Treatment plant shed for Water Harvesting                      |
|                                                                                                                                                          |         |                                 |                                      | Internal Transactions - Expenditure  | Water              | Contribution to Sewer Fund for Water Harvesting Treatment Shed |
|                                                                                                                                                          |         |                                 |                                      | Internal Transactions - Expenditure  | Water              | Transfer funds to Water Fund reserves                          |
| <b>Revise Solid Waste operating projects, funded from Waste Reserves</b>                                                                                 |         |                                 |                                      |                                      |                    |                                                                |
|                                                                                                                                                          |         |                                 |                                      | Materials & Contracts                | Solid Waste        | Solid Waste - closure and filling plan of the Landfill         |
|                                                                                                                                                          |         |                                 |                                      | Materials & Contracts                | Solid Waste        | Solid Waste - upgrade weighbridge billing system               |
|                                                                                                                                                          |         |                                 |                                      | Materials & Contracts                | Solid Waste        | Solid Waste - emergency plan                                   |
|                                                                                                                                                          |         |                                 |                                      | Materials & Contracts                | Solid Waste        | Solid Waste - recycling - mulch                                |
|                                                                                                                                                          |         |                                 |                                      | Materials & Contracts                | Solid Waste        | Solid Waste - recycling - polystyrene foam                     |
|                                                                                                                                                          |         |                                 |                                      | Transfer to External Reserve (Waste) | Waste              | Transfer funds to Water Fund reserves                          |
| <b>Revise Solid Waste capital projects, funded from Waste Reserves</b>                                                                                   |         |                                 |                                      |                                      |                    |                                                                |
| Transfer from External Reserve (Waste)                                                                                                                   | Waste   | 140,000                         |                                      | Capital - Land Improvements          | Solid Waste        | WMC - rebuild dams                                             |
|                                                                                                                                                          |         |                                 |                                      | Capital - Bulk Earthworks            | Solid Waste        | WMC - rebuild dams                                             |
|                                                                                                                                                          |         |                                 |                                      | Capital - Structures                 | Solid Waste        | Solid Waste - upgrade Landfill Transfer Station                |
|                                                                                                                                                          |         |                                 |                                      | Capital - Structures                 | Solid Waste        | Solid Waste - Landfill Lids                                    |
|                                                                                                                                                          |         |                                 |                                      | Capital - Structures                 | Solid Waste        | Solid Waste - Landfill Cell                                    |
|                                                                                                                                                          |         |                                 |                                      | Capital - Structures                 | Solid Waste        | Solid Waste - concrete pad and cover for mechanics             |
| <b>Re-allocate Domestic Waste operating projects</b>                                                                                                     |         |                                 |                                      |                                      |                    |                                                                |
|                                                                                                                                                          |         |                                 |                                      | Materials & Contracts                | Domestic Waste     | Domestic Waste - recycling expenditure                         |
|                                                                                                                                                          |         |                                 |                                      | Materials & Contracts                | Domestic Waste     | Domestic Waste - food & garden waste                           |
| <b>Move employee costs from Engineering to HR following permanent movement of position</b>                                                               |         |                                 |                                      |                                      |                    |                                                                |
|                                                                                                                                                          |         |                                 |                                      | Employee Benefits & On-Costs         | Engineering Office | Employee moved to HR                                           |
|                                                                                                                                                          |         |                                 |                                      | Employee Benefits & On-Costs         | Human Resources    | Employee moved from Engineering Office                         |

| Income Classification                                                                  | Section                   | Income Increase / (Decrease) \$ | Expenditure Increase / (Decrease) \$ | Expenditure Classification           | Section                   | Details of Budget movement                                                                          |
|----------------------------------------------------------------------------------------|---------------------------|---------------------------------|--------------------------------------|--------------------------------------|---------------------------|-----------------------------------------------------------------------------------------------------|
| <i>Revise Mount Panorama budget</i>                                                    |                           |                                 |                                      |                                      |                           |                                                                                                     |
| Other Revenues                                                                         | Mount Panorama            | 20,000                          | 23,000                               | Materials & Contracts                | Mount Panorama            | Video game & other licence agreements                                                               |
| Other Income                                                                           | Mount Panorama            | 18,000                          |                                      |                                      |                           | Hire of facilities & equipment                                                                      |
| Other Revenues                                                                         | Mount Panorama            | 3,000                           | 43,487                               | Materials & Contracts                | Mount Panorama            | Bathurst 1000                                                                                       |
|                                                                                        |                           |                                 | 3,000                                | Materials & Contracts                | Mount Panorama            | Section 9 application McPhillamy Park                                                               |
|                                                                                        |                           |                                 | (28,487)                             | Materials & Contracts                | Mount Panorama            | VIP Suite                                                                                           |
| Other Income                                                                           | Mount Panorama            | (17,800)                        | (17,800)                             | Materials & Contracts                | Mount Panorama            | Off-track events                                                                                    |
|                                                                                        |                           |                                 | 79,000                               | Materials & Contracts                | Mount Panorama            | Building Maintenance - replace windows in corporate suites                                          |
|                                                                                        |                           |                                 | (79,000)                             | Capital - Land Improvements          | Mount Panorama            | Debris Fencing                                                                                      |
| <i>Reallocation of costs to offset Emergency Services Levy (ESL) increases</i>         |                           |                                 |                                      |                                      |                           |                                                                                                     |
|                                                                                        |                           |                                 | (923)                                | Materials & Contracts                | Councillors               | LGNsw membership                                                                                    |
|                                                                                        |                           |                                 | (1,206)                              | Materials & Contracts                | Councillors               | Mayoral allowance                                                                                   |
|                                                                                        |                           |                                 | (4,392)                              | Materials & Contracts                | Councillors               | Councillor allowances                                                                               |
|                                                                                        |                           |                                 | 7,925                                | Other Expenses                       | Other Organisations       | ESL - RFS                                                                                           |
|                                                                                        |                           |                                 | (28,968)                             | Other Expenses                       | Other Organisations       | ESL - SES                                                                                           |
|                                                                                        |                           |                                 | 25,827                               | Other Expenses                       | Other Organisations       | ESL - Fire Board                                                                                    |
|                                                                                        |                           |                                 | 1,737                                | Transfer to Reserve                  |                           | Balance of savings to re-establish Internal Reserves                                                |
| <i>To fund Community Strategic Plan documents</i>                                      |                           |                                 |                                      |                                      |                           |                                                                                                     |
|                                                                                        |                           |                                 | 10,763                               | Materials & Contracts                | Corporate Planning        | Reallocate funds for production of CSP                                                              |
|                                                                                        |                           |                                 | (10,763)                             | Materials & Contracts                | Corporate Governance      | Consultants                                                                                         |
|                                                                                        |                           |                                 |                                      |                                      |                           | Legal Fees                                                                                          |
| <i>BARG WHS rectification works</i>                                                    |                           |                                 |                                      |                                      |                           |                                                                                                     |
| Internal Transactions - Income                                                         | Animal Control            | 15,000                          | 15,000                               | Materials & Contracts                | Animal Control            | WHS rectification works urgently required at BARC                                                   |
|                                                                                        |                           |                                 | 15,000                               | Internal Transactions - Expenditure  | Human Resources           | to be funded from HR WHS rebate                                                                     |
|                                                                                        |                           |                                 | (15,000)                             | Materials & Contracts                | Human Resources           |                                                                                                     |
| <i>To fund Civic Centre air conditioner replacements (Engineers floor)</i>             |                           |                                 |                                      |                                      |                           |                                                                                                     |
|                                                                                        |                           |                                 | (14,000)                             | Materials & Contracts                | Civic Centre              | Reallocate funds for new air conditioner units Civic Centre                                         |
|                                                                                        |                           |                                 | 14,000                               | Capital - Buildings                  | Civic Centre              | Building Maintenance                                                                                |
| <i>To fund priority IT infrastructure for cyber-security</i>                           |                           |                                 |                                      |                                      |                           |                                                                                                     |
| Internal Transactions - Income                                                         | Information Services (IT) | 75,000                          | 100,000                              | Materials & Contracts                | Information Services (IT) | Professional services for installation of servers                                                   |
|                                                                                        |                           |                                 | 25,000                               | Internal Transactions - Expenditure  | Water                     | Contributions from Water, Sewer & Waste funds                                                       |
|                                                                                        |                           |                                 | 25,000                               | Internal Transactions - Expenditure  | Sewer                     | Contribution to IT                                                                                  |
|                                                                                        |                           |                                 | 25,000                               | Internal Transactions - Expenditure  | Waste                     | Contribution to IT                                                                                  |
|                                                                                        |                           |                                 | (25,000)                             | Transfer to Reserve                  | Finance                   | Contribution to IT                                                                                  |
|                                                                                        |                           |                                 | (25,000)                             | Transfer to External Reserve (Water) | Water                     | General Fund Contribution to IT                                                                     |
|                                                                                        |                           |                                 | (25,000)                             | Transfer to External Reserve (Sewer) | Sewer                     |                                                                                                     |
|                                                                                        |                           |                                 | (25,000)                             | Transfer to External Reserve (Waste) | Waste                     |                                                                                                     |
| <i>Purchase of fuel trailer by RFS from Trust Funds</i>                                |                           |                                 |                                      |                                      |                           |                                                                                                     |
| Grants & Contributions provided for Operating Purposes                                 | RFS                       | 28,990                          |                                      | Materials & Contracts                | RFS                       | Purchase fuel pod/trailer from Trust Funds held by Council since Jemena Gas incidents               |
| <i>Revise expenditure of Land Development grant for Laffing Waters</i>                 |                           |                                 |                                      |                                      |                           |                                                                                                     |
| Grants & Contributions provided for Capital Purposes                                   | Land Development          | (2,960,000)                     | (2,960,000)                          | Capital - Real Estate                | Land Development          | Revise expenditure as per latest forecast, delay commencement and defer spending to 2027 year       |
| <i>Land acquisition for roundabout for Kelso Industrial Stage 2, as required by DA</i> |                           |                                 |                                      |                                      |                           |                                                                                                     |
| Transfer from Reserve                                                                  | Land Development          | 109,200                         |                                      | Capital - Land                       | Land Development          | Land acquisition for roundabout, required under DA conditions funded from Land Development Reserve. |
| <i>Adjust Financial Assistance Grant (FAG) received in June 25, budgeted July 25</i>   |                           |                                 |                                      |                                      |                           |                                                                                                     |
| Transfer from External Reserve (Unexpended Grants)                                     | Various                   | 4,243,570                       |                                      |                                      |                           | FAG received in June 25, budgeted July 25                                                           |
| Grants & Contributions provided for Operating Purposes                                 | Various                   | (4,243,570)                     |                                      |                                      |                           | Change Bud26 from Grant Income to Transfer from Reserve                                             |
| <i>Adjust Income and expenses for Scallywags</i>                                       |                           |                                 |                                      |                                      |                           |                                                                                                     |
| User Charges & Fees                                                                    | Scallywags                | (2,704)                         |                                      |                                      |                           | Reduce payments received from parents                                                               |
| Grants & Contributions provided for Operating Purposes                                 | Scallywags                | 2,704                           |                                      |                                      |                           | Grant - 3yo fee relief - Start Stong for Long Day Care                                              |
| Grants & Contributions provided for Operating Purposes                                 | Scallywags                | (24,000)                        |                                      |                                      |                           | Grant - Program Payment - Start Stong for Long Day Care                                             |
| Grants & Contributions provided for Operating Purposes                                 | Scallywags                | 4,469                           |                                      |                                      |                           | Grant - 3 year old trial payment - Start Stong for Long Day Care                                    |
| Grants & Contributions provided for Operating Purposes                                 | Scallywags                | 43,011                          |                                      |                                      |                           | Grant - Start Stong for Long Day Care - 4yo +                                                       |
| Grants & Contributions provided for Operating Purposes                                 | Scallywags                | 3,455                           |                                      |                                      |                           | Grant - 2024 Start Stong Pathways                                                                   |
|                                                                                        |                           |                                 | 26,935                               | Employee Benefits & On-Costs         | Scallywags                | Grant expenditure                                                                                   |

| Income Classification                                                                               | Section                      | Income Increase / (Decrease)<br>\$ | Expenditure Increase / (Decrease)<br>\$ | Expenditure Classification                                                                                   | Section                               | Details of Budget movement                                                                                                                                              |
|-----------------------------------------------------------------------------------------------------|------------------------------|------------------------------------|-----------------------------------------|--------------------------------------------------------------------------------------------------------------|---------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <i>To reallocate funds from BVIC to KCH for air conditioner</i>                                     |                              |                                    |                                         |                                                                                                              |                                       |                                                                                                                                                                         |
| <i>To fund Turondale Recreation Ground improvements, funded from CRWF contributions</i>             |                              |                                    |                                         |                                                                                                              |                                       |                                                                                                                                                                         |
| Transfer from Section 7.11                                                                          | Cultural & Community Service | 42,764                             | 6,364<br>(6,364)                        | Capital - Building<br>Capital - Building                                                                     | Kelso Community Hub<br>Toursim (BVIC) | Ducted air conditioner plant<br>Internal fit-out for new brand strategy                                                                                                 |
| <i>To add additional grant income and expenses for Create NSW grant for 2 years (2026 and 2027)</i> |                              |                                    |                                         |                                                                                                              |                                       |                                                                                                                                                                         |
| Grants & Contributions provided for Operating Purposes                                              | Art Gallery                  | 10,000                             |                                         | Materials & Contracts<br>Transfer to Reserve                                                                 | Cultural & Community Ser              | Transfer funds from Crudine Ridge Wind Farm contributions<br>Turondale Recreation Ground for tennis court improvements                                                  |
| <i>To adjust grant income and expenses for Create NSW grant for 2 years (2026 and 2027)</i>         |                              |                                    |                                         |                                                                                                              |                                       |                                                                                                                                                                         |
| Grants & Contributions provided for Operating Purposes                                              | BMEC                         | (20,000)                           |                                         | Employee Benefits & On-Costs                                                                                 | Art Gallery<br>Art Gallery            | Art Gallery Artistic Program - Create NSW grant<br>Art Gallery Artistic Program - Create NSW grant<br>Transfer portion for 2026 calendar year to 2026/27 financial year |
| <i>Purchase projectors for Rail Museum</i>                                                          |                              |                                    |                                         |                                                                                                              |                                       |                                                                                                                                                                         |
|                                                                                                     |                              |                                    |                                         |                                                                                                              | BMEC                                  | PADP Annual Program - Create NSW grant<br>PADP Annual Program - Create NSW grant<br>Transfer budget from Building Mtc to Capital                                        |
|                                                                                                     |                              |                                    |                                         |                                                                                                              | Railway Museum<br>Railway Museum      | Purchase 2 x Epson Projectors<br>Building Maintenance                                                                                                                   |
| Operating Income - various increases < \$10,000                                                     |                              | 7,727                              | 13,511                                  | Capital - Office Equipment<br>Materials & Contracts                                                          |                                       |                                                                                                                                                                         |
| Operating Income - various decreases < \$10,000                                                     |                              | (2,727)                            | 67,041<br>(62,041)                      | Operating Expenditure - various increases < \$10,000<br>Operating Expenditure - various decreases < \$10,000 |                                       |                                                                                                                                                                         |
| <b>Total</b>                                                                                        |                              | <b>56,814,554</b>                  | <b>56,814,554</b>                       |                                                                                                              |                                       |                                                                                                                                                                         |

The above variations are referred to in the various QBRS reports as 'Recommended Changes for Council Resolution'.