

Glen Innes Severn Council Meeting
27 NOVEMBER 2025

Late Items
ANNEXURES

Annexures

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Office of Local Government

QBRs 25-26 Quarter 1

Return to: qbrs@olg.nsw.gov.au in Excel format

Due Date: 30 November 2025

Council Name:	Glen Innes Severn Council
Quarter end:	30/09/2025

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Comments on Return:

Note: to insert line breaks in comment box, press Alt-Enter.

Only WHITE cells need to be populated

DO NOT ENTER N/A into Cells - leave blank if no data

Questions relating to this return should be directed to:

Office of Local Government

Performance Team

(02) 4428 4100

QBRs FINANCIAL OVERVIEW											
Glen Innes Severn Council											
Budget review for the quarter ended 30/09/25											
DESCRIPTION		Previous Year	Current Year Original	Approved Changes	Approved Changes	Approved Changes	Revised	Recommended changes	Projected Year End (PYE)	VARIANCE	ACTUAL YTD
		Actual	Budget	Review	Review	Review	Budget	for council resolution	Result	ORIGINAL budget v PYE	
		2024/25 \$000's	2025/26 \$000's	Q 1 \$000's	Q 2 \$000's	Q 3 \$000's	\$000's	\$000's	2025/26 \$000's	2025/26 \$000's	2025/26 \$000's
Net Operating Result before grants and contributions provided for capital purposes	General Fund	-6,938	-5,157	0	0	0	-5,157	5	-5,152	5	9,652
	Water Fund	391	495	0	0	0	495	0	495	0	1,839
	Sewer Fund	814	288	0	0	0	288	0	288	0	1,739
	Consolidated	-5,283	-4,374	0	0	0	-4,374	5	-4,369	5	13,230
Operating Result from continuing operations (with capital grants and contributions) excluding depreciation, amortisation and impairment of non financial assets	Consolidated	18,716	18,674	0	0	0	18,674	5	18,679	5	13,230
Borrowings	Total borrowings	5,222	16,076						9,299	-6,177	10,076
Liquidity	External restrictions	28,251	27,639	0	0	0	27,639	0	27,639	0	22,980
	Internal Allocations	0	0	0	0	0	0	0	0	0	0
	Unallocated	-1,123	1,168	0	0	0	1,168	0	1,168	0	4,926
	Total Cash, Cash Equivalents and Inves	27,128	28,807	0	0	0	28,807	0	28,807	0	27,906
Capital	Capital Funding	18,248	33,811	0	0	0	33,811	0	33,811	0	3,516
	Capital Expenditure	18,248	33,811	0	0	0	33,811	0	33,811	0	3,516
	Net Capital	0	0	0	0	0	0	0	0	0	0

		Opening Balance	Total Cash Contributions Received	Total Interest Earned	Total Expended	Total Internal Borrowings (to)/from	Held as Restricted Asset	Cumulative balance of internal borrowings (to)/from
		As at 1 July 2025 \$000's	As at this Q \$000's	As at this Q \$000's	As at this Q \$000's	As at this Q \$000's	As at this Q \$000's	As at this Q \$000's
Developer Contribution	Total Developer Contributions	1,323	46	0	0	0	1,369	0

Income and Expenses Budget Review Statement										
Glen Innes Severn Council										
Budget review for the quarter ended 30/09/2025										
Consolidated Fund										
Description	Previous Year	Current Year	Approved	Approved	Approved	Revised	Recommended	Projected	VARIANCE	ACTUAL
	Actual	Original	Changes	Changes	Changes	Budget	changes	Year End		YTD
	2024/25 \$000's	2025/26 \$000's	Review Q 1 \$000's	Review Q 2 \$000's	Review Q 3 \$000's	\$000's	for council resolution \$000's	Result 2025/26 \$000's	ORIGINAL budget v FYE 2025/26 \$000's	2025/26 \$000's
INCOME										
Rates and Annual Charges	13,868	15,675				15,675		15,675	0	15,006
User Charges and Fees	3,363	9,562				9,562		9,562	0	4,523
Other Revenue	900	510				510		510	0	199
Grants and Contributions - Operating	9,245	10,054				10,054		10,054	0	1,220
Grants and Contributions - Capital	14,895	13,000				13,000		13,000	0	
Interest and Investment Income	1,227	1,093				1,093		1,093	0	286
Other Income	309	433				433		433	0	203
Net gain from disposal of assets						0		0	0	
Total Income from continuing operations	43,807	50,327	0	0	0	50,327	0	50,327	0	21,437
EXPENSES										
Employee benefits and on-costs	13,149	14,232				14,232	6	14,238	6	3,648
Materials & Services	9,584	16,040				16,040	-11	16,029	-11	4,359
Borrowing Costs	521	469				469		469	0	46
Other Expenses	1,248	912				912		912	0	154
Net Loss from Disposal of Assets	589					0		0	0	
Total Expenses from continuing operations excluding depreciation, amortisation and impairment of non financial assets	25,091	31,653	0	0	0	31,653	-5	31,648	-5	8,207
Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets	18,716	18,674	0	0	0	18,674	5	18,679	5	13,230
Depreciation, amortisation and impairment of non financial assets	9,104	10,048				10,048		10,048		0
Operating result from continuing Operations	9,612	8,626	0	0	0	8,626	5	8,631	5	13,230
Net Operating Result before grants and contributions provided for capital purposes	-5,283	-4,374	0	0	0	-4,374	5	-4,369	5	13,230
Notes										
Original Budget +/- approved budget changes in previous quarters = REVISED Budget										
Revised Budget +/- recommended changes this quarter = PROJECTED year results										
The quarterly recommended changes to the revised budget are to include:										
1) an explanation for the recommended changes and any impact this will have on the Operational Plan, Delivery Program and Long Term Financial Plan										
2) any impacts of year to date expenditure on recommended changes to budget										
Explanations are to be in plain English and in a style that is easily understood by readers of non-financial information.										
The narrative is important in understanding why budget changes are necessary.										

Income and Expenses Budget Review Statement										
Glen Innes Severn Council										
Budget review for the quarter ended 30/09/2025										
General Fund										
Description	Previous Year	Current Year Original	Approved Changes	Approved Changes	Approved Changes	Revised	Recommended changes	Projected Year End (PYE)	VARIANCE	ACTUAL YTD
	Actual	Budget	Review	Review	Review	Budget	for council resolution	Result	ORIGINAL budget v PYE	
	2024/25 \$000's	2025/26 \$000's	Q 1 \$000's	Q 2 \$000's	Q 3 \$000's	\$000's	\$000's	2025/26 \$000's	2025/26 \$000's	2025/26 \$000's
INCOME										
Rates and Annual Charges	10,369	12,213				12,213		12,213	0	11,624
User Charges and Fees	2,516	7,472				7,472		7,472	0	3,638
Other Revenue	853	510				510		510	0	165
Grants and Contributions - Operating	9,052	9,774				9,774		9,774	0	1,220
Grants and Contributions - Capital	14,895	13,000				13,000		13,000	0	
Interest and Investment Income	945	1,093				1,093		1,093	0	210
Other Income	216	423				423		423	0	203
Net gain from disposal of assets						0		0	0	
Total Income from continuing operations	38,846	44,485	0	0	0	44,485	0	44,485	0	17,060
EXPENSES										
Employee benefits and on-costs	12,487	13,332				13,332	6	13,338	6	3,315
Materials & Services	8,476	13,424				13,424	-11	13,413	-11	3,901
Borrowing Costs	396	363				363		363	0	38
Other Expenses	1,247	912				912		912	0	154
Net Loss from Disposal of Assets	584					0		0	0	
Total Expenses from continuing operations excluding depreciation, amortisation and impairment of non financial assets	23,190	28,031	0	0	0	28,031	-5	28,026	-5	7,408
Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets	15,656	16,454	0	0	0	16,454	5	16,459	5	9,652
Depreciation, amortisation and impairment of non financial assets	7,699	8,611				8,611		8,611	0	
Operating result from continuing Operations	7,957	7,843	0	0	0	7,843	5	7,848	5	9,652
Net Operating Result before grants and contributions provided for capital purposes	-6,938	-5,157	0	0	0	-5,157	5	-5,152	5	9,652

Notes

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

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

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

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

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

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

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

Income and Expenses Budget Review Statement										
Glen Innes Severn Council										
Budget review for the quarter ended 30/09/2025										
Water Fund										
Description	Previous Year	Current Year Original	Approved Changes	Approved Changes	Approved Changes	Revised	Recommended changes	Projected Year End (PYE)	VARIANCE	ACTUAL YTD
	Actual 2024/25 \$000's	Budget 2025/26 \$000's	Review Q 1 \$000's	Review Q 2 \$000's	Review Q 3 \$000's	Budget \$000's	for council resolution \$000's	Result 2025/26 \$000's	ORIGINAL budget v PYE 2025/26 \$000's	2025/26 \$000's
INCOME										
Access Charges	1,515	1,457				1,457		1,457	0	1,415
User Charges	909	1,963				1,963		1,963	0	843
Fees	10					0		0	0	34
Grants & Contributions - Operating	193	270				270		270	0	
Interest and Investment Income	112					0		0	0	30
Other Income	21	10				10		10	0	
Net gain from disposal of assets						0		0	0	
Total Income from continuing operations	2,760	3,700	0	0	0	3,700	0	3,700	0	2,322
EXPENSES										
Employee benefits and on-costs	408	475				475		475	0	183
Materials & Services	841	1,833				1,833		1,833	0	292
Borrowing Costs	101	94				94		94	0	8
Water purchase charges						0		0	0	
Calculated taxation equivalents						0		0	0	
Debt guarantee fee						0		0	0	
Other Expenses	197					0		0	0	
Net Loss from Disposal of Assets	4					0		0	0	
Total Expenses from continuing operations excluding depreciation, amortisation and impairment of non financial assets	1,551	2,402	0	0	0	2,402	0	2,402	0	483
Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets	1,209	1,298	0	0	0	1,298	0	1,298	0	1,839
Depreciation, amortisation and impairment of non financial assets	818	803				803		803	0	
Surplus / (Deficit) from continuing operations before capital amounts	391	495	0	0	0	495	0	495	0	1,839
Grants and Contributions - Capital						0		0	0	
Surplus / (Deficit) from continuing operations after capital amounts	391	495	0	0	0	495	0	495	0	1,839
Notes										
Original Budget +/- approved budget changes in previous quarters = REVISED Budget										
Revised Budget +/- recommended changes this quarter = PROJECTED year results										
The quarterly recommended changes to the revised budget are to include:										
1) an explanation for the recommended changes and any impact this will have on the Operational Plan, Delivery Program and Long Term Financial Plan										
2) any impacts of year to date expenditure on recommended changes to budget										
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The narrative is important in understanding why budget changes are necessary.										

Income and Expenses Budget Review Statement										
Glen Innes Severn Council										
Budget review for the quarter ended 30/09/2025										
Sewer Fund										
Description	Previous Year	Current Year Original	Approved Changes	Approved Changes	Approved Changes	Revised	Recommended changes	Projected Year End (PYE)	VARIANCE	ACTUAL YTD
	Actual	Budget	Review	Review	Review	Budget	for council resolution	Result	ORIGINAL budget v PYE	
	2024/25 \$000's	2025/26 \$000's	Q 1 \$000's	Q 2 \$000's	Q 3 \$000's	\$000's	\$000's	2025/26 \$000's	2025/26 \$000's	2025/26 \$000's
INCOME										
Access charges	1,984	2,005				2,005		2,005	0	1,967
User charges	-62	127				127		127	0	42
Liquid trade-waste charges	37					0		0	0	
Fees						0		0	0	
Grants and contributions - Operating		10				10		10	0	
Interest and Investment Income	170					0		0	0	46
Other Income	72					0		0	0	
Net gain from disposal of assets						0		0	0	
Total Income from continuing operations	2,201	2,142	0	0	0	2,142	0	2,142	0	2,055
EXPENSES										
Employee benefits and on-costs	254	425				425		425	0	150
Materials & Services	267	783				783		783	0	166
Borrowing Costs	24	12				12		12	0	
Calculated taxation equivalents						0		0	0	
Debt Guarantee fee						0		0	0	
Other Expenses	254					0		0	0	
Net Loss from Disposal of Assets	1					0		0	0	
Total Expenses from continuing operations excluding depreciation, amortisation and impairment of non financial assets	800	1,220	0	0	0	1,220	0	1,220	0	316
Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets	1,401	922	0	0	0	922	0	922	0	1,739
Depreciation, amortisation and impairment of non financial assets	587	634				634		634	0	
Surplus / (Deficit) from continuing operations before capital amounts	814	288	0	0	0	288	0	288	0	1,739
Grants and Contributions - Capital						0		0	0	
Surplus /(Deficit) from continuing operations after capital amounts	814	288	0	0	0	288	0	288	0	1,739
Notes										
Original Budget +/- approved budget changes in previous quarters = REVISED Budget										
Revised Budget +/- recommended changes this quarter = PROJECTED year results										
The quarterly recommended changes to the revised budget are to include:										
1) an explanation for the recommended changes and any impact this will have on the Operational Plan, Delivery Program and Long Term Financial Plan										
2) any impacts of year to date expenditure on recommended changes to budget										
Explanations are to be in plain English and in a style that is easily understood by readers of non-financial information.										
The narrative is important in understanding why budget changes are necessary.										

Capital Budget Review Statement Glen Innes Severn Council Budget review for the quarter ended 30/09/2025										
Description	Previous Year	Current Year Original	Approved Changes	Approved Changes	Approved Changes	Revised	Recommended changes	Projected Year End (PYE)	VARIANCE	ACTUAL YTD
	Actual	Budget	Review	Review	Review	Budget	for council resolution	Result	ORIGINAL budget v PYE	
	2024/25 \$000's	2025/26 \$000's	Q 1 \$000's	Q 2 \$000's	Q 3 \$000's	\$000's	\$000's	2025/26 \$000's	2025/26 \$000's	2025/26 \$000's
CAPITAL FUNDING										
Rates & other untied funding	2,498	4,579				4,579		4,579	0	311
Capital Grants & Contributions	14,895	19,469				19,469		19,469	0	2,303
Reserves - External Restrictions	855	3,763				3,763		3,763	0	902
Reserves - Internally Allocated						0		0	0	
New Loans		6,000				6,000		6,000	0	
Proceeds from sale of assets						0		0	0	
Other						0		0	0	
Total Capital Funding	18,248	33,811	0	0	0	33,811	0	33,811	0	3,516
CAPITAL EXPENDITURE										
WIP		10,000				10,000		10,000	0	2,579
New Assets	8,056	701				701		701	0	45
Asset Renewal	10,192	4,378				4,378		4,378	0	892
Other		18,732				18,732		18,732	0	
Total Capital Expenditure	18,248	33,811	0	0	0	33,811	0	33,811	0	3,516
Net Capital Funding - Surplus /(Deficit)	0	0	0	0	0	0	0	0	0	0
Notes										
Original Budget +/- approved budget changes in previous quarters = REVISED Budget										
Revised Budget +/- recommended changes this quarter = PROJECTED year results										
Where the Total Capital Funding and the Total Capital Expenditure values do not match an explanation is to be provided.										
Carry over funding from previous year should be identified and any proposed carry forwards into next financial year are to be explained.										
The quarterly recommended changes to the revised budget are to include:										
1) an explanation for the recommended changes and any impact this will have on the Operational Plan, Delivery Program and Long Term Financial Plan										
3) any impacts of year to date expenditure on recommended changes to budget										
Explanations are to be in plain English and in a style that is easily understood by readers of non-financial information.										
The narrative is important in understanding why budget changes are necessary.										

Cash and Investments Budget Review Statement										
Glen Innes Severn Council										
Budget review for the quarter ended 30/09/2025										
Description	Previous Year	Current Year	Approved	Approved	Approved	Revised	Recommended	Projected	VARIANCE	ACTUAL
	Actual	Original	Changes	Changes	Changes	Budget	changes	Year End		YTD
	2024/25 \$000's	2025/26 \$000's	Review Q 1 \$000's	Review Q 2 \$000's	Review Q 3 \$000's	Budget \$000's	for council resolution Q1 \$000's	Result 2025/26 \$000's	ORIGINAL budget v PYE 2025/26 \$000's	2025/26 \$000's
Total Cash, Cash Equivalents & Investments	27,128	28,807				28,807		28,807	0	27,906
EXTERNALLY RESTRICTED										
Water Fund	4,117	3,956				3,956		3,956	0	2,813
Sewer Fund	6,026	5,240				5,240		5,240	0	3,952
Developer contributions - General	1,323	1,323				1,323		1,323	0	1,323
Developer contributions - Water						0		0	0	
Developer contributions - Sewer						0		0	0	
Transport for NSW Contributions						0		0	0	
Domestic waste management	4,658	4,958				4,958		4,958	0	4,658
Stormwater management						0		0	0	
Other	12,127	12,162				12,162		12,162	0	10,234
Total Externally Restricted	28,251	27,639	0	0	0	27,639	0	27,639	0	22,980
Cash, cash equivalents & investments not subject to external restrictions	-1,123	1,168	0	0	0	1,168	0	1,168	0	4,926
INTERNAL ALLOCATIONS										
Employee entitlements						0		0	0	
Insert nature of allocation						0		0	0	
Insert nature of allocation						0		0	0	
Insert nature of allocation						0		0	0	
Insert nature of allocation						0		0	0	
Insert nature of allocation						0		0	0	
Other						0		0	0	
Total Internally Allocated	0	0	0	0	0	0	0	0	0	0
Unallocated	-1,123	1,168	0	0	0	1,168	0	1,168	0	4,926
Funds allocated to specific projects and are not to be used for general operations. The funds are bound by legislation or third party agreements and restricted their use. Council has discretion to allocate or program or restrict funds allocated by council. These allocations are at the discretion of council.										

Developer Contributions Summary																					
Glen Innes Severn Council																					
Budget review for the quarter ended 30/09/2025																					
Purpose	Opening Balance	Developer Contributions Received									Interest Earned	Interest Earned	Interest Earned	Amounts Expended	Amounts Expended	Amounts Expended	Internal Borrowings (to) /from	Internal Borrowings (to) /from	Internal Borrowings (to) /from	Held as Restricted Asset	Cumulative balance of internal borrowings (to) /from
		Cash	Cash	Cash	Non-Cash Land	Non-Cash Land	Non-Cash Land	Non-Cash Other	Non-Cash Other	Non-Cash Other											
	As at 1 July 2025 \$000's	Q1	Q2	Q3	Q1	Q2	Q3	Q1	Q2	Q3	Q1	Q2	Q3	Q1	Q2	Q3	Q1	Q2	Q3	As at this Q	As at this Q
Drainage																				0	
Roads	1,323	46																		1,369	
Traffic facilities																				0	
Parking																				0	
Open space																				0	
Community facilities																				0	
Other																				0	
Total S7.11 Under plans	1,323	46	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,369	0
S7.11 Not under plans																				0	
S7.12 Levies																				0	
S7.4 Planning agreements																				0	
S64 Contributions																				0	
Other																				0	
Total Developer Contributions	1,323	46	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,369	0
Notes																					
All developer contributions received are to be disclosed, and distinguished as cash or non cash. Recognition occurs when council gains control over the asset (cash or non cash).																					
Councils have obligations to provide facilities from contribution revenue levied on developers under the provisions of s7.4,s7.11 and s7.12 of the <i>Environmental Planning and Assessment Act 1979</i> .																					
Developer contributions may only be expended for the purpose for which the contributions were required, however council may apply contributions according to the priorities established in work schedules for the contribution plan.																					
'Amounts Expended' only includes monetary expenditure. The result should be a positive and not negative result.																					

QBRs1 - INCOME STATEMENT PROPOSED BUDGET CHANGES								
Account Type	GL Account	Job No	Job Description	Task	Function	Orig. Budget	QBRs1 Budget	Change
Expenditure	201001-Salaries & Wages - SGL	5024S	LCSS	3804-S&W Cleaning	Community Services & Education	\$ -	\$ 3,753	\$ 3,753
Expenditure	201001-Salaries & Wages - SGL	5029S	CAFS	3804-S&W Cleaning	Community Services & Education	\$ -	\$ 2,174	\$ 2,174
Expenditure	223003-Legal Expenses Other	5011S	Governance - Administration	2065-Consulting & Contractors Costs	Governance	\$ -	\$ 25,000	\$ 25,000
Expenditure	225501-Electricity Charges	5024S	LCSS	2095-Electricity	Community Services & Education	\$ 5,000	\$ 10,000	\$ 5,000
Expenditure	227500-Administration Expenses	5009S	Records Management	2307-EDRMS Upgrade	Administration	\$ -	\$ 40,000	\$ 40,000
Expenditure	230500-Software Maintenance Charges	5123S	New Finance Software - Civica	2115-General Software Purchases	Administration	\$ -	\$ 127,857	\$ 127,857
Expenditure	230500-Software Maintenance Charges	5017S	Software Annual Subscriptions	3313-IT:GIS Software	Administration	\$ 9,500	\$ 39,500	\$ 30,000
Expenditure	233001-Operations & Maintenance Expenses	5051S	Open Areas	2210-M & R General	Recreation & Culture	\$ -	\$ 60,000	\$ 60,000
Expenditure	260000-Plant Running Expenses	5051S	Open Areas	2210-M & R General	Recreation & Culture	\$ 150,000	\$ 90,000	\$ -60,000
Expenditure	291500-Other Contributions	5047S	Noxious Weeds	2670-Noxious Weeds: NEWA MOU	Environment	\$ 120,000	\$ 250,000	\$ -130,000
Expenditure	233001-Operations & Maintenance Expenses	NEW	LEP Review	NEW REVIEW	Administration	\$ -	\$ 71,000	\$ 71,000
Expenditure	233001-Operations & Maintenance Expenses	NEW	Service Review Financial Services Function	NEW REVIEW	Administration	\$ -	\$ 30,000	\$ 30,000
Expenditure	233001-Operations & Maintenance Expenses	NEW	Service Review Customer Service Function	NEW REVIEW	Administration	\$ -	\$ 20,000	\$ 20,000
Expenditure	233001-Operations & Maintenance Expenses	NEW	Governance - Administration	NEW ARIC REVIEW	Governance	\$ -	\$ 10,000	\$ 10,000
TOTAL						284,500.08	279,284.09	-\$ 5,216