

BLUE MOUNTAINS CITY COUNCIL QUARTERLY REVIEW

BUDGET

December 2007

2007-2008



**Blue Mountains City Council
Budget Review - December 2007**

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BLUE MOUNTAINS CITY COUNCIL

2007/2008 BUDGET REVIEW - DECEMBER QUARTER 2007

Report by the Responsible Accounting Officer

In accordance with the Local Government Act, 1993 and the provisions of clause 9 of the Financial Management Regulation, a budget review statement and revision of estimates must be completed and submitted to the Council for formal adoption at the end of each financial quarter. This report must include details on the general financial position of the Council and if this position is regarded as unsatisfactory, also include recommendations for remedial action.

The attached report details the budget review statement to the end of December 2007 in accordance with the requirements of the legislation.

An analysis of the actual results as at December 2007 has resulted in a decrease in working capital of \$275,838 from the original budget, giving a revised total working capital as at 30 June 2008 of \$1,543,399.

The following reconciliation illustrates the expected Working Capital position as at 30 December 2007 review:

Actual Working Capital – 1 July, 2007	1,807,000
Original Budget 07/08 Forecast Improvement in Working Capital	12,237
Adopted Council Resolutions	(10,846)
September 2007 Review	(105,480)
December 2007 Review	(159,512)
Revised Estimated Working Capital – 30 June 2008	1,543,399
Working Capital is the net amount of uncommitted funds consisting of:	Estimated 2007/08
Unrestricted current cash	616,000
Current receivables	6,000,000
Inventories	350,000
Prepayments	340,000
Payables (excluding liabilities budgeted next year 2007/08)	(5,608,000)
Cash (overdraft)	(155,000)
Total	1,543,000

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The significant variations that occur in this review are summarised in the table as follows:-

	Favourable	Unfavourable	Total
BM City Services			
Playland at Katoomba Aquatic Centre – establishment and operating. Funding from operation improvement initiatives budget.	164,500	164,500	
Executive Services			
Restricted reserve provision not required for staff redeployment.	48,100		
Restricted reserve - increased provision for the Council elections		44,275	
Additional budget for East Timor visit.		5,087	
Additional budget for Local Government Shires conference (Coffs Harbour)		3,750	
Mayoral contingency expenses re Cittaslow and Winter Magic Festival greater than budgeted .		2,000	
Community & Corporate Services			
Public Domain maintenance omitted from original budget.		90,000	
Public Domain maintenance carryover of works from 2006/07. Funding available from restricted reserve.	76,482	76,482	
Street lighting charges greater than anticipated.		90,000	
Glenbrook park dangerous trees removal including enhancements agreed by the community (permanent fencing around the remaining trees, removing shelters from the fall zone).		70,000	
Executive operating costs for legals, contract and consumables less than anticipated.	60,000		
Assets Branch management maintenance, contracts equipment supplies and property management less than budget.	50,000		
Increased purchase of Green Power (minute 351 11/12/07)		10,000	
Banners for Christmas at Katoomba & Springwood (minute 35611/12/07)		3,500	
Landfill income less than anticipated.		300,000	
Blaxland waste facility contract cost less than budget.	301,000		
Non Attributable			

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The increased interest on investments is due to greater than anticipated rise in interest rates and increased cash position. The additional income has been placed to restricted reserve due to the downward revaluation of investments.	700,000	700,000	
Budget Variation as at December 2007 Quarter	1,400,082	1,559,594	159,512 Unfavourable

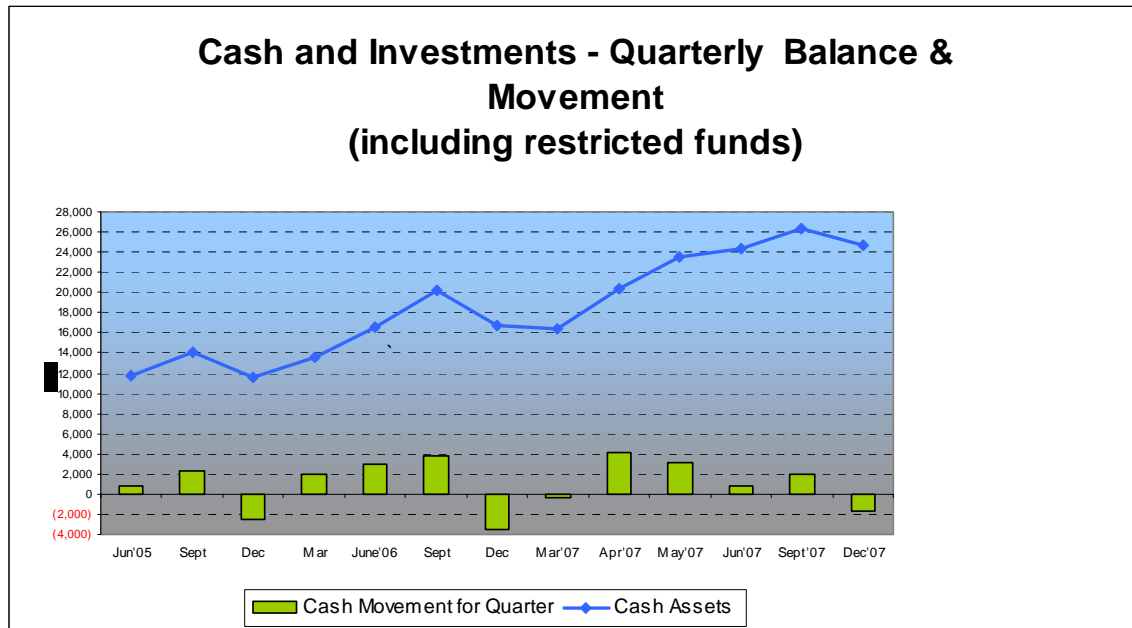
Working Capital Position

The optimum level of working capital for the Council has previously been identified in the range of \$1.5 million to \$1.6 million, which represents the industry standard to allow for stores and the provision of hard-core debtors. Subject to the Council adopting the recommended variations, the estimated effective working capital of \$1,543,399 is satisfactory.

Cash Flow

To date the Council cash position has increased by \$0.282m from 30 June 2007.

The following are graphical representations of the Council cash position.



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Performance Indicators

Description	Benchmark	Prior Year as at 30/06/07	Actual as at Dec. 2007
Unrestricted Current Ratio	>1:1	1.70 :1	1.79:1
Debt Service Ratio	10%	6.15%	7.08%

Unrestricted Current Ratio

This is the ratio of current assets to current liabilities excluding:-

- externally restricted assets,
- external receivables and
- payables beyond twelve months.

This ratio again demonstrates the ability of the Council to satisfy its financial obligations in the short term excluding the assistance of externally restricted funds such as s94 and grant monies. A higher ratio indicates a stronger financial position.

Debt Service Ratio

This is the ratio that demonstrates the cost of servicing the Council annual debt obligations (principal and interest) with available Revenue from Ordinary Activities. A lower ratio is a positive financial indicator as it indicates a lesser call on revenues to service debt obligations. It must be noted that the decision or ability to borrow funds and subsequently service debt, must always be made in conjunction with the Council overall operating position.

Loan Liability

The Council outstanding loan position as at 30 June 2007 was \$30.98M. At the end of December 2007 the loan position stands at \$29.53M.

As shown in Figure 1 below, total loan repayments in 2007/2008 amount to \$4.6M. These repayments are made up of principal repayments totalling \$1.9M and interest repayments totalling \$2.7M.

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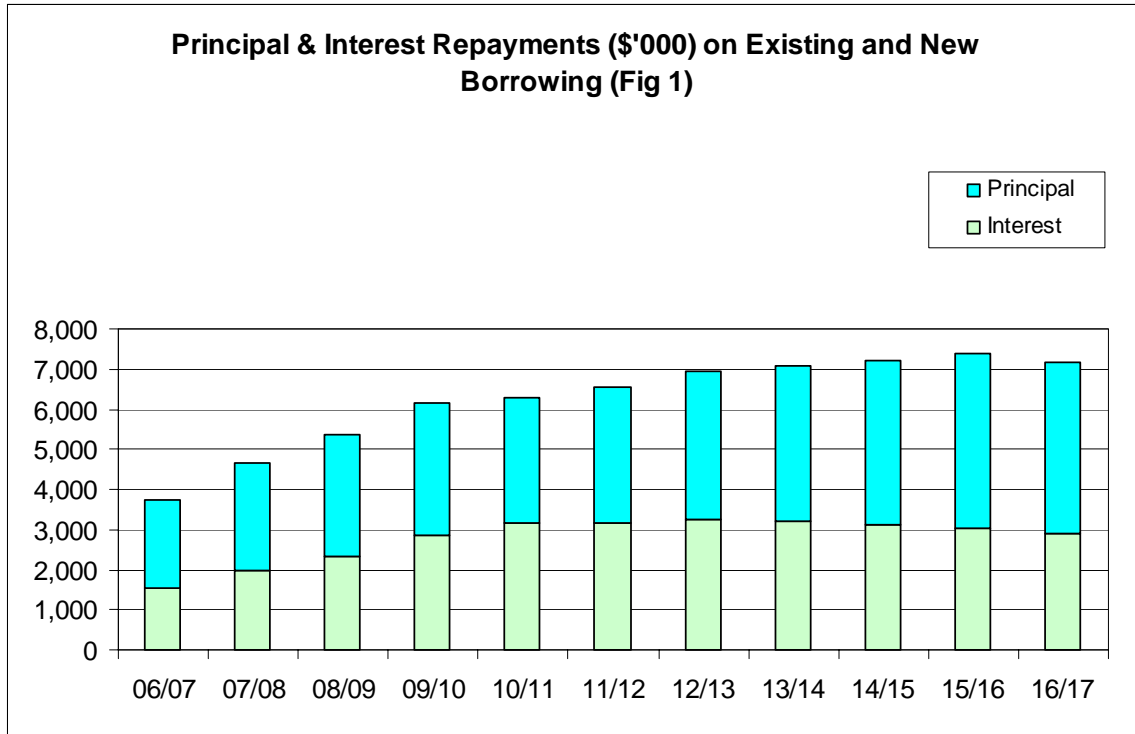
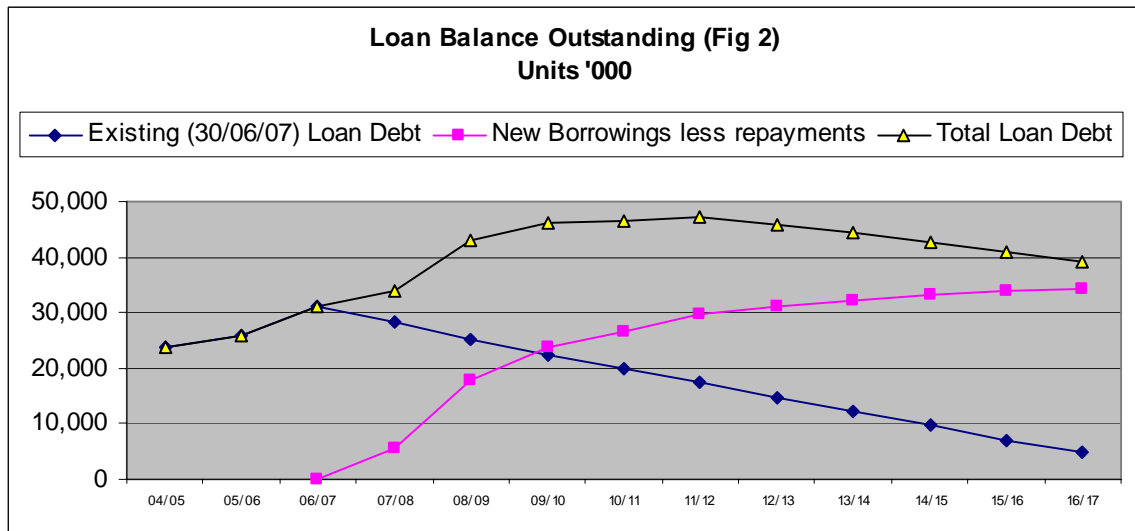


Figure 2 below indicates that the total loan balance will increase from \$30.98m from 30 June 2007 to \$33.78m at 30 June 2008. The new borrowings each year are \$2.45m (except in 07/08 \$5.545m, 08/09 \$12.3m, 09/10 \$6.544m, 10/11 \$3.19m and 11/12 \$4.163m). The total balance increases to \$39.1m by 2016/17. The debt service ratio will range from 7% to 9% over the 10 year period. The industry benchmark is 10% to 15%.



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2007/2008 BUDGET REVIEW - DECEMBER QUARTER 2007

The figures above are in accordance with the draft Management Plan 2007/08 and includes the latest anticipated loan funding required for the Cultural Centre, Lawson Town Centre and Waste Transfer Station projects.

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EXPLANATIONS OF BUDGET REVIEW DOCUMENT

Original Budget

This is the original budget for the year 2007/2008 as adopted on 26 June 2007.

Additional Votes

Works and projects (carry overs) transferred from 30 June 2007 approved by Council on 28 August 2007.
Budgets voted by Council for specific works that are additional to the original budget.
September quarterly budget review variations approved 20 November 2007.

Budget Adjustments (Contra)

Transfer of votes between programs which have no effect on financial position.

Revised Budget

The total of the original budget and additional votes.

Actual YTD

Actual income and expenditure as at 31 December 2007.

The budget review summaries relate to Blue Mountains City Council as a single financial entity, and as such only include payments to external parties. The separate document detailing the Capital Works Program review includes both internal payments for works being undertaken by B M City Services as well as external payments for those works being undertaken by external contractors, to show the progressive cost to the purchaser.

Annual Budget including Variations

Estimated total expenditure and income for 2007/2008 financial year if the budget variations for the December quarter are adopted.

2007/2008 December Budget Review - Summary

Overall Budget Summary	Original Budget	Additional Votes	Budget Adjustments (Contra)	Revised Budget	Actuals YTD	Adopted Budget + Variations	Variation
OPERATING BUDGET							
Looking after the Environment	(7,643,646)	131,359	0	(7,512,287)	420,127	(7,512,287)	0
Looking after People	(12,590,306)	(4,240)	0	(12,594,546)	(5,958,774)	(13,028,558)	(434,012)
Using Land for Living	(7,221,885)	(125,983)	0	(7,347,868)	(3,280,294)	(7,347,868)	0
Moving Around	(7,772,810)	(11,982)	0	(7,784,792)	(3,852,601)	(7,784,792)	0
Working and Learning	(3,432,192)	0	0	(3,432,192)	(1,927,856)	(3,322,192)	110,000
Non Attributable	38,706,076	(105,480)	0	38,600,596	37,579,016	38,765,096	164,500
TOTAL OPERATING BUDGET BALANCE	45,237	(116,326)	0	(71,089)	22,979,617	(230,601)	(159,512)
CAPITAL WORKS PROGRAM	7,004,780	4,284,041		11,288,821	2,959,459	11,288,821	
Less - Non Revenue Funding:							
Loan Funding	4,544,500	2,180,935		6,725,435	1,781,559	6,725,435	
Other Funding	2,427,280	2,103,106		4,530,386	1,177,900	4,530,386	
Sub Total	6,971,780	4,284,041	0	11,255,821	2,959,459	11,255,821	0
Capital Works Balance (Revenue Funded)	(33,000)	0	0	(33,000)	0	(33,000)	0
NET BUDGET RESULT: Surplus (Deficit)	12,237	(116,326)	0	(104,089)	22,979,617	(263,601)	(159,512)

2007/2008 December Budget Review

ANNUAL BUDGET COMPARISON TO ACTUALS

	1	2	3	4	5	6	
Outcome	Looking after the Environment	Looking after People	Using Land for Living	Moving Around	Working and Learning	Non Attributable	TOTAL
ADOPTED REVISED BUDGET							
Income							
Income	17,769,627	14,846,430	10,143,432	4,690,624	5,341,883	44,033,776	96,825,772
Expenditure							
Employment Costs	9,260,864	11,603,317	6,466,998	5,279,929	3,573,894	25,000	36,210,002
Operating Costs	14,273,607	12,939,345	9,282,116	5,659,459	3,634,238	2,008,500	47,797,265
Capital	1,747,443	2,898,314	1,742,186	1,536,028	1,565,943	3,399,680	12,889,594
							0
Sub-total(deficit)surplus	(7,512,287)	(12,594,546)	(7,347,868)	(7,784,792)	(3,432,192)	38,600,596	(71,089)
ACTUALS YTD							
Income							
Income	12,213,311	7,752,323	4,887,926	2,703,673	2,629,692	40,241,670	70,428,595
Expenditure							
Employment Costs	4,492,175	5,396,424	3,405,461	2,712,477	1,753,216	(17,127)	17,742,625
Operating Costs	6,143,309	6,794,093	3,813,919	2,663,591	1,839,511	979,831	22,234,255
Capital	1,157,700	1,520,581	948,839	1,180,207	964,821	1,699,950	7,472,098
							0
Sub-total(deficit)surplus	420,127	(5,958,774)	(3,280,294)	(3,852,601)	(1,927,856)	37,579,016	22,979,617
DIFFERENCE							
Income	5,556,316	7,094,107	5,255,506	1,986,951	2,712,191	3,792,106	26,397,177
Expenditure	13,488,730	13,729,879	9,323,080	5,919,142	4,216,527	2,770,526	49,447,883
Total Net Difference	(7,932,414)	(6,635,772)	(4,067,574)	(3,932,191)	(1,504,336)	1,021,580	(23,050,706)

2007/2008 December Budget Review - Budget Forecast

Outcomes	Original Budget	Additional Votes	Budget Adjustments (Contra)	Revised Budget	Annual Budget incl Variations	Variation	Actuals YTD
Principal Activity 1: Looking after the Environment							
1.01 Building and Construction	(223,527)			(223,527)	(223,527)		(159,647)
1.02 Community Place and Development	0			0	0		(673)
1.03 Corporate and Support Services	(2,495,304)	(1,711)		(2,497,015)	(2,497,015)		(1,314,608)
1.04 Environmental Health & Regulatory Compliance	(828,805)			(828,805)	(828,805)		(344,854)
1.05 Environmental Management	1,847,412	133,070		1,980,482	1,980,482		4,885,023
1.06 Fire and Emergency Services	(114,210)			(114,210)	(114,210)		(51,688)
1.07 Governance and Councillor Supports	(375,353)			(375,353)	(375,353)		(182,208)
1.08 Land Use Management	(354,470)			(354,470)	(354,470)		(200,083)
1.09 Parks and Recreation Services	(924,325)			(924,325)	(924,325)		(425,855)
1.10 Roads, Bridges, Footpaths and Drainage	(1,268,866)			(1,268,866)	(1,268,866)		(422,456)
1.11 Sustainable Environment & City Planning	(485,282)			(485,282)	(485,282)		(143,455)
1.12 Waste Services	(2,420,916)			(2,420,916)	(2,420,916)		(1,219,369)
	(7,643,646)	131,359	0	(7,512,287)	(7,512,287)	0	420,127

2007/2008 December Budget Review - Budget Forecast

Outcomes	Original Budget	Additional Votes	Budget Adjustments (Contra)	Revised Budget	Annual Budget incl Variations	Variation	Actuals YTD
Principal Activity 2: Looking after People							
2.01 Aquatic Centres	(1,426,481)			(1,426,481)	(1,590,981)	(164,500)	(944,020)
2.02 Capital Works Program	(192,823)			(192,823)	(192,823)		(72,068)
2.03 Cemeteries	(82,878)			(82,878)	(82,878)		7,305
2.04 Community & Place Development	(557,986)			(557,986)	(561,486)	(3,500)	(290,410)
2.05 Community Buildings and Facilities	(2,409,935)			(2,409,935)	(2,419,935)	(10,000)	(1,319,557)
2.06 Corporate and Support Services	(2,409,743)	(1,711)		(2,411,454)	(2,411,454)		(1,395,558)
2.07 Environmental Management	(638,620)	8,317		(630,303)	(630,303)		(180,015)
2.08 Family Day Care	10,874			10,874	10,874		(116,375)
2.09 Fire and Emergency Services	(114,210)			(114,210)	(114,210)		(51,688)
2.10 Governance and Councillor Support	(375,353)	(10,846)		(386,199)	(393,211)	(7,012)	(182,208)
2.11 Library	(931,429)			(931,429)	(931,429)		(506,939)
2.12 Parks and Recreation Services	(1,890,642)			(1,890,642)	(2,050,642)	(160,000)	(560,801)
2.13 Roads, Bridges, Footpaths and Drainage	(1,104,215)			(1,104,215)	(1,194,215)	(90,000)	(133,055)
2.14 Sustainable Community & Recreation Planning	(191,001)			(191,001)	(191,001)		(70,760)
2.15 Waste Services	(275,864)			(275,864)	(274,864)	1,000	(142,626)
	(12,590,306)	(4,240)	0	(12,594,546)	(13,028,558)	(434,012)	(5,958,774)

2007/2008 December Budget Review - Budget Forecast

Outcomes	Original Budget	Additional Votes	Budget Adjustments (Contra)	Revised Budget	Annual Budget incl Variations	Variation	Actuals YTD
Principal Activity 3: Using Land for Living							
3.01 Building and Construction	(335,290)			(335,290)	(335,290)		(239,471)
3.02 Capital Works Program	0			0	0		0
3.03 Community & Place Development	(98,687)			(98,687)	(98,687)		(30,438)
3.04 Corporate and Support Services	(2,569,678)	(1,711)		(2,571,389)	(2,571,389)		(1,364,215)
3.05 Environmental Health & Regulatory Compliance	(552,536)			(552,536)	(552,536)		(229,903)
3.06 Environmental Management	(83,022)	24,951		(58,071)	(58,071)		(40,900)
3.07 Governance and Councillor Support	(375,353)			(375,353)	(375,353)		(182,208)
3.08 Land Use Management	(531,704)			(531,704)	(531,704)		(300,124)
3.09 Parks and Recreation Services	(491,286)			(491,286)	(491,286)		(420,122)
3.10 Roads, Bridges, Footpaths and Drainage	(1,179,803)			(1,179,803)	(1,179,803)		(666,532)
3.11 Sustainable Environment & City Planning	(727,923)			(727,923)	(727,923)		(215,091)
3.12 Waste Services	(276,603)	(149,223)		(425,826)	(425,826)		408,710
3.13 Sustainable City Infrastructure and Access	0			0	0		0
	(7,221,885)	(125,983)	0	(7,347,868)	(7,347,868)	0	(3,280,294)

2007/2008 December Budget Review - Budget Forecast

Outcomes	Original Budget	Additional Votes	Budget Adjustments (Contra)	Revised Budget	Annual Budget incl Variations	Variation	Actuals YTD
Principal Activity 4: Moving Around							
4.01 Capital Works Program	(771,292)			(771,292)	(771,292)		(314,866)
4.02 Corporate and Support Services	(3,910,735)	(11,982)		(3,922,717)	(3,922,717)		(2,070,750)
4.03 Governance and Councillor Support	(375,353)			(375,353)	(375,353)		(182,208)
4.04 Roads, Bridges, Footpaths and Drainage	(2,715,430)			(2,715,430)	(2,715,430)		(1,284,778)
4.05 Sustainable City Infrastructure and Access	0			0	0		0
	(7,772,810)	(11,982)	0	(7,784,792)	(7,784,792)	0	(3,852,601)
Principal Activity 5: Working and Learning							
5.01 Community & Place Development	(24,672)			(24,672)	(24,672)		(7,728)
5.02 Corporate and Support Services	(1,889,773)			(1,889,773)	(1,779,773)	110,000	(1,082,124)
5.03 Governance and Councillor Support	(375,353)			(375,353)	(375,353)		(182,208)
5.04 Library	(620,953)			(620,953)	(620,953)		(337,959)
5.05 Roads, Bridges, Footpaths and Drainage	(75,720)			(75,720)	(75,720)		(69,234)
5.06 Sustainable Economic Development	(71,000)			(71,000)	(71,000)		(22,493)
5.07 Tourism	(374,721)			(374,721)	(374,721)		(226,110)
	(3,432,192)	0	0	(3,432,192)	(3,322,192)	110,000	(1,927,856)
Principal Activity 6: Non Attributable							
6.01 Non Attributable	38,706,076	(105,480)		38,600,596	38,765,096	164,500	37,579,016
	38,706,076	(105,480)	0	38,600,596	38,765,096	164,500	37,579,016
Total	45,237	(116,326)	0	(71,089)	(230,601)	(159,512)	22,979,617

2007/2008 December Budget Review - Statement of Financial Performance (AAS27)

	Original Budget	Additional Votes(incl carry-overs)	Budget Adjustments (Contra)	Revised Budget	Annual Budget incl Variations	Variation	Actuals YTD
EXPENSES FROM ORDINARY ACTIVITIES							
Employee costs	36,126,444	13,706	272,942	36,413,092	36,413,092		17,756,338
Borrowing costs	1,932,332			1,932,332	1,932,332		964,098
Materials & Contracts	18,594,145	1,584,679	425,933	20,604,757	20,483,826	(120,931)	7,504,244
Depreciation	13,930,914			13,930,914	13,930,914		7,016,104
Other expenses from ordinary activities	9,431,080	170,941	(78,603)	9,523,418	9,584,168	60,750	5,102,306
TOTAL EXPENSES FROM ORDINARY ACTIVITIES	80,014,915	1,769,326	620,272	82,404,513	82,344,332	(60,181)	38,343,090
REVENUE FROM ORDINARY ACTIVITIES							
Rates & Annual Charges	43,852,467			43,852,467	43,852,467		43,925,918
User Charges & Fees	12,453,185		51,222	12,504,407	12,204,407	(300,000)	5,761,347
Interest	1,257,500			1,257,500	1,957,500	700,000	782,574
Other revenues	3,442,926		16,151	3,459,077	3,459,077		1,832,280
Grants & Contributions provided for non-capital purposes	10,800,869	(105,480)	(219,833)	10,475,556	10,475,556		5,679,915
Gain from the sale of assets	500,000			500,000	500,000		393,832
REVENUES FROM ORDINARY ACTIVITIES BEFORE CAPITAL AMOUNTS	72,306,947	(105,480)	(152,460)	72,049,007	72,449,007	400,000	58,375,866
SURPLUS / (DEFICIT) FROM ORDINARY ACTIVITIES BEFORE CAPITAL AMOUNTS	(7,707,968)	(1,874,806)	(772,732)	(10,355,506)	(9,895,325)	460,181	20,032,776
Grants & Contributions provided for capital purposes	2,910,372	1,689,052	(384,500)	4,214,924	4,214,924		71,726
SURPLUS / (DEFICIT) FROM ORDINARY ACTIVITIES AFTER CAPITAL AMOUNTS	(4,797,596)	(185,754)	(1,157,232)	(6,140,582)	(5,680,401)	460,181	20,104,502
Statement of Financial Position (Movements for Year)							
Movements in Restricted Assets - Transfer from	5,728,705	4,423,758	626,477	10,778,940	10,323,747	(455,193)	3,351,339
Sale of Assets	1,990,200			1,990,200	1,990,200		1,326,384
Capital Acquisitions	14,050,806	4,354,330	(530,755)	17,874,381	18,038,881	164,500	7,452,266
Loan/Lease Repayments	2,789,180			2,789,180	2,789,180		1,366,446
Non Cash Budget for Depreciation	13,930,914			13,930,914	13,930,914		7,016,104
NET BUDGET AFTER MOVEMENTS IN ASSETS & LIABILITIES	12,237	(116,326)	-	(104,089)	(263,601)	(159,512)	22,979,617

2007/2008 December Budget Review - Group Report

	Actuals	Original Budget	% of Original Budget	Adopted Revised Budget	% of Revised Budget
BM City Services					
CAPITAL	4,711,641	6,750,492	70%	6,769,026	70%
EMPLOYMENT	10,038,787	19,595,271	51%	19,734,271	51%
INCOME	-12,832,102	-23,919,673	54%	-24,102,713	53%
OPERATING	8,712,674	16,619,896	52%	16,645,402	52%
Total	10,631,000	19,045,986	56%	19,045,986	56%
Central Accounting					
CAPITAL	1,699,950	1,729,680	98%	1,729,680	98%
EMPLOYMENT	- 16,961	25,000	-68%	25,000	-68%
INCOME	-40,255,142	-44,139,256	91%	-44,033,776	91%
OPERATING	979,980	2,008,500	49%	2,008,500	49%
Total	-37,592,173	-40,376,076	93%	-40,270,596	93%
Community and Corporate					
CAPITAL	2,158,817	8,889,886	24%	13,335,285	16%
EMPLOYMENT	3,789,321	8,402,594	45%	8,480,262	45%
INCOME	-17,939,712	-30,467,119	59%	-36,583,264	49%
OPERATING	11,995,739	24,846,294	48%	26,451,472	45%
Total	4,165	11,671,655	0%	11,683,755	0%
Corporate Administration					
CAPITAL	33,681	103,200	33%	103,200	33%
EMPLOYMENT	460,765	938,688	49%	938,688	49%
INCOME	- 15,131	- 20,000	76%	- 32,000	47%
OPERATING	431,724	854,850	51%	865,596	50%
Total	911,039	1,876,738	49%	1,875,484	49%
Environment & Customer Services					
CAPITAL	191,127	671,224	28%	671,224	28%
EMPLOYMENT	3,576,878	7,151,781	50%	7,221,781	50%
INCOME	-1,659,762	-3,461,930	48%	-3,531,930	47%
OPERATING	1,559,235	3,408,358	46%	3,408,358	46%
Total	3,667,478	7,769,433	47%	7,769,433	47%
TOTAL	-22,378,491	-12,264		104,062	

Blue Mountains City Council

Details of Movements & Utilisation of Restricted Cash Assets & Investments

Restrictions	Budgeted Movements 2007/2008			
	Opening Balance 30 June 2007 \$'000	Transfers to Restriction \$'000	Transfers from Restriction \$'000	Closing Balance 30 June 2008 \$'000
External				
Unexpended Loans	5,782		5,782	0
RTA Contributions	82			82
Specific Purpose Unexpended Grants	2,226			2,226
Other	285			285
Developer Contributions	1,032	52		1,084
Domestic Waste Management	1,971		1,200	771
Special Rates	174		46	128
Total External Restrictions	11,552	52	7,028	4,576
Internal				
Employee Leave Entitlements	1,834			1,834
Internal Borrowings from Restricted Assets	(334)	82		(252)
Replacement of Plant & Vehicles	1,941	1,988	2,075	1,854
Sinking Funds	68	5		73
Elections	165	60		225
Works Carried Forward	648		616	32
Waste Bins	750			750
Tip Improvements	299	310	212	397
Property Development	458			458
Land Acquisitions Environmental Protection	64		30	34
Pay & Display Echo Point	650	144	125	669
Katoomba Civic Centre/Cultural Centre	1,400		663	737
Family Day Care	311		121	190
Loan Repayments	758	500		1,258
Aerial Photography	118			118
Environmental Levy	936	64	300	700
Superannuation (cessation super contributio	380			380
Workers Compensation Insurance	160			160
Operational Improvements	142			142
Major Capital Works	500			500
Sustainable Asset Maintenance	141		141	0
Liquidity Restricted Asset		60		60
Other	674	33	130	577
Total Internal Restrictions	12,063	3,246	4,413	10,896
Total Restrictions	23,615	3,298	11,441	15,472