

BLUE MOUNTAINS CITY COUNCIL

2005/2006 BUDGET REVIEW - DECEMBER QUARTER 2005

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 Council for formal adoption at the end of each financial quarter. This report must include details on the general financial position of Council and if this position is regarded as unsatisfactory, recommendations for remedial action.

The attached report details the budget review statement to the end of June 2006 in accordance with the requirements of the legislation.

An analysis of the actual results as at December 2005 has resulted in a decrease in working capital of \$22,415 from the original budget, giving a revised total working capital as at 30 June 2006 of \$922,585

The following reconciliation illustrates the expected Working Capital position as at 30 December 2005:

Actual Working Capital – 1 July, 2005	445,000
Original Forecast Improvement in Working Capital position	500,000
Adopted Council Resolutions	0
September 2005 Review	(22,527)
December 2005 Review	<u>112</u>
Estimated Working Capital – 30 June 2006	922,585

The significant variations that occur in this review are summarised in the table on the next page.

	Favourable	Unfavourable
Employment Costs – Salaries and Wages Budget savings in the Community and Corporate Group have been made by not replacing vacant positions and delayed replacement of staff.	315,000	
Road Restorations Due to the decline in the work by Public Authorities the income from road restorations has been reduced by \$700k. The expenditure budget has been decreased by \$360k. The unfavourable result is \$340k.		340,000
Library Services The library special projects grant funding from State Library	25,112	

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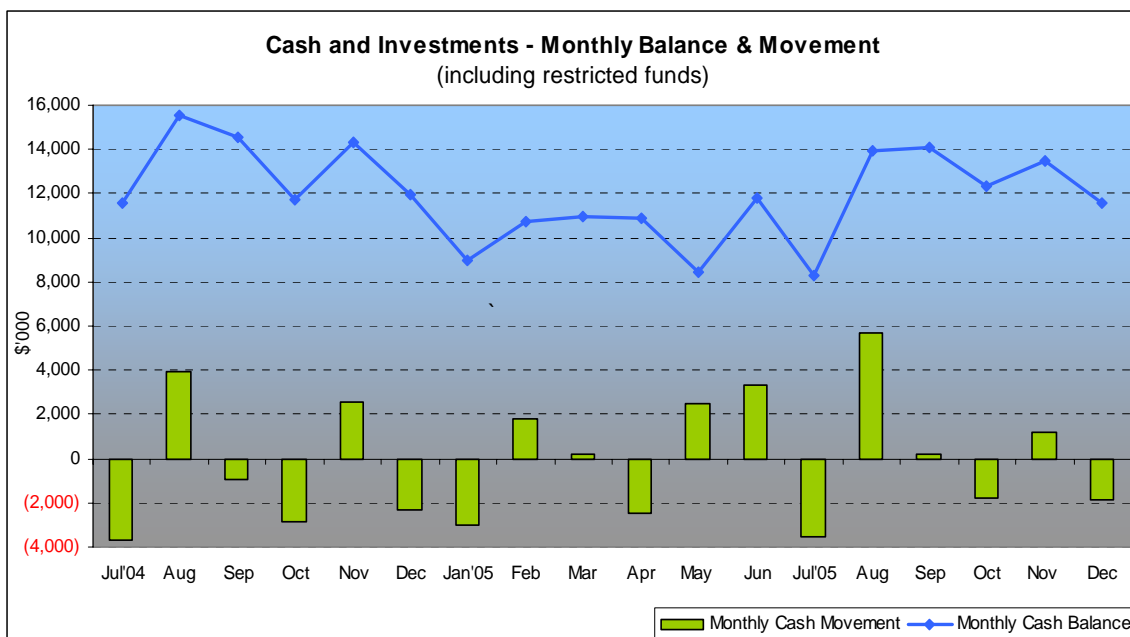
of NSW has increased by \$25,112.		
Elections The budget has been revised to reflect the cost of the By-election. The additional expenditure is funded from restricted funds held for this purpose.	62,686	62,686
Aquatic Centres The budget has been revised due to the decrease of income from activities including indoor soccer, multi visits pass, swim coaching, birthday parties and learn to swim. The reduced income is off-set by a reduction of employment costs.	166,000	166,000
Total	568,798	568,686

Working Capital Position

The optimum level of working capital for Council has previously been identified in the range of \$1.1 million to \$1.3 million, which represents the industry standard to allow for stores and the provision of hard-core debtors. Subject to Council adopting the recommended variations, the estimated effective working capital of \$922,585 is strictly speaking considered unsatisfactory but now approaches a more acceptable level. It is noted that the working capital position at the end of the 2004/05 financial year was \$445,000. For the remainder of the year management will continue to constrain expenditure below budget levels so that the working capital position can be maintained or continue to improve.

Cash Flow

To date Council's cash position has increased by \$3,313k from July 2005. The following are graphical representations of Council's cash position.



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Performance Indicators

Description	Prior Year as at 30/06/05	Actual as at December 2005	Benchmark (Like sized councils)
Current Ratio*	1.42:1	1.14:1	*
Unrestricted Current Ratio	1.34:1	1.10:1	>1:1
Debt Service Ratio	6.34%		10%

*Specific Benchmark information is not available for this ratio

Current Ratio

This is the ratio of current assets to current liabilities and demonstrates the ability of Council to satisfy its financial obligations in the short term. A higher ratio indicates a stronger financial position.

Unrestricted Current Ratio

This is the ratio of current assets to current liabilities excluding externally restricted assets and liabilities such as s94 and grant funds. This ratio again demonstrates the ability of 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 Council's 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 Council's overall operating position.

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Loan Liability

Council's outstanding loan position as at 30 June 2005 was \$23.67M. At the end of December the loan position stands at \$22.26M

As shown in Figure 1 below, total loan repayments in 2005/2006 amount to \$4.4M. These repayments are made up of principal repayments totalling \$2.9M and interest repayments totalling \$1.5M.

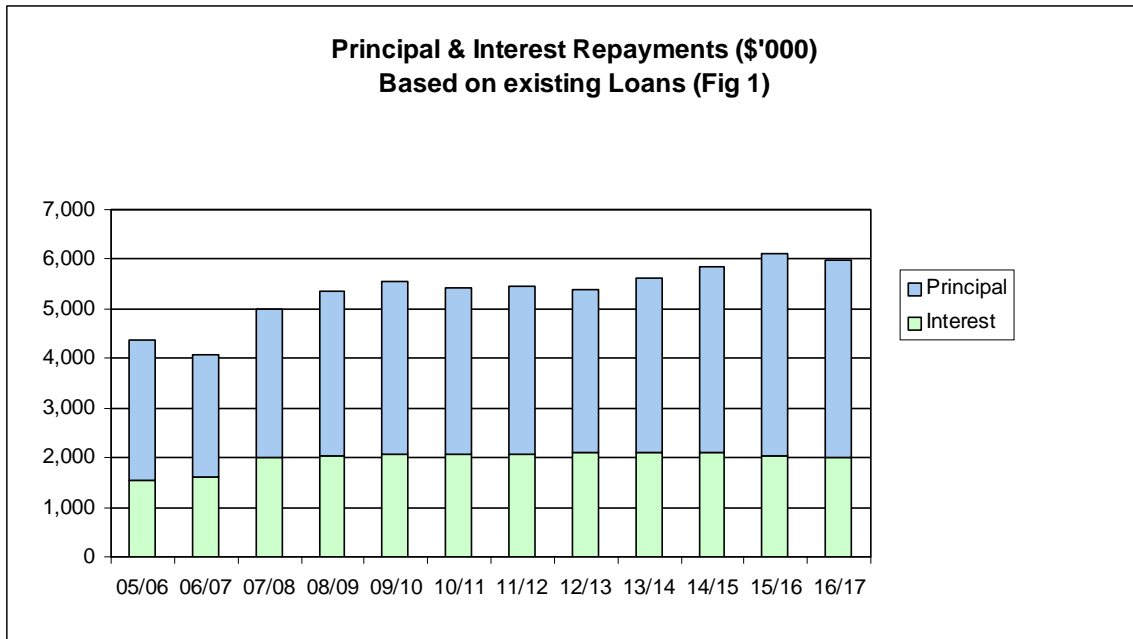
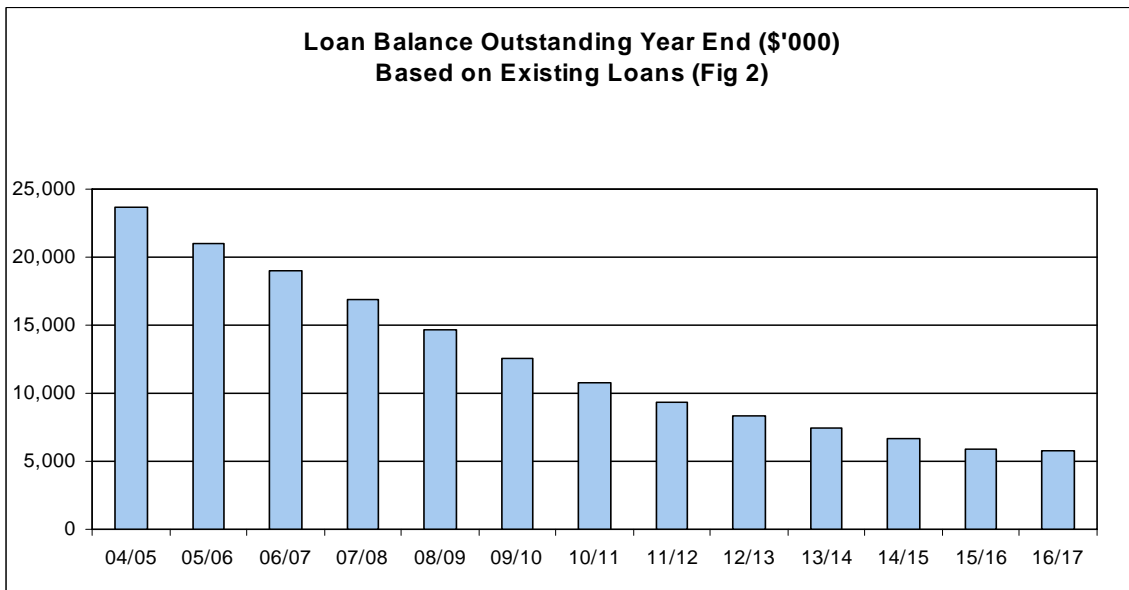


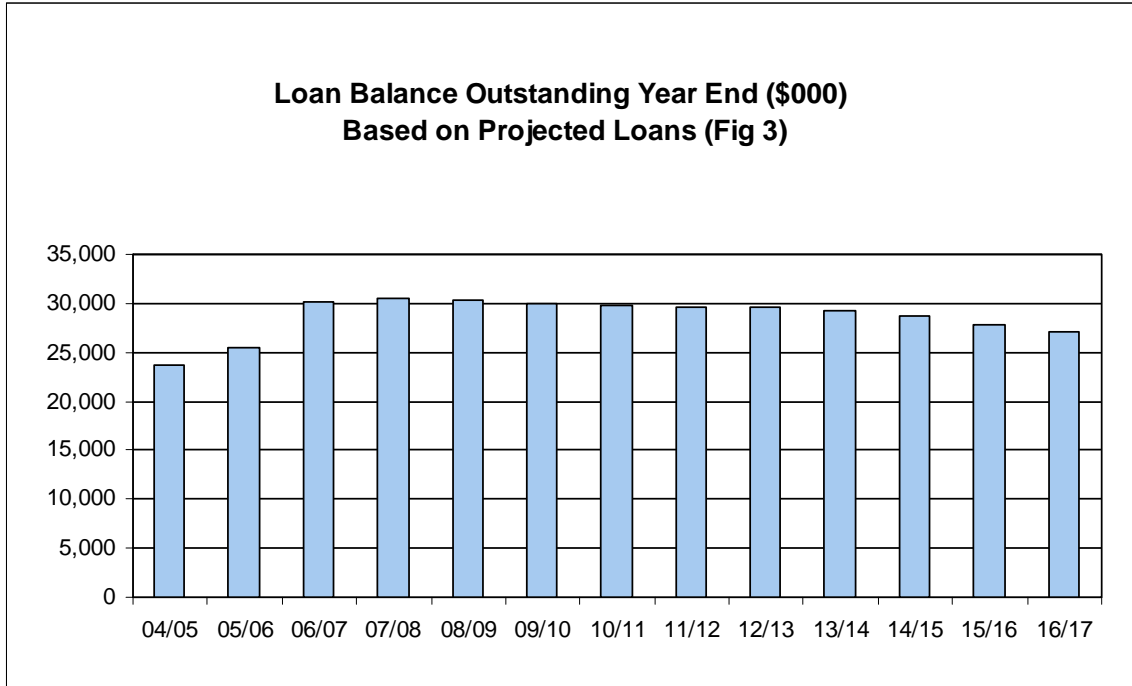
Figure 2 below indicates that the year to date loan balance will decrease to \$21.02M as at 30 June 2006 (based on current borrowings). Also highlighted in Figure 2 is the steady reduction of Councils debt level to \$5.84M over the next 12 years. (These figures are based on current loan levels and are subject to review).



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Figure 3, looks at Council’s debt level based on projected and current borrowings. This increases each year by \$3.2M (except in 05/06 \$4.6M and 06/07 \$7.3M) and will increase to \$27M over the next 12 years. (These figures are based on current and projected loan levels and are subject to review).



Sundry Debtors

A summary comparison of sundry debtors outstanding for 90 days or more is set out in the table on the next page.

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Category	90 days and over as at 30 June 05	90 days and over as at 30 Sept 05	90 days and over as at 31 Dec 05
	\$	\$	\$
Aquatics	484	-	702
Commercial Rubbish Charge	1,979	98	85
Inspection Fees	13,419	7,224	9,143
Kerb & Guttering	26,637	22,017	22,618
Legal Fees	-	9,060	8,655
Miscellaneous	140,427	128,022	171,038
Noxious Weeds	17,248	11,791	11,444
Protection of the Environment	12,992	13,048	11,474
Rental	51,548	40,551	49,973
Restorations	214,652	162,483	210,363
Sewerage Management	2,550	3,582	2,592
Tip Fees	36,302	24,520	62,089
Tourism	37,668	28,363	61,733
Total	555,906	450,759	621,909

The above summary reflects a increase of \$171,150 in amounts outstanding over 90 days as at 31 December 2005 (compared to 30 September 2005).

General comment on Debtors

The general approach now in place towards sundry debtors is to reduce the number of sundry debtor accounts and where possible, obtain payment for services up front.

Many problem accounts have been reconciled and additional information provided to debtors to validate amounts outstanding.

Where Council has some leverage with the debtor, services are restricted until debts have been satisfied. Continued pursuit of Sundry Debts will see an improvement in Council's Cash Flow.

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Blue Mountains City Council



Budget Quarterly Review

December 2005

**Blue Mountains City Council
Budget Review - December 2005**

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EXPLANATIONS OF BUDGET REVIEW DOCUMENT

Original Budget

This is the original budget for the year 2005/2006 as adopted on 21 June 2005.

Additional Votes

Works and projects (carry overs) transferred from 30 June 2005 approved by Council on 23 August 2005.

Budgets voted by Council for specific works that are additional to the original budget. September quarterly budget review variations approved 22nd November 2005.

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 2005.

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 incl Variations

Estimated total expenditure and income for 2005/2006 financial year if the budget variations for the December quarter are adopted.

2005/ 2006 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	(6,592,731)	73,186	17,291	(6,502,254)	332,990	(6,460,254)	42,000
Looking after People	(11,235,102)	(40,561)	19,725	(11,255,938)	(4,752,090)	(11,009,938)	246,000
Using Land for Living	(7,050,991)	148,326	44	(6,902,622)	(3,270,683)	(6,902,622)	0
Moving Around	(6,990,478)	(50,421)	42,411	(6,998,487)	(3,517,339)	(7,311,487)	(313,000)
Working and Learning	(3,538,487)	160,556	6,437	(3,371,494)	(1,485,722)	(3,346,382)	25,112
Non Attributable	35,907,789	(234,006)	(85,908)	35,587,875	34,706,338	35,587,875	0
TOTAL OPERATING BUDGET BALANCE	500,000	57,080	(0)	557,080	22,013,494	557,192	112
CAPITAL WORKS PROGRAM	11,944,181	787,037	91,707	12,822,925	3,553,332	12,831,424	8,499
Less - Non Revenue Funding:							
Loan Funding	3,856,435	(234,467)		3,621,968	1,014,151	3,621,968	
Other Funding	8,087,746	941,897	91,707	9,121,350	2,556,357	9,129,849	8,499
Sub Total	11,944,181	707,430	91,707	12,743,318	3,570,508	12,751,817	8,499
Capital Works Balance (Revenue Funded)	0	(79,607)	0	(79,607)	17,176	(79,607)	0
NET BUDGET RESULT: Surplus (Deficit)	500,000	(22,527)	(0)	477,473	22,030,670	477,585	112

2005/2006 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	14,784,153	12,719,042	8,984,670	5,218,722	5,155,883	40,419,979	87,282,449
Expenditure							
Employment Costs	7,454,370	10,186,503	6,252,450	4,631,131	3,392,198	430,000	32,346,652
Operating Costs	11,649,147	11,992,487	7,835,834	6,079,678	3,637,280	1,525,102	42,719,528
Capital	2,182,890	1,795,991	1,799,007	1,506,400	1,497,901	2,877,000	11,659,189
							0
Sub-total(deficit)surplus	(6,502,254)	(11,255,939)	(6,902,621)	(6,998,487)	(3,371,496)	35,587,877	557,080
ACTUALS YTD							
Income							
Income	9,811,177	8,159,952	3,955,886	1,983,866	2,686,598	37,354,285	63,951,763
Expenditure							
Employment Costs	3,892,899	5,057,440	3,140,507	2,331,054	1,760,175	204,772	16,386,847
Operating Costs	4,879,341	6,880,838	3,428,693	2,609,560	1,852,703	924,449	20,575,584
Capital	705,946	973,764	657,369	560,591	559,442	1,518,727	4,975,839
							0
Sub-total(deficit)surplus	332,990	(4,752,090)	(3,270,683)	(3,517,339)	(1,485,722)	34,706,338	22,013,494
DIFFERENCE							
Income	4,972,976	4,559,090	5,028,784	3,234,856	2,469,285	3,065,694	23,330,686
Expenditure	11,808,220	11,062,939	8,660,722	6,716,005	4,355,059	2,184,155	44,787,100
Total Net Difference							(21,456,414)

2005/2006 December Budget Review - Budget Forecas

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	(196,454)			(196,454)	(196,454)			(103,798)
1.02 Community Place and Development	(119,690)		(6,728)	(126,418)	(126,418)			(110,205)
1.03 Corporate and Support Services	(2,508,175)	83,386	27,676	(2,397,113)	(2,355,113)	42,000		(1,129,782)
1.04 Environmental Health & Regulatory Compliance	(784,642)		(1,200)	(785,842)	(785,842)			(357,218)
1.05 Environmental Management	1,538,674	(8,928)	35,000	1,564,746	1,564,746			4,289,160
1.06 Fire and Emergency Services	(115,835)			(115,835)	(115,835)			(37,877)
1.07 Governance and Councillor Supports	(334,180)			(334,180)	(334,180)			(164,632)
1.08 Land Use Management	(248,825)		(10,800)	(259,625)	(259,625)			(136,296)
1.09 Parks and Recreation Services	(920,278)		(35,000)	(955,278)	(955,278)			(433,705)
1.10 Roads, Bridges, Footpaths and Drainage	(788,467)	(10,200)		(798,667)	(798,667)			(500,085)
1.11 Sustainable Environment & City Planning	(299,962)			(299,962)	(299,962)			(131,514)
1.12 Waste Services	(1,814,898)	8,928	8,343	(1,797,627)	(1,797,627)			(851,058)
	(6,592,731)	73,186	17,291	(6,502,254)	(6,460,254)	42,000		332,990

2004/2005 September Budget Review - Budget Forecas

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	(1,060,996)	(223,018)		(1,284,014)	(1,284,014)			(746,514)
2.02 Capital Works Program	(21,196)	(50,242)	(6,400)	(77,838)	(77,838)			(15,264)
2.03 Cemeteries	(61,919)			(61,919)	(61,919)			(37,008)
2.04 Community & Place Development	(967,409)	111,313	3,958	(852,138)	(852,138)			(305,154)
2.05 Community Buildings and Facilities	(1,985,995)		(76,900)	(2,062,895)	(2,062,895)			(910,169)
2.06 Corporate and Support Services	(2,559,957)	93,886	27,676	(2,438,395)	(2,192,395)	246,000		(1,238,443)
2.07 Environmental Management	(682,769)		71,391	(611,378)	(611,378)			314,808
2.08 Family Day Care	(79,148)	5,200		(73,948)	(73,948)			77,055
2.09 Fire and Emergency Services	(115,835)			(115,835)	(115,835)			(37,877)
2.10 Governance and Councillor Support	(334,180)			(334,180)	(334,180)			(164,632)
2.11 Library	(831,845)	7,500		(824,345)	(824,345)			(464,681)
2.12 Parks and Recreation Services	(965,055)			(965,055)	(965,055)			(473,129)
2.13 Roads, Bridges, Footpaths and Drainage	(672,631)	(10,200)		(682,831)	(682,831)			(360,637)
2.14 Sustainable Community & Recreation Planning	(548,339)	25,000		(523,339)	(523,339)			(232,690)
2.15 Waste Services	(347,829)			(347,829)	(347,829)			(157,755)
	(11,235,102)	(40,561)	19,725	(11,255,939)	(11,009,939)	246,000		(4,752,090)

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	(294,681)			(294,681)	(294,681)			(155,697)
3.02 Capital Works Program								60,799
3.03 Community & Place Development	(426,672)	21,526	3,165	(401,981)	(401,981)			(152,429)
3.04 Corporate and Support Services	(2,601,516)	80,512	31,379	(2,489,625)	(2,489,625)			(1,215,343)
3.05 Environmental Health & Regulatory Compliance	(523,094)		(800)	(523,894)	(523,894)			(238,145)
3.06 Environmental Management	(86,361)			(86,361)	(86,361)			(53,650)
3.07 Governance and Councillor Support	(334,180)			(334,180)	(334,180)			(164,632)
3.08 Land Use Management	(373,238)		(16,200)	(389,438)	(389,438)			(204,443)
3.09 Parks and Recreation Services	(1,100,632)			(1,100,632)	(1,100,632)			(489,767)
3.10 Roads, Bridges, Footpaths and Drainage	(844,176)	(10,200)		(854,376)	(854,376)			(710,542)
3.11 Sustainable Environment & City Planning	(303,393)		(35,000)	(338,393)	(338,393)			(99,315)
3.12 Waste Services	24,741			24,741	24,741			187,889
3.13 Sustainable City Infrastructure and Access	(187,790)	56,488	17,500	(113,802)	(113,802)			(35,407)
	(7,050,991)	148,326	44	(6,902,621)	(6,902,621)			(3,270,683)

2004/2005 September Budget Review - Budget Forecas

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	(84,784)	(200,970)	(25,600)	(311,354)	(311,354)			(61,054)
4.02 Corporate and Support Services	(3,508,844)	114,461	130,511	(3,263,871)	(3,236,871)	27,000		(1,478,766)
4.03 Governance and Councillor Support	(334,180)			(334,180)	(334,180)			(164,632)
4.04 Roads, Bridges, Footpaths and Drainage	(2,874,881)	(20,400)	(80,000)	(2,975,281)	(3,315,281)	(340,000)		(1,777,479)
4.05 Sustainable City Infrastructure and Access	(187,790)	56,488	17,500	(113,802)	(113,802)			(35,407)
	(6,990,478)	(50,421)	42,411	(6,998,487)	(7,311,487)	(313,000)		(3,517,339)
Principal Activity 5: Working and Learning								
5.01 Community & Place Development	(127,790)	5,381	(395)	(122,804)	(122,804)			(57,555)
5.02 Corporate and Support Services	(1,981,119)	81,082	6,832	(1,893,205)	(1,893,205)			(892,039)
5.03 Governance and Councillor Support	(334,180)			(334,180)	(334,180)			(164,632)
5.04 Library	(554,563)	5,000		(549,563)	(524,451)	25,112		(309,787)
5.05 Roads, Bridges, Footpaths and Drainage	(56,120)			(56,120)	(56,120)			(88,618)
5.06 Sustainable Economic Development	(212,889)	69,093		(143,797)	(143,797)			(11,437)
5.07 Tourism	(271,826)			(271,826)	(271,826)			38,346
	(3,538,487)	160,556	6,437	(3,371,495)	(3,346,383)	25,112		(1,485,722)
Principal Activity 6: Non Attributable								
6.01 Non Attributable	35,907,789	(234,006)	(85,908)	35,587,875	35,587,875			34,706,338
	35,907,789	(234,006)	(85,908)	35,587,875	35,587,875			34,706,338
Total	500,000	57,080	(0)	557,080	557,192	112		22,013,494

2005/2006 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	Variation Comments
EXPENSES FROM ORDINARY ACTIVITIES								
Employee costs	32,613,607	323,182	295,365	33,232,154	32,906,154	(326,000)	16,327,961	Decline in road restorations works to public authorities \$160k. Aquatic Centres change in level of activities (contra with user charges & fees) \$166k.
Borrowing costs	1,515,500		-	1,515,500	1,515,500		761,225	
Materials & Contracts	17,512,086	389,627	60,634	17,962,347	17,510,033	(452,314)	8,182,774	Decline in road restorations works to public authorities \$200k. Savings on non replacement and delayed recruitment of staff \$315k. By-election (contra with restricted asset funding) \$63k.
Depreciation	13,194,760		-	13,194,760	13,194,760		6,988,587	
Other expenses from ordinary activities	9,371,218	(320,208)	136,130	9,187,140	9,187,140		4,753,807	
TOTAL EXPENSES FROM ORDINARY ACTIVITIES	74,207,171	392,601	492,129	75,091,901	74,313,587	(778,314)	37,014,354	
REVENUE FROM ORDINARY ACTIVITIES								
Rates & Annual Charges	40,079,969	165,000		40,244,969	40,244,969		40,351,870	
User Charges & Fees	12,605,896	(490,000)	228,096	12,343,992	12,177,992	(166,000)	5,447,132	Contra with employment costs for Aquatic Centres.
Interest	758,333		-	758,333	758,333		423,500	
Other revenues	4,012,740	(212,000)	(16,054)	3,784,686	3,784,686		1,901,763	
Grants & Contributions provided for non-capital purposes	10,966,661	(25,628)	130,520	11,071,553	10,396,665	(674,888)	6,831,050	Decline in road restorations works to public authorities \$700k. Increased grant funding from State Library NSW \$25k.
Gain from the sale of assets			-	-	-		81,811	
REVENUES FROM ORDINARY ACTIVITIES BEFORE CAPITAL AMOUNTS	68,423,599	(562,628)	342,562	68,203,533	67,362,645	(840,888)	55,037,126	
SURPLUS / (DEFICIT) FROM ORDINARY ACTIVITIES BEFORE CAPITAL AMOUNTS	(5,783,572)	(955,229)	(149,567)	(6,888,368)	(6,950,942)	(62,574)	18,022,772	
Grants & Contributions provided for capital purposes	4,554,458	(9,746)	37,171	4,581,883	4,581,883		223,409	
SURPLUS / (DEFICIT) FROM ORDINARY ACTIVITIES AFTER CAPITAL AMOUNTS	(1,229,114)	(964,975)	(112,396)	(2,306,485)	(2,369,059)	(62,574)	18,246,181	
Statement of Financial Position (Movements for Year)								
Movements in Restricted Assets(Transfer from)	6,471,944	1,832,738	252,150	8,556,832	8,619,518	62,686	3,351,972	Funding of By-election.
Sale of Assets	2,458,541		-	2,458,541	2,458,541		1,180,169	
Capital Acquisitions	17,452,131	890,290	139,754	18,482,175	18,482,175		5,761,570	
Loan/Lease Repayments	2,944,000		-	2,944,000	2,944,000		1,521,236	
Non Cash Budget for Depreciation	13,194,760		-	13,194,760	13,194,760			
NET BUDGET AFTER MOVEMENTS IN ASSETS & LIABILITIES	500,000	(22,527)	-	477,473	477,585	112	15,495,516	

2005/2006 December Budget Review - Group Report

	Actuals	Original Budget	% of Original Budget	Adopted Revised Budget	% of Revised Budget
BM City Services					
CAPITAL	2,919,773	6,432,967	45%	6,432,967	45%
EMPLOYMENT	8,130,686	15,581,449	52%	15,485,833	53%
INCOME	-10,804,763	-21,103,128	51%	-20,483,474	53%
OPERATING	8,862,743	15,019,540	59%	14,803,394	60%
Total	9,108,439	15,930,828	57%	16,238,720	56%
Central Accounting					
CAPITAL	1,518,727	3,377,000	45%	2,877,000	53%
EMPLOYMENT	205,111	- 500,000	-41%	430,000	48%
INCOME	-37,321,036	-40,210,796	93%	-40,419,979	92%
OPERATING	924,906	1,426,000	65%	1,525,097	61%
Total	-34,672,292	-35,907,796	97%	-35,587,882	97%
Community and Corporate					
CAPITAL	2,902,195	11,538,452	25%	12,786,755	23%
EMPLOYMENT	4,128,938	8,804,382	47%	8,195,623	50%
INCOME	-17,324,723	-31,816,397	54%	-33,286,672	52%
OPERATING	9,872,289	21,963,639	45%	22,129,398	45%
Total	- 421,301	10,490,076	-4%	9,825,104	-4%
Corporate Administration					
CAPITAL	31,199	84,429	37%	84,429	37%
EMPLOYMENT	979,946	1,961,302	50%	1,961,302	50%
INCOME	-1,287,644	-2,288,931	56%	-2,288,931	56%
OPERATING	1,060,992	2,185,924	49%	2,185,924	49%
Total	784,493	1,942,724	40%	1,942,724	40%
Environment & Customer Services					
CAPITAL	171,807	1,013,099	17%	1,013,099	17%
EMPLOYMENT	3,128,045	6,501,383	48%	6,636,893	47%
INCOME	-1,382,795	-3,430,071	40%	-3,546,710	39%
OPERATING	1,523,187	2,958,750	51%	3,000,572	51%
Total	3,440,244	7,043,161	49%	7,103,854	48%

Blue Mountains City Council

Details of Movements & Utilisation of Restricted Cash Assets & Investments

Restrictions	Budgeted Movements 2005/2006			
	Opening Balance 30 June 2005 \$'000	Transfers to Restriction \$'000	Transfers from Restriction \$'000	Closing Balance 30 June 2006 \$'000
External				
Unexpended Loans	1,073		1,073	0
RTA Contributions	99			99
Specific Purpose Unexpended Grants	1,560			1,560
Other	280			280
Developer Contributions	915	57	255	717
Domestic Waste Management	1,015	6		1,021
Special Rates	243	92	15	320
Total External Restrictions	5,185	155	1,343	3,997
Internal				
Employee Leave Entitlements	1,067		565	502
Replacement of Plant & Vehicles	1,228	1,938	1,792	1,374
Sinking Funds	159	5		164
Elections	60	60	63	57
Works Carried Forward	469		469	0
Remediation former Gasworks Site	193			193
Waste Bins	750			750
Tip Improvements	582	335	1,178	(261)
Property Development	0		2,866	(2,866)
Land Acquisitions Environmental Protection	224			224
Pay & Display Echo Point	354	143	140	357
Katoomba Civic Centre	400			400
Occupational Health & Safety	25		25	0
Asset Management	152		152	0
Cultural Centre	0			0
Family Day Care	413			413
Other	401	72	28	445
Total Internal Restrictions	6,477	2,553	7,278	1,752
Total Restrictions	11,662	2,708	8,621	5,749