

BLUE MOUNTAINS CITY COUNCIL



**QUARTERLY
REVIEW**

BUDGET

MARCH 2005

2004-2005

BLUE MOUNTAINS CITY COUNCIL

2004/2005 BUDGET REVIEW - MARCH QUARTER 2005

PURPOSE OF REPORT

To provide Council with the financial results for the period ending 31 March 2005 of the 2004/2005 financial year.

As part of a move to best practice financial reporting and continuous improvement, Council will note that the content of this report has changed to provide pertinent additional information. Over the ensuing quarters further enhancements will be made.

Executive Summary

The report covers

- Responsible Accounting Officers Report
- Working Capital
- Operating Statement (Statement of Financial Performance) to 31 March 2005
- Balance Sheet (Statement of Financial Position) as at 31 March 2005
- Graphical Representation of Cash Flows
- Performance Indicators
- Capital Works Summary
- Financial Reserves (Restricted Assets)
- Outstanding Debt Position

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 overall budgeted financial position would be satisfactory if the Groups achieve their budget targets. However, on current trends this seems unlikely therefore we are facing an unsatisfactory result. Accordingly, it is recommended that for the remainder of the year there must be a concerted effort to meet budget targets. Apart from funds all ready provided in the budget, there must be no new expenditure or recommendation by staff for such expenditure. If absolutely essential, new expenditure amounts must be covered by a specific reduction in current budgets or by additional income.

Any Group facing a budget overrun is to take immediate action to correct the situation. In addition, management must take every effort to constrain expenditure **below** budget levels

Working Capital

The reconciliation of the estimated working capital position as follows:

Actual Working Capital - 1 st July 2004	\$1,112,000
Original Budget Result	0
Adopted Council Resolutions	(295,400)
o Acquisition of Faulconbridge Church - Minute 308 20/7/04 – unfavourable \$25,000	
o Lawson Golf Course - Minute 440 12/10/04 – unfavourable \$80,000	
o Lease 1Yileena Ave Lawson - Minute 427 12/10/04 – unfavourable \$10,400	
o Lawson Golf Course - Minute 476 2/11/2004 – unfavourable \$60,000	
o Integral Energy Building - Minute 460 2/11/2004 – unfavourable \$120,000	
September 2004 Review	(359,458)
December 2004 Review	314,678
Estimated Working Capital – 30th June 2005	771,820
March Review	0
Forecast Difference	701,075
Forecast Working Capital	70,745
Forecast Budget Improvements	
City Sustainability	\$20,000
Corporate Policy	\$125,000
• Insurances (\$95k)	
• Caravan Park ((\$30k)	
City Solutions	\$165,000
Environment & Customer Services	\$50,000
BM City Services	\$80,000
Executive Services	\$10,000
Total Forecast Savings	\$450,000
Forecast Working Capital	\$520,745

The optimum level of working capital for Council has previously been identified in the range of \$1.1 Million to \$1.3 Million. The current estimated level of \$0.772 Million is not satisfactory. The forecast position indicates a deterioration to \$520,745.

The significant variations listed above are discussed in the following commentary together with other budget difficulties which need to be forecast this review.

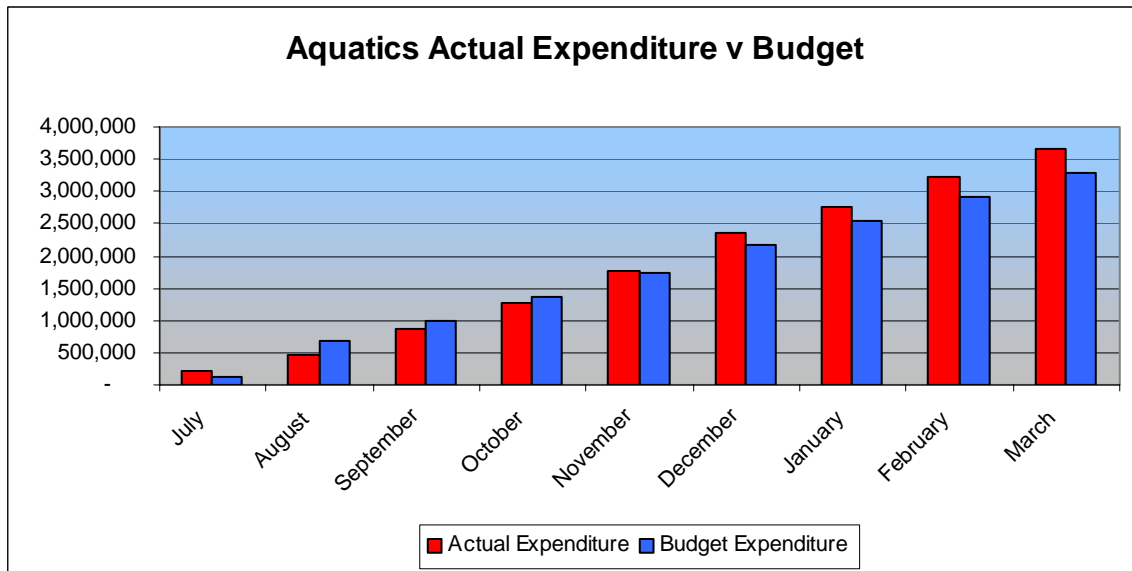
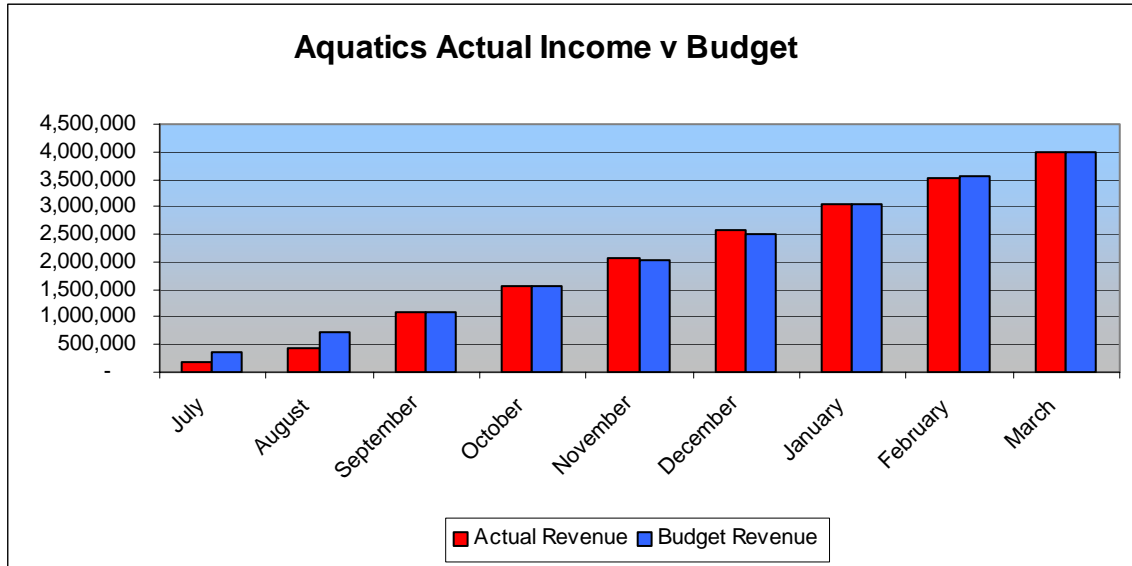
Employment Costs

As at the end of the March quarter total employment costs are equal to 77.7% of the total budget. Despite the effort to make savings from staff vacancies there is potential for a variation of up to \$548,680. The major functional areas of employment budget overrun are :

	Salaries & Wages	Overtime	Workers Comp	Total Employment Cost
Looking After People				
Libraries (BMCS)	\$7,000	\$3,000	\$23,000	\$33,000
Administration (City Solutions)	\$52,000			\$52,000
Aquatics	\$159,680	\$15,000	\$47,000	\$221,680
Executive Admin BMCS	\$25,000		\$3,000	\$28,000
Place & Community (City Solutions)	\$20,000			\$20,000
Moving Around				
Asset Management (City Solutions)	\$77,000			\$77,000
Commissioning (City Solutions)	\$57,000	\$8,000		\$65,000
Using Land for Living				
Sustainable Environment & City Planning	\$29,000			\$29,000
City Sustainability & Exec Admin	\$23,000			\$23,000
Total	\$449,680	\$26,000	\$73,000	\$548,680

Aquatic Centres

The December 2004 review reported that there was a potential over-expenditure to the budget. The Graphs below indicate that whilst income is tracking close to budget, there are costs overruns.



In regard to employment costs there were savings in the casual employment area, however there has been an overall increase in ordinary Salaries and Wages for Administration, Katoomba, Springwood and Glenbrook which were marginally offset by forecast savings in Blackheath and Lawson (Net \$221,680). Cost overruns also occurred in energy costs (\$73,000).

Tourism

The December 2004 review reported that there was a potential over-expenditure to the budget. The Tourism Branch has provided the following forecast on the budget for tourism.

The overall Tourism bottom line deficit will increase from budgeted \$241,587 to \$323,121 a change in deficit of approx \$81,534. However expenditure is being monitored to hopefully reduce this expected deficit.

Income from the holiday book reduced by \$56,474. However by managing expenditure it is expected that expenditure will reduce by \$20,000. Consequently the Headquarter bottom line deficit will increase by \$36,474.

Accommodation Booking Centre commission income is below budget by \$67,000 and expenditure will reduce by approx \$31,500. Consequently the bottom line deficit will increase by approx \$35,500. The variation is due to direct bookings through internet facilities.

Glenbrook appears to be tracking to achieve budget or close to budget. Echo Point appears to be tracking close to budget but there are additional operating costs of \$4,100 for cash collection and building maintenance and repair of \$5,460. The building maintenance increase is due to lift, air conditioning and window cleaning which need hydraulic lifting device from OH&S perspective. Expenditure is being monitored to assist with offsetting these increased costs.

Operating Statement (AAS 27 – see attachment A)

The Operating Statement (Statement of Financial Performance) is the reporting format required by Australian Accounting Standard 27. This form of statement at year end is subject to audit and published. The results differ from the above Working Capital summary in that under this format, depreciation is included but capital expenditure is excluded. Internal Charges are also excluded.

	Revised \$,000	Forecast \$,000
Operating Budget result before Capital Revenues (Deficit)	(7,377)	(8,119)
Operating Result after Capital Revenues	(5,619)	(6,361)

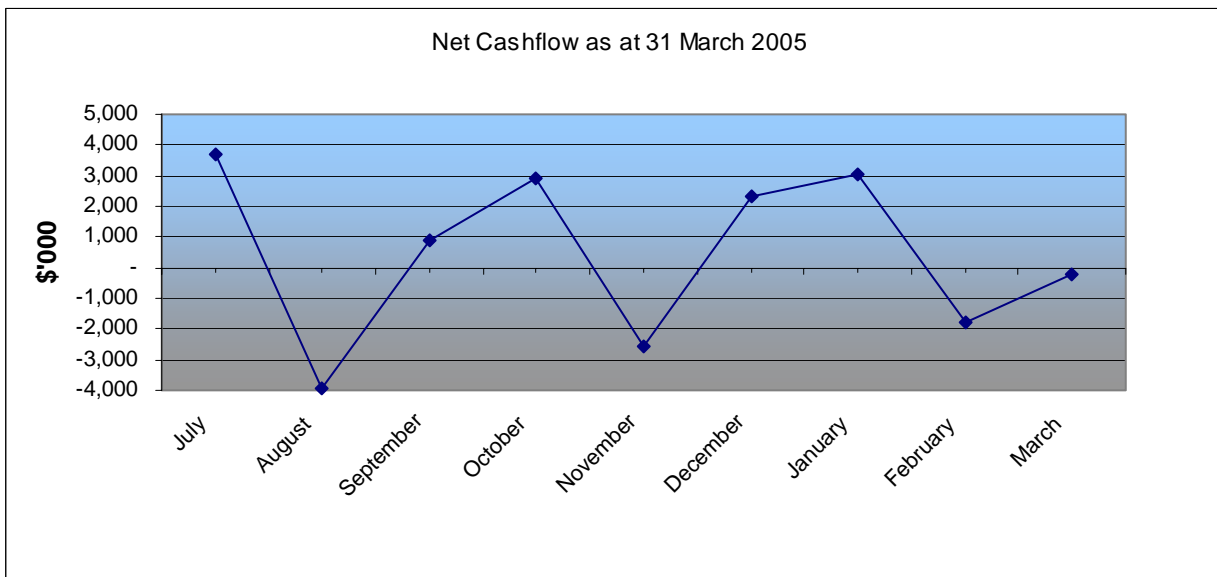
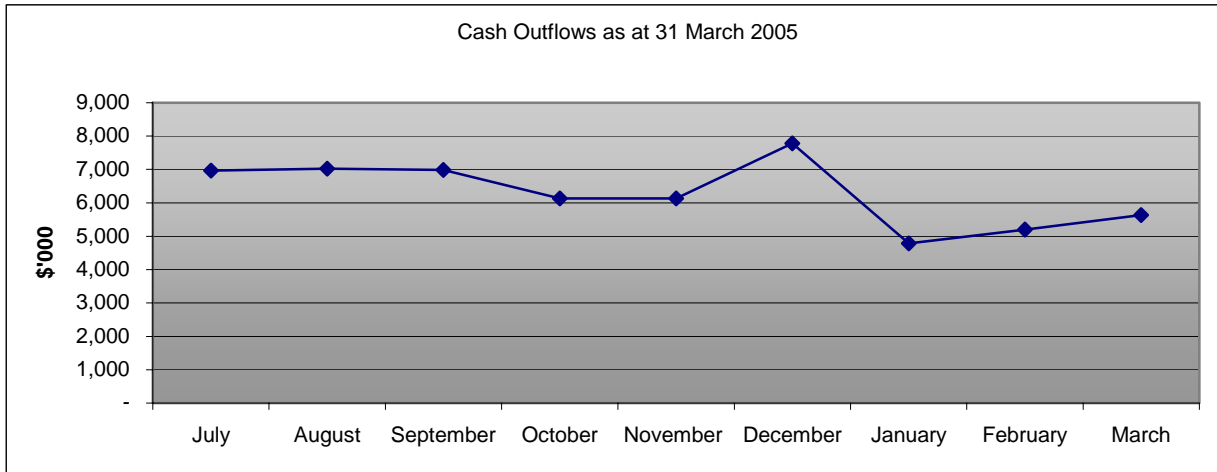
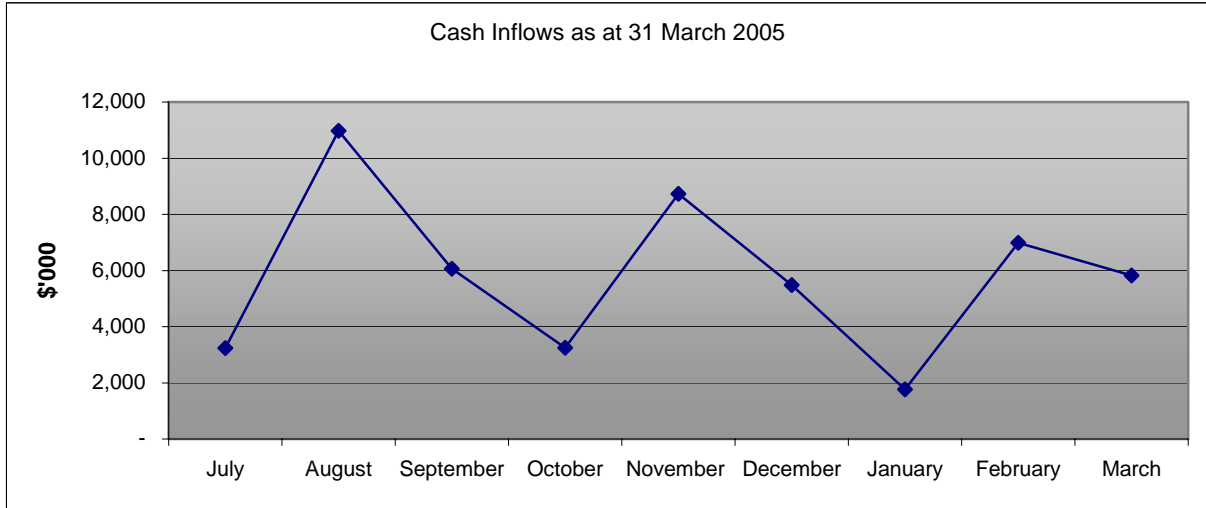
Balance Sheet (Statement of Financial Position See Attachment B)

In summary the movement in total equity is as follows: -

	\$ 000's
Opening Balance as at 1 July 2004	387,616
Increase in net assets resulting from operations	1,992
Equity as at 31 st March 2005	389,608

Cash Flow

Following are graphical representations of Council's cash position:-



Performance Indicators

In line with the annual financial statements governed under Australian Accounting Standard 27, together with recommended Financial Health Check requirements, performance indicators are being included in this financial report on a quarterly basis for Council's information. These indicators are as follow: -

Description	Prior Year as at 30/06/04	Forecast as at 30/06/05	Benchmark (Like sized councils)
Current Ratio*	1.57:1	1.2:1	>2:1
Unrestricted Current Ratio	1.32:1	1.14:1	1.8:1
Debt Service Ratio	6.14%	6.6%	8.89%

*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 Councils overall operating position.

2004/2005 Capital Works Projects

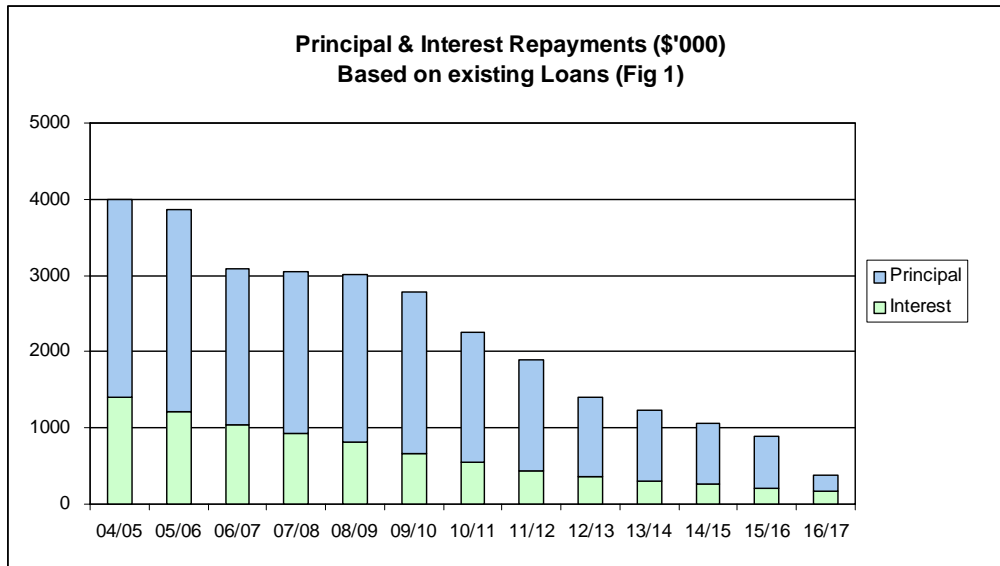
The Capital Works Program for 2004/2005 includes capital improvements, major refurbishments and asset renewals. The total expenditure for Capital Works Projects adopted as part of the Management Plan for the year ended 30 June 2005 is \$10,050k. The re-votes adopted by Council on 31 August 2004 amounted to \$4,979k bringing the total Major Works Program for 2004/2005 to \$15,029k. The total Capital Projects Program has been further reviewed and now amounts to \$9,811k.

Financial Reserves (Restricted Assets)

A list of Council's Reserves (refer to Attachment C), including Section 94 Contributions and Internal Reserves are attached for Council's information. This table shows the opening balances; transfers to and from reserves during the year and closing balance.

Loan Liability

Council's outstanding loan position as at 30 June 2004 was \$22.89M. As shown in Figure 1 below, total loan repayments in 2004/2005 amount to \$3.998M. These repayments are made up of principal repayments totalling \$2.6M and interest repayments totalling \$1.4M.



As demonstrated in Figure 2 of the graphical representation below, the loan balance will decrease to \$20.30M as at 30 June 2005 (based on current borrowings). Also shown in Figure 2, Council's debt level, based on current borrowings will be steadily reduced to \$2.4M over the next 12 years. (These figures are based on current loan levels and are subject to review).

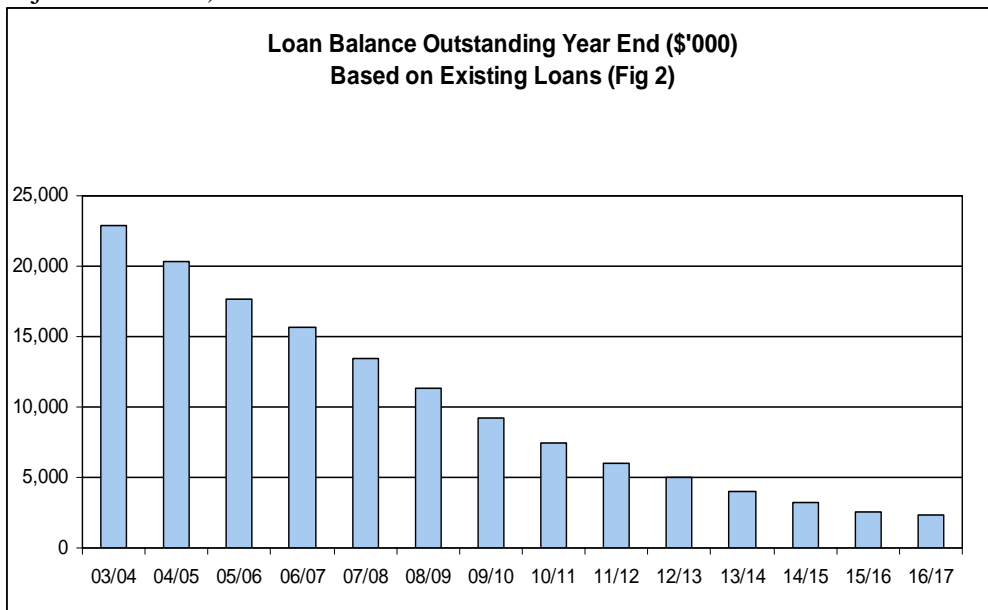
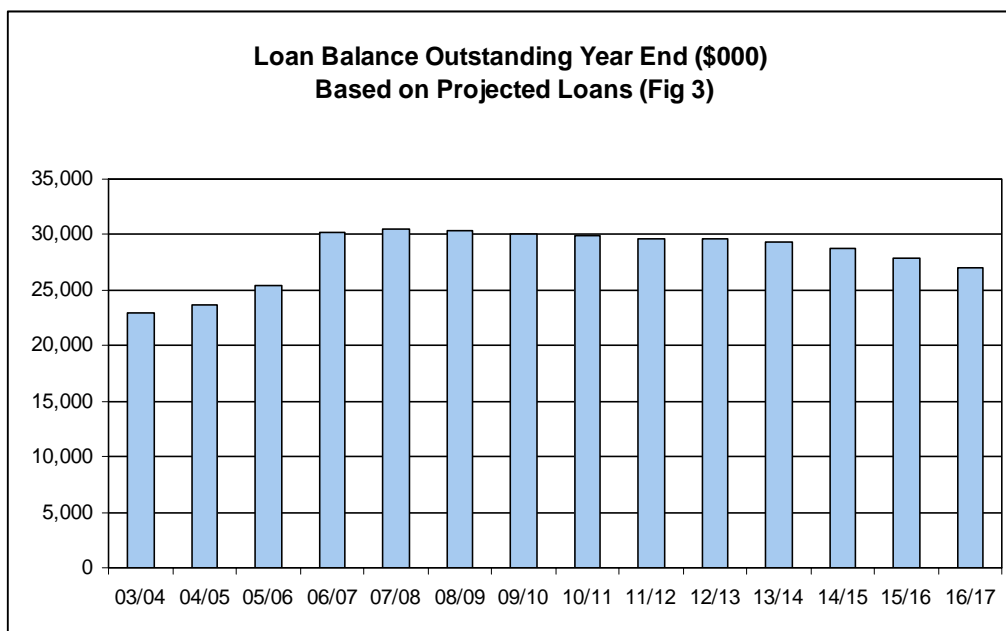


Figure 3, looks at Council's debt level, based on projected and current borrowings which increase each year by \$3.2M (except in 05/06 \$4.6M and 06/07 \$7.3M) and will decrease to 27M over the next 12 years. (These figures are based on current and projected loan levels and are subject to review).



Sundry Debtors

A summary comparison of sundry debtors outstanding for 90 days or more is set out below: -

Category	90 days and over as at 31 Jan 05 \$	90 days and over as at 28 Feb 05 \$	90 days and over as at 31 Mar 05 \$
Aquatics	748	1,215	2,811
Commerical Rubbish Charges	5,181	5,181	5,181
Inspection Fees	20,064	18,903	18,413
Kerb & Guttering	29,350	30,962	29,988
Legal Fees	3,410	3,410	3,583
Miscellaneous	245,107	230,871	265,493
Noxious Weeds	17,925	17,925	18,046
Protection of the Environment	13,812	13,974	14,604
Rental	207,965	55,618	58,774
Restorations	426,095	441,494	463,323
SLA Income	4,324	4,324	4,324
Sewerage Management	2,520	2,740	2,480
Tip Fees	89,868	80,711	97,788
Tourism	131,817	104,710	103,980
Total	1,198,185	1,012,038	1,088,789

The above summary reflects a decrease of \$109,397 in amounts outstanding over 90 days as at 31 March 2005 (compared to 31st January 2005). Since 31 March a further \$255K has been received for amounts outstanding over 90 days bringing the balance outstanding down to \$832,997

General

The opportunity has been taken to review the entire situation regarding debtors including monthly reports to the respective Group Managers to ensure all parties are kept in the information loop.

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.

An action plan has been developed in the lead up to 30 June to recover as much of the outstanding amounts as possible. 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 should see an improvement in Council's Cash Flow.

2004 / 2005 March 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	(6,586,991)	(80,133)	434,178	(6,232,946)	(4,062,243)	(6,232,946)	0
Looking after People	(9,462,292)	(179,910)	(100,106)	(9,742,308)	(7,319,721)	(9,742,308)	0
Using Land for Living	(6,648,598)	(75,489)	289,428	(6,434,659)	(4,735,785)	(6,434,659)	0
Moving Around	(6,959,242)	(53,432)	(812,491)	(7,825,165)	(5,312,088)	(7,825,165)	0
Working and Learning	(3,277,862)	(124,327)	68,075	(3,334,114)	(2,377,496)	(3,334,114)	0
Non Attributable	34,134,985	173,111	(2,500)	34,305,596	25,625,181	34,305,596	0
TOTAL OPERATING BUDGET BALANCE	1,200,000	(340,180)	(123,416)	736,404	1,817,848	736,404	0
CAPITAL WORKS PROGRAM	10,050,000	1,284,453	(123,416)	11,211,037	6,482,874	9,811,037	(1,400,000)
Less - Non Revenue Funding:							
Loan Funding	2,000,000	817,013		2,817,013	1,897,000	2,817,013	
Other Funding	6,850,000	467,440		7,317,440	4,759,547	5,917,440	(1,400,000)
Sub Total	8,850,000	1,284,453	0	10,134,453	6,656,547	8,734,453	(1,400,000)
Capital Works Balance (Revenue Funded)	(1,200,000)	0	123,416	(1,076,584)	173,673	(1,076,584)	0
NET BUDGET RESULT: Surplus (Deficit)	0	(340,180)	0	(340,180)	1,991,521	(340,180)	0

EXPLANATIONS OF BUDGET REVIEW DOCUMENT

Expenditure and income amounts are presented under five column headings.

Original Budget

This is the original budget for the year 2004/2005 as adopted on 29 June 2004.

Additional Votes

Works and projects (carry overs) transferred from 30 June 2004 approved by Council on 31 August 2004.
Budgets voted by Council for specific works that are additional to the original budget.

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 March 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 2004/2005 financial year if the budget variations for the March quarter are adopted.

2004/2005 March 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	Budget Forecast	Budget Forecast Difference	Forecast Difference Comments
EXPENSES FROM ORDINARY ACTIVITIES										
Employee costs	29,012,796	279,687	335,717	29,628,200	29,628,200		23,008,276	30,176,880	548,680	Employment forecast including Aquatic Centres
Borrowing costs	1,405,916			1,405,916	1,405,916		1,063,575	1,405,916	-	
Materials & Contracts	17,217,042	921,265	(296,513)	17,841,794	17,841,794		11,586,031	17,465,294	(376,500)	Tourism operating \$51,500. Other Operating \$325k.
Depreciation	13,194,760			13,194,760	13,194,760		9,877,969	13,194,760	-	
Other expenses from ordinary activities	8,799,256	435,799	(17,692)	9,217,363	9,217,363		6,497,199	9,195,363	(22,000)	Aquatic Centres operating energy costs \$73k, Insurances saving \$95k
TOTAL EXPENSES FROM ORDINARY ACTIVITIES	69,629,770	1,636,751	21,512	71,288,033	71,288,033	-	52,033,050	71,438,213	150,180	
REVENUE FROM ORDINARY ACTIVITIES										
Rates & Annual Charges	37,332,502		41,125	37,373,627	37,373,627		27,873,576	37,373,627	-	
User Charges & Fees	9,488,027		96,064	9,584,091	9,584,091		7,249,008	9,616,230	32,139	Aquatic Centres income \$2k. Caravan Parks saving \$30k
Interest	874,625			874,625	874,625		544,831	874,625	-	
Other revenues	4,604,217		69,247	4,673,464	4,673,464		3,832,661	4,540,430	(133,034)	Tourism income
Grants & Contributions provided for non-capital purposes	11,570,318	54,566	(219,728)	11,405,156	11,405,156		8,787,024	11,405,156	-	
Gain from the sale of assets				-	-		1,732,797	-	-	
REVENUES FROM ORDINARY ACTIVITIES BEFORE CAPITAL AMOUNTS	63,869,689	54,566	(13,292)	63,910,963	63,910,963	-	50,019,897	63,810,068	(100,895)	
SURPLUS / (DEFICIT) FROM ORDINARY ACTIVITIES BEFORE CAPITAL AMOUNTS										
	(5,760,081)	(1,582,185)	(34,804)	(7,377,070)	(7,377,070)	-	(2,013,153)	(7,628,145)	(251,075)	
Grants & Contributions provided for capital purposes	3,325,000	(1,800,000)	232,924	1,757,924	1,757,924		1,033,203	1,757,924	-	
SURPLUS / (DEFICIT) FROM ORDINARY ACTIVITIES AFTER CAPITAL AMOUNTS	(2,435,081)	(3,382,185)	198,120	(5,619,146)	(5,619,146)	-	(979,950)	(5,870,221)	(251,075)	
Statement of Financial Position (Movements for Year)										
Movements in Restricted Assets(Transfer from)	4,084,576	4,451,458	(2,557,620)	5,978,414	4,578,414	(1,400,000)	2,830,654	5,978,414	1,400,000	Funds carry-over to 2005/06
Sale of Assets	2,299,555		1,400,000	3,699,555	3,699,555		3,133,760	3,699,555	-	
Capital Acquisitions	14,488,296	1,409,453	(959,501)	14,938,248	13,538,248	(1,400,000)	10,875,678	14,938,248	1,400,000	Blackheath Pool works carried over to 2005/06
Loan/Lease Repayments	2,655,514			2,655,514	2,655,514		1,995,234	2,655,514	-	
Non Cash Budget for Depreciation	13,194,760			13,194,760	13,194,760		9,877,969	13,194,760	-	
NET BUDGET AFTER MOVEMENTS IN ASSETS & LIABILITIES	-	(340,180)	1	(340,179)	(340,179)	-	1,991,521	(591,254)	(251,075)	

2004/2005 March 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	12,380,319	12,926,155	7,967,387	5,617,449	5,400,827	38,710,074	83,002,212
Expenditure							
Employment Costs	(6,672,075)	(8,966,488)	(5,706,662)	(4,973,443)	(3,337,525)	0	(29,656,193)
Operating Costs	(9,668,967)	(11,441,866)	(7,014,490)	(6,858,186)	(3,768,505)	(1,753,240)	(40,505,254)
Capital	(2,272,220)	(2,260,108)	(1,680,898)	(1,610,985)	(1,628,912)	(2,651,238)	(12,104,361)
							0
Sub-total	(6,232,943)	(9,742,307)	(6,434,662)	(7,825,165)	(3,334,115)	34,305,596	736,404
ACTUALS YTD							
Income							
Income	9,663,285	10,111,831	6,168,981	3,825,199	4,161,501	28,997,212	62,928,009
Expenditure							
Employment Costs	(5,374,531)	(7,067,845)	(4,639,756)	(3,451,047)	(2,469,240)	80,744	(22,921,675)
Operating Costs	(6,608,820)	(8,522,555)	(4,860,296)	(4,408,927)	(2,799,241)	(1,343,587)	(28,543,427)
Capital	(1,742,177)	(1,841,151)	(1,404,713)	(1,277,314)	(1,270,516)	(2,109,188)	(9,645,059)
							0
Sub-total		(7,319,721)	(4,735,785)	(5,312,088)	(2,377,496)	25,625,181	1,817,848
DIFFERENCE							
Income	2,717,034	2,814,325	1,798,406	1,792,250	1,239,326	9,712,862	20,074,203
Expenditure	(4,887,734)	(5,236,910)	(3,497,284)	(4,305,327)	(2,195,946)	(1,032,447)	(21,155,647)
Total Difference							(1,081,444)

2004/2005 March Budget Review - Budget Forecas

Outcomes	Original Budget	Additional Votes	Budget Adjustments (Contra)	Revised Budget	Annual Budget incl Variations	Actuals YTD	Budget Forecast	Budget Forecast Difference
Principal Activity 1: Looking after the Environment								
1.01 Building and Construction	(130,359)	(2,797)	(46,018)	(179,174)	(179,174)	(124,790)	(179,174)	0
1.02 Community Place and Development	(436,506)	(462)	333,385	(103,583)	(103,583)	(72,067)	(103,583)	0
1.03 Corporate and Support Services	(2,227,237)	(45,348)	(51,678)	(2,324,263)	(2,324,263)	(1,693,799)	(2,324,263)	0
1.04 Environmental Health & Regulatory Compliance	(739,271)	(4,486)	(82,013)	(825,770)	(825,770)	(512,312)	(825,770)	0
1.05 Environmental Management	1,463,226	(2,868)	(185,134)	1,275,224	1,275,224	1,448,732	1,275,224	0
1.06 Fire and Emergency Services	(97,888)	(339)	3,499	(94,728)	(94,728)	(75,986)	(94,728)	0
1.07 Governance and Councillor Supports	(318,088)	(8,435)	(183)	(326,706)	(326,706)	(243,993)	(326,706)	0
1.08 Land Use Management	(282,396)	(1,690)	56,361	(227,725)	(227,725)	(184,486)	(227,725)	0
1.09 Parks and Recreation Services	(681,353)	(2,750)	118,052	(566,051)	(566,051)	(634,965)	(566,051)	0
1.10 Roads, Bridges, Footpaths and Drainage	(1,104,666)	(5,197)	252,255	(857,608)	(857,608)	(519,656)	(857,608)	0
1.11 Sustainable Environment & City Planning	(356,852)	(1,480)	1,325	(357,007)	(357,007)	(217,392)	(357,007)	0
1.12 Waste Services	(1,675,601)	(4,281)	34,327	(1,645,555)	(1,645,555)	(1,231,530)	(1,645,555)	0
	(6,586,991)	(80,133)	434,178	(6,232,946)	(6,232,946)	(4,062,243)	(6,232,946)	0

2004/2005 September Budget Review - Budget Forecas

Outcomes	Original Budget	Additional Votes	Budget Adjustments (Contra)	Revised Budget	Annual Budget incl Variations	Actuals YTD	Budget Forecast	Budget Forecast Difference
Principal Activity 2: Looking after People								
2.01 Aquatic Centres	(870,291)	(5,918)	341,841	(534,368)	(534,368)	(588,549)	(855,909)	(321,541)
2.02 Capital Works Program	(59,601)	(452)	9,837	(50,216)	(50,216)	(40,152)	(50,216)	0
2.03 Cemeteries	(149,157)	(864)	5,128	(144,893)	(144,893)	(60,813)	(144,893)	0
2.04 Community & Place Development	(523,510)	(63,118)	(327,263)	(913,891)	(913,891)	(588,742)	(933,891)	(20,000)
2.05 Community Buildings and Facilities	(1,673,089)	(11,555)	(303,578)	(1,988,222)	(1,988,222)	(1,556,094)	(1,988,222)	0
2.06 Corporate and Support Services	(2,137,518)	(49,335)	(109,728)	(2,296,581)	(2,296,581)	(1,741,560)	(1,890,581)	406,000
2.07 Environmental Management	(544,207)	58,227	29,935	(456,045)	(456,045)	(181,207)	(456,045)	0
2.08 Family Day Care	(45,363)	(2,539)	26,776	(21,126)	(21,126)	25,638	(21,126)	0
2.09 Fire and Emergency Services	(97,888)	(339)	(16,501)	(114,728)	(114,728)	(75,986)	(94,728)	20,000
2.10 Governance and Councillor Support	(318,088)	(8,435)	(183)	(326,706)	(326,706)	(243,993)	(326,706)	0
2.11 Library	(806,108)	(3,835)	39,250	(770,693)	(770,693)	(576,483)	(810,693)	(40,000)
2.12 Parks and Recreation Services	(821,093)	(86,448)	52,550	(854,991)	(854,991)	(628,283)	(854,991)	0
2.13 Roads, Bridges, Footpaths and Drainage	(532,815)	(2,362)	17,897	(517,280)	(517,280)	(595,583)	(517,280)	0
2.14 Sustainable Community & Recreation Planning	(436,436)	(1,789)	13,680	(424,545)	(424,545)	(228,989)	(424,545)	0
2.15 Waste Services	(447,128)	(1,148)	120,253	(328,023)	(328,023)	(238,924)	(328,023)	0
	(9,462,292)	(179,910)	(100,106)	(9,742,308)	(9,742,308)	(7,319,721)	(9,697,849)	44,459

Outcomes	Original Budget	Additional Votes	Budget Adjustments (Contra)	Revised Budget	Annual Budget incl Variations	Actuals YTD	Budget Forecast	Budget Forecast Difference
Principal Activity 3: Using Land for Living								
3.01 Building and Construction	(195,538)	(4,195)	(69,026)	(268,759)	(268,759)	(187,185)	(268,759)	0
3.02 Capital Works Program	0		0	0	0	71,169	0	0
3.03 Community & Place Development	(418,808)	(1,431)	63,054	(357,185)	(357,185)	(218,492)	(357,185)	0
3.04 Corporate and Support Services	(2,280,420)	(46,122)	(70,351)	(2,396,893)	(2,396,893)	(1,780,700)	(2,419,893)	(23,000)
3.05 Environmental Health & Regulatory Compliance	(492,848)	(2,990)	(54,675)	(550,513)	(550,513)	(341,541)	(550,513)	0
3.06 Environmental Management	(95,433)	(373)	4,234	(91,572)	(91,572)	(11,696)	(91,572)	0
3.07 Governance and Councillor Support	(318,088)	(8,435)	(183)	(326,706)	(326,706)	(243,993)	(326,706)	0
3.08 Land Use Management	(423,595)	(2,534)	84,542	(341,587)	(341,587)	(276,729)	(341,587)	0
3.09 Parks and Recreation Services	(744,297)	(2,111)	(35,550)	(781,958)	(781,958)	(645,192)	(781,958)	0
3.10 Roads, Bridges, Footpaths and Drainage	(1,134,646)	(3,179)	300,142	(837,683)	(837,683)	(942,839)	(837,683)	0
3.11 Sustainable Environment & City Planning	(429,278)	(2,221)	1,487	(430,012)	(430,012)	(202,442)	(459,012)	(29,000)
3.12 Waste Services	(3,268)	(1,408)	79,262	74,586	74,586	115,834	74,586	0
3.13 Sustainable City Infrastructure and Access	(112,379)	(490)	(13,508)	(126,377)	(126,377)	(71,978)	(126,377)	0
	(6,648,598)	(75,489)	289,428	(6,434,659)	(6,434,659)	(4,735,785)	(6,486,659)	(52,000)

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Outcomes	Original Budget	Additional Votes	Budget Adjustments (Contra)	Revised Budget	Annual Budget incl Variations	Actuals YTD	Budget Forecast	Budget Forecast Difference
Principal Activity 4: Moving Around								
4.01 Capital Works Program	(238,405)	(1,807)	39,346	(200,866)	(200,866)	(160,607)	(265,866)	(65,000)
4.02 Corporate and Support Services	(3,079,346)	(29,664)	(107,921)	(3,216,931)	(3,216,931)	(2,200,642)	(3,293,931)	(77,000)
4.03 Governance and Councillor Support	(318,088)	(8,435)	(183)	(326,706)	(326,706)	(243,993)	(326,706)	0
4.04 Roads, Bridges, Footpaths and Drainage	(3,211,023)	(13,036)	(730,225)	(3,954,284)	(3,954,284)	(2,634,868)	(3,954,284)	0
4.05 Sustainable City Infrastructure and Access	(112,380)	(490)	(13,508)	(126,378)	(126,378)	(71,978)	(126,378)	0
	(6,959,242)	(53,432)	(812,491)	(7,825,165)	(7,825,165)	(5,312,088)	(7,967,165)	(142,000)
Principal Activity 5: Working and Learning								
5.01 Community & Place Development	(181,732)	(436)	74,595	(107,573)	(107,573)	(67,341)	(107,573)	0
5.02 Corporate and Support Services	(1,565,759)	(44,374)	(215,010)	(1,825,143)	(1,825,143)	(1,266,093)	(1,825,143)	0
5.03 Governance and Councillor Support	(318,088)	(8,435)	(183)	(326,706)	(326,706)	(243,993)	(326,706)	0
5.04 Library	(537,406)	(2,557)	26,166	(513,797)	(513,797)	(384,322)	(513,797)	0
5.05 Roads, Bridges, Footpaths and Drainage	(272,931)	(365)	131,778	(141,518)	(141,518)	(50,638)	(141,518)	0
5.06 Sustainable Economic Development	(181,840)	(610)	4,659	(177,791)	(177,791)	(122,113)	(177,791)	0
5.07 Tourism	(220,106)	(67,550)	46,070	(241,586)	(241,586)	(242,997)	(323,120)	(81,534)
	(3,277,862)	(124,327)	68,075	(3,334,114)	(3,334,114)	(2,377,496)	(3,415,648)	(81,534)
Principal Activity 6: Non Attributable								
6.01 Non Attributable	34,134,985	173,111	(2,500)	34,305,596	34,305,596	25,625,181	34,305,596	0
	34,134,985	173,111	(2,500)	34,305,596	34,305,596	25,625,181	34,305,596	0
Total	1,200,000	(340,180)	(123,416)	736,404	736,404 0	1,817,848	505,329	(231,075)