

2013/14 Budget Review #3 Operating Request Summary					
Department	Part A \$'000	Part B \$'000	Part C \$'000	Part D \$'000	Total \$'000
Infrastructure Services	(767)	-	506	527	266
Community Services	-	-	-	(231)	(231)
Regional Strategy and Planning	(235)	-	-	(70)	(305)
Corporate Services	-	-	(1,194)	(160)	(1,354)
Office of the Mayor and CEO	-	-	80	-	80
Corporate Strategy and Delivery	30	-	-	(53)	(23)
Noosa De-amalgamation Adjustments	-	-	-	(6,674)	(6,674)
<b>Total Council</b>	<b>(972)</b>	<b>-</b>	<b>(608)</b>	<b>(6,660)</b>	<b>(8,240)</b>
Transfer from/(to) Capital				775	
Transfer from/(to) Restricted Cash	115			(53)	62
Variation to Cash Balance					(849)
Non Cash Depreciation Adjustment				(7,382)	

2013/14 Budget Review #3 Operating Request Summary by Council Report	
Code	\$'000
Council Report Code	\$'000
<b>Revenue</b>	
Gross Rates & Utility Charges	(472)
Fees & Charges	2,843
Grants and Subsidies - Recurrent	300
Interest Received from Investments	500
Interest Received from Unity Water	(1,000)
Dividends Received	1,000
Other Revenue	2,848
Internal Revenues	(60)
<b>Total Revenue Increase</b>	<b>5,959</b>
<b>Operating Expenses</b>	
Employee Costs	279
Materials & Services	5,142
Finance Costs	366
Depreciation	(7,391)
Internal Expenditure	(60)
Other Expenses	18
<b>Total Expenditure Decrease</b>	<b>(1,647)</b>
<b>Net Operating Profit Increase</b>	<b>7,607</b>
Other Cash Adjustments	632

Note:

Part A: Additional request with associated funding (Pages 2 - 3)	Projects where restricted cash or grant funding is available and requires a budget increase in 2013/14.
Part B: Council Resolution	Projects where a council resolution requires a budget increase in 2013/14.
Part C: Additional Requests (Pages 4 - 5)	Projects requiring a budget increase or decrease in 2013/14.
Part D: Inter-Department Transfers/Change in reporting lines (Pages 6 - 10)	This is for transfer between departments or change in operating lines with the balance being transferred to/from capital program.
Operating Position	A negative amount shows a reduction in both revenue and expenditure. A negative movement to the operating surplus represents a reduction in the operating surplus

BUDGET REVIEW 3 - 2013/2014			
OPERATING REQUESTS			
Ref	Description	Comment	\$'000
<b>Part A - Additional request with associated funding</b>			
<b>Infrastructure Services Department</b>			
1	Revegetation Offset Project - additional funds received - London Creek	Increase in Other Revenue and Materials and Services	(367)
			367
2	Revegetation Offset Project - reflect anticipated spend for 13/14 at London Creek	Transfer to Restricted Cash for funds not expected to be expended in 2013/14	(71)
3	Revegetation Offset Project - additional funds received - Doonan Creek DTMR Koala Offset	Increase in Other Revenue and Materials and Services	(200)
			200
4	Revegetation Offset Project - reflect anticipated spend for 13/14 at Obi Obi Lane Rehabilitation	Transfer to Restricted Cash for funds not expected to be expended in 2013/14	(25)
5	Grant received - Rewarding Drivers who Blow Zero	Increase in Operating Grants and Materials and Services	(23)
			23
6	Grant received - Are you Really OK to Drive	Increase in Operating Grants and Materials and Services	(23)
			23
7	Correct Waste cleansing revenue to recognise year end forecast.	Increase in Gross Rates & Utility Charges	(418)
8	Realign Waste Fees and Charges	Increase in holding tanks and bin services, offset by decreases in tip fees	10
9	Reduced Liquid Waste contract costs due to customers reducing service frequencies.	Decrease in Materials & Services	(80)
10	Recognise increased sale of recoverable materials	Increase in Other Revenue	(183)
11	Recognise decrease in internal expenses - tip fees	Decrease in internal expenses, offset with a decrease in internal revenues	(208)
			208
<b>Total Infrastructure Services Department</b>			<b>(767)</b>

BUDGET REVIEW 3 - 2013/2014			
OPERATING REQUESTS			
Ref	Description	Comment	\$'000
<b>Part A - Additional request with associated funding</b>			
<b>Regional Strategy and Planning Department</b>			
12	Increase in Fees & Charges revenue due to increased development activity	Recognise an increase in volumes, full year variance is not being recognised due to uncertainty around changes to the planning scheme.	(2,000)
13	Additional budget required to cover the costs associated with a compensation claim	Settler's Cove legal costs of \$2.1 million not budgeted in 2013/14, request is to fund expected shortfall at financial year end.	1,000
14	Recognise Infrastructure Charges discounts given to eligible Community Groups	These discounts were not budgeted in 2013/14 and are currently captured as a materials and services cost.	618
15	Queensland Floods Commission Response - recognise grant funds received from the State Government	This grant will partially fund Councils cost in relation to this project. The costs associated with the project are already included in the 13/14 budget expenditure	(64)
16	Reduction in external consultants costs through adjustment to project requirements and timing.	Reduction in Materials & Services to be transferred to Restricted Cash (PT Levy)	(75)
17	Funds are sought to progress the light rail project to the next stage as agreed by the Light Rail Steering Committee (November 2013 Meeting).	Increase in Materials & Services to be transferred from Restricted Cash (PT Levy)	286
<b>Total Regional Strategy and Planning Department</b>			<b>(235)</b>
<b>Corporate Services Department</b>			
18	Department of Education, Employment and workplace relations (DEEWR) Grants Funds received for Parks and Gardens Training	Increase in Operating Grants and Materials and Services	(85)
			85
19	Department of Education, Employment and workplace relations (DEEWR) Grants Funds received for Corporate Training	Increase in Operating Grants and Materials and Services	(24)
			24
<b>Total Corporate Services Department</b>			<b>0</b>
<b>Corporate Strategy &amp; Delivery Department</b>			
20	Draw from Bulcock parking restricted cash to fund study	Approved by committee managing Bulcock St parking revenue from restricted cash	30
21	Additional expenditure associated with MPAC, offset by revenue.	Recognise lease revenue from businesses occupying property on the MPAC site. Increase in Other revenue and materials and services	159
			(159)
22	Recognise grant and associated expenditure (QLD skills project)	Increase in Operating Grants and Materials and Services	42
			(42)
<b>Total Corporate Strategy &amp; Delivery Department</b>			<b>30</b>
<b>Total PART A</b>			<b>(972)</b>

BUDGET REVIEW 3 - 2013/2014			
OPERATING REQUESTS			
Ref	Description	Comment	\$'000
<b>Part C - Additional request</b>			
<b>Infrastructure Services Department</b>			
23	Remove Quarry Royalties Revenue unable to recover under new local laws	Reduction in Other Revenue	180
24	New Fleet service model from internal to outsourcing.	All costs associated with maintenance related items for assets e.g.. tyres, fuel, rego, servicing and repairs etc. are now covered by the Fleet area. \$550,000 in labour savings recognised as part of Organisational review, should have been a transfer to Materials and Services	300
25	Lifeguard Tower	Reflect Materials & Services incurred by Fabrication Services for this project	35
		Realign budget by natural account - reduction in contract services to cover labour and internal charges incurred. Decrease in Materials and Services	(94)
25	Lifeguard Tower	Realign budget by natural account - reduction in contract services to cover labour and internal charges incurred. Increase in Employee Costs	30
26	Maroochy Beach Renourishment	Project stage completed and no further funds anticipated to be spent this financial year. To be requested as Project funds in future budgets per schedule of works.	(215)
27	100% Noosa Account - Lions Park - clear revenue budget	Decrease in Other Revenue and Materials and Services	31
			(11)
28	Movement of vehicles from owned to leased	Increase in Other Expenses, partially offset by decrease in depreciation	66
			(9)
29	Sunshine Cove Levy adjustment for Revenue.	Realign budget to actual revenue received, decrease in Gross Rates & Utility Charges.	44
30	Trainee grant received	Increase in operating Grants, employee costs included as part of 13/14 budget	(40)
31	Brightwater expenditure anticipated contract shortfall	Increase in Materials & Services requested	72
32	Brightwater Levy adjustment for Revenue	Realign budget to actual revenue received, increase in Gross Rates & Utility Charges.	(7)
33	De-amalgamation percentage overstated for Street sweeping	Increase in Materials & Services to reflect contract expenditure anticipated	93
34	De-amalgamation percentage overstated for cleaning	Increase in Materials & Services to reflect contract expenditure anticipated	58
35	New Service bought on in January - Currimundi	Parks and gardens - Materials & Services	40
36	Adjustment to core expenditure	Parks and gardens - Materials & Services	(66)
<b>Total Infrastructure Services Department</b>			<b>506</b>

BUDGET REVIEW 3 - 2013/2014			
OPERATING REQUESTS			
Ref	Description	Comment	\$'000
<b>Part C - Additional request</b>			
<b>Corporate Services Department</b>			
37	Insurance claim - weather event Jan 2013	One off other revenue increase	(36)
38	Payroll Tax refunds received	One off other revenue increase, offsets an overpayment in 2012/13	(916)
39	Increase Interest Expense	Forecast based on an updated debt schedule from the Queensland Treasury Corporation	373
40	Increase Interest Revenue	Forecast based on interest rates and updated cash profile to year end	(500)
41	Increase Search Fees Income	Increase in Fees & Charges Revenue	(75)
42	Increase Change of Ownership fees	Increase in Fees & Charges Revenue	(75)
43	Reduce Loan Redemptions	Forecast based on an updated debt schedule from the Queensland Treasury Corporation	(634)
44	Reduction in Rates Revenue	Due to lower than anticipated growth	1,000
45	Pacific Place Building Lease - vacated - expired 31/1/2014.	Ongoing other expenses saving due to vacating offices	(190)
46	Demitron House - Lease expired 31/1/2014.	Ongoing other expenses saving due to vacating offices	(24)
47	Street lighting Audit	One off increase in materials and services to implement the street lighting audit	300
48	Holiday Parks	Recognise increase in holiday park revenue	(200)
49	Telstra refunds	One off reduction to materials and services due to previous over charging	(217)
<b>Total Corporate Services Department</b>			<b>(1,194)</b>
<b>Office of the Mayor and CEO</b>			
50	Forecast overspend in subscriptions	Increase in Materials and Services	30
51	Costs to Initiate Legal Proceedings in regard to Buderim Landslip, Sam White Drive	Increase in materials and services - description to be changed to remove reference to location post Councillor review	50
<b>Total Office of the Mayor and CEO</b>			<b>80</b>
<b>Total PART C</b>			<b>(608)</b>

BUDGET REVIEW 3 - 2013/2014			
OPERATING REQUESTS			
Ref	Description	Comment	\$'000
<b>Part D - Inter-department Transfers/Administrative Changes</b>			
<b>Infrastructure Services Department</b>			
52	RMPC Revenue adjustment following the program completion in November	Decrease in other revenue offset by decrease in Materials and Services and Employee Costs	945 (818) (127)
53	Day Labour conversion to Materials and Services - 16 positions	Decrease in employee costs offset by an increase in materials and services	(575) 575
54	Ford Rebate revenue to contribute towards purchase of further GPS monitoring equipment with the balance to contribute towards materials & services budget shortfall	Increase in Other Revenue and Materials and Services	(68) 68
55	Lifeguard Tower - reflect internal recovery for Fabrication Services for this project	Increase in Internal Revenues and internal expenditure	(50) 64
56	Contribution towards Capital Project - Ascetic & Inquisitor	Transfer to Capital	(86)
57	Contribution towards Capital Projects - Kerb and Channelling	Transfer to Capital	(63)
58	Re-allocation of electricity budget	Materials and Services re-allocation between Infrastructure Services, Community Services and Corporate Services	257
59	Realign Capital and Operating budgets - signs / line works	Funds currently in capital, but works are operating in nature - transfer from Capital	355
60	Movement of light fleet from leased to owned	Internal Expenditure and Internal Revenues	(95) 95
61	Various Branches - Owned Vehicles budget loaded however Leased vehicle in use - Transfer from ISP to M&S	Internal Expenditure and Internal Revenues	(128) 128
62	Nambour Tram feasibility study	Transfer from Capital to Operating	50
63	Design Services - offsetting obsolete revenue stream with reduction in Materials & Services	Decrease in other revenue offset by decrease in Materials and Service	18 (18)
<b>Total Infrastructure Services Department</b>			<b>527</b>

BUDGET REVIEW 3 - 2013/2014			
OPERATING REQUESTS			
Ref	Description	Comment	\$'000
<b>Part D - Inter-department Transfers/Administrative Changes</b>			
<b>Community Services Department</b>			
64	Transfer to cover Animal Pound building lease	Transfer from Materials and Services to Other Expenses	20 (20)
65	Transfer to cover vehicle for replacement Response Services Coordinator	Transfer from Materials and Services to Other Expenses	20 (20)
66	Transfer to cover Quad Park maintenance	Transfer from Internal Materials to Materials and Services to cover: \$31k Immediate Action Maintenance (including chemical storage & replacement of rusted roof bracing) \$31k Identified repairs to emergency lights & field lighting \$37k Preventative Maintenance \$50k Condition Based Maintenance	(150) 150
67	Transfer to cover 2 additional vehicles as well as cover yd. vehicle maintenance and GPS installation	Transfer from Materials and Services to Other Expenses	(32) 32
68	Transfer to capital B0785 Fairview Heritage House	Transfer from Materials and Services to Capital	(35)
69	Transfer to capital to cover Nambour Civic Centre D Cinema equipment.	Transfer from Materials and Services to Capital	(55)
70	Transfer the development and facilitation of an exhibition at the Landsborough Museum.	Inter-Departmental Transfer from Regional Strategy & Planning to Community Services	50
71	Transfer to capital for Caloundra Gallery LED Installation	Transfer from Materials and Services to Capital	(80)
72	Re-allocation of electricity budget	Materials and Services re-allocation between Infrastructure Services, Community Services and Corporate Services	(111)
<b>Total Community Services Department</b>			<b>(231)</b>

BUDGET REVIEW 3 - 2013/2014			
OPERATING REQUESTS			
Ref	Description	Comment	\$'000
<b>Part D - Inter-department Transfers/Administrative Changes</b>			
<b>Regional Strategy and Planning Department</b>			
73	Convert external agency budget to consultants, providing expertise and flexibility in service delivery.	Employee costs to Materials and Services	(66) 66
74	Transfer bank and merchant fee savings to offset VAST Materials and Services savings target.	Finance costs to Materials and services	(7) 7
75	Transfer the development and facilitation of an exhibition at the Landsborough Museum.	Inter-Departmental Transfer from Regional Strategy & Planning to Community Services	(50)
76	Transfer funds to ICTS capital project B2471 - Flood Mitigation Project, so that the Flood Warning System Dashboard can be included in that project.	Transfer from Materials and Services to Capital	(20)
77	Convert external agency budget to consultants, providing expertise and flexibility in service delivery.	Employee costs to Materials and Services	(224) 224
<b>Total Regional Strategy and Planning Department</b>			<b>(70)</b>



BUDGET REVIEW 3 - 2013/2014			
OPERATING REQUESTS			
Ref	Description	Comment	\$'000
<b>Part D - Inter-department Transfers/Administrative Changes</b>			
<b>Corporate Services Department</b>			
78	Lifeguard Tower - reflect internal recovery for Quarry Internal Charges for this project	Internal Expenditure and Internal Revenues	(14)
79	Increase budget to cover essential maintenance	Materials and services and Internal Revenues	150
			(150)
80	Transfer casual salary budget to enable utilisation of external services.	Employee costs to Materials and Services	(42)
			42
81	The estimated 2013/14 returns from Unitywater have been recalculated. As a result the Dividends will be higher than anticipated. As a result interest revenue will be lower than anticipated due to lower interest rates	Decrease in Interest Revenue	1,000
		Increase in Dividend Revenue	(1,000)
82	Holiday Park increase in rental revenue	Realign materials and services and revenue reporting lines	(321)
			321
83	Re-allocation of electricity budget	Materials and Services re-allocation between Infrastructure Services, Community Services and Corporate Services	(146)
<b>Total Corporate Services Department</b>			<b>(160)</b>
<b>Corporate Strategy &amp; Delivery Department</b>			
84	Revenue budget reduced as some sites remain vacant with no tenant secured and additionally some revenue was received in the prior year.	Other Revenue to Fees and charges	182
85	Increased fees and charges revenue from Increased passenger numbers and Aeronautical Charges	Other Revenue to Fees and charges	(182)
86	Correct budget between council report codes in the same operation	Materials and Services to Other Revenue	(8)
			8
87	Recognise additional revenue to fund operational expenses	Gross rates to Other Expenses	(94)
			94
88	Recognise additional revenue	Transfer to Restricted Cash	(53)
<b>Total Corporate Strategy &amp; Delivery Department</b>			<b>(53)</b>

BUDGET REVIEW 3 - 2013/2014			
OPERATING REQUESTS			
Ref	Description	Comment	\$'000
<b>Part D - Inter-department Transfers/Administrative Changes</b>			
<b>Noosa De-amalgamation Adjustments</b>			
89	Recognise the re-imburement from the Noosa Working Capital Facility for Sunshine Coast Council staff time spent on de-amalgamation activities. This will recognise the other revenue increase and increase the associated employee cost budgets for those departments who spent time on de-amalgamation	Corporate Services	(1,283)
		Infrastructure Services	136
		Community Services	41
		Regional Strategy & Planning	97
		Corporate Services	894
		Office of the Mayor and CEO	59
		Corporate Strategy & Delivery	56
90	As per guidelines from the Queensland Audit Office, assets that were transferred to Noosa as part of de-amalgamation have not been depreciated this financial year. This adjustment is to remove the full year budget impact of the depreciation	Infrastructure Services	(6,580)
		Community Services	(594)
		Regional Strategy & Planning	(0)
		Corporate Services	(211)
		Corporate Strategy & Delivery	2
91	Recognise the re-imburement from the Noosa Working Capital Facility for materials and services spent by Sunshine Coast Council to set up the new Noosa Shire Council	All materials and services costs have been moved to the corporate services department. This adjustment is to recognise the other revenue received and increasing the materials and services budget accordingly.	(1,000)
			1,000
92	Recognise the component of Noosa Capital Works Spent on Operating Activities	Transfer from Capital to Operating	708
<b>Total Noosa de-amalgamation adjustments</b>			<b>(6,674)</b>
<b>Total PART D</b>			<b>(6,660)</b>