

Operating Revenues	Material Variance		Significant Items	
Rates	-	(603,120)	(603,120)	▼ Rates - Rates levied pending adjustment for additional exemptions
			<b>(603,120)</b>	<b>▼ Net Negative Variance</b>
Fees & Charges	13.78%	2,082,071	1,953,808	▲ Waste Management - Increase in Commercial & Industrial, Construction & Demolition and Liquid Waste streams
			840,634	▲ Karratha Airport - Billboard Advertising Revenue - Timing adjustment EOY Accrual journals
			124,120	▲ Karratha Airport - Timing - Annual Service Charges raised earlier then anticipated
			(614,760)	▼ Karratha Airport - Timing - Transactions for Rental Cars & Car Parking relate to EOY accrual
			(225,191)	▼ Karratha Airport - Decrease in passenger screening revenue resulting from credits issued to airlines following RASI grant requirement
			<b>2,078,611</b>	<b>▲ Net Positive Variance</b>
Operating Grants, Subsidies & Contributions	29.44%	881,005	932,935	▲ Financial Services - Timing adjustment EOY Accrual journals
			224,857	▲ Wickham Recreation Facility - Nil budget. Water Softener and Waterline pipe replacement contribution
			177,072	▲ Karratha Airport - RASI Grant extended to November 2023
			(550,000)	▼ Partnerships - Woodside agreement for contribution to Roebourne Streetscape being finalised, to be invoiced prior to end of quarter 2
			<b>784,864</b>	<b>▲ Net Positive Variance</b>
Other Income	-21.53%	-	87,000	▲ Waste Management - Awaiting replacement plant P8020. RFQ due December 2023
			<b>87,000</b>	<b>▲ Net Positive Variance</b>
Operating Expenses	Material Variance		Significant Items	
Employee costs	-	567,967	800,460	▲ Employment Costs - Timing - Overheads allocation to be processed
			<b>800,460</b>	<b>▲ Net Positive Variance</b>
Materials & Contracts	-27.55%	2,582,021	1,500,000	▲ Hillview/Balmoral Road Upgrade - Contract awarded and pending submission of the Contractors Management Plans, Contract, Aboriginal Heritage, Security etc
			864,789	▲ KLP, WRP, Indoor Play Centre & REAP - Timing adjustment ABC allocations
			637,049	▲ KTA Airport - Timing - Awaiting receipt of security screening expenses. Car Park Equipment installation carried forward from 2022/23
			599,000	▲ Lot 7020 Development - Contract awarded, pending design documentation milestone
			537,062	▲ Kerb Renewals & Road Reseal Program - Works commenced. Purchase orders issued October 2023
			473,076	▲ Parks & Gardens - Karratha Open Spaces delayed due to Aboriginal & Cultural Heritage (ACH) Restrictions, works now commenced. Roundabout Upgrade delays, works now commenced and awaiting invoices. ERS Upgrade delays, works yet to commence as still in design phase
			450,000	▲ Footpath Dampier Road Stage 7 - Contract awarded October 2023, construction due to commence
			399,192	▲ KLP Outdoor Court Shading - Preferred tenderer selected pending contract negotiation to award
			376,278	▲ Waste Management - Timing adjustment ABC allocations
			349,205	▲ CBD Bus Shelters - Contract awarded October 2023. Design & Construction due to commence
			299,580	▲ 7 Mile Waste Shade Dome & Pad - Project re-tendered, closing November 2023
			258,821	▲ Playground Replacements - Delays to works commencing. Awaiting final timeframe for contractor to start
			258,481	▲ Economic Development - NEDC Conference expenditure delayed. Delay in invoices for Cumulative Impact Plan
			200,062	▲ Liveability - Timing adjustment ABC allocations
			200,000	▲ Boat Ramp Maintenance - No response received to RFQ, resubmitted October 2023
			172,106	▲ KLP, Karratha Airport, City Services - September invoices not received
			164,418	▲ Jingarri Sites Housing Construction - Construction ongoing with delays due to materials & labour
			157,590	▲ Footpaths & Footpath Lighting - Awaiting invoices from contractor, 2022/23 works brought forward to 2023/24
			127,104	▲ 7 Mile Waste Facility - RFQ for Tyre Shredder delayed
			91,490	▲ Madigan Road Homemaker Centre - Project not proceeding due to funding

			88,000	▲	Cemetery Enhancement - Delays to receiving designs from consultant. Final designs due and RFQ to be advertised shortly
			80,000	▲	Hampton Oval & Dampier Foreshore - Project delayed due finalising installation design
			80,000	▲	Waste Services - Cyclone Greenwaste Collection - invoice not yet received
			74,700	▲	Murujuga Access Road - Project delayed due to site investigations and pending "remobilisation" of design team
			73,063	▲	Waste Management - Cleanaway Contracting invoicing delays
			71,685	▲	Roebourne Youth Precinct - Timing - Accrued expenses
			62,867	▲	Fleet & Plant - Fuel - September upload in progress
			55,000	▲	Wickham Boat Beach Jetty - Project delayed pending requests to specialist consultants
			50,000	▲	Roebourne Streetscape Masterplan - Payment pending completion of design documentation milestone
		(5,914,088)		▼	Corporate Services Admin - Timing adjustment ABC allocations
		(379,091)		▼	Kevin Richards Club Room - Project delayed due to Contractor delivery and defective work
		(94,894)		▼	Parks & Gardens - Works completed earlier then expected for park furniture & fencing
			2,362,547	▲	<b>Net Positive Variance</b>
Utilities	-	126,465	54,833	▲	KTA Airport - Timing - June 2023 Horizon Power account, originally budgeted in FY 23/24, was expensed in FY 22/23
			54,833	▲	<b>Net Positive Variance</b>
Depreciation	-	747,131	699,086	▲	Depreciation - Timing adjustment depreciation allocations
			699,086	▲	<b>Net Positive Variance</b>
Insurance Expenses	-	137,032	102,243	▲	Insurance - Timing adjustment insurance allocations
			102,243	▲	<b>Net Positive Variance</b>
<b>Non Operating Revenue</b>	<b>Material Variance</b>		<b>Significant Items</b>		
Non Operating Grants, Subsidies & Contributions	-16.68%	(197,384)	(256,250)	▼	Liveability - Grant - Timing adjustment EOY Accrual journals
			(256,250)	▼	<b>Net Negative Variance</b>
Proceeds From Disposal of Assets	-	(204,500)	(87,000)	▼	Proceeds on Assets Disposal - Waste Management - Awaiting replacement plant P8020 to realise asset
			(87,000)	▼	<b>Net Negative Variance</b>
<b>Non Operating Expenses</b>	<b>Material Variance</b>		<b>Significant Items</b>		
Purchase of Assets - Buildings	-49.61%	1,037,559	695,291	▲	Lot 7020 Development - Contract awarded, pending design documentation milestone
			258,785	▲	Jingarra Sites Housing Construction - Construction ongoing with delays due to materials & labour
			954,076	▲	<b>Net Positive Variance</b>
Purchase of Assets - Equipment	-156.52%	572,875	545,385	▲	KTA Airport - Car Park Equipment project installation schedule carried forward from 2022/23. Replacement of Screens will be awarded October 2023
			545,385	▲	<b>Net Positive Variance</b>
Purchase of Assets - Furniture & Equipment	-83.94%	677,420	634,055	▲	Information Technology Hardware Refresh - Procurement delays for hardware and CCTV
			634,055	▲	<b>Net Positive Variance</b>
Purchase of Assets - Plant	-64.56%	590,759	288,000	▲	Landfill Operations - Delays to replacement of P1102 & P8824
			160,000	▲	Tech Services - Delays in procurement of replacement plant. Carried forward amount from 2022/23 for P8822
			60,000	▲	Liveability - Delays in purchase of additional vehicle for new manager, commencing September
			508,000	▲	<b>Net Positive Variance</b>
Purchase of Assets - Infrastructure	-97.04%	4,879,029	1,500,000	▲	Hillview/Balmoral Road Upgrade - Contract awarded and pending submission of the Contractors Management Plans, Contract, Aboriginal Heritage, Security etc
			537,062	▲	Kerb Renewals & Road Reseal Program - Works commenced. Purchase orders issued October 2023
			450,000	▲	Footpath Dampier Road Stage 7 - Contract awarded October 2023, construction due to commence
			428,360	▲	Parks & Gardens - Footpath Lighting Program awaiting invoices from Contractor. Roundabout Upgrade delays, works now commenced and awaiting invoices. ERS Upgrade delays, works yet to commence as still in design phase

			399,192	▲	KLP Outdoor Court Shading - Preferred tenderer selected pending contract negotiation to award
			349,205	▲	CBD Bus Shelters - Contract awarded October 2023. Design & Construction due to commence
			299,580	▲	7 Mile Waste Shade Dome & Pad - Project re-tendered, closing November 2023
			258,821	▲	Playground Replacements - Delays to works commencing. Awaiting final timeframe for contractor to start
			88,000	▲	Cemetery Enhancement - Delays to receiving designs from consultant. Final designs due and RFQ to be advertised shortly
			74,700	▲	Murujuga Access Road - Project delayed due to site investigations and pending "remobilisation" of design team
			50,000	▲	Roebourne Streetscape Masterplan - Payment pending completion of design documentation milestone
			<b>4,434,920</b>	▲	<b>Net Positive Variance</b>
Tsf To Carry Forward Budget Reserve	-100.00%	1,946,879	1,946,879	▲	Carry Forward Budget Reserve - Transfer to Reserve carried forward from prior year which did not occur due to changes in income recognition requirements