

Operating Revenues	Material Variance		Significant Items		
Rates	-	(176,707)	(175,279)	▼	Rates - Interims for April less than anticipated.
			(175,279)	▼	Negative Variance
Fees & Charges	-	1,242,413	1,011,271	▲	Waste Management - Increase in waste revenue from Contaminated Waste
			215,851	▲	KLP Admissions - successfully launched a fully booked school holiday program bringing in approx \$45k coupled with other larger bookings at the KLP for basketball(NBL booking), Clontarf and gymnastics events.
			86,349	▲	Airport Passenger Service - Stronger passenger growth than forecasts.
			84,127	▲	Airport Lease Outside Terminal - Execution of new agreements with tenants based on higher negotiated rates.
			1,397,599	▲	Positive Variance
			(205,451)	▼	Aviation Revenue - Timing and use of smaller aircraft impacting estimated revenue.
			(205,451)	▼	Negative Variance
			1,192,147	▲	Net Positive Variance
Operating Grants, Subsidies & Contributions	-19.92%	(2,787,000)	184,571	▲	Investment Property The Quarter - Additional recovery of outgoings expense.
			184,571	▲	Positive Variance
			(1,000,000)	▼	Dampier Community Hub - RTIO funding yet to be received.
			(500,000)	▼	Wickham Community Hub - RTIO funding yet to be received.
			(360,000)	▼	Oval Hardcourts Grants - Education Department invoice to be raised approx. \$360k -expected May 2023.
			(275,000)	▼	Community Safety - Income not yet allocated from Rio (\$100k) and Woodside partnerships (\$175k).
			(168,787)	▼	Ranger Services - Contribution to SAFE incorrectly assigned to this Revenue account. Rio Tinto contribution toward ranger services in the Eastern Corridor not yet transferred.
			(165,270)	▼	Roebourne Aquatic Centre Grants - Ed Dept contribution to be invoiced.
			(150,000)	▼	OECD Conference - \$196,000 of sponsorship secured. Processing payments is expected to occur in May and June.
			(112,000)	▼	REAF - RTIO contribution to be received
			(100,000)	▼	Cossack Art Awards - RTIO contribution to be received.
			(75,000)	▼	Airport - Rio Tinto contribution to support development of East Coast Flights. Work in progress.
			(2,906,057)	▼	Negative Variance
			(2,721,486)	▲	Net Positive Variance
Interest Earned	-	200,858	200,858	▲	Interest being reviewed with reserves.
			200,858	▲	Positive Variance
Other Income	27.72%	402,641	825,105	▲	Proceeds on sale of assets and realisation – Largely due to sale of Staff Housing on Walcott Way
			825,105	▲	Positive Variance
			(356,089)	▼	Proceeds on Sale of Assets and Realisation - Largely due to sale of Staff Housing in Walcott Way.
			(56,674)	▼	Fines & Penalties - Variance is influenced by backlog of fines only recently referred to Fine Enforcement Recovery Service. Expecting variance to reduce as late payment of fines is received in batches from FERS.
			(412,764)	▼	Negative Variance
			412,341	▲	Net Positive Variance
Operating Expenses	Material Variance		Significant Items		
Employee costs	-	(1,431,444)	(1,431,444)	▲	Plant Op Costs and overheads still to be allocated for Feb - April. Various vacancy across the City.
			(1,431,444)	▲	Positive Variance
Materials & Contracts	18.23%	(4,905,642)	674,078	▲	Fuel - \$187k stock issued in CiA. \$532kSept-Apr to be stock issued in CiA. \$77k per month forecast spend increased from \$55k.
			376,177	▲	General Waste and Recycling Collection - Delay in Invoice processing per Vendor.
			360,495	▲	Technical Services ABC - ABC's still to be allocated for Feb - April.
			273,339	▲	Information Services IT - Delays to Sharepoint and Vulnerability testing projects due to resourcing constraints. Possible CFW required.

			255,248	▲	Street Sweeping - Delay in Invoice processing per Vendor.
			195,556	▲	Cell 0 Capping / Closure Works - CF to FY23/24 - Flare demob costs and monthly hire flare invoice.
			187,368	▲	Leisureplex ABS - ABC's still to be allocated for Feb - April.
			158,257	▲	Information Services IT - Delayed local contractor availability across planned infrastructure works.
			146,857	▲	Information Services IT - ABC's still to be allocated for Feb - April.
			144,060	▲	Financial Services - ABC's still to be allocated for Feb - April.
			141,049	▲	Building Services - ABC's still to be allocated for Feb - April.
			132,774	▲	Karratha Golf Courses - Delay in receiving invoices and Course upgrade works delayed.
			114,319	▲	Airport - Repairs to water infrastructure budget, however expenses are now allocated to 6392 to more accurately track costs associated with water leaks.
			115,423	▲	Parks & Gardens - Delays to works being completed across 33 job sites. Due to contractor availability, supply of materials and reduce scope of works on a few sites.
			102,852	▲	Ranger Services - ABC's still to be allocated for Feb - April.
			100,046	▲	Human Resources - ABC's still to be allocated for Feb - April.
			100,000	▲	City Housing - Wickham Development -Project delayed pending resolution of land tenure. Adjusted in the March 2023 Budget Review.
			94,156	▲	Fleet & Plant - Administration - Journals in progress.
			86,000	▲	Financial Services - timing issue relating to work undertaken by Brightly for the upload of revaluation data.
			84,463	▲	Governance - ABC's still to be allocated for Feb - April.
			85,735	▲	Red Earth Arts Festival - Invoices received late. Costs will be paid in May/June.
			84,041	▲	REAP - ABC's still to be allocated for Feb - April
			80,989	▲	Liveability - WRP Feasibility study delayed.
			81,118	▲	Footpath & Kerb Maintenance - Works programmed May/June
			78,832	▲	Karratha Open Spaces & Reserves - P&G - Spaying/Slashing invoices lower than expected due to weather slowing down progress.
			77,896	▲	7 Mile Building - ABC's still to be allocated for Feb - April.
			75,925	▲	Red Earth Arts Festival - Invoices received late. Costs will be paid in May/June.
			67,766	▲	Health Services - ABC's still to be allocated for Feb - April.
			4,474,816	▲	Positive Variance
			(9,413,554)	▼	Corporate Services Admin - ABC's still to be allocated for Feb - April.
			(9,413,554)	▼	Negative Variance
			(4,938,738)	▲	Net Negative Variance
Utilities	-	182,855	122,352	▲	Street Lights - Electricity - Timing issues. Electricity bills for March and April period are received in May.
			57,205	▲	Wickham Recreation Facility - staff investigating why bills have not yet been received for payment. Rio was doing utility work which would change the city's tariff to a community rate.
			179,557	▲	Positive Variance
Depreciation	-	300,738	300,738	▲	Depreciation is less than expected due to asset revaluation and adjustment.
			300,738	▲	Positive Variance
Insurance Expenses	-	118,785	118,785	▲	Staff Housing and Shakespeare Units Insurance Premium are less than expected.
			118,785	▲	Positive Variance
Other Expenses	-18.42%	325,473	266,992	▲	Fee Waiver - Timing issue for Roebourne project.
			161,362	▲	Economic Development Grants - Variance is because the grant payment to KDCCI for 2022/23 initiatives has not yet been made. 2021/22 acquittals are now complete and 2022/23 contracts executed so payment is imminent. In addition to this TYBO grant transactions are being journalled to the correct account and payment for a number of approved MESAP grants are yet to be finalised.
			428,354	▲	Positive Variance
Non Operating Revenues	Material Variance		Significant Items		
Non Operating Grants, Subsidies & Contributions	-42.41%	(1,434,835)	241,672	▲	Grants KRMO - Department of Infrastructure, Transport, Regional Development & Communications Local Roads & Community Infrastructure Program Phase 3 Milestone Funding for KRMO Change & Club Room
			241,672	▲	Positive Variance
			(1,665,787)	▼	Road Maintenance Grants - Project funding delayed due to alternative delivery of construction.

			(1,665,787)	▼	Negative Variance
			(1,424,115)	▼	Net Negative Variance
Proceeds From Disposal of Assets	-100.00%	(2,919,050)	(2,919,050)	▼	Proceeds from disposal of assets less than anticipated due to timing variance of processing asset disposal
			(2,919,050)	▼	Negative Variance
Profit/Loss on Asset Disposal	-77.36%	(179,477)	(179,477)	▼	Profit/Loss on disposal of assets less than anticipated due to timing variance of processing asset disposal
			(179,477)	▼	Negative Variance
Tsf From Infrastructure Reserve	37.22%	2,750,000	2,750,000	▲	Reconciliation & Adjustment pending for Reserve transfers
			2,750,000	▲	Positive Variance
Tsf From Waste Management Reserve	-	2,974,754	2,974,754	▲	Landfill capping Transfer pending receipt
			2,974,754	▲	Positive Variance
Non Operating Expenses	Material Variance		Significant Items		
Buildings	-	649,951	245,862	▲	Leisureplex Solar Initiatives - Project delayed due to procurement of material and project finalisation.
			230,717	▲	Kevin Richards Club Room - Project delayed due to Contractor delivery and defective work.
			82,048	▲	Hancock Way - Six Houses Construction - Design phase delayed due to Consultant delivery.
			53,811	▲	Housing Construction - Jingarri Sites - ABC's still to be allocated for Feb - April.
			612,438	▲	Positive Variance
Equipment	45.24%	(100,493)	(70,302)	▼	Purchase Equipment Airport - Emergency purchase of generator for lighting systems and timing of the car park project early work costs.
			(70,302)	▼	Negative Variance
Furniture & Equipment	-81.12%	414,928	246,716	▲	Information Technology Hardware Refresh - Delayed delivery - 230k awarded, equipment arriving during May/June, installation ETA July - Possible CFWD required.
			131,000	▲	Delayed procurement of planned CCTV equipment replacement - Possible CFWD required
			377,716	▲	Positive Variance
Plant	-18.62%	180,213	180,213	▲	Purchase Plant - Roads & Streets - New plant purchase currently on order delivery date is 12/06/23.
Infrastructure	-34.29%	3,230,183	380,000	▲	MOF Road Upgrade - Works commenced waiting for PC.
			366,363	▲	Footpath - Dampier Road Stage 7 - Project delayed due to procurement and scope complexity.
			223,000	▲	Reseal - Cossack Road, Cossack Works commenced waiting for PC.
			146,822	▲	RTR - Bayview Road, Nickol Works completed - Invoice pending.
			142,145	▲	Hampton Oval -Pos for works raised. Awaiting final invoices for works as project completed.
			121,149	▲	Cleaverville Road Gravel Resheeting - Plant ops costs for jobs to be applied.
			120,206	▲	Baynton West Irrigation Tank Decommissioning - Last invoices received and project complete.
			107,362	▲	Cleaverville Road Gravel Resheeting - overhead's still to be allocated for Feb - April
			100,000	▲	Landscaping - Design of the Eastern link green corridor project delayed.
			98,159	▲	Roebourne Wittenoom Rd-Gravel Resheeting - Overhead's still to be allocated for Feb - April.
			98,159	▲	40 Mile Beach Access Rd-Gravel Resheeting - Overhead's still to be allocated for Feb - April.
			96,919	▲	Roebourne Wittenoom Rd-Gravel Resheeting -Plant ops costs for jobs to be applied
			96,919	▲	40 Mile Beach Access Rd-Gravel Resheeting - Plant ops costs for jobs to be applied.
			90,000	▲	Kevin Richards Memorial Oval Redevelopment - Site Headworks costs isolated from construction Project expenditure.
			63,144	▲	7Mwf Plant Maintenance Shade Dome & Concrete Pad - Project delayed due to procurement and scope complexity.
			54,912	▲	Cleaverville Road Gravel Resheeting - Works completed March- payroll to check.

			52,768	▲	Hsvpp - Coolawanyah Road - ABC's still to be allocated for Feb - April.
			50,205	▲	Roebourne Wittenoom Rd-Gravel Resheeting - Works completed Feb - Payroll to check.
			50,205	▲	40 Mile Beach Access Rd-Gravel Resheeting - Works in progress, delay on program.
			2,458,437	▲	Positive Variance
Advances to Community Groups	-36%	500,000	500,000	▲	Final drawdown expected in June.
Tsf To Aerodrome Reserve	-100.00%	70,107	70,107	▲	TD interest earned, pending receipt
Tsf To Infrastructure Reserve	-100.00%	810,584	810,584	▲	Adjustment identified, pending action.
Tsf to Partnership Reserve	-	153,132	153,132	▲	Reconciliation & Adjustment pending for Partnership Reserve transfers.
Tsf To Waste Management Reserve	-100.00%	387,374	387,374	▲	TD interest earned, pending receipt.
Tsf To Employee Entitlements Reserve	-100.00%	118,176	118,176	▲	TD interest earned, pending receipt
Interest Free Lease Principal	-100.00%	128,657	128,657	▲	Duplicate line item; Amount included in depreciation.