



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2021**

**Variance Reported at Sub Program Level**

Shire of Merredin

Variance Reported at Sub-Program Level

Revenue Variances

Prog	Code	NAME	Amended Annual Budget	Amended YTD Budget	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Comments
			\$	\$	\$	\$	%	
03	0301	Rates	4,754,800	4,699,855	4,730,228	30,373	1%	
03	0302	Other General Purpose Funding	1,321,000	655,082	628,029	(27,053)	(4%)	
04	0402	Other Governance	26,000	10,835	35,787	24,952	230%	▲ Permanent - Contributions from other LGAs for employee benefits on termination. Not budgeted, but increase will mostly offset overspend.
05	0501	Fire Prevention	4,200	0	0	0		
05	0502	Animal Control	16,300	5,940	4,934	(1,006)	(17%)	
05	0503	Other Law Order & Public Safety	29,000	29,000	0	(29,000)	(100%)	▼ Timing of receipt of grant funds
05	0505	Emergency Services Levy - Bush Fire Brigade	61,982	17,608	18,496	888	5%	
05	0506	Emergency Services Levy - State Emergency Service	25,863	6,445	7,531	1,086	17%	
07	0704	Preventative Services - Inspection/Admin	12,000	9,335	11,020	1,685	18%	
08	0804	Aged & Disabled - Senior Citizens Centres	14,180	7,295	3,666	(3,629)	(50%)	
08	0807	Other Welfare	40,361	19,680	0	(19,680)	(100%)	▼ Timing of receipt of grant funds
09	0902	Other Housing	95,800	39,915	30,539	(9,376)	(23%)	
09	0903	Community Housing	19,000	7,915	5,100	(2,815)	(36%)	
10	1001	Sanitation - General	592,000	548,250	527,968	(20,282)	(4%)	
10	1005	Protection of the Environment	15,562	15,562	0	(15,562)	(100%)	▼ Timing of receipt of grant funds
10	1006	Town Planning & Regional Development	14,500	6,290	9,760	3,470	55%	
10	1007	Other Community Amenities	20,000	8,335	1,045	(7,290)	(87%)	
11	1101	Public Halls and Civic Centres	27,500	11,460	13,185	1,725	15%	
11	1102	Swimming Areas and Beaches	41,000	13,666	20,908	7,242	53%	
11	1103	Other Recreation And Sport	35,000	7,500	25,102	17,602	235%	▲ Timing of receipt of club development grant.
11	1105	Libraries	1,100	460	1,981	1,521	331%	
11	1107	Other Culture	265,002	184,977	42,773	(142,204)	(77%)	▼ Timing - Gateway Merredin grant funds and contributions.
12	1201	Construction - Streets, Roads, Bridges & Depots	0	0	0	0		
12	1202	Maintenance - Streets, Roads, Bridges & Depots	238,664	219,564	219,564	0	0%	
12	1203	Road Plant Purchases	328,600	136,920	169,910	32,990	24%	▲ Timing - Sale of Grader and Water Truck sent to auction in 2020-21
12	1205	Traffic Control (Vehicle Licensing)	69,000	28,750	30,853	2,103	7%	
13	1302	Tourism and Area Promotion	118,600	62,154	44,848	(17,306)	(28%)	▼ Timing of contributions to maps, brochures and planners
13	1303	Building Control	11,900	4,960	6,942	1,982	40%	
13	1308	Other Economic Services	25,525	10,269	341	(9,928)	(97%)	
14	1401	Private Works	4,000	1,665	856	(809)	(49%)	
14	1404	Plant Operating Costs	39,000	16,250	11,377	(4,873)	(30%)	
14	1405	Salaries and Wages	33,000	12,885	8,967	(3,918)	(30%)	
			<b>8,300,439</b>	<b>6,798,822</b>	<b>6,611,709</b>	<b>(187,113)</b>	<b>(3%)</b>	

**Shire of Merredin**

**Variance Reported at Sub-Program Level**

**Revenue Variances**

<b>Prog</b>	<b>Code</b>	<b>NAME</b>	<b>Amended Annual Budget</b>	<b>Amended YTD Budget</b>	<b>YTD Actual (b)</b>	<b>Var. \$ (b)-(a)</b>	<b>Var. % (b)-(a)/(a)</b>	<b>Comments</b>
			\$	\$	\$	\$	%	

Shire of Merredin

Variance Reported at Sub-Program Level

Operating Expenditure Variances

Prog	Code	NAME	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Comments
			\$	\$	\$	\$	%	
03	0301	Rates	(147,800)	(57,248)	(21,581)	35,667	62%	▲ Timing - Phasing of debt collection expenditure
04	0401	Members Of Council	(258,300)	(146,195)	(122,084)	24,111	16%	▲ Timing - phasing of subscription costs & election expenses (not yet received); partially offset by phasing (YTD overspend) of Members training & development costs.
04	0402	Other Governance	(399,300)	(167,970)	(160,494)	7,476	4%	
05	0501	Fire Prevention	(90,144)	(36,810)	(30,630)	6,180	17%	
05	0502	Animal Control	(197,000)	(82,500)	(71,384)	11,116	13%	▲ Timing - phasing of Contract Ranger Services billing; and Depreciation not yet charged.
05	0503	Other Law, Order & Public Safety	(216,700)	(92,550)	(33,014)	59,536	64%	▲ Timing - Depreciation not yet charged.
05	0505	Emergency Services Levy - Bush Fire Brigade	(57,782)	(34,198)	(12,110)	22,088	65%	▲ Timing - maintenance costs not yet incurred.
05	0506	Emergency Services Levy - State Emergency Service	(25,863)	(12,611)	(13,632)	(1,021)	(8%)	
07	0704	Preventative Services - Inspection/Admin	(229,900)	(93,854)	(85,290)	8,564	9%	
07	0705	Preventative Services - Pest Control	(1,000)	(334)	0	334	100%	
08	0802	Other Education	(14,500)	(10,875)	(6,140)	4,735	44%	
08	0804	Aged & Disabled - Senior Citizens Centres	(103,340)	(45,640)	(3,733)	41,907	92%	▲ Timing - Depreciation not yet charged.
08	0807	Other Welfare	(57,161)	(28,665)	(10,813)	17,852	62%	▲ Timing - grant funded project not yet progressed as far as estimated
09	0902	Other Housing	(317,860)	(132,440)	(68,222)	64,218	48%	▲ Timing - Depreciation not yet charged; and building maint not yet incurred.
09	0903	Community Housing	(21,925)	(9,135)	(1,392)	7,743	85%	
10	1001	Sanitation - General	(834,570)	(340,380)	(312,255)	28,125	8%	
10	1005	Protection of the Environment	(139,240)	(70,365)	(40,594)	29,771	42%	▲ Timing - contract services not yet invoiced.
10	1006	Town Planning & Regional Development	(170,500)	(69,975)	(40,323)	29,652	42%	▲ Timing - contract services not yet invoiced.
10	1007	Other Community Amenities	(98,480)	(40,665)	(28,753)	11,912	29%	▲ Timing - cemetery operating costs; and depreciation not yet charged.
11	1101	Public Halls and Civic Centres	(185,370)	(76,635)	(26,101)	50,534	66%	▲ Timing - Depreciation not yet charged; and building maint not yet incurred.
11	1102	Swimming Areas and Beaches	(301,800)	(120,573)	(75,112)	45,461	38%	▲ Timing - Depreciation not yet charged.
11	1103	Other Recreation And Sport	(1,503,237)	(617,726)	(392,112)	225,614	37%	▲ Timing - Depreciation not yet charged; and management contract not yet invoiced for Aug.
11	1104	TV and Radio Re-Broadcasting	(100)	(40)	0	40	100%	
11	1105	Libraries	(296,900)	(120,285)	(94,783)	25,502	21%	▲ Timing - lower than anticipated employee costs and maintenance to date; and depreciation not yet charged.
11	1106	Heritage	(86,954)	(35,610)	(28,032)	7,578	21%	
11	1107	Other Culture	(608,450)	(348,545)	(299,104)	49,441	14%	▲ Cummins Theatre lower than anticipated spend on shows and general operating; and depreciation not yet charged. Partially offset by employee termination payments.
12	1202	Maintenance - Streets, Roads, Bridges & Depots	(3,684,700)	(1,516,758)	(534,834)	981,924	65%	▲ Timing - Depreciation not yet charged; and road maint not incurred in-line with budget phasing.

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Operating Expenditure Variances

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12	1203	Road Plant Purchases	(33,000)	(13,750)	0	13,750	100%	▲ Timing - no plant yet disposed, so losses not yet recorded.
12	1205	Traffic Control (Vehicle Licensing)	(91,100)	(36,795)	(21,504)	15,291	42%	▲ Timing - Correction required for employee costs.
12	1207	Water Transport Facilities	(50,000)	0	0	0		
13	1302	Tourism and Area Promotion	(375,400)	(157,086)	(138,792)	18,294	12%	▲ Timing - production of brochures not expended in-line with budget; and depreciation not yet charged.
13	1303	Building Control	(202,300)	(82,430)	(63,442)	18,988	23%	▲ Timing - employee costs lower than anticipated YTD.
13	1306	Economic Development	0	0	0	0		
13	1308	Other Economic Services	(252,240)	(95,105)	(72,669)	22,436	24%	▲ Timing - Standpipe expenditure not evenly phased as per budget.
14	1401	Private Works	(6,000)	(2,500)	(567)	1,933	77%	
14	1402	General Administration Overheads	200	(37,370)	27,969	65,339	175%	▲ Timing - Depreciation not yet charged; and insurance premiums not in-line with budget phasing.
14	1403	Public Works Overheads	(43,700)	(25,025)	(98,821)	(73,796)	(295%)	▼ Timing - payroll and recoveries not aligned with budget phasing.
14	1404	Plant Operating Costs	(71,000)	(53,165)	(69,450)	(16,285)	(31%)	▼ Timing - payroll and recoveries not aligned with budget phasing.
14	1405	Salaries and Wages	(6,000)	(3,365)	(26,672)	(23,307)	(693%)	▼ Increase in workers' compensation payments - to be offset by funds from workers compensation insurance.
			<b>(11,179,416)</b>	<b>(4,815,173)</b>	<b>(2,976,467)</b>	<b>1,838,706</b>	<b>38%</b>	▲