



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 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	4,707,396	4,733,465	26,069	1%	
03	0302	Other General Purpose Funding	1,321,000	660,498	628,029	(32,469)	(5%)	
04	0402	Other Governance	26,000	13,002	36,852	23,850	183%	▲ Permanent - Contributions from other LGAs for employee benefits on termination. Not budgeted, but increase will mostly offset overspend.
05	0501	Fire Prevention	4,200	1,050	909	(141)	(13%)	
05	0502	Animal Control	16,300	8,148	5,313	(2,835)	(35%)	
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	11,002	11,155	153	1%	
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	47,898	41,229	(6,669)	(14%)	
09	0903	Community Housing	19,000	9,498	7,140	(2,358)	(25%)	
10	1001	Sanitation - General	592,000	554,500	560,276	5,776	1%	
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	7,548	10,216	2,668	35%	
10	1007	Other Community Amenities	20,000	10,002	3,491	(6,511)	(65%)	
11	1101	Public Halls and Civic Centres	27,500	13,752	15,719	1,967	14%	
11	1102	Swimming Areas and Beaches	41,000	20,499	28,596	8,097	39%	
11	1103	Other Recreation And Sport	35,000	15,000	25,102	10,102	67%	▲ Timing of receipt of club development grant.
11	1105	Libraries	1,100	552	1,981	1,429	259%	
11	1107	Other Culture	265,002	206,985	57,763	(149,222)	(72%)	▼ 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	332,471	112,907	51%	▲ New Revenue from contributions for use of Merredin-Narembeen Rd
12	1203	Road Plant Purchases	328,600	164,304	169,910	5,606	3%	
12	1205	Traffic Control (Vehicle Licensing)	69,000	34,500	38,863	4,363	13%	
13	1302	Tourism and Area Promotion	118,600	73,429	50,870	(22,559)	(31%)	▼ Timing of contributions to maps, brochures and planners
13	1303	Building Control	11,900	5,952	7,523	1,571	26%	
13	1308	Other Economic Services	25,525	12,834	425	(12,409)	(97%)	▼ Timing of receipt of grant funds
14	1401	Private Works	4,000	1,998	1,838	(160)	(8%)	
14	1404	Plant Operating Costs	39,000	19,500	14,499	(5,001)	(26%)	
14	1405	Salaries and Wages	33,000	16,500	11,789	(4,711)	(29%)	
			<b>8,300,439</b>	<b>6,931,501</b>	<b>6,825,114</b>	<b>(106,387)</b>	<b>(2%)</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)	(68,707)	(24,999)	43,708	64%	▲ Timing - Phasing of debt collection expenditure
04	0401	Members Of Council	(258,300)	(182,054)	(164,428)	17,626	10%	
04	0402	Other Governance	(399,300)	(201,304)	(191,509)	9,795	5%	
05	0501	Fire Prevention	(90,144)	(45,068)	(37,565)	7,503	17%	
05	0502	Animal Control	(197,000)	(99,000)	(86,973)	12,027	12%	▲ Timing - phasing of Contract Ranger Services billing; and Depreciation not yet charged.
05	0503	Other Law, Order & Public Safety	(216,700)	(112,446)	(41,209)	71,237	63%	▲ Timing - Depreciation not yet charged.
05	0505	Emergency Services Levy - Bush Fire Brigade	(57,782)	(37,599)	(13,459)	24,140	64%	▲ Timing - maintenance costs not yet incurred.
05	0506	Emergency Services Levy - State Emergency Service	(25,863)	(14,960)	(14,590)	370	2%	
07	0704	Preventative Services - Inspection/Admin	(229,900)	(116,597)	(106,810)	9,787	8%	
07	0705	Preventative Services - Pest Control	(1,000)	(501)	0	501	100%	
08	0802	Other Education	(14,500)	(11,250)	(6,140)	5,110	45%	
08	0804	Aged & Disabled - Senior Citizens Centres	(103,340)	(52,106)	(9,293)	42,813	82%	▲ Timing - Depreciation not yet charged.
08	0807	Other Welfare	(57,161)	(32,358)	(32,242)	116	0%	
09	0902	Other Housing	(317,860)	(158,928)	(79,112)	79,816	50%	▲ Timing - Depreciation not yet charged; and building maint not yet incurred.
09	0903	Community Housing	(21,925)	(10,962)	(1,780)	9,182	84%	
10	1001	Sanitation - General	(834,570)	(417,290)	(355,512)	61,778	15%	▲ Timing - contract services not yet invoiced.
10	1005	Protection of the Environment	(139,240)	(84,438)	(45,711)	38,727	46%	▲ Timing - contract services not yet invoiced.
10	1006	Town Planning & Regional Development	(170,500)	(85,649)	(50,431)	35,218	41%	▲ Timing - contract services not yet invoiced.
10	1007	Other Community Amenities	(98,480)	(49,243)	(34,273)	14,970	30%	▲ Timing - cemetery operating costs; and depreciation not yet charged.
11	1101	Public Halls and Civic Centres	(185,370)	(91,962)	(31,503)	60,459	66%	▲ Timing - Depreciation not yet charged; and building maint not yet incurred.
11	1102	Swimming Areas and Beaches	(301,800)	(152,358)	(105,747)	46,611	31%	▲ Timing - Depreciation not yet charged.
11	1103	Other Recreation And Sport	(1,503,237)	(755,332)	(497,245)	258,087	34%	▲ Timing - Depreciation not yet charged; and management contract not yet invoiced for Aug.
11	1104	TV and Radio Re-Broadcasting	(100)	(48)	0	48	100%	
11	1105	Libraries	(296,900)	(149,672)	(118,744)	30,928	21%	▲ Timing - lower than anticipated employee costs and maintenance to date; and depreciation not yet charged.
11	1106	Heritage	(86,954)	(44,232)	(34,858)	9,374	21%	
11	1107	Other Culture	(608,450)	(395,122)	(318,465)	76,658	19%	▲ 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)	(1,843,315)	(616,381)	1,226,934	67%	▲ Timing - Depreciation not yet charged; and road maint not incurred in-line with budget phasing.
12	1203	Road Plant Purchases	(33,000)	(16,500)	0	16,500	100%	▲ Timing - no plant yet disposed, so losses not yet recorded.
12	1205	Traffic Control (Vehicle Licensing)	(91,100)	(46,497)	(30,590)	15,907	34%	▲ Timing - Correction required for employee costs.

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
			\$	\$	\$	\$	%	
12	1207	Water Transport Facilities	(50,000)	(16,667)	0	16,667	100%	▲
13	1302	Tourism and Area Promotion	(375,400)	(193,185)	(175,829)	17,356	9%	
13	1303	Building Control	(202,300)	(102,647)	(78,678)	23,969	23%	▲ Timing - employee costs lower than anticipated YTD.
13	1306	Economic Development	0	0	0	0		
13	1308	Other Economic Services	(252,240)	(117,769)	(101,025)	16,744	14%	▲ Timing - Standpipe expenditure not evenly phased as per budget.
14	1401	Private Works	(6,000)	(3,000)	(939)	2,061	69%	
14	1402	General Administration Overheads	200	(77,525)	30,255	107,780	139%	▲ Timing - Depreciation not yet charged; and insurance premiums not in-line with budget phasing.
14	1403	Public Works Overheads	(43,700)	(44,701)	(117,762)	(73,061)	(163%)	▼ Timing - payroll and recoveries not aligned with budget phasing.
14	1404	Plant Operating Costs	(71,000)	(58,697)	(39,619)	19,078	33%	▲ Timing - payroll and recoveries not aligned with budget phasing.
14	1405	Salaries and Wages	(6,000)	(3,000)	(31,568)	(28,568)	(952%)	▼ Increase in workers' compensation payments - to be offset by funds from workers compensation insurance.
			<b>(11,179,416)</b>	<b>(5,892,689)</b>	<b>(3,564,732)</b>	<b>2,327,957</b>	<b>40%</b>	▲