



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2021**

Variance Reported at Sub Program Level

Shire of Merredin
Variance Reported at Sub-Program Level

Revenue Variances

Prog	Code	NAME	Amended	Amended YTD	YTD	Var. \$	Var. %	Comments
			Annual Budget	Budget	Actual	(b)-(a)	(b)-(a)/(a)	
			\$	(a)	(b)	\$	%	
03	0301	Rates	4,754,800.00	4,685,564.00	4,722,109.64	36,546	1%	
03	0302	Other General Purpose Funding	1,321,000.00	335,665.00	313,996.84	(21,668)	(6%)	
04	0402	Other Governance	26,000.00	8,668.00	35,034.91	26,367	304%	▲ Permanent - Contributions from other LGAs for employee benefits on termination. Not budgeted, but increase will mostly offset overspend.
05	0501	Fire Prevention	4,200.00	0.00	0.00	0		
05	0502	Animal Control	16,300.00	3,732.00	4,294.40	562	15%	
05	0505	Emergency Services Levy - Bush Fire Brigade	61,982.00	17,608.00	18,495.50	888	5%	
05	0506	Emergency Services Levy - State Emergency Service	25,863.00	6,445.00	7,530.75	1,086	17%	
07	0704	Preventative Services - Inspection/Admin	12,000.00	7,668.00	10,587.10	2,919	38%	
08	0804	Aged & Disabled - Senior Citizens Centres	14,180.00	7,295.00	3,666.21	(3,629)	(50%)	
08	0807	Other Welfare	40,361.00	17,705.00	0.00	(17,705)	(100%)	▼ Timing of receipt of grant funds
09	0902	Other Housing	95,800.00	31,932.00	24,629.60	(7,302)	(23%)	
09	0903	Community Housing	19,000.00	6,332.00	4,590.00	(1,742)	(28%)	
10	1001	Sanitation - General	592,000.00	542,000.00	522,978.84	(19,021)	(4%)	
10	1005	Protection of the Environment	15,562.00	15,562.00	0.00	(15,562)	(100%)	▼ Timing of receipt of grant funds
10	1006	Town Planning & Regional Development	14,500.00	5,032.00	9,466.00	4,434	88%	
10	1007	Other Community Amenities	20,000.00	6,668.00	116.36	(6,552)	(98%)	
11	1101	Public Halls and Civic Centres	27,500.00	9,168.00	12,470.25	3,302	36%	
11	1102	Swimming Areas and Beaches	41,000.00	6,833.00	4,105.97	(2,727)	(40%)	
11	1103	Other Recreation And Sport	35,000.00	5,000.00	25,084.82	20,085	402%	▲ Timing of receipt of club development grant.
11	1105	Libraries	1,100.00	368.00	1,926.54	1,559	424%	
11	1107	Other Culture	265,002.00	167,329.00	42,186.16	(125,143)	(75%)	▼ Timing - Gateway Merredin grant funds and contributions.
12	1201	Construction - Streets, Roads, Bridges & Depots	0.00	0.00	0.00	0		
12	1202	Maintenance - Streets, Roads, Bridges & Depots	238,664.00	219,564.00	219,564.00	0	0%	
12	1203	Road Plant Purchases	328,600.00	109,536.00	169,910.23	60,374	55%	▲ Timing - Sale of Grader and Water Truck sent to auction in 2020-21
12	1205	Traffic Control (Vehicle Licensing)	69,000.00	23,000.00	24,013.77	1,014	4%	
13	1302	Tourism and Area Promotion	118,600.00	47,709.00	39,389.81	(8,319)	(17%)	
13	1303	Building Control	11,900.00	3,968.00	6,223.80	2,256	57%	
13	1308	Other Economic Services	25,525.00	8,204.00	68.18	(8,136)	(99%)	
14	1401	Private Works	4,000.00	1,332.00	176.55	(1,155)	(87%)	
14	1404	Plant Operating Costs	39,000.00	13,000.00	7,924.75	(5,075)	(39%)	
14	1405	Salaries and Wages	33,000.00	10,308.00	7,173.41	(3,135)	(30%)	
			8,271,439.00	6,323,195.00	6,237,714.39	(85,481)	(1%)	

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	(147,800.00)	(45,624.00)	(19,599.42)	26,025	57%	▲ Timing - Phasing of debt collection expenditure
04	0401	Members Of Council	(258,300.00)	(124,261.00)	(112,801.15)	11,460	9%	
04	0402	Other Governance	(399,300.00)	(134,636.00)	(138,704.27)	(4,068)	(3%)	
05	0501	Fire Prevention	(90,144.00)	(29,638.00)	(26,570.23)	3,068	10%	
05	0502	Animal Control	(197,000.00)	(66,000.00)	(60,354.70)	5,645	9%	
05	0503	Other Law, Order & Public Safety	(216,700.00)	(74,280.00)	(28,027.85)	46,252	62%	▲ Timing - Depreciation not yet charged.
05	0505	Emergency Services Levy - Bush Fire Brigade	(57,782.00)	(30,797.00)	(7,882.49)	22,915	74%	▲ Timing - maintenance costs not yet incurred.
05	0506	Emergency Services Levy - State Emergency Service	(25,863.00)	(10,614.00)	(4,659.36)	5,955	56%	
07	0704	Preventative Services - Inspection/Admin	(229,900.00)	(75,745.00)	(69,993.50)	5,752	8%	
07	0705	Preventative Services - Pest Control	(1,000.00)	(167.00)	0.00	167	100%	
08	0802	Other Education	(14,500.00)	(10,500.00)	(6,139.86)	4,360	42%	
08	0804	Aged & Disabled - Senior Citizens Centres	(103,340.00)	(39,174.00)	(3,732.73)	35,441	90%	▲ Timing - Depreciation not yet charged.
08	0807	Other Welfare	(57,161.00)	(21,022.00)	(8,897.36)	12,125	58%	▲ Timing - grant funded project not yet progressed as far as estimated
09	0902	Other Housing	(317,860.00)	(105,952.00)	(59,244.54)	46,707	44%	▲ Timing - Depreciation not yet charged; and building maint not yet incurred.
09	0903	Community Housing	(21,925.00)	(7,308.00)	(1,237.22)	6,071	83%	
10	1001	Sanitation - General	(834,570.00)	(272,304.00)	(222,059.29)	50,245	18%	▲ Timing - waste and recycling collection invoices for October not yet received.
10	1005	Protection of the Environment	(139,240.00)	(56,292.00)	(35,498.60)	20,793	37%	▲ Timing - contract services not yet invoiced.
10	1006	Town Planning & Regional Development	(170,500.00)	(55,390.00)	(34,330.21)	21,060	38%	▲ Timing - contract services not yet invoiced.
10	1007	Other Community Amenities	(98,480.00)	(32,532.00)	(24,520.78)	8,011	25%	
11	1101	Public Halls and Civic Centres	(185,370.00)	(61,308.00)	(22,964.74)	38,343	63%	▲ Timing - Depreciation not yet charged; and building maint not yet incurred.
11	1102	Swimming Areas and Beaches	(301,800.00)	(93,238.00)	(57,646.32)	35,592	38%	▲ Timing - Depreciation not yet charged.
11	1103	Other Recreation And Sport	(1,503,237.00)	(494,295.00)	(299,640.39)	194,655	39%	▲ Timing - Depreciation not yet charged; and management contract not yet invoiced for Aug.
11	1104	TV and Radio Re-Broadcasting	(100.00)	(32.00)	0.00	32	100%	
11	1105	Libraries	(296,900.00)	(96,367.00)	(78,862.63)	17,504	18%	▲ Timing - lower than anticipated employee costs and maintenance to date; and depreciation not yet charged.
11	1106	Heritage	(86,954.00)	(28,488.00)	(24,434.02)	4,054	14%	
11	1107	Other Culture	(608,450.00)	(304,997.00)	(280,294.19)	24,703	8%	
12	1202	Maintenance - Streets, Roads, Bridges & Depots	(3,684,700.00)	(1,213,806.00)	(417,833.89)	795,972	66%	▲ Timing - Depreciation not yet charged; and road maint not incurred in-line with budget phasing.
12	1203	Road Plant Purchases	(33,000.00)	(11,000.00)	0.00	11,000	100%	▲ Timing - no plant yet disposed, so losses not yet recorded.
12	1205	Traffic Control (Vehicle Licensing)	(91,100.00)	(29,816.00)	(15,510.58)	14,305	48%	▲ Timing - Correction required for employee costs.
12	1207	Water Transport Facilities	(50,000.00)	0.00	0.00	0		
13	1302	Tourism and Area Promotion	(375,400.00)	(124,056.00)	(111,460.02)	12,596	10%	▲ Timing - production of brochures not expended in-line with budget; and depreciation not yet charged.
13	1303	Building Control	(202,300.00)	(66,544.00)	(51,163.88)	15,380	23%	▲ Timing - employee costs lower than anticipated YTD.

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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
			\$	\$	\$	\$	%	
13	1306	Economic Development	0.00	0.00	0.00	0		
13	1308	Other Economic Services	(252,240.00)	(75,249.00)	(63,849.61)	11,399	15%	▲ Timing - Standpipe expenditure not evenly phased as per budget.
14	1401	Private Works	(6,000.00)	(2,000.00)	(334.69)	1,665	83%	
14	1402	General Administration Overheads	200.00	(65,316.00)	58,149.22	123,465	189%	▲ Timing - Depreciation not yet charged; and insurance premiums not in-line with budget phasing.
14	1403	Public Works Overheads	(43,700.00)	(29,160.00)	(90,063.84)	(60,904)	(209%)	▼ Timing - payroll and recoveries not aligned with budget phasing.
14	1404	Plant Operating Costs	(71,000.00)	(51,812.00)	(62,587.69)	(10,776)	(21%)	▼ Timing - payroll and recoveries not aligned with budget phasing.
14	1405	Salaries and Wages	(6,000.00)	(2,692.00)	(21,011.48)	(18,319)	(681%)	▼ Increase in workers' compensation payments - to be offset by funds from workers compensation insurance.
			(11,179,416.00)	(3,942,412.00)	(2,403,762.31)	1,538,650	39%	▲