



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

Variance Reported at Sub Program Level

Revenue Variances

Prog	Code	NAME	Amended	Amended YTD	YTD	Var. \$	Var. %	Comments
			Annual Budget	Budget (a)	Actual (b)	(b)-(a)	(b)-(a)/(a)	
			\$	\$	\$	\$	%	
03	0301	Rates	4,754,800.00	4,609,064.00	4,689,259.90	80,196	2%	
03	0302	Other General Purpose Funding	1,321,000.00	330,249.00	313,996.86	(16,252)	(5%)	
04	0402	Other Governance	26,000.00	6,501.00	34,190.36	27,689	426%	▲ 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	1,524.00	1,751.45	227	15%	
05	0505	Emergency Services Levy - Bush Fire Brigade	61,982.00	0.00	0.00	0		
05	0506	Emergency Services Levy - State Emergency Service	25,863.00	0.00	0.00	0		
07	0704	Preventative Services - Inspection/Admin	12,000.00	6,001.00	10,462.10	4,461	74%	
08	0804	Aged & Disabled - Senior Citizens Centres	14,180.00	0.00	7,292.57	7,293		
08	0807	Other Welfare	40,361.00	9,840.00	0.00	(9,840)	(100%)	
09	0902	Other Housing	95,800.00	23,949.00	18,744.29	(5,205)	(22%)	
09	0903	Community Housing	19,000.00	4,749.00	3,570.00	(1,179)	(25%)	
10	1001	Sanitation - General	592,000.00	535,750.00	516,222.51	(19,527)	(4%)	Timing - Rubbish Charges raise in September due to budget adoption date
10	1005	Protection of the Environment	15,562.00	0.00	0.00	0		
10	1006	Town Planning & Regional Development	14,500.00	3,774.00	8,952.00	5,178	137%	
10	1007	Other Community Amenities	20,000.00	5,001.00	57.27	(4,944)	(99%)	
11	1101	Public Halls and Civic Centres	27,500.00	6,876.00	11,241.47	4,365	63%	
11	1102	Swimming Areas and Beaches	41,000.00	0.00	0.00	0		
11	1103	Other Recreation And Sport	35,000.00	2,500.00	25,067.82	22,568	903%	▲ Timing of receipt of club development grant.
11	1105	Libraries	1,100.00	276.00	1,746.72	1,471	533%	
11	1107	Other Culture	265,002.00	147,938.00	40,262.11	(107,676)	(73%)	▼ 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	82,152.00	169,910.23	87,758	107%	▲ Timing - Sale of Grader and Water Truck sent to auction in 2020-21
12	1205	Traffic Control (Vehicle Licensing)	69,000.00	17,250.00	18,167.08	917	5%	
13	1302	Tourism and Area Promotion	118,600.00	32,465.00	21,022.56	(11,442)	(35%)	▼ Timing - Visitors' Centre revenue not in-line with budget phasing.
13	1303	Building Control	11,900.00	2,976.00	5,344.95	2,369	80%	
13	1308	Other Economic Services	25,525.00	6,195.00	68.18	(6,127)	(99%)	
14	1401	Private Works	4,000.00	999.00	-61.63	(1,061)	(106%)	
14	1404	Plant Operating Costs	39,000.00	9,750.00	4,995.03	(4,755)	(49%)	
14	1405	Salaries and Wages	33,000.00	7,731.00	5,380.19	(2,351)	(30%)	
			8,271,439.00	6,073,074.00	6,127,208.02	54,134	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)	(34,390.00)	(14,527.65)	19,862	58%	▲ Timing - Phasing of non-rate revenues
04	0401	Members Of Council	(258,300.00)	(106,277.00)	(45,985.15)	60,292	57%	▲ Timing - some subscriptions not yet received.
04	0402	Other Governance	(399,300.00)	(100,652.00)	(118,295.99)	(17,644)	(18%)	▼ Timing - consultancy fees expended on Airport
05	0501	Fire Prevention	(90,144.00)	(22,466.00)	(18,356.62)	4,109	18%	
05	0502	Animal Control	(197,000.00)	(49,500.00)	(47,178.90)	2,321	5%	
05	0503	Other Law, Order & Public Safety	(216,700.00)	(55,410.00)	(22,304.02)	33,106	60%	▲ Timing - Depreciation not yet charged.
05	0505	Emergency Services Levy - Bush Fire Brigade	(57,782.00)	(21,404.00)	(7,086.53)	14,317	67%	▲ Timing - maintenance costs not yet incurred.
05	0506	Emergency Services Levy - State Emergency Service	(25,863.00)	(7,484.00)	(2,023.00)	5,461	73%	
07	0704	Preventative Services - Inspection/Admin	(229,900.00)	(55,983.00)	(55,229.79)	753	1%	
07	0705	Preventative Services - Pest Control	(1,000.00)	0.00	0.00	0		
08	0802	Other Education	(14,500.00)	(10,125.00)	(6,070.50)	4,055	40%	
08	0804	Aged & Disabled - Senior Citizens Centres	(103,340.00)	(25,418.00)	(13,312.62)	12,105	48%	▲ Timing - Depreciation not yet charged.
08	0807	Other Welfare	(57,161.00)	(17,079.00)	(8,720.69)	8,358	49%	
09	0902	Other Housing	(317,860.00)	(79,464.00)	(41,308.75)	38,155	48%	▲ Timing - Depreciation not yet charged; and building maint not yet incurred.
09	0903	Community Housing	(21,925.00)	(5,481.00)	(491.36)	4,990	91%	
10	1001	Sanitation - General	(834,570.00)	(204,228.00)	(205,754.86)	(1,527)	(1%)	
10	1005	Protection of the Environment	(139,240.00)	(42,219.00)	(28,954.65)	13,264	31%	▲ Timing - contract services not yet invoiced.
10	1006	Town Planning & Regional Development	(170,500.00)	(40,405.00)	(27,570.61)	12,834	32%	▲ Timing - contract services not yet invoiced.
10	1007	Other Community Amenities	(98,480.00)	(24,399.00)	(20,015.04)	4,384	18%	
11	1101	Public Halls and Civic Centres	(185,370.00)	(45,981.00)	(16,998.41)	28,983	63%	▲ Timing - Depreciation not yet charged; and building maint not yet incurred.
11	1102	Swimming Areas and Beaches	(301,800.00)	(64,453.00)	(41,380.25)	23,073	36%	▲ Timing - Depreciation not yet charged.
11	1103	Other Recreation And Sport	(1,503,237.00)	(366,636.00)	(220,789.52)	145,846	40%	▲ Timing - Depreciation not yet charged; and management contract not yet invoiced for Aug.
11	1104	TV and Radio Re-Broadcasting	(100.00)	(24.00)	0.00	24	100%	
11	1105	Libraries	(296,900.00)	(70,823.00)	(61,157.23)	9,666	14%	
11	1106	Heritage	(86,954.00)	(21,366.00)	(18,550.00)	2,816	13%	
11	1107	Other Culture	(608,450.00)	(253,553.00)	(175,958.26)	77,595	31%	▲ Timing - phasing of Festival costs; and Depreciation not yet charged.
12	1202	Maintenance - Streets, Roads, Bridges & Depots	(3,684,700.00)	(909,855.00)	(319,473.61)	590,381	65%	▲ Timing - Depreciation not yet charged; and road maint not incurred in-line with budget phasing.
12	1203	Road Plant Purchases	(33,000.00)	(8,250.00)	0.00	8,250	100%	
12	1205	Traffic Control (Vehicle Licensing)	(91,100.00)	(21,887.00)	(9,413.50)	12,474	57%	▲ 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)	(91,830.00)	(82,168.47)	9,662	11%	
13	1303	Building Control	(202,300.00)	(49,158.00)	(40,311.70)	8,846	18%	
13	1306	Economic Development	0.00	0.00	0.00	0		
13	1308	Other Economic Services	(252,240.00)	(56,043.00)	(51,532.01)	4,511	8%	
14	1401	Private Works	(6,000.00)	(1,500.00)	(294.51)	1,205	80%	
14	1402	General Administration Overheads	200.00	(55,712.00)	23,041.12	78,753	141%	▲ Timing - Depreciation not yet charged; and insurance premiums not in-line with budget phasing.
14	1403	Public Works Overheads	(43,700.00)	(10,445.00)	(79,749.84)	(69,305)	(664%)	▼ Timing - payroll and recoveries not aligned with budget phasing.

Operating Expenditure Variances

			Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Comments	
Prog	Code	NAME	\$	\$	\$	\$	%		
14	1404	Plant Operating Costs	(71,000.00)	(32,659.00)	(47,718.37)	(15,059)	(46%)	▼	Timing - payroll and recoveries not aligned with budget phasing.
14	1405	Salaries and Wages	(6,000.00)	(2,019.00)	(16,841.94)	(14,823)	(734%)	▼	Increase in workers' compensation payments - to be offset by funds from workers compensation insurance.
			(11,179,416.00)	(2,964,578.00)	(1,842,483.23)	1,122,095	38%	▲	