



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 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 (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Comments
			\$	\$	\$	\$	%	
03	0301	Rates	4,754,800.00	13,582.00	9,304.89	(4,277)	(31%)	
03	0302	Other General Purpose Funding	1,321,000.00	324,833.00	313,996.86	(10,836)	(3%)	
04	0402	Other Governance	26,000.00	4,334.00	20,664.39	16,330	377%	▲ 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	1,016.00	1,417.13	401	39%	
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	4,334.00	10,142.55	5,809	134%	
08	0804	Aged & Disabled - Senior Citizens Centres	14,180.00	0.00	0.00	0		
08	0807	Other Welfare	40,361.00	9,840.00	0.00	(9,840)	(100%)	
09	0902	Other Housing	95,800.00	15,966.00	12,803.27	(3,163)	(20%)	
09	0903	Community Housing	19,000.00	3,166.00	2,550.00	(616)	(19%)	
10	1001	Sanitation - General	592,000.00	12,500.00	1,183.09	(11,317)	(91%)	▼ 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	2,516.00	8,805.00	6,289	250%	
10	1007	Other Community Amenities	20,000.00	3,334.00	57.27	(3,277)	(98%)	
11	1101	Public Halls and Civic Centres	27,500.00	4,584.00	10,423.60	5,840	127%	
11	1102	Swimming Areas and Beaches	41,000.00	0.00	0.00	0		
11	1103	Other Recreation And Sport	35,000.00	0.00	0.00	0		
11	1105	Libraries	1,100.00	184.00	1,746.72	1,563	849%	
11	1107	Other Culture	265,002.00	35,992.00	28,802.59	(7,189)	(20%)	
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	54,768.00	186,901.25	132,133	241%	▲ Timing - Sale of Grader and Water Truck sent to auction in 2020-21
12	1205	Traffic Control (Vehicle Licensing)	69,000.00	11,500.00	12,289.52	790	7%	
13	1302	Tourism and Area Promotion	118,600.00	19,451.00	11,123.82	(8,327)	(43%)	
13	1303	Building Control	11,900.00	1,984.00	3,235.00	1,251	63%	
13	1308	Other Economic Services	25,525.00	4,130.00	68.18	(4,062)	(98%)	
14	1401	Private Works	4,000.00	666.00	-370.73	(1,037)	(156%)	
14	1404	Plant Operating Costs	39,000.00	6,500.00	4,995.03	(1,505)	(23%)	
14	1405	Salaries and Wages	33,000.00	5,154.00	3,586.97	(1,567)	(30%)	
			8,271,439.00	759,898.00	863,290.40	103,392	14%	▲

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)	(22,767.00)	(11,486.64)	11,280	50%	▲ Timing - Phasing of non-rate revenues
04	0401	Members Of Council	(258,300.00)	(77,018.00)	(41,460.20)	35,558	46%	▲ Timing - some subscriptions not yet received.
04	0402	Other Governance	(399,300.00)	(67,318.00)	(83,811.49)	(16,493)	(25%)	▼ Timing - consultancy fees expended on Airport
05	0501	Fire Prevention	(90,144.00)	(14,344.00)	(12,187.21)	2,157	15%	
05	0502	Animal Control	(197,000.00)	(33,000.00)	(28,381.07)	4,619	14%	
05	0503	Other Law, Order & Public Safety	(216,700.00)	(37,140.00)	(16,053.18)	21,087	57%	▲ Timing - Depreciation not yet charged.
05	0505	Emergency Services Levy - Bush Fire Brigade	(57,782.00)	(14,136.00)	(2,070.26)	12,066	85%	▲ Timing - maintenance costs not yet incurred.
05	0506	Emergency Services Levy - State Emergency Service	(25,863.00)	(4,605.00)	(1,404.87)	3,200	69%	
07	0704	Preventative Services - Inspection/Admin	(229,900.00)	(37,874.00)	(38,885.19)	(1,011)	(3%)	
07	0705	Preventative Services - Pest Control	(1,000.00)	0.00	0.00	0		
08	0802	Other Education	(14,500.00)	(9,750.00)	(6,070.50)	3,680	38%	
08	0804	Aged & Disabled - Senior Citizens Centres	(103,340.00)	(18,952.00)	(6,020.05)	12,932	68%	▲ Timing - Depreciation not yet charged.
08	0807	Other Welfare	(57,161.00)	(13,386.00)	(4,172.04)	9,214	69%	
09	0902	Other Housing	(317,860.00)	(52,976.00)	(29,839.95)	23,136	44%	▲ Timing - Depreciation not yet charged; and building maint not yet incurred.
09	0903	Community Housing	(21,925.00)	(3,654.00)	(491.36)	3,163	87%	
10	1001	Sanitation - General	(834,570.00)	(136,152.00)	(141,825.03)	(5,673)	(4%)	
10	1005	Protection of the Environment	(139,240.00)	(28,146.00)	(16,952.07)	11,194	40%	▲ Timing - contract services not yet invoiced.
10	1006	Town Planning & Regional Development	(170,500.00)	(27,070.00)	(19,153.04)	7,917	29%	
10	1007	Other Community Amenities	(98,480.00)	(16,266.00)	(13,457.32)	2,809	17%	
11	1101	Public Halls and Civic Centres	(185,370.00)	(30,654.00)	(12,013.89)	18,640	61%	▲ Timing - Depreciation not yet charged; and building maint not yet incurred.
11	1102	Swimming Areas and Beaches	(301,800.00)	(43,452.00)	(26,823.20)	16,629	38%	▲ Timing - Depreciation not yet charged.
11	1103	Other Recreation And Sport	(1,503,237.00)	(248,590.00)	(111,182.37)	137,408	55%	▲ Timing - Depreciation not yet charged; and management contract not yet invoiced for Aug.
11	1104	TV and Radio Re-Broadcasting	(100.00)	(16.00)	0.00	16	100%	
11	1105	Libraries	(296,900.00)	(47,582.00)	(38,715.00)	8,867	19%	
11	1106	Heritage	(86,954.00)	(14,244.00)	(12,393.76)	1,850	13%	
11	1107	Other Culture	(608,450.00)	(172,554.00)	(84,405.57)	88,148	51%	▲ Timing - phasing of Festival costs; and Depreciation not yet charged.
12	1202	Maintenance - Streets, Roads, Bridges & Depots	(3,684,700.00)	(606,903.00)	(171,870.27)	435,033	72%	▲ Timing - Depreciation not yet charged; and road maint not incurred in-line with budget phasing.
12	1203	Road Plant Purchases	(33,000.00)	(5,500.00)	0.00	5,500	100%	
12	1205	Traffic Control (Vehicle Licensing)	(91,100.00)	(14,908.00)	(3,003.65)	11,904	80%	▲ 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)	(62,681.00)	(54,743.23)	7,938	13%	
13	1303	Building Control	(202,300.00)	(33,272.00)	(27,396.03)	5,876	18%	
13	1306	Economic Development	0.00	0.00	0.00	0		
13	1308	Other Economic Services	(252,240.00)	(37,562.00)	(40,195.39)	(2,633)	(7%)	
14	1401	Private Works	(6,000.00)	(1,000.00)	(225.61)	774	77%	
14	1402	General Administration Overheads	200.00	(71,658.00)	(1,015.56)	70,642	99%	▲ Timing - Depreciation not yet charged; and insurance premiums not in-line with budget phasing.
14	1403	Public Works Overheads	(43,700.00)	(14,580.00)	(64,711.85)	(50,132)	(344%)	▼ Timing - payroll and recoveries not aligned with budget phasing.

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Operating Expenditure Variances

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			\$	\$	\$	\$	%	
14	1404	Plant Operating Costs	(71,000.00)	(31,306.00)	(45,119.90)	(13,814)	(44%)	▼ Timing - payroll and recoveries not aligned with budget phasing.
14	1405	Salaries and Wages	(6,000.00)	(1,346.00)	(12,672.40)	(11,326)	(841%)	▼ Increase in workers' compensation payments - to be offset by funds from workers compensation insurance.
			(11,179,416.00)	(2,052,362.00)	(1,180,209.15)	872,153	42%	▲