



Attard Local Council

**Annual Budget
For
Financial Year
2020**

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Table of Contents

Overview and Summary	<i>Page 3</i>
Statement of Income and Expenditure	<i>Page 4</i>
Statement of Financial Position	<i>Page 5</i>
Cash Budget	<i>Page 6</i>
Detailed Estimates of Income	<i>Page 7</i>
Detailed Estimates of Expenditure	<i>Page 8</i>
Detailed Estimates of Statement of Financial Position	<i>Page 10</i>
Depreciation of Property, Plant and Equipment	<i>Page 11</i>

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Overview and Summary

Following the reform for the 25th Anniversary of the inception of Local Councils no further increase in the allocation was anticipated for this year.

However, a good increase was noted in the Waste Tipping Fees which is now being debated as 100% on the Council. The Local Council was allocated the amount of €69,691 by DLG for Waste Tipping Fees. Assuming that the cost from Wasteserv in 2020 will be similar to 2019 (approx €90k), it will mean that the Council will probably need to fork out the shortfall of €20k. As such all these figures were included in the 2020 budget.

This budget also includes €200k capital expenditure related to new premises. Being now in an awkward position due to the architect advise that the building is unsafe, the Council needs to resolve the new Local Council premises issue with immediate effect. The new application for housing of the Local Council offices in Gnien Hal Warda is still on hold due to issues related to the change of use of the premises as these are situated in a Public Garden.


If all assumptions occur, the FSI as per Budget 2020 would be around 6%. The deterioration in the FSI is being caused by the difference between the €200k and the €141k funds received by the Regional committee and allocated for the premises.

The Council is also working on the new application for the project in Triq il-Katlan which had seen a change of plans due to the movement of some trees. These trees were going to be shifted to make way for diagonal and organised parking spaces but had residents of the area complaining, thus fresh Planning plans had to be re-submitted.

The Council has also concluded the restoration of the Railway Embankment and is now in full swing to start the BOQ of the Info Centre in Gnien l-Istazzjon. It is to be noted that the Railway Embankment was fully financed by EU and Development Planning Funds with the LC share being very minimal.

In this budget it is also being assumed that the Council will receive €15,000 LES distribution from LESA or regional committee funds.

The Council will also continue on the Government's intent for cleaner localities, well maintained open public spaces and an increased level of sustainable localities.



Stefan Cordina
Mayor



Marica Mifsud
Executive Secretary

Statement of Income and Expenditure

DESCRIPTION

BUDGET Jan-Dec 2019 €	ACTUAL Jan-Dec 2019 €	BUDGET Jan-Dec 2020 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €
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Income

Funds received from Central Government (1)	787,999	787,999	781,842	(6,157)	(6,157)
Income raised from Bye-Laws (2)	35,400	35,400	36,502	1,102	1,102
Income raised from LES (3)	5,400	25,500	20,416	15,016	(5,084)
Investment Income (4)	-	-	-	-	-
Other Income (5)	500	200	500	-	300
TOTAL	829,299	849,099	839,260	9,961	(9,839)

Expenditure

Personal Emoluments (6)	162,316	162,092	171,092	8,776	9,000
Operations and Maintenance (7)	554,273	574,182	544,233	(10,040)	(29,949)
Administration (8)	70,900	72,850	73,570	2,670	720
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	48,672	49,664	49,392	720	(272)
TOTAL	836,161	858,788	838,287	2,126	(20,501)

Surplus / Deficit

	(6,862)	(9,689)	973	7,835	10,662
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Statement of Financial Position

DESCRIPTION	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
	as at 31 Dec	as at 31 Dec	as at 31 Dec		
	2019	2019	2020	Bud-Bud	Bud-Act
	€	€	€	€	€
Non-current Assets					
Property, Plant and Equipment (16)	240,686	196,316	389,644	148,958	193,328
Current Assets					
Inventories (11)	2,100	2,100	2,000	(100)	(100)
Receivables (12)	103,053	262,831	221,056	118,003	(41,775)
Cash and Cash Equivalents (13)	243,150	185,849	80,928	(162,222)	(104,921)
Total Current Assets	348,303	450,780	303,984	(44,319)	(146,796)
Current Liabilities (14)					
Payables	181,893	352,746	198,304	16,411	(154,442)
Total Current Liabilities	181,893	352,746	198,304	16,411	(154,442)
Net Current Assets	166,410	98,034	105,680	(60,730)	7,646
Non-current liabilities (15)					
	156,191	-	200,000	43,809	200,000
Net Assets	250,905	294,351	295,324	44,419	974
Reserves					
Retained Funds	250,905	294,351	295,324	44,419	973

Financial Situation Indicator

DESCRIPTION	BUDGET	ACTUAL	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2019	2019	2020
	€	€	€
Current Assets	348,303	450,780	303,984
Current Liabilities	181,893	352,746	198,304
Working Capital	166,410	98,034	105,680
Government Allocation	740,229	740,229	781,842
FSI	22 %	13 %	14 %

Cash Budget

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2020	2020	2020	2020	
	€	€	€	€	€
Cash Inflows					
Government cash inflows	220,165	220,165	268,334	220,165	928,829
Cash flows from Bye-Laws & L.N fees	9,126	9,126	9,126	9,126	36,502
Local Enforcement cash flows	5,104	5,104	5,104	5,104	20,416
Finance cash flows					
Loan Proceeds					-
Investment income					-
	-	-	-	-	-
Capital cash flow					
Proceeds from disposal of assets					-
	-	-	-	-	-
Cash received from EU funds	99,177	99,177	99,177	99,177	396,708
Cash received from Twinning					-
Cash from Community Services					-
Other Cash Inflows	125	125	38,213	125	38,588
TOTAL Inflows	333,697	333,697	419,954	333,697	1,421,043
Cash Outflows					
Personal Emoluments	40,925	40,925	40,925	48,317	171,092
Operations & Maintenance	136,058	136,058	180,417	136,058	588,592
Administration	18,393	18,393	18,393	18,393	73,570
Finance					-
Capital					
Acquisition of property					-
Construction	120,928	120,928	220,928	220,928	683,710
Improvements	1,250	1,250	1,250	1,250	5,000
Special programmes					-
Computers & office equipment	1,000	1,000	1,000	1,000	4,000
	123,178	123,178	223,178	223,178	692,710
Cash outflows re EU projects					-
Cash outflows re Twinning					-
Cash outflows re Community Services					-
	-	-	-	-	-
TOTAL Outflows	318,553	318,553	462,912	425,945	1,525,964
SURPLUS / (DEFICIT)	15,143	15,143	(42,959)	(92,249)	(104,921)
Brought forward (Bank /Cash Bal.)	185,849	200,993	216,136	173,177	185,849
Carry forward	200,993	216,136	173,177	80,928	80,928

Detailed Estimates of Income

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET	ACTUAL	FORECAST	TOTAL	BUDGET	VARIANCE	VARIANCE
	Jan-Dec 2019	Jan-Sept 2019	Oct-Dec 2019	Jan-Dec 2019	Jan-Dec 2020	Bud-Bud	Bud-Act
	€	€	€	€	€	€	€
Income							
1 Funds received from Central Government:							
0001 In terms of section 55 CAP 363	740,229	555,172	185,057	740,229	781,842	41,613	41,613
0002-0004 In terms of section 58 CAP 363	47,770	34,294	13,476	47,770	-	(47,770)	(47,770)
0005-0019 Other Income				-		-	-
	787,999	589,466	198,533	787,999	781,842	(6,157)	(6,157)
2 Bye-Laws & Legal Fees							
0021-0025 Community Services	3,400	2,734	666	3,400	3,502	102	102
0026-0035 Income from Permits	32,000	27,995	4,005	32,000	33,000	1,000	1,000
	35,400	30,729	4,671	35,400	36,502	1,102	1,102
3 Local Enforcement Income							
0037 Commission from Regional Committees	5,000	22,786	2,214	25,000	20,000	15,000	(5,000)
0038-0055 Contraventions	400	466	34	500	416	16	(84)
	5,400	23,252	2,248	25,500	20,416	15,016	(5,084)
4 Investment Income							
0091-0095 Bank interest				-		-	-
0096-0099 Income received from Government Securities				-		-	-
	-	-	-	-	-	-	-
5 General Income							
0056-0065 Sponsorships				-		-	-
0066-0069 Documents & Information				-		-	-
0070-0075 EU Funds				-		-	-
0076-0080 Twinning				-		-	-
0081-0089 Insurance Claims				-		-	-
0100-0109 Donations				-		-	-
0110-0119 Contributions				-		-	-
0120-0129 General Income	500	25	175	200	500	-	300
	500	25	175	200	500	-	300
Total	829,299	643,471	205,628	849,099	839,260	9,961	(9,839)

Detailed Estimates of Expenditure

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET	ACTUAL	FORECAST	TOTAL	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Sept	Oct-Dec	Jan-Dec	Jan-Dec	Bud-Bud	Bud-Act
	2019	2019	2019	2019	2020		
€	€	€	€	€	€	€	
6 Personal Emoluments							
1100 Mayor's Allowance	30,245	22,203	8,797	31,000	37,627	7,382	6,627
1200 Employees' Salaries & Wages	103,686	74,904	28,782	103,686	104,500	814	814
1300 Bonuses	9,828	1,887	7,941	9,828	9,955	127	127
1400 Income Supplements	-	-	-	-	-	-	-
1500 Social Security Contributions	11,177	6,876	4,301	11,177	11,500	323	323
1600 Allowances	880	-	990	990	880	-	(110)
1700 Overtime	6,500	1,705	3,706	5,411	6,630	130	1,219
	162,316	107,575	54,517	162,092	171,092	8,776	9,000
7 Operations and Maintenance							
2100-2149 Public Utilities	4,000	3,136	864	4,000	4,500	500	500
2200-2259 Public Materials & Supplies	4,500	2,818	1,682	4,500	4,635	135	135
2300-2399 Repairs & Upkeep	66,000	28,271	37,729	66,000	42,000	(24,000)	(24,000)
2400-2449 Rent	138	107	31	138	138	-	-
3010 Street Lighting	20,000	10,087	9,913	20,000	20,600	600	600
3020 Lease of Equipment	1,500	1,128	372	1,500	1,545	45	45
3030 Insurance	5,000	3,780	1,220	5,000	5,000	-	-
3035 Bank Charges	600	375	225	600	600	-	-
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	92,000	67,845	24,155	92,000	92,000	-	-
3041 Refuse Collection	127,000	85,594	41,406	127,000	150,000	23,000	23,000
3042 Bulky Refuse Collection	28,000	20,071	7,929	28,000	28,840	840	840
3043 Bins on wheels	1,000	3,051	449	3,500	1,000	-	(2,500)
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	95,000	82,276	12,724	95,000	95,000	-	-
3052 Cleaning & Maintenance of Non-Urban Areas	15,000	11,750	3,250	15,000	15,000	-	-
3053 Cleaning of Public Conveniences	12,000	8,400	3,600	12,000	12,360	360	360
3055 Cleaning of Council Premises	-	849	151	1,000	-	-	(1,000)
3060 Cleaning & Maintenance of Parks & Gardens	42,875	34,453	8,422	42,875	34,740	(8,135)	(8,135)
3061 Cleaning & Maintenance of Soft Areas	-	5,112	888	6,000	-	-	(6,000)
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3064 Other Contractual Services	3,500	-	3,500	3,500	3,675	175	175
3070-3090 Consultation Fees	20,000	6,098	5,902	12,000	12,000	(8,000)	-
3100-3139 Contract & Project Management	4,560	19,601	1,399	21,000	8,000	3,440	(13,000)
3300-3379 Hospitality	-	567	(0)	567	-	-	(567)
3380-3389 Community	11,000	8,163	2,837	11,000	12,000	1,000	1,000
3600-3694 Local Enforcement Expenses	600	954	146	1,100	600	-	(500)
3700-3799 EU Projects	-	902	0	902	-	-	(902)
3800-3899 Twinning	-	-	-	-	-	-	-
	554,273	405,389	168,793	574,182	544,233	(10,040)	(29,949)

Detailed Estimates of Statement of Financial Position

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET	ACTUAL	FORECAST	TOTAL	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	as at	changes from	as at	Jan-Dec	Bud-Bud	Bud-Act
	2019	30-Sep	30 Sep-31 Dec	31-Dec	2020		
€	€	€	€	€	€	€	
11 Inventory							
5201-5249 Stationery	2,100	2,172	(72)	2,100	2,000	(100)	(100)
5250-5299 Consumables	-			-		-	-
	2,100	2,172	(72)	2,100	2,000	(100)	(100)
12 Receivables							
0201-0209 Receivables	17,000	39,921	-	39,921	1,833	(15,167)	(38,088)
0210-0219 LES Receivables	400	486	-	486	486	86	(0)
0220-0229 Receivables from EU							
0250 Prepayments & Accrued income	80,653	116,866	100,558	217,424	213,737	133,084	(3,687)
Other debtors	5,000	5,000	-	5,000	5,000	-	-
	103,053	162,273	100,558	262,831	221,056	118,003	(41,775)
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	243,150	212,628	(26,779)	185,849	80,928	(162,222)	(104,921)
	243,150	212,628	(26,779)	185,849	80,928	(162,222)	(104,921)
14 Payables							
4000 Payables	143,162	137,038	49,449	186,487	173,304	30,142	(13,183)
4100 Accruals	36,731	32,719	(22,719)	10,000	10,000	(26,731)	-
4150 Deferred Income	2,000	16,726	(1,726)	15,000	15,000	13,000	-
Current portion of Long-Term Borrowings	-			-	-	-	-
Deferred income Grants		141,259	-	141,259	-	-	(141,259)
	181,893	327,742	25,004	352,746	198,304	16,411	(154,442)
15 Non Current Liabilities							
4200 Long Term Borrowings	156,191	66,598	(66,598)	-	200,000	43,809	200,000
Deferred income Grants							
	156,191	66,598	(66,598)	-	200,000	43,809	200,000

16 Depreciation of Property, Plant and Equipment

Asset	Urban Imp & Construction	Computer software	New Street Signs	Trees	Plant, Machinery & equipment	Office Furniture	Motor Vehicles	Assets not yet capitalised	Total
% of depreciation	10%	25%	100%	0%	20%	8%	20%	0%	0%
€	€	€	€	€	€	€	€	€	€
Cost									
As at 01 January 2020	2,929,902	1,009	18,445	11,529	34,257	31,093	5,299	18,100	3,049,634
Additions	522,182				4,000	5,000		192,705	723,887
Disposals									-
As at 31 December 2020	3,452,085	1,009	18,445	11,529	38,257	36,093	5,299	210,805	3,773,522
Grants/ other reimbursements									
As at 01 January 2020	1,307,352	-	5,568	-	1,608				1,314,528
Additions	481,167								481,167
As at 31 December 2020	1,788,519	-	5,568	-	1,608	-	-	-	1,795,695
Accumulated Depreciation									
As at 01 January 2020	1,469,764	420	12,877	-	27,187	23,243	5,299		1,538,790
Charge for the year	44,713	252		-	2,703	1,724	-		49,392
Released on disposal									-
As at 31 December 2020	1,514,477	672	12,877	-	29,890	24,967	5,299	-	1,588,183
Budgeted NBV 31 Dec 2019	192,857	589	-	11,529	7,849	10,337	0	17,525	240,686
Forecasted NBV 1 Jan 2020	152,786	589	-	11,529	5,462	7,850	0	18,100	196,316
Budgeted NBV 31 Dec 2020	149,088	337	-	11,529	6,759	11,126	0	210,805	389,644