



Year

Attard Local Council

**Annual Budget
For
Financial Year
2025**

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Overview and Summary

Since the 2025 budget presented at the March council meeting for discussion, the budget has now been updated to reflect the following:

- 1) Removal of EUR75k payment to Regjun Tramuntana in 2025 - as a re-payment plan will be agreed with Regjun Tramuntana starting from 2026;
- 2) Further decrease in the payment of operational expenses by around EUR90k; being EUR39k actual decrease in budgeted expenses and EUR51k increase in payables;
- 3) Increase in salaries by around EUR20k to reflect the performance bonuses for 2025; and
- 4) Increase in cash inflows by EUR80k related to refunds to be received from DLG and Regjun Tramuntana as per their refund schemes mainly: EUR20k cultural scheme of 2024 received in May 2025, EUR15k for the cultural and carnival scheme for 2025, EUR11k refund of the collective agreement extra salaries, and some additional refunds re the new LC office such as the EUR27k from Regjun Tramuntana.

This will result in a financial year result of EUR11.6k profit and a cash flow position of -EUR23k. We will continue working to decrease the expenses further and to extend payment terms with certain suppliers where possible to make good for this EUR23k negative cash flow position.



Mayor



Executive Secretary

Statement of Income and Expenditure

DESCRIPTION	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Dec	Jan-Dec		
	2024	2024	2025	Bud-Bud	Bud-Act
	€	€	€	€	€
Income					
Funds received from Central Government (1)	914,535	914,535	784,096	(130,439)	(130,439)
Income raised from Bye-Laws (2)	48,400	61,256	70,400	22,000	9,144
Income raised from LES (3)	6,000	4,352	4,600	(1,400)	248
Investment Income (4)	-	-	-	-	-
Other Income (5)	2,000	6,428	1,500	(500)	(4,928)
TOTAL	970,935	986,571	860,596	(110,339)	(125,975)
Expenditure					
Personal Emoluments (6)	267,507	281,082	305,980	38,473	24,898
Operations and Maintenance (7)	602,408	678,575	369,346	(233,062)	(309,229)
Administration (8)	58,900	98,412	65,192	6,292	(33,220)
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	40,318	109,960	108,503	68,185	(1,457)
TOTAL	969,133	1,168,028	849,020	(120,113)	(319,008)
Surplus / Deficit	1,802	(181,458)	11,576	9,774	193,034

Statement of Financial Position

DESCRIPTION	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
	as at 31 Dec	as at 31 Dec	as at 31 Dec		
	2024	2024	2025	Bud-Bud	Bud-Act
	€	€	€	€	€
Non-current Assets					
Property, Plant and Equipment (16)	429,003	924,719	586,696	157,693	(338,023)
Current Assets					
Inventories (11)	-	-	-	-	-
Receivables (12)	29,363	58,439	25,427	(3,936)	(33,012)
Cash and Cash Equivalents (13)	254,451	92,418	(22,779)	(277,230)	(115,197)
Total Current Assets	283,814	150,857	2,648	(281,166)	(148,209)
Current Liabilities (14)					
Payables	300,233	1,013,407	528,453	228,220	(484,954)
Total Current Liabilities	300,233	1,013,407	528,453	228,220	(484,954)
Net Current Assets	(16,419)	(862,550)	(525,805)	(509,386)	336,745
Non-current liabilities (15)					
	198,259	35,958	23,104	(175,155)	(12,854)
Net Assets	214,325	26,211	37,787	(176,538)	11,576
Reserves					
Retained Funds	214,325	26,211	37,787	(176,538)	11,576

Financial Situation Indicator

DESCRIPTION	BUDGET	ACTUAL	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2024	2024	2025
	€	€	€
Current Assets	283,814	150,857	2,648
Current Liabilities	300,233	1,013,407	528,453
Working Capital	(16,419)	(862,550)	(525,805)
Government Allocation	914,535	914,535	784,096
FSI	(2) %	(94) %	(67) %

Cash Budget

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2025	2025	2025	2025	
	€	€	€	€	
Cash Inflows					
Government cash inflows	196,024	196,024	196,024	196,024	784,096
Cash flows from Bye-Laws & L.N fees	16,250	16,250	16,250	16,750	65,500
Local Enforcement cash flows	1,150	1,150	1,150	1,150	4,600
Finance cash flows					
Loan Proceeds					-
Investment income					-
	-	-	-	-	-
Capital cash flow					
Proceeds from disposal of assets					-
	-	-	-	-	-
Cash received from EU funds	-	-	-	-	-
Cash received from Twinning					-
Cash from Community Services				3,900	3,900
Other Cash Inflows	3,750	23,000	60,000	249,780	336,530
TOTAL Inflows	217,174	236,424	273,424	467,604	1,194,626
Cash Outflows					
Personal Emoluments	75,511	64,978	64,910	83,581	288,980
Operations & Maintenance	98,298	83,665	94,955	74,955	351,873
Administration	12,929	12,924	11,364	10,529	47,746
Finance					-
Capital					
Acquisition of property					-
Construction	99,504	114,000	99,153	295,715	608,372
Improvements					-
Special programmes					-
Computers & office equipment	3,213	3,213	3,213	3,213	12,852
	102,717	117,213	102,366	298,928	621,224
Cash outflows re EU projects					-
Cash outflows re Twinning					-
Cash outflows re Community Services					-
	-	-	-	-	-
TOTAL Outflows	289,455	278,780	273,595	467,993	1,309,823
SURPLUS / (DEFICIT)	(72,281)	(42,356)	(171)	(389)	(115,197)
Brought forward (Bank /Cash Bal.)	92,418	20,137	(22,219)	(22,390)	92,418
Carry forward	20,137	(22,219)	(22,390)	(22,779)	(22,779)

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	Jan-Sept	Oct-Dec	Jan-Dec	Jan-Dec	Bud-Bud	Bud-Act	
	2024	2024	2024	2024	2025			
	€	€	€	€	€	€	€	
Income								
1	Funds received form Central Government:							
0001	In terms of section 55 CAP 363	914,535	685,901	228,634	914,535	784,096	(130,439)	(130,439)
0002-0004	In terms of section 58 CAP 363	-	-	-	-	-	-	-
0005-0019	Other Income	-	-	-	-	-	-	-
		914,535	685,901	228,634	914,535	784,096	(130,439)	(130,439)
2	Bye-Laws & Legal Fees							
0021-0025	Community Services	5,400	1,771	2,080	3,851	3,900	(1,500)	49
0026-0035	Income from Permits	43,000	44,069	13,336	57,405	66,500	23,500	9,095
		48,400	45,840	15,416	61,256	70,400	22,000	9,144
3	Local Enforcement Income							
0037	Commission from Regional Committees	4,500	2,637	1,715	4,352	4,600	100	248
0038-0055	Contraventions	1,500	-	-	-	-	(1,500)	-
		6,000	2,637	1,715	4,352	4,600	(1,400)	248
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	2,000	-	1,829	1,829	1,500	(500)	(329)
0110-0119	Contributions	-	-	4,599	4,599	-	-	(4,599)
0120-0129	General Income	-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		2,000	-	6,428	6,428	1,500	(500)	(4,928)
Total		970,935	734,379	252,192	986,571	860,596	(110,339)	(125,975)

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		
	2024	2024	2024	2024	2025	Bud-Bud	Bud-Act
€	€	€	€	€	€	€	
6 Personal Emoluments							
1100 Mayor's Allowance	38,700	13,694	5,163	18,858	20,100	(18,600)	1,242
1200 Employees' Salaries & Wages	195,582	145,484	73,942	219,426	239,900	44,318	20,474
1300 Bonuses	3,945	2,634	978	3,612	3,800	(145)	188
1400 Income Supplements	-	-	-	-	-	-	-
1500 Social Security Contributions	14,400	11,141	5,836	16,977	17,500	3,100	523
1600 Allowances	880	880	-	880	1,680	800	800
1700 Overtime	14,000	9,651	11,677	21,328	23,000	9,000	1,672
	267,507	183,485	97,597	281,082	305,980	38,473	24,898
7 Operations and Maintenance							
2100-2149 Public Utilities	11,000	(798)	3,604	2,806	2,806	(8,194)	-
2200-2259 Public Materials & Supplies	7,500	9,801	3,517	13,318	11,318	3,818	(2,000)
2300-2399 Repairs & Upkeep	35,000	28,865	(1,014)	27,851	22,351	(12,649)	(5,500)
2400-2449 Rent	650	150	-	150	150	(500)	-
3010 Street Lighting	15,000	5,958	164	6,122	6,122	(8,878)	-
3020 Lease of Equipment	1,820	2,512	912	3,424	3,424	1,604	-
3030 Insurance	8,600	10,008	1,237	11,245	11,245	2,645	-
3035 Bank Charges	1,400	1,175	411	1,586	1,586	186	0
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	87,000	99,058	41,883	140,941	-	(87,000)	(140,941)
3041 Refuse Collection	72,000	58,293	15,433	73,726	-	(72,000)	(73,726)
3042 Bulky Refuse Collection	22,000	15,930	5,310	21,240	21,240	(760)	-
3043 Bins on wheels	4,700	4,401	755	5,157	5,157	457	-
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	180,000	172,883	54,005	226,888	173,579	(6,421)	(53,309)
3052 Cleaning & Maintenance of Non-Urban Areas	17,000	13,906	4,835	18,741	17,741	741	(1,000)
3053 Cleaning of Public Conveniences	25,000	8,686	4,842	13,529	13,529	(11,471)	-
3055 Cleaning of Council Premises	-	910	410	1,320	1,320	1,320	-
3060 Cleaning & Maintenance of Parks & Gardens	36,000	34,523	6,845	41,368	31,868	(4,132)	(9,500)
3061 Cleaning & Maintenance of Soft Areas	17,000	8,213	-	8,213	6,213	(10,787)	(2,000)
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3064 Other Contractual Services	-	-	-	-	-	-	-
3070-3090 Consultation Fees	500	-	-	-	-	(500)	-
3100-3139 Contract & Project Management	12,000	8,731	4,333	13,064	4,227	(7,773)	(8,837)
3300-3379 Hospitality	-	-	-	-	-	-	-
3380-3389 Community	45,738	42,366	2,948	45,314	30,399	(15,339)	(14,915)
3600-3694 Local Enforcement Expenses	1,000	2,963	(2,692)	271	2,770	1,770	2,499
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-	-
Other	1,500	2,000	300	2,300	2,300	800	-
	602,408	530,534	148,040	678,575	369,346	(233,062)	(309,229)

Detailed Estimates of Expenditure (Continued)

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		
	2024	2024	2024	2024	2025	Bud-Bud	Bud-Act
€	€	€	€	€	€	€	
8 Administration & Other Expenditure							
2150-2199 Office Utilities	1,800	6,821	2,149	8,971	8,971	7,171	-
2260-2299 Office Materials & Supplies	4,000	3,072	1,555	4,627	4,627	627	-
2450-2499 Office Rent	15,900	15,032	1,668	16,700	11,250	(4,650)	(5,450)
2500-2599 National & International Memberships	-	55	-	55	55	55	-
2600-2699 Office Services	10,000	10,564	1,770	12,334	9,334	(666)	(3,000)
2700-2799 Transport	8,500	9,874	3,961	13,835	9,835	1,335	(4,000)
2800-2899 Travel	-	-	-	-	-	-	-
2900-2999 Information Services	5,500	2,916	181	3,096	3,096	(2,404)	-
3050 Office Cleaning	1,200	-	-	-	-	(1,200)	-
3140-3199 Professional Services	12,000	28,943	8,303	37,246	16,476	4,476	(20,770)
3200-3299 Training	-	-	1,495	1,495	1,495	1,495	-
3345 Office Hospitality	-	26	26	53	53	53	-
3400-3499 Incidental Expenses	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	58,900	77,303	21,109	98,412	65,192	6,292	(33,220)
9 Finance Costs							
3036 Interest on Bank Loan	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
10 Other Expenditure							
3500-3599 Loss / (Profit) on Disposal of assets	-	-	-	-	-	-	-
3695 Increase/(Decrease) in allowance for bad debts	200	-	-	-	-	(200)	-
8000-8099 Depreciation (Charge for the Year)	40,118	81,861	28,099	109,960	108,503	68,385	(1,457)
	40,318	81,861	28,099	109,960	108,503	68,185	(1,457)
Total	969,133	873,183	294,845	1,168,028	849,020	(120,113)	(319,008)

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
	2024	30-Sep 2024	30 Sep-31 Dec 2024	31-Dec 2024	2025		
€	€	€	€	€	€	€	
11 Inventory							
5201-5249 Stationery		-	-	-	-	-	-
5250-5299 Consumables	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
12 Receivables							
0201-0209 Receivables	5,787	17,433	(13,337)	4,096	4,084	(1,703)	(12)
0210-0219 LES Receivables	763	297	-	297	297	(466)	(0)
0220-0229 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued income	11,856	5,658	31,186	36,844	6,844	(5,012)	(30,000)
Other debtors	10,957	37,701	(20,499)	17,202	14,202	3,245	(3,000)
	29,363	61,089	(2,650)	58,439	25,427	(3,936)	(33,012)
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	254,451	130,077	(37,659)	92,418	(22,779)	(277,230)	(115,197)
	254,451	130,077	(37,659)	92,418	(22,779)	(277,230)	(115,197)
14 Payables							
4000 Payables	168,199	549,678	47,227	596,905	472,708	304,509	(124,197)
4100 Accruals	57,034	66,508	(25,218)	41,290	31,950	(25,084)	(9,340)
4150 Defered Income				-	-	-	-
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
Deferred income Grants	75,000	362,722	12,490	375,212	23,795	(51,205)	(351,417)
	300,233	978,908	34,499	1,013,407	528,453	228,220	(484,954)
15 Non Current Liabilities							
4200 Long Term Borrowings	-	-	-	-	-	-	-
Deferred income Grants and long term payable:	198,259	22,033	13,925	35,958	23,104	(175,155)	(12,854)
	198,259	22,033	13,925	35,958	23,104	(175,155)	(12,854)

16 Depreciation of Property, Plant and Equipment

Asset	Urban Imp & Construction	Computer software	New Street Signs	Trees	Computer Equipment	Plant, Machinery & equipment	Office Furniture	Motor Vehicles	Assets not yet capitalised	Total
% of depreciation	10%	25%	100%	0%	25%	20%	8%	20%	0%	
	€	€	€	€	€	€	€	€	€	€
Cost										
As at 01 January 2025	4,311,270	6,643	18,445	11,529	21,025	41,463	145,191	99,440	256,180	4,911,186
Additions	640,280								408,510	1,048,790
Disposals									(640,280)	(640,280)
As at 31 December 2025	4,951,550	6,643	18,445	11,529	21,025	41,463	145,191	99,440	24,410	5,319,696
Grants/ other reimbursements										
As at 01 January 2025	1,961,927	5,635	5,568	-	-	1,608	85,223	77,840		2,137,800
Additions	638,030									638,030
As at 31 December 2025	2,599,957	5,635	5,568	-	-	1,608	85,223	77,840	-	2,775,830
Accumulated Depreciation										
As at 01 January 2025	1,742,309	1,009	12,877		18,449	29,076	33,033	11,914		1,848,667
Charge for the year	96,833	-	-	-	1,329	3,249	3,956	3,135		108,503
Released on disposal										-
As at 31 December 2025	1,839,142	1,009	12,877	-	19,778	32,325	36,989	15,049	-	1,957,170
Budgeted NBV 31 Dec 2024	172,436			11,529	9,238	3,415	31,690	14,380	186,315	429,003
Forecasted NBV 1 Jan 2025	607,034	(0)	0	11,529	2,576	10,779	26,935	9,686	256,180	924,719
Budgeted NBV 31 Dec 2025	512,451	(0)	0	11,529	1,247	7,530	22,979	6,551	24,410	586,696