



Attard Local Council

**Annual Budget
For
Financial Year
2018**

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Overview and Summary

During the last Government's Budget the Finance Minister, Dr. Edward Scicluna, announced that the Local Council's Budget was increased by around € 1,500,000 from €35,000,000 to € 36,500,000 be distributed amongst all the Local Councils.

There was a marginal increase of 4.29% as a result of the change in the method of how the financial allocation was calculated. This meant that the Local Council's finances are recuperating losses and recovering from their current deficits.

This also meant an increase of €28,840 in our allocation from €672,935 to €701,775. Such increase is to be primarily used for the cleaning up of our streets such as street sweeping of urban and non urban roads, the collection of domestic, recyclable and bulky refuse, the cleaning and maintenance of parks, public gardens and soft areas, etc...

Other initiatives can also be funded from these funds. Such as the printing of the 'Refuse Collection Schedule Calendar'. This calendar is used to promote and educate our residents and also encourage them to take good care of the environment.

In the last 4 years, the Local Council had to make extra effort to improve its financial situation as major projects which were carried out in the previous years such as the refurbishment of Ġnien Hal Warda meant that the Council ended up in deficit.

Fortunately we have moved forward and the extra effort we made through out these years is now paying off as Ħ'Attard was registered as one of the Local Councils which made a capital gain from 2013 to 2016 and last year also registered and FSI increase from 9.07% to 31%.

Our goal is to continue working on improving our financial situation while we continue to work on major projects that we started such as the new Local Council's premises (because the present building which is being used is not accessible and also has been convicted due to the fact the ceiling is not safe) and the new library and Tourist Information Centre in Ġnien I-Istazzjon.

IFFIRMATA

Mayor

IFFIRMATA

Executive Secretary

Budgeted Statement of Income and Expenditure

DESCRIPTION	BUDGET	FORECAST	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Dec	Jan-Dec		
	2017	2017	2018	Bud-Bud	Bud-Act
	€	€	€	€	€
Income					
Funds received from Central Government (1)	740,393	751,318	707,016	(33,377)	(44,302)
Income raised from Bye-Laws (2)	27,848	37,892	6,545	(21,303)	(31,347)
Income raised from LES (3)	7,800	6,454	49,650	41,850	43,196
Investment Income (4)	90	83	90	-	7
Other Income (5)	720	32,486	900	180	(31,586)
TOTAL	776,851	828,233	764,201	(12,650)	(64,032)
Expenditure					
Personal Emoluments (6)	141,503	142,608	157,240	15,737	14,632
Operations and Maintenance (7)	478,658	500,238	470,261	(8,397)	(29,977)
Administration (8)	52,300	74,505	56,700	4,400	(17,805)
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	75,065	77,774	77,773	2,708	(1)
TOTAL	747,526	795,125	761,974	14,448	(33,151)
Surplus / Deficit	29,325	33,108	2,227	(27,098)	(30,881)

Budgeted Statement of Affairs

DESCRIPTION	BUDGET	FORECAST	BUDGET	VARIANCE	VARIANCE
	as at 31 Dec	as at 31 Dec	as at 31 Dec		
	2017	2017	2018	Bud-Bud	Bud-Act
	€	€	€	€	€
Non-current Assets					
Property, Plant and Equipment (16)	895,368	679,608	442,521	(452,847)	(237,087)
Current Assets					
Inventories (11)	10,057	9,978	9,900	(157)	(78)
Receivables (12)	24,074	65,381	65,500	41,426	119
Cash and Cash Equivalents (13)	113,607	233,583	100,225	(13,382)	(133,358)
Total Current Assets	147,738	308,942	175,625	27,887	(133,317)
Current Liabilities (14)					
Payables	107,776	123,078	98,464	(9,312)	(24,614)
Current portion of Long-Term Borrowings	-	-	-	-	-
Total Current Liabilities	107,776	123,078	98,464	(9,312)	(24,614)
Net Current Assets	39,962	185,864	77,161	37,199	(108,703)
Non-current liabilities (15)					
	424,166	348,017	-	(424,166)	(348,017)
Net Assets	511,164	517,455	519,682	8,518	2,227
Reserves					
Retained Funds	511,164	517,455	519,682	8,518	2,227

Financial Situation Indicator

DESCRIPTION	BUDGET	FORECAST	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2017	2017	2018
	€	€	€
Current Assets	147,738	308,942	175,625
Current Liabilities	107,776	123,078	98,464
Total Long Term Liabilities	424,166	348,017	-
Commitments approved by Ministry	445,244	371,934	-
	61,040	209,781	77,161
Government Allocation	740,393	751,318	707,016
FSI	8.24%	27.92%	10.91%

Cash Budget

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2018	2018	2018	2018	
	€	€	€	€	€
Cash Inflows					
Government cash inflows	176,754	225,087	225,087.33	225,087.33	852,016
Cash flows from Bye-Laws & L.N fees	1,636	1,636	1,636	1,636	6,545
Local Enforcement cash flows	12,413	12,413	12,413	12,413	49,650
Finance cash flows					
Loan Proceeds	-	-	-	-	-
Investment income	23	23	23	23	90
	23	23	23	23	90
Capital cash flow					
Proceeds from disposal of assets	-	-	-	-	-
	-	-	-	-	-
Cash received from EU funds	-	-	-	-	-
Cash received from Twinning	-	-	-	-	-
Cash from Community Services					-
Other Cash Inflows	225	225	225	225	900
TOTAL Inflows	191,050	239,384	239,384	239,384	909,201
Cash Outflows					
Personal Emoluments	34,923	40,523	34,923	46,873	157,240
Operations & Maintenance	117,565	117,565	117,565	117,565	470,261
Administration	14,175	14,175	14,175	14,175	56,700
Finance	-	-	-	-	-
Capital					
Acquisition of property					-
Construction	22,000	66,000	66,000	66,000	220,000
Improvements	1,250	1,250	1,250	1,250	5,000
Special programmes					-
Assets Under Construction	6,668	20,004	53,343	53,343	133,358

	29,918	87,254	120,593	120,593	358,358
Cash outflows re EU projects					-
Cash outflows re Twinning					-
Cash outflows re Community Services					-
	-	-	-	-	-
TOTAL Outflows	196,581	259,516	287,256	299,206	1,042,559
SURPLUS / (DEFICIT)	(5,530)	(20,133)	(47,872)	(59,822)	(133,358)
Brought forward (Bank /Cash Bal.)	233,583	228,053	207,920	160,047	233,583
Carry forward	228,053	207,920	160,047	100,225	100,225

Detailed Estimates of Income**DESCRIPTION**

A	B	C	D (B + C)	E	F (E - A)	G (E - D)
BUDGET Jan-Dec 2017	ACTUAL Jan-Sept 2017	FORECAST Oct-Dec 2017	TOTAL Jan-Dec 2017	BUDGET Jan-Dec 2018	VARIANCE Bud-Bud	VARIANCE Bud-Act
€	€	€	€	€	€	€

Income**1 Funds received form Cental Government:**

0001 In terms of section 55 CAP 363	672,935	504,701	168,234	672,935	659,843	(13,092)	(13,092)
0002-0004 In terms of section 58 CAP 363	37,385	1,676	47,082	48,758	41,932	4,547	(6,826)
0005-0019 Other Income	30,073	17,257	12,368	29,625	5,241	(24,832)	(24,384)
	740,393	523,634	227,684	751,318	707,016	(33,377)	(44,302)

2 Bye-Laws & Legal Fees

0021-0025 Community Services	5,700	3,347	-	3,347	45	(5,655)	(3,302)
0026-0035 Income from Permits	22,148	23,618	10,927.00	34,545	6,500	(15,648)	(28,045)
	27,848	26,965	10,927	37,892	6,545	(21,303)	(31,347)

3 Local Enforcement Income

0037 Commission from Regional Committees	7,000	4,515	1,735	6,250	6,250	(750)	-
0038-0055 Contraventions	800	158	46	204	43,400	42,600	43,196
	7,800	4,673	1,781	6,454	49,650	41,850	43,196

4 Investment Income

0091-0095 Bank interest	90	-	83	83	90	-	7
0096-0099 Income received from Government Securities	-	-	-	-	-	-	-
	90	-	83	83	90	-	7

5 General Income

0056-0065 Sponsorships				-	-	-	-
0066-0069 Documents & Information	720			-	750	30	750
0070-0075 EU Funds				-	-	-	-
0076-0080 Twinning				-	-	-	-
0081-0089 Insurance Claims				-	-	-	-
0100-0109 Donations				-	150	150	150
0110-0119 Contributions		150		150	-	-	(150)
0120-0129 General Income		36,572	(4,236)	32,336	-	-	(32,336)
Donations				-	-	-	-
	720	36,722	(4,236)	32,486	900	180	(31,586)

Total	776,851	591,994	236,239	828,233	764,201	(12,650)	(64,032)
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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		
	2017	2017	2017	2017	2018	Bud-Bud	Bud-Act
€	€	€	€	€	€	€	
6 Personal Emoluments							
1100 Mayor's Allowance	22,134	13,863	8,355	22,218	22,395	261	177
1200 Employees' Salaries & Wages	98,469	71,508	27,617	99,125	102,065	3,596	2,940
1300 Bonuses	8,400	1,736	4,069	5,805	8,400	-	2,595
1400 Income Supplements		-		-		-	-
1500 Social Security Contributions	10,000	6,216	2,398	8,614	17,500	7,500	8,886
1600 Allowances		880		880	880	880	-
1700 Overtime	2,500	1,316	4,650	5,966	6,000	3,500	34
	141,503	95,519	47,090	142,608	157,240	15,737	14,632
7 Operations and Maintenance							
2100-2149 Public Utilities	9,000	3,432	(647)	2,785	4,700	(4,300)	1,915
2200-2259 Public Materials & Supplies	4,705	1,512	2,311	3,823	3,255	(1,450)	(568)
2300-2399 Repairs & Upkeep	94,700	46,086	14,919	61,005	70,200	(24,500)	9,195
2400-2449 Rent	116	136	(20)	116	116	-	-
3010 Street Lighting	7,233	5,296	3,129	8,425	9,233	2,000	808
3020 Lease of Equipment	500			-	500	-	500
3030 Insurance	4,000	2,131	1,033	3,164	4,000	-	836
3035 Bank Charges	250	91	25	116	125	(125)	9
3038 Penalties				-		-	-
3040 Waste Disposal	77,594	66,913	21,953	88,866	41,932	(35,662)	(46,934)
3041 Refuse Collection	118,560	92,932	30,772	123,704	125,000	6,440	1,296
3042 Bulky Refuse Collection	16,500	12,657	4,473	17,130	16,500	-	(630)
3043 Bins on wheels	500	657	0	657	1,000	500	343
3045 Bring in sites		189	248	437		-	(437)
3051 Road & Street Cleaning	56,000	48,984	15,010	63,994	65,000	9,000	1,006
3052 Cleaning & Maintenance of Non-Urban Areas	4,500	7,156	3,175	10,331	10,000	5,500	(331)
3053 Cleaning of Public Conveniences	3,500	3,769	1,256	5,025	4,700	1,200	(325)
3055 Cleaning of Council Premises				-		-	-
3060 Cleaning & Maintenance of Parks & Gardens	67,000	64,912	25,412	90,324	75,000	8,000	(15,324)
3061 Cleaning & Maintenance of Soft Areas				-		-	-
3062 Cleaning & Maintenance of Beaches & CA				-		-	-

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3063 Cleaning & Maintenance of Country Non-Urban			-		-	-
3064 Other Contractual Services	277	1,543	1,820	1,000	1,000	(820)
3070-3090 Consultation Fees	2,157		2,157		-	(2,157)
3100-3139 Contract & Project Management			-	25,000	25,000	25,000
3300-3379 Hospitality	1,500	4,127	4,127	1,500	-	(2,627)
3380-3389 Community	10,500	6,710	4,103	10,813	11,000	500
3600-3694 Local Enforcement Expenses	2,000	399	811	1,210	500	(1,500)
3700-3799 EU Projects	-		-		-	-
3800-3899 Twinning			-		-	-
Donations		209	209		-	(209)
	478,658	366,395	133,843	500,238	470,261	(8,397)
						(29,977)

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	Bud-Bud	Bud-Act
	2017	2017	2017	2017	2018		
€	€	€	€	€	€	€	
8 Administration & Other Expenditure							
2150-2199 Office Utilities		4,552	1,358	5,910	5,800	5,800	(110)
2260-2299 Office Materials & Supplies		1,111		1,111		-	(1,111)
2450-2499 Office Rent				-		-	-
2500-2599 National & International Memberships	1,750	208	583	791	800	(950)	9
2600-2699 Office Services	18,000	15,297	7,819	23,116	24,800	6,800	1,684
2700-2799 Transport	7,600	3,959	5,488	9,447	9,100	1,500	(347)
2800-2899 Travel	3,000			-	3,600	600	3,600
2900-2999 Information Services	5,600	3,288	1,039	4,327	5,400	(200)	1,073
3050 Office Cleaning				-		-	-
3140-3199 Professional Services	16,350	21,569	7,468	29,037	7,200	(9,150)	(21,837)
3200-3299 Training		180		180		-	(180)
3345 Office Hospitality				-		-	-
3400-3499 Incidental Expenses			586	586		-	(586)
		-		-		-	-
	52,300	50,164	24,341	74,505	56,700	4,400	(17,805)
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	-	-	-	-	-	-	-
8000-8099 Depreciation	75,065	54,907	22,867	77,774	77,773	2,708	(1)
	75,065	54,907	22,867	77,774	77,773	2,708	(1)
Total	747,526	566,985	228,140	795,125	761,974	14,448	(33,151)

Detailed Estimates of Statement Of Affairs

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
	2017	30-Sep	30 Sep-31 Dec	31-Dec	2018		
	€	€	€	€	€	€	€
11 Inventory							
5201-5249 Stationery	-	-	-	-		-	-
5250-5299 Consumables	-	-	-	-		-	-
Books	10,057	10,018	(40)	9,978	9,900	(157)	(78)
	10,057	10,018	(40)	9,978	9,900	(157)	(78)
12 Receivables							
0201-0209 Receivables	7,936	6,570	947	7,517	7,500	(436)	(17)
0210-0219 LES Receivables	-	-	-	-		-	-
0220-0229 Receivables from EU	-	-	-	-		-	-
0250 Prepayments & Accrued income	16,138	6,893	50,971	57,864	58,000	41,862	136
	-	-	-	-		-	-
	24,074	13,463	51,918	65,381	65,500	41,426	119
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	113,607	248,559	(14,976)	233,583	100,225	(13,382)	(133,358)
	113,607	248,559	(14,976)	233,583	100,225	(13,382)	(133,358)
14 Payables							
4000 Payables	55,850	62,957	5,860	68,817	69,000	13,150	183
4100 Accruals	28,918	24,416	4,464	28,880	28,000	(918)	(880)
4150 Deferred Income	23,008	2,309	(845)	1,464	1,464	(21,544)	-
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
Deferred income (grants)	-	21,959	1,958	23,917	-	-	(23,917)
	107,776	111,641	11,437	123,078	98,464	(9,312)	(24,614)
15 Non Current Liabilities							
4200 Long Term Borrowings	-	-	-	-	-	-	-
Deferred income Grants	424,166	353,796	(5,779)	348,017	-	(424,166)	(348,017)
	424,166	353,796	(5,779)	348,017	-	(424,166)	(348,017)

16 Depreciation of Property, Plant and Equipment

		Property	Trees	Assets Not Yet Capitalised	New Street Signs	Urban Improvements & Construction	Plant Machinery & Equipment	Office Furniture & Fittings	Motor Vehicles	Total
Asset										
% of depreciation		1%								
		€	€	€	€	€	€	€	€	€
Cost										
As at 01 January	2018		11,529	6,954	18,445	2,643,880	30,920	29,373	5,299	2,746,400
Additions				133,358		220,000		5,000		358,358
Disposals										-
As at 31 December	2018	-	11,529	140,312	18,445	2,863,880	30,920	34,373	5,299	3,104,758
Grants/ other reimbursements										
As at 01 January	2018				5,568	623,321				628,889
Additions				133,358		380,968	3,346			517,672
As at 31 December	2018	-	-	133,358	5,568	1,004,289	3,346	-	-	1,146,561
Accumulated Depreciation										
As at 01 January	2018				12,877	1,386,961	17,985	17,324	2,756	1,437,903
Charge for the year						73,288	2,898	951	636	77,773
Released on disposal										-
As at 31 December	2018	-	-	-	12,877	1,460,249	20,883	18,275	3,392	1,515,676
Budgeted NBV 31 Dec	2017		11,529	217,642		632,820	8,537	22,297	2,543	895,368
Forecasted NBV 1 Jan	2018	-	11,529	6,954	-	633,598	12,935	12,049	2,543	679,608
Budgeted NBV 31 Dec	2018	-	11,529	6,954	-	399,342	6,691	16,098	1,907	442,521