



## **Naxxar Local Council**

### **Annual Budget**

**2015**

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*1.0 Overview and Summary*

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Dr. Maria F. Deguara  
Mayor

Paul Gatt  
Executive Secretary

**2.0 Estimates for Income and Expenditure****2.1 Consolidated Estimates of Income and Expenditure**

| ACCT<br>NO. | DESCRIPTION                | c                 |                     | b                   |        | c                 |      | c-a/a-c             |         | c-b/b-c |  |
|-------------|----------------------------|-------------------|---------------------|---------------------|--------|-------------------|------|---------------------|---------|---------|--|
|             |                            | BUDGET            | ACTUAL              | BUDGET              | BUDGET | VAR               | VAR  | BUD-BUD             | BUD-ACT |         |  |
|             |                            | 2014              | 2014                | 2015                |        |                   |      |                     |         |         |  |
|             |                            | Euro              | Euro                | Euro                |        |                   | Euro | Euro                |         |         |  |
| <b>2</b>    | <b>Income</b>              |                   |                     |                     |        |                   |      |                     |         |         |  |
| 0000        | Government                 | 861,068.00        | 941,737.00          | 1,103,196.00        |        | 242,128.00        |      | 161,459.00          |         |         |  |
| 0020        | Bye-laws                   | 31,180.00         | 65,122.00           | 31,800.00           |        | 620.00            |      | (33,322.00)         |         |         |  |
| 0090        | Investment                 | 3,000.00          | 2,644.00            | 2,000.00            |        | (1,000.00)        |      | (644.00)            |         |         |  |
|             | <b>TOTAL</b>               | <b>895,248.00</b> | <b>1,009,503.00</b> | <b>1,136,996.00</b> |        | <b>241,748.00</b> |      | <b>127,493.00</b>   |         |         |  |
| <b>1</b>    | <b>Expenditure</b>         |                   |                     |                     |        |                   |      |                     |         |         |  |
| 1000        | Personal emoluments        | 149,011.13        | 148,460.00          | 154,882.70          |        | 5,871.56          |      | (6,422.70)          |         |         |  |
| 2000        | Operations and maintenance | 602,547.87        | 608,028.00          | 562,613.30          |        | (39,934.57)       |      | 45,414.70           |         |         |  |
| 7000        | Capital Expenditure        | 143,400.00        | 19,779.00           | 419,500.00          |        | 276,100.00        |      | (399,721.00)        |         |         |  |
|             | <b>TOTAL</b>               | <b>894,959.00</b> | <b>776,267.00</b>   | <b>1,136,996.00</b> |        | <b>242,036.99</b> |      | <b>(360,729.00)</b> |         |         |  |
|             | <b>Balance</b>             | <b>289.00</b>     | <b>233,236.00</b>   | <b>0.00</b>         |        | <b>(288.99)</b>   |      | <b>488,222.00</b>   |         |         |  |

*Estimates of Income and Expenditure (cont.)***2.2 Detailed Estimates of income**

| ACCT<br>NO.  | DESCRIPTION                 | a                 |                     | b      |      | c                   |                   | c-a                |         | c-b     |  |
|--------------|-----------------------------|-------------------|---------------------|--------|------|---------------------|-------------------|--------------------|---------|---------|--|
|              |                             | BUDGET            |                     | ACTUAL |      | BUDGET              |                   | VAR                |         | VAR     |  |
|              |                             | 2014              | 2014                | 2014   | 2014 | 2015                | BUD-BUD           | BUD-BUD            | BUD-ACT | BUD-ACT |  |
|              |                             | Euro              | Euro                | Euro   | Euro | Euro                | Euro              | Euro               | Euro    |         |  |
| <b>2</b>     | <b>Income</b>               |                   |                     |        |      |                     |                   |                    |         |         |  |
| 0000         | Government                  |                   |                     |        |      |                     |                   |                    |         |         |  |
| 0001         | Annual                      | 825,418.00        | 825,420.00          |        |      | 852,796.00          | 27,378.00         | 27,376.00          |         |         |  |
| 0002         | Supplementary               | 27,650.00         | 27,316.00           |        |      | 20,900.00           | -6,750.00         | -6,416.00          |         |         |  |
| 0003         | Special needs               | 0.00              | 0.00                |        |      | 220,000.00          | 220,000.00        | 220,000.00         |         |         |  |
| 0004         | Public/government entities  |                   | 0.00                |        |      |                     |                   |                    |         |         |  |
| 0015         | Other                       | 8,000.00          | 89,001.00           |        |      | 9,500.00            | 1,500.00          | (79,501.00)        |         |         |  |
|              |                             | <b>861,068.00</b> | <b>941,737.00</b>   |        |      | <b>1,103,196.00</b> | <b>242,128.00</b> | <b>161,459.00</b>  |         |         |  |
| 0020         | Bye-Laws                    |                   |                     |        |      |                     |                   |                    |         |         |  |
| 0021         | Community Services          | 26,680.00         | 17,908.00           |        |      | 27,300.00           | 620.00            | 9,392.00           |         |         |  |
| 0036         | Contravention of bye-laws   | 1,000.00          | 26,534.00           |        |      | 1,000.00            |                   | (25,534.00)        |         |         |  |
| 0056         | Contributions and donations | 1,500.00          | 2,632.00            |        |      | 1,500.00            |                   | (1,132.00)         |         |         |  |
| 0066         | General                     | 2,000.00          | 18,048.00           |        |      | 2,000.00            |                   | (16,048.00)        |         |         |  |
|              |                             | <b>31,180.00</b>  | <b>65,122.00</b>    |        |      | <b>31,800.00</b>    | <b>620.00</b>     | <b>(33,322.00)</b> |         |         |  |
| 0090         | Investment                  |                   |                     |        |      |                     |                   |                    |         |         |  |
| 0091         | Bank interest               | 3,000.00          | 2,644.00            |        |      | 2,000.00            | (1,000.00)        | (644.00)           |         |         |  |
| 0096         | Government securities       |                   | 0.00                |        |      |                     |                   |                    |         |         |  |
|              |                             | <b>3,000.00</b>   | <b>2,644.00</b>     |        |      | <b>2,000.00</b>     | <b>(1,000.00)</b> | <b>(644.00)</b>    |         |         |  |
| <b>TOTAL</b> |                             | <b>895,248.00</b> | <b>1,009,503.00</b> |        |      | <b>1,136,996.00</b> | <b>241,748.00</b> | <b>127,493.00</b>  |         |         |  |

*Estimates of Income and Expenditure (cont.)***2.3 Detailed Estimates of Expenditure**

| ACCT<br>NO.  | DESCRIPTION                   | c                 |                   | b                   |        | c      |                     | a-c  |                     | b-c     |  |
|--------------|-------------------------------|-------------------|-------------------|---------------------|--------|--------|---------------------|------|---------------------|---------|--|
|              |                               | BUDGET            | ACTUAL            | BUDGET              | ACTUAL | BUDGET | VAR                 | VAR  | BUD-BUD             | BUD-ACT |  |
|              |                               | 2014              | 2014              | 2014                | 2014   | 2015   | Euro                | Euro | Euro                | Euro    |  |
|              |                               | Euro              | Euro              | Euro                | Euro   | Euro   | Euro                | Euro | Euro                | Euro    |  |
| <b>1</b>     | <b>Expenditure</b>            |                   |                   |                     |        |        |                     |      |                     |         |  |
| 1000         | Personal Emoluments           |                   |                   |                     |        |        |                     |      |                     |         |  |
| 1100         | Mayor's allowance             | 10,302.25         | 10,302.00         | 10,572.50           |        |        | (270.25)            |      | (270.50)            |         |  |
| 1200         | Employee salaries and wages   | 103,732.96        | 102,115.00        | 108,572.61          |        |        | (4,839.65)          |      | (6,457.61)          |         |  |
| 1300         | Bonuses                       | 10,192.24         | 8,862.00          | 10,512.56           |        |        | (320.32)            |      | (1,650.56)          |         |  |
| 1400         | Income supplements            |                   | 1,454.00          |                     |        |        |                     |      | 1,454.00            |         |  |
| 1500         | Social Security contributions | 9,583.69          | 9,583.00          | 10,025.03           |        |        | (441.34)            |      | (442.03)            |         |  |
| 1600         | Allowances                    | 11,200.00         | 12,520.00         | 11,200.00           |        |        |                     |      | 1,320.00            |         |  |
| 1700         | Overtime                      | 4,000.00          | 3,624.00          | 4,000.00            |        |        |                     |      | (376.00)            |         |  |
|              |                               | <b>149,011.13</b> | <b>148,460.00</b> | <b>154,882.70</b>   |        |        | <b>(5,871.56)</b>   |      | <b>(6,422.70)</b>   |         |  |
| 2000         | Operations and maintenance    |                   |                   |                     |        |        |                     |      |                     |         |  |
| 2100         | Utilities                     | 20,686.09         | 22,834.00         | 20,511.09           |        |        | 175.00              |      | 2,322.91            |         |  |
| 2200         | Materials and supplies        | 6,850.00          | 5,413.00          | 6,870.00            |        |        | (20.00)             |      | (1,457.00)          |         |  |
| 2300         | Repair and upkeep             | 64,500.00         | 28,964.00         | 58,300.00           |        |        | 6,200.00            |      | (29,336.00)         |         |  |
| 2400         | Rent                          | 1,332.94          | 526.00            | 2,332.94            |        |        | (1,000.00)          |      | (1,806.94)          |         |  |
| 2500         | International memberships     | 1,000.00          | 1,012.00          | 500.00              |        |        | 500.00              |      | 512.00              |         |  |
| 2600         | Office services               | 6,970.00          | 5,448.00          | 4,870.00            |        |        | 2,100.00            |      | 578.00              |         |  |
| 2700         | Transport                     | 3,000.00          | 3,022.00          | 2,900.00            |        |        | 100.00              |      | 122.00              |         |  |
| 2800         | Travel                        | 3,500.00          | 4,275.00          | 3,000.00            |        |        | 500.00              |      | 1,275.00            |         |  |
| 2900         | Information services          | 18,000.00         | 8,119.00          | 14,380.00           |        |        | 3,620.00            |      | (6,261.00)          |         |  |
| 3000         | Contractual services          | 358,932.80        | 294,670.00        | 324,309.72          |        |        | 34,623.08           |      | (29,639.72)         |         |  |
| 3100         | Professional services         | 69,927.00         | 149,153.00        | 74,863.80           |        |        | (4,936.80)          |      | 74,289.20           |         |  |
| 3200         | Training                      | 700.00            | 150.00            | 700.00              |        |        |                     |      | (550.00)            |         |  |
| 3300         | Community and hospitality     | 45,460.00         | 47,309.00         | 47,860.00           |        |        | (2,400.00)          |      | (551.00)            |         |  |
| 3400         | Incidental expenses           | 189.04            | 309.00            | 215.75              |        |        | (26.71)             |      | 93.25               |         |  |
| 3500         | Asset Disposal Account        |                   | 21,923.00         |                     |        |        |                     |      |                     |         |  |
| 3600         | LES Related expenditure       | 1,500.00          | 210.00            | 1,000.00            |        |        | 500.00              |      | (790.00)            |         |  |
| 3701         | Penalties - DLG               |                   | 0.00              |                     |        |        |                     |      |                     |         |  |
| 3716         | Provision for Bad Debts       |                   | 14,691.00         |                     |        |        |                     |      | 14,691.00           |         |  |
|              |                               | <b>602,547.87</b> | <b>608,028.00</b> | <b>562,613.30</b>   |        |        | <b>39,934.57</b>    |      | <b>23,491.70</b>    |         |  |
| 7000         | Capital Expenditure           |                   |                   |                     |        |        |                     |      |                     |         |  |
| 7001         | Acquisition of property       | 0.00              | 0.00              | 0.00                |        |        |                     |      |                     |         |  |
| 7100         | Construction                  | 0.00              | 8,854.00          | 174,000.00          |        |        | (174,000.00)        |      | (165,146.00)        |         |  |
| 7200         | Improvements                  | 39,200.00         | 4,221.00          | 85,000.00           |        |        | (45,800.00)         |      | (80,779.00)         |         |  |
| 7300         | Equipment                     | 13,200.00         | 6,704.00          | 15,500.00           |        |        | (2,300.00)          |      | (8,796.00)          |         |  |
| 7500         | Special programmes            | 91,000.00         | 0.00              | 145,000.00          |        |        | (54,000.00)         |      | (145,000.00)        |         |  |
|              |                               | <b>143,400.00</b> | <b>19,779.00</b>  | <b>419,500.00</b>   |        |        | <b>(276,100.00)</b> |      | <b>(399,721.00)</b> |         |  |
| <b>TOTAL</b> |                               | <b>894,959.00</b> | <b>776,267.00</b> | <b>1,136,996.00</b> |        |        | <b>(242,036.99)</b> |      | <b>(382,652.00)</b> |         |  |

3.0 Capital Expenditure Estimates

| Acct. No.<br><br>Project No. | Capital Expenditure<br><br>Project Description                          | 2014<br>CARRY<br>OVER |                 | 2015<br>BUDGET    |                         | 2015                |
|------------------------------|---|-----------------------|-----------------|-------------------|-------------------------|---------------------|
|                              |   | ACCNT<br>Euro         | PROJECT<br>Euro | ACCNT<br>Euro     | PROJECT<br>Euro         | ACCNT TOTAL<br>Euro |
| 7001                         | Acquisition of property   |                       |                 |                   |                         |                     |
| 7100                         | Construction<br>Council Hall  |                       |                 | 174,000.00        | 174,000.00              | 174,000.00          |
| 7200                         | Improvements<br>Urban Improvements                                      |                       |                 | 85,000.00         | 85,000.00               | 85,000.00           |
| 7300                         | Equipment<br>Office Equipment & Software<br>Street Lighting             |                       |                 | 15,500.00         | 7,500.00<br>8,000.00    | 15,500.00           |
| 7500                         | Special programmes<br>Resurfacing & Pavements<br>Restoration of Statues |                       |                 | 145,000.00        | 130,000.00<br>15,000.00 | 145,000.00          |
|                              |   | <b>0.00</b>           |                 | <b>419,500.00</b> |                         | <b>419,500.00</b>   |

4.0 Cash Budget

| ACCNT    | DESCRIPTION                 | QTR 4                   | QTR 1                   | QTR 2                   | QTR 3                    | QTR 4                   | TOTAL               |
|----------|-----------------------------|-------------------------|-------------------------|-------------------------|--------------------------|-------------------------|---------------------|
|          |                             | OCT-DEC<br>2014<br>Euro | JAN-MAR<br>2015<br>Euro | APR-JUN<br>2015<br>Euro | JUL-SEPT<br>2015<br>Euro | OCT-DEC<br>2015<br>Euro |                     |
| <b>2</b> | <b>Income</b>               |                         |                         |                         |                          |                         |                     |
| 0000     | Government                  |                         |                         |                         |                          |                         |                     |
| 0001     | Annual                      | 206,355.00              | 213,199.00              | 213,199.00              | 213,199.00               | 213,199.00              | 852,796.00          |
| 0002     | Supplementary               | 27,316.00               | 5,225.00                | 5,225.00                | 5,225.00                 | 5,225.00                | 20,900.00           |
| 0003     | Special needs               | (38,696.00)             | 0.00                    | 0.00                    | 0.00                     | 220,000.00              | 220,000.00          |
| 0004     | Public/government entities  | 0.00                    | 0.00                    | 0.00                    | 0.00                     | 0.00                    |                     |
| 0015     | Other                       | 58,853.00               | 2,375.00                | 2,375.00                | 2,375.00                 | 2,375.00                | 9,500.00            |
| 0020     | Bye-Laws                    |                         |                         |                         |                          |                         |                     |
| 0021     | Community services          | 4,271.00                | 6,825.00                | 6,825.00                | 6,825.00                 | 6,825.00                | 27,300.00           |
| 0036     | Contravention of bye-laws   | 46.00                   | 250.00                  | 250.00                  | 250.00                   | 250.00                  | 1,000.00            |
| 0056     | Contributions and donations | 1,713.00                | 375.00                  | 375.00                  | 375.00                   | 375.00                  | 1,500.00            |
| 0066     | General services            | 3,681.00                | 500.00                  | 500.00                  | 500.00                   | 500.00                  | 2,000.00            |
| 0090     | Investment                  |                         |                         |                         |                          |                         |                     |
| 0091     | Bank interest               | (1.00)                  | 500.00                  | 500.00                  | 500.00                   | 500.00                  | 2,000.00            |
| 0096     | Government securities       | 0.00                    |                         |                         |                          |                         | 0.00                |
|          | <b>TOTAL</b>                | <b>263,538.00</b>       | <b>229,249.00</b>       | <b>229,249.00</b>       | <b>229,249.00</b>        | <b>449,249.00</b>       | <b>1,136,996.00</b> |

## 4.0 Cash Budget

| ACCNT                  | DESCRIPTION                   | QTR 4                   | QTR 1                   | QTR 2                   | QTR 3                    | QTR 4                   | TOTAL               |
|------------------------|-------------------------------|-------------------------|-------------------------|-------------------------|--------------------------|-------------------------|---------------------|
|                        |                               | OCT-DEC<br>2014<br>Euro | JAN-MAR<br>2015<br>Euro | APR-JUN<br>2015<br>Euro | JUL-SEPT<br>2015<br>Euro | OCT-DEC<br>2015<br>Euro |                     |
| <b>1</b>               | <b>Expenditure</b>            |                         |                         |                         |                          |                         |                     |
| 1000                   | Personal Emoluments           |                         |                         |                         |                          |                         |                     |
| 1100                   | Mayor's Allowance             | 2,575.00                | 2,643.13                | 2,643.13                | 2,643.13                 | 2,643.13                | 10,572.50           |
| 1200                   | Employee salaries and wages   | 25,554.00               | 27,143.15               | 27,143.15               | 27,143.15                | 27,143.15               | 108,572.61          |
| 1300                   | Bonuses                       | 2,764.00                | 2,628.14                | 2,628.14                | 2,628.14                 | 2,628.14                | 10,512.56           |
| 1400                   | Income supplements            | 0.00                    | 0.00                    | 0.00                    | 0.00                     | 0.00                    |                     |
| 1500                   | Social Security contributions | 2,398.00                | 2,506.26                | 2,506.26                | 2,506.26                 | 2,506.26                | 10,025.03           |
| 1600                   | Allowances                    | 3,197.00                | 0.00                    | 5,600.00                | 0.00                     | 5,600.00                | 11,200.00           |
| 1700                   | Overtime                      | 888.00                  | 1,000.00                | 1,000.00                | 1,000.00                 | 1,000.00                | 4,000.00            |
| 2000                   | Operations and maintenance    |                         |                         |                         |                          |                         |                     |
| 2100                   | Utilities                     | 9,749.00                | 5,127.77                | 5,127.77                | 5,127.77                 | 5,127.77                | 20,511.09           |
| 2200                   | Materials and supplies        | 2,379.00                | 1,717.50                | 1,717.50                | 1,717.50                 | 1,717.50                | 6,870.00            |
| 2300                   | Repair and upkeep             | 7,374.00                | 14,575.00               | 14,575.00               | 14,575.00                | 14,575.00               | 58,300.00           |
| 2400                   | Rent                          | 166.00                  | 583.24                  | 583.24                  | 583.24                   | 583.24                  | 2,332.94            |
| 2500                   | International memberships     | 538.00                  | 125.00                  | 125.00                  | 125.00                   | 125.00                  | 500.00              |
| 2600                   | Office Services               | 2,004.00                | 1,217.50                | 1,217.50                | 1,217.50                 | 1,217.50                | 4,870.00            |
| 2700                   | Transport                     | 1,257.00                | 725.00                  | 725.00                  | 725.00                   | 725.00                  | 2,900.00            |
| 2800                   | Travel                        | 4,275.00                | 750.00                  | 750.00                  | 750.00                   | 750.00                  | 3,000.00            |
| 2900                   | Information services          | 1,791.00                | 3,595.00                | 3,595.00                | 3,595.00                 | 3,595.00                | 14,380.00           |
| 3000                   | Contractual services          | 49,753.00               | 81,077.43               | 81,077.43               | 81,077.43                | 81,077.43               | 324,309.72          |
| 3100                   | Professional services         | 16,503.00               | 18,715.95               | 18,715.95               | 18,715.95                | 18,715.95               | 74,863.80           |
| 3200                   | Training                      | 0.00                    | 175.00                  | 175.00                  | 175.00                   | 175.00                  | 700.00              |
| 3300                   | Community and hospitality     | 30,550.00               | 11,965.00               | 11,965.00               | 11,965.00                | 11,965.00               | 47,860.00           |
| 3400                   | Incidental expenses           | 59.00                   | 53.94                   | 53.94                   | 53.94                    | 53.94                   | 215.75              |
| 3500                   | Asset Disposal Account        | 21,923.00               | 0.00                    | 0.00                    | 0.00                     | 0.00                    | 0.00                |
| 3600                   | LES Related expenditure       | 50.00                   | 250.00                  | 250.00                  | 250.00                   | 250.00                  | 1,000.00            |
| 3710                   | Penalties - DLG               | 0.00                    | 0.00                    | 0.00                    | 0.00                     | 0.00                    | 0.00                |
| 3716                   | Provision for Bad Debts       | 0.00                    | 0.00                    | 0.00                    | 0.00                     | 0.00                    | 0.00                |
| 7000                   | Capital Expenditure           |                         |                         |                         |                          |                         |                     |
| 7001                   | Acquisition of property       | 0.00                    | 0.00                    | 0.00                    | 0.00                     | 0.00                    | 0.00                |
| 7100                   | Construction                  | 8,854.00                | 0.00                    | 0.00                    | 0.00                     | 174,000.00              | 174,000.00          |
| 7200                   | Improvements                  | (1,155.00)              | 0.00                    | 85,000.00               | 0.00                     | 0.00                    | 85,000.00           |
| 7300                   | Equipment                     | 6,067.00                | 0.00                    | 0.00                    | 15,500.00                | 0.00                    | 15,500.00           |
| 7500                   | Special programmes            | (240.00)                | 0.00                    | 0.00                    | 0.00                     | 145,000.00              | 145,000.00          |
| <b>TOTAL</b>           |                               | <b>199,273.00</b>       | <b>176,574.00</b>       | <b>267,174.00</b>       | <b>192,074.00</b>        | <b>501,174.00</b>       | <b>1,136,996.00</b> |
| <b>SURPLUS/DEFICIT</b> |                               | <b>64,265.00</b>        | <b>52,675.00</b>        | <b>(37,925.00)</b>      | <b>37,175.00</b>         | <b>(51,925.00)</b>      | <b>0.00</b>         |
| <b>BROUGHT FORWARD</b> |                               | <b>392,475.00</b>       | <b>456,740.00</b>       | <b>509,415.00</b>       | <b>471,490.00</b>        | <b>508,665.00</b>       | <b>456,740.00</b>   |
| <b>CARRY FORWARD</b>   |                               | <b>456,740.00</b>       | <b>509,415.00</b>       | <b>471,490.00</b>       | <b>508,665.00</b>        | <b>456,740.00</b>       | <b>456,740.00</b>   |