



Pembroke Local Council

Annual Budget
For
Financial Year
2020

Table of Contents

Overview and Summary	<i>Page 3</i>
Budgeted Statement of Income and Expenditure	<i>Page 4</i>
Budgeted Statement of Affairs	<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 Affairs	<i>Page 10</i>
Depreciation of Property, Plant and Equipment	<i>Page 11</i>

Overview and Summary

Income and Expenditure

Results for the Year 2019

From the financial year ending 31st December 2019 bank balances are projected to end up with a positive balance of **€541,681**.

When Current Liabilities (Creditors and Accruals) and Inventory are taken into consideration, net available funds that can be spent will be in the region of **€514,141**.

Revenue for the Year 2020

This year the Council will be allocated the sum of €504,916.00. It is also envisaged to have other income, €3,000.00 from permits, €100.00 sponsors, €2,500.00 LES administrative commissions and €100.00 from bank interest, for an overall total of **€510,616.00**.

Expenditure for the Year 2020

The expenditure including payment of outstanding accounts is distributed on three key votes. These are: -

Wages and Salaries

The Council is employing the full complement and is therefore allocating **20.8%** of all expenditure ie **€106,319.00**.

Operations and Maintenance

This vote will have an allocation of **64.7%** for a total amount of **€330,602.00**.

Administration Other Expenditure

This vote will have an allocation of **7.1%** for a total amount of **€36,395.00**.

Depreciation

This vote will have an allocation of **7.3%** for a total amount of **€37,300.00**.

Capital Expenditure

The Capital Projects vote net of Grants is of **€79,000.00**, the said funds will come from the retained funds.

SIGNED

Dr. Dean Hili
Mayor

SIGNED

Kevin Borg
Executive Secretary

Budgeted Statement of Income and Expenditure

DESCRIPTION	BUDGET	FORECAST	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Dec	Jan-Dec	Bud-Bud	Bud-Act
	2019	2019	2020		
	€	€	€	€	€
Income					
Funds received from Central Government (1)	485,069	486,210	504,916	19,847	18,706
Income raised from Bye-Laws (2)	3,000	6,786	3,000	-	(3,786)
Income raised from LES (3)	3,600	2,978	2,500	(1,100)	(478)
Investment Income (4)	120	22	100	(20)	78
Other Income (5)	100	10,810	100	-	(10,710)
TOTAL	491,889	506,806	510,616	18,727	3,810
Expenditure					
Personal Emoluments (6)	97,876	88,545	106,319	8,443	17,774
Operations and Maintenance (7)	344,270	328,026	330,602	(13,668)	2,576
Administration (8)	32,950	33,786	36,395	3,445	2,609
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	16,793	85,966	37,300	20,507	(48,666)
TOTAL	491,889	536,323	510,616	18,727	(25,707)
Surplus / Deficit	0	(29,517)	0	(0)	29,517

Budgeted Statement of Affairs

DESCRIPTION	BUDGET	FORECAST	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)	78,912	180,708	222,408	143,496	41,700
Current Assets					
Inventories (11)	1,500	1,592	1,500	-	(92)
Receivables (12)	4,000	36,903	4,000	-	(32,903)
Cash and Cash Equivalents (13)	521,893	541,681	521,893	-	(19,788)
Total Current Assets	527,393	580,176	527,393	-	(52,783)
Current Liabilities (14)					
Payables	53,000	66,035	53,000	-	(13,035)
Current portion of Long-Term Borrowings	-	-	-	-	-
Total Current Liabilities	53,000	66,035	53,000	-	(13,035)
Net Current Assets	474,393	514,141	474,393	-	(39,748)
Non-current liabilities (15)	-	-	-	-	-
Net Assets	553,305	694,849	696,801	143,496	1,952
Reserves					
Retained Funds	553,305	694,849	694,849	141,544	0

Financial Situation Indicator

DESCRIPTION	BUDGET	FORECAST	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2019	2019	2020
	€	€	€
Current Assets	527,393	580,176	527,393
Current Liabilities	53,000	66,035	53,000
Total Long Term Liabilities	-	-	-
Commitments approved by Ministry	-	-	-
	474,393	514,141	474,393
Government Allocation	485,069	486,210	504,916
FSI	97.80%	105.74%	93.95%

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	121,267	121,267	121,267	121,267	485,069
Cash flows from Bye-Laws & L.N fees	750	750	750	750	3,000
Local Enforcement cash flows	625	625	625	625	2,500
Finance cash flows					
Loan Proceeds	-	-	-	-	-
Investment income	25	25	25	25	100
	25	25	25	25	100
Capital cash flow					
Proceeds from disposal of assets	-	-	-	-	-
	-	-	-	-	-
Cash received from EU funds	-	-	-	-	-
Cash received from Twinning	-	-	-	-	-
Cash from Community Services	-	-	-	-	-
Other Cash Inflows	-	100	-	-	100
TOTAL Inflows	122,667	122,767	122,667	122,667	490,769
Cash Outflows					
Personal Emoluments	26,475	26,475	26,475	26,475	105,899
Operations & Maintenance	81,019	81,019	81,019	81,019	324,077
Administration	8,980	8,980	8,980	8,980	35,919
Finance	-	-	-	-	-
Capital					
Acquisition of property	-	-	-	-	-
Construction	-	-	-	-	-
Improvements	-	-	-	-	-
Special programmes	-	-	-	79,000	79,000
	-	-	-	-	-
	-	-	-	79,000	79,000
Cash outflows re EU projects	-	-	-	-	-
Cash outflows re Twinning	-	-	-	-	-
Cash outflows re Community Services	-	-	-	-	-
	-	-	-	-	-
TOTAL Outflows	116,474	116,474	116,474	195,474	544,895
SURPLUS / (DEFICIT)	6,194	6,294	6,194	(72,806)	(54,126)
Brought forward (Bank /Cash Bal.)	541,681	547,875	554,168	560,362	541,681
Carry forward	547,875	554,168	560,362	487,555	487,555

Detailed Estimates of Income**DESCRIPTION**

	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET Jan-Dec 2019	ACTUAL Jan-Sept 2019	FORECAST Oct-Dec 2019	TOTAL Jan-Dec 2019	BUDGET Jan-Dec 2020	VARIANCE Bud-Bud	VARIANCE Bud-Act
	€	€	€	€	€	€	€
Income							
1 Funds received form Cental Government:							
0001 In terms of section 55 CAP 363	457,426	343,071	114,355	457,426	472,033	14,607	14,607
0002-0004 In terms of section 58 CAP 363	-	-	-	-	-	-	-
0005-0019 Other Income	27,643	13,645	15,139	28,784	32,883	5,240	4,099
	485,069	356,716	129,494	486,210	504,916	19,847	18,706
2 Bye-Laws & Legal Fees							
0021-0025 Community Services	-	-	-	-	-	-	-
0026-0035 Income from Permits	3,000	4,949	1,837	6,786	3,000	-	(3,786)
	3,000	4,949	1,837	6,786	3,000	-	(3,786)
3 Local Enforcement Income							
0037 Commission from Regional Committees	3,600	1,926	1,052	2,978	2,500	(1,100)	(478)
0038-0055 Contraventions	-	-	-	-	-	-	-
	3,600	1,926	1,052	2,978	2,500	(1,100)	(478)
4 Investment Income							
0091-0095 Bank interest	120	22	-	22	100	(20)	78
0096-0099 Income received from Government Securities	-	-	-	-	-	-	-
	120	22	-	22	100	(20)	78
5 General Income							
0056-0065 Sponsorships	-	1,500	100	1,600	-	-	(1,600)
0066-0069 Documents & Information	-	196	-	196	-	-	(196)
0070-0075 EU Funds	-	-	-	-	-	-	-
0076-0080 Twinning	-	-	-	-	-	-	-
0081-0089 Insurance Claims	-	-	-	-	-	-	-
0100-0109 Donations	100	1,000	750	1,750	100	-	(1,650)
0110-0119 Contributions	-	152	2,120	2,272	-	-	(2,272)
0120-0129 General Income	-	4,371	621	4,992	-	-	(4,992)
	100	7,219	3,591	10,810	100	-	(10,710)
Total	491,889	370,832	135,974	506,806	510,616	18,727	3,810

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		
	2019	2019	2019	2019	2020	Bud-Bud	Bud-Act
€	€	€	€	€	€	€	
6 Personal Emoluments							
1100 Mayor's Allowance	7,584	7,163	2,191	9,354	10,404	2,820	1,050
1200 Employees' Salaries & Wages	67,744	42,385	15,796	58,181	66,628	(1,116)	8,447
1300 Bonuses	6,695	4,204	(766)	3,438	6,658	(37)	3,220
1400 Income Supplements	380	285	-	285	800	420	515
1500 Social Security Contributions	6,421	4,039	1,530	5,569	6,299	(122)	730
1600 Allowances	6,400	6,250	3,450	9,700	13,000	6,600	3,300
1700 Overtime	2,652	1,453	565	2,018	2,530	(122)	512
	97,876	65,779	22,766	88,545	106,319	8,443	17,774
7 Operations and Maintenance							
2100-2149 Public Utilities	3,133	4,141	(2,164)	1,977	3,173	40	1,196
2200-2259 Public Materials & Supplies	300	2,546	(2,439)	107	1,100	800	993
2300-2399 Repairs & Upkeep	131,250	103,724	34,827	138,551	97,471	(33,780)	(41,081)
2400-2449 Rent	1,456	2,202	(599)	1,603	1,456	-	(147)
3010 Street Lighting	8,000	26,878	(20,609)	6,269	8,000	-	1,731
3020 Lease of Equipment	-	-	-	-	-	-	-
3030 Insurance	2,044	1,712	307	2,019	2,044	-	25
3035 Bank Charges	200	141	6	147	200	-	53
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	26,400	11,002	6,050	17,052	19,905	(6,495)	2,853
3041 Refuse Collection	52,101	41,636	8,574	50,210	51,901	(200)	1,691
3042 Bulky Refuse Collection	14,400	11,748	3,332	15,080	14,400	-	(680)
3043 Bins on wheels	-	-	-	-	-	-	-
3045 Bring in sites	200	-	-	-	200	-	200
3051 Road & Street Cleaning	20,429	14,678	4,560	19,238	39,000	18,571	19,762
3052 Cleaning & Maintenance of Non-Urban Areas	19,262	16,551	1,324	17,875	19,390	128	1,515
3053 Cleaning of Public Conveniences	4,524	3,379	1,109	4,488	4,524	-	36
3055 Cleaning of Council Premises	2,400	1,941	614	2,555	2,400	-	(155)
3060 Cleaning & Maintenance of Parks & Gardens	16,856	12,791	4,264	17,055	16,856	-	(199)
3061 Cleaning & Maintenance of Soft Areas	19,262	14,223	4,484	18,707	21,749	2,487	3,042
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3064 Other Contractual Services	8,078	5,754	4,119	9,873	9,389	1,311	(484)
3070-3090 Consultation Fees	2,000	-	-	-	2,000	-	2,000
3100-3139 Contract & Project Management	-	-	-	-	-	-	-
3300-3379 Hospitality	10,995	5,466	(273)	5,193	14,465	3,470	9,272
3380-3389 Community	981	-	-	-	981	-	981
3600-3694 Local Enforcement Expenses	-	11	16	27	-	-	(27)
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-	-
	344,270	280,524	47,502	328,026	330,602	(13,668)	2,576

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		
	2019	2019	2019	2019	2020	Bud-Bud	Bud-Act
€	€	€	€	€	€	€	
8 Administration & Other Expenditure							
2150-2199 Office Utilities	3,317	923	1,545	2,468	3,645	328	1,177
2260-2299 Office Materials & Supplies	100	-	62	62	100	-	38
2450-2499 Office Rent	-	-	-	-	-	-	-
2500-2599 National & International Memberships	1,100	280	172	452	1,100	-	648
2600-2699 Office Services	3,295	3,093	1,944	5,037	3,795	500	(1,242)
2700-2799 Transport	1,150	638	303	941	1,150	-	209
2800-2899 Travel	-	-	-	-	-	-	-
2900-2999 Information Services	2,550	2,528	(324)	2,204	2,650	100	446
3050 Office Cleaning	-	-	-	-	-	-	-
3140-3199 Professional Services	19,682	12,281	8,028	20,309	22,405	2,723	2,096
3200-3299 Training	500	2,267	-	2,267	500	-	(1,767)
3345 Office Hospitality	1,000	-	-	-	800	(200)	800
3400-3499 Incidental Expenses	256	19	27	46	250	(6)	204
	-	-	-	-	-	-	-
	32,950	22,029	11,757	33,786	36,395	3,445	2,609
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	16,793	81,219	4,747	85,966	37,300	20,507	(48,666)
	16,793	81,219	4,747	85,966	37,300	20,507	(48,666)
Total	491,889	449,551	86,772	536,323	510,616	18,727	(25,707)

Detailed Estimates of Statement Of Affairs

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET Jan-Dec 2019 €	ACTUAL as at 30-Sep 2019 €	FORECAST changes from 30 Sep-31 Dec 2019 €	TOTAL as at 31-Dec 2019 €	BUDGET Jan-Dec 2020 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €
11 Inventory							
5201-5249 Stationery	-	-	-	-	-	-	-
5250-5299 Consumables	1,500	1,618	(26)	1,592	1,500	-	(92)
	-	-	-	-	-	-	-
	1,500	1,618	(26)	1,592	1,500	-	(92)
12 Receivables							
0201-0209 Receivables	2,000	8,944	1,669	10,613	2,000	-	(8,613)
0210-0219 LES Receivables	-	-	-	-	-	-	-
0220-0229 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued income	2,000	17,188	9,102	26,290	2,000	-	(24,290)
	-	-	-	-	-	-	-
	4,000	26,132	10,771	36,903	4,000	-	(32,903)
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	521,893	504,749	36,932	541,681	521,893	-	(19,788)
	521,893	504,749	36,932	541,681	521,893	-	(19,788)
14 Payables							
4000 Payables	18,000	14,967	51,068	66,035	18,000	-	(48,035)
4100 Accruals	35,000	79,065	(79,065)	-	35,000	-	35,000
4150 Deffered Income	-	-	-	-	-	-	-
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	53,000	94,032	(27,997)	66,035	53,000	-	(13,035)
15 Non Current Liabilities							
4200 Long Term Borrowings	-	-	-	-	-	-	-
Deferred Income	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

16 Depreciation of Property, Plant and Equipment

Asset % of depreciation	Furn & Fittings 8%	Office Equipment 20%	Urban Improvements 10%	Construction 10%	Trees 0%	Plant & Machinery 20%	Special Programmes 10%	New Street Signs 100%	Total
Cost									
As at 01 January 2020	24,745	55,474	756,446	622,449	17,307	6,300	653,660	11,787	2,148,168
Additions	-	4,000	174,134	-	-	-	-	-	178,134
Disposals	-	-	-	-	-	-	-	-	-
As at 31 December 2020	24,745	59,474	930,580	622,449	17,307	6,300	653,660	11,787	2,326,302
Grants/ other reimbursements									
As at 01 January 2020	-	7,351	292,684	51,423	-	-	653,923	-	1,005,381
Additions	-	2,907	96,227	-	-	-	-	-	99,134
As at 31 December 2020	-	10,258	388,911	51,423	-	-	653,923	-	1,104,515
Accumulated Depreciation									
As at 01 January 2020	20,683	41,497	321,458	560,609	-	6,308	(263)	11,787	962,079
Charge for the year	2,156	342	27,112	7,679	-	12	-	-	37,300
Released on disposal	-	-	-	-	-	-	-	-	-
As at 31 December 2020	22,839	41,839	348,570	568,288	-	6,320	(263)	11,787	999,379
Budgeted NBV 31 Dec 2019	3,616	7,191	37,116	13,682	17,307	0	0	0	78,912
Forecasted NBV 1 Jan 2020	4,062	6,626	142,304	10,417	17,307	(8)	-	-	180,708
Budgeted NBV 31 Dec 2020	1,906	7,377	193,099	2,738	17,307	(20)	-	-	222,408