



Santa Luċija

Year

Santa Lucija Local Council

**Annual Budget
For
Financial Year
2025**

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Charmaine St John
Mayor



Bernice Darmanin
Executive Secretary



Statement of Income and Expenditure

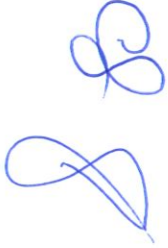
DESCRIPTION	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Dec	Jan-Dec		
	2024	2024	2025	Bud-Bud	Bud-Act
	€	€	€	€	€
Income					
Funds received from Central Government (1)	442,797	443,632	410,888	(31,909)	(32,744)
Income raised from Bye-Laws (2)	4,400	5,467	4,400	-	(1,067)
Income raised from LES (3)	1,500	2,108	1,500	-	(608)
Investment Income (4)	-	-	-	-	-
Other Income (5)	32,500	28,723	32,500	-	3,777
TOTAL	481,197	479,930	449,288	(31,909)	(30,642)
Expenditure					
Personal Emoluments (6)	125,300	119,146	130,000	4,700	10,854
Operations and Maintenance (7)	279,450	280,244	239,150	(40,300)	(41,094)
Administration (8)	46,939	47,915	46,539	(400)	(1,376)
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	29,418	29,468	29,831	413	363
TOTAL	481,107	476,773	445,520	(35,587)	(31,253)
Surplus / Deficit	90	3,157	3,768	3,678	611

Statement of Financial Position

DESCRIPTION	BUDGET 2024 as at 31 Dec	ACTUAL 2024 as at 31 Dec	BUDGET 2025 as at 31 Dec	VARIANCE Bud-Bud	VARIANCE Bud-Act
Non-current Assets	140,977	170,489	171,104	30,127	615
Property, Plant and Equipment (16)					
Current Assets	4,000	1,548	-	(4,000)	(1,548)
Inventories (11)					
Receivables (12)	65,000	93,051	50,000	(15,000)	(43,051)
Cash and Cash Equivalents (13)	64,517	134,524	135,953	71,436	1,429
Total Current Assets	133,517	229,123	185,953	52,436	(43,170)
Current Liabilities (14)	126,012	248,063	201,740	75,728	(46,323)
Payables					
Total Current Liabilities	126,012	248,063	201,740	75,728	(46,323)
Net Current Assets	7,505	(18,940)	(15,787)	(23,292)	3,153
Non-current liabilities (15)	-	-	-	-	-
Net Assets	148,482	151,549	155,317	6,835	3,768
Reserves					
Retained Funds	148,482	151,549	155,317	6,835	3,768

Financial Situation Indicator

DESCRIPTION	BUDGET 2024 as at 31 Dec	ACTUAL 2024 as at 31 Dec	BUDGET 2025 as at 31 Dec
Current Assets	133,517	229,123	185,953
Current Liabilities	126,012	248,063	201,740
Working Capital	7,505	(18,940)	(15,787)
Government Allocation	422,797	422,797	385,888
FSI	2 %	(4) %	(4) %



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	102,722	102,722	102,722	102,722	410,888
Cash flows from Bye-Laws & L.N fees	1,100	1,100	1,100	1,100	4,400
Local Enforcement cash flows	375	375	375	375	1,500
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					-
Other Cash Inflows	103,107	103,108	103,107	103,108	412,430
TOTAL Inflows	207,304	207,305	207,304	207,305	829,218
Cash Outflows					
Personal Emoluments	32,500	32,500	32,500	32,500	130,000
Operations & Maintenance	59,787	59,788	59,787	59,788	239,150
Administration	11,635	11,635	11,635	11,634	46,539
Finance					-
Capital					
Acquisition of property					-
Construction					-
Improvements					-
Special programmes	103,025	103,025	103,025	103,025	412,100
	103,025	103,025	103,025	103,025	412,100
Cash outflows re EU projects					-
Cash outflows re Twinning					-
Cash outflows re Community Services					-
	-	-	-	-	-
TOTAL Outflows	206,947	206,948	206,947	206,947	827,789
SURPLUS / (DEFICIT)	357	357	357	358	1,429
Brought forward (Bank /Cash Bal.)	134,524	134,881	135,238	135,595	134,524
Carry forward	134,881	135,238	135,595	135,953	135,953

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-Act
	2024	2024	2024	2024	2025		Bud-Act
Income	€	€	€	€	€	€	€

Funds received from Central Government:

0001 In terms of section 55 CAP 363	422,797	317,098	105,699	422,797	385,888	(36,909)	(36,909)
0002-0004 In terms of section 58 CAP 363	-	-	-	-	-	-	-
0005-0019 Other Income	20,000	15,626	5,209	20,835	25,000	5,000	4,165
Total	442,797	332,724	110,908	443,632	410,888	(31,909)	(32,744)

Bye-Laws & Legal Fees

0021-0025 Community Services	1,000	416	152	568	1,000	-	432
0026-0035 Income from Permits	3,400	3,674	1,225	4,899	3,400	(1,499)	(1,499)
Total	4,400	4,090	1,377	5,467	4,400	(1,067)	(1,067)

Local Enforcement Income

0037 Commission from Regional Committees	1,500	1,581	527	2,108	1,500	(608)	(608)
0038-0055 Contraventions	-	-	-	-	-	-	-
Total	1,500	1,581	527	2,108	1,500	(608)	(608)

Investment Income

0091-0095 Bank Interest	-	-	-	-	-	-	-
0096-0099 Income received from Government Securities	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-

General Income

0056-0065 Sponsorships	-	-	-	-	-	-	-
0066-0069 Documents & Information	-	-	-	-	-	-	-
0070-0075 EU Funds	-	-	-	-	-	-	-
0076-0080 Twinning	-	-	-	-	-	-	-
0081-0089 Insurance Claims	-	-	-	-	-	-	-
0100-0109 Donations	7,500	6,575	6,575	6,575	7,500	-	925
0110-0119 Contributions	25,000	22,148	22,148	22,148	25,000	-	2,852
0120-0129 General Income	-	-	-	-	-	-	-
Total	32,500	28,723	28,723	28,723	32,500	(31,909)	(30,642)

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	11,329	8,496	2,832	11,328	11,503	174	175
1200 Employees' Salaries & Wages	82,744	58,741	19,580	78,321	86,570	3,826	8,249
1300 Bonuses	6,000	405	5,048	5,453	6,500	500	1,047
1400 Income Supplements	727	605	-	605	727	-	122
1500 Social Security Contributions	7,500	5,248	1,749	6,997	7,700	200	703
1600 Allowances	13,000	9,750	3,250	13,000	13,000	-	-
1700 Overtime	4,000	2,581	860	3,441	4,000	-	559
	125,300	85,826	33,320	119,146	130,000	4,700	10,854
7 Operations and Maintenance							
2100-2149 Public Utilities			-	-	-	-	-
2200-2259 Public Materials & Supplies	6,000	2,234	745	2,979	4,900	(1,100)	1,921
2300-2399 Repairs & Upkeep	43,100	8,365	24,187	32,552	43,100	-	10,548
2400-2449 Rent	2,300	7,009	2,336	9,345	2,300	-	(7,045)
3010 Street Lighting	8,000	21,491	7,164	28,655	22,000	14,000	(6,655)
3020 Lease of Equipment	3,500	2,145	715	2,860	3,500	-	640
3030 Insurance	4,000	4,254	1,418	5,672	5,000	1,000	(672)
3035 Bank Charges	750	458	153	611	750	-	139
3038 Penalties			-	-	-	-	-
3040 Waste Disposal	34,700	22,642	7,547	30,189	-	(34,700)	(30,189)
3041 Refuse Collection	18,000	7,948	2,649	10,597	-	(18,000)	(10,597)
3042 Bulky Refuse Collection	20,000	15,708	5,236	20,944	20,000	-	(944)
3043 Bins on wheels			-	-	-	-	-
3045 Bring in sites			-	-	-	-	-
3051 Road & Street Cleaning	36,000	22,500	7,500	30,000	36,000	-	6,000
3052 Cleaning & Maintenance of Non-Urban Areas			-	-	-	-	-
3053 Cleaning of Public Conveniences	9,000	7,938	2,646	10,584	9,000	-	(1,584)
3055 Cleaning of Council Premises	3,000	2,329	776	3,105	3,000	-	(105)
3060 Cleaning & Maintenance of Parks & Gardens	60,000	44,847	14,949	59,796	60,000	-	204
3061 Cleaning & Maintenance of Soft Areas			-	-	-	-	-
3062 Cleaning & Maintenance of Beaches & CA			-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban			-	-	-	-	-
3064 Other Contractual Services			-	-	-	-	-
3070-3090 Consultation Fees	21,500	6,809	2,270	9,079	9,500	(12,000)	421
3100-3139 Contract & Project Management		4,059	1,353	5,412	10,500	10,500	5,088
3300-3379 Hospitality			-	-	-	-	-
3380-3389 Community	9,600	13,398	4,466	17,864	9,600	-	(8,264)
3600-3694 Local Enforcement Expenses			-	-	-	-	-
3700-3799 EU Projects			-	-	-	-	-
3800-3899 Twinning			-	-	-	-	-
	279,450	194,134	86,110	280,244	239,150	(40,300)	(41,094)

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		
	€	€	€	€	€	€	€
2150-2199 Office Utilities	9,400	9,887	3,296	13,183	10,400	1,000	(2,783)
2250-2299 Office Materials & Supplies	2,900	-	-	-	(2,900)	-	-
2450-2499 Office Rent	200	200	-	200	200	-	-
2500-2599 National & International Memberships	2,500	1,175	392	1,567	2,500	-	933
2600-2699 Office Services	3,000	2,608	869	3,477	3,000	-	(477)
2700-2799 Transport	3,000	502	167	669	-	-	(669)
2800-2899 Travel	2,500	2,633	878	3,511	2,500	-	(1,011)
2900-2999 Information Services	25,500	19,015	6,338	25,353	27,000	1,500	1,647
3140-3199 Professional Services	500	-	-	-	500	-	500
3200-3299 Training	439	116	39	155	439	-	284
3345 Office Hospitality	-	-	-	-	-	-	-
3400-3499 Incidental Expenses	46,939	35,936	11,979	47,915	46,539	(400)	(1,376)
Administration & Other Expenditure	99,400	99,887	32,966	131,833	104,400	1,000	(2,783)
2250-2299 Office Materials & Supplies	2,900	-	-	-	(2,900)	-	-
2450-2499 Office Rent	200	200	-	200	200	-	-
2500-2599 National & International Memberships	2,500	1,175	392	1,567	2,500	-	933
2600-2699 Office Services	3,000	2,608	869	3,477	3,000	-	(477)
2700-2799 Transport	3,000	502	167	669	-	-	(669)
2800-2899 Travel	2,500	2,633	878	3,511	2,500	-	(1,011)
2900-2999 Information Services	25,500	19,015	6,338	25,353	27,000	1,500	1,647
3140-3199 Professional Services	500	-	-	-	500	-	500
3200-3299 Training	439	116	39	155	439	-	284
3345 Office Hospitality	-	-	-	-	-	-	-
3400-3499 Incidental Expenses	46,939	35,936	11,979	47,915	46,539	(400)	(1,376)
Finance Costs	-	-	-	-	-	-	-
3036 Interest on Bank Loan	-	-	-	-	-	-	-
Other Expenditure	29,418	22,101	7,367	29,468	29,831	413	363
3500-3599 Loss / (Profit) on Disposal of assets	-	-	-	-	-	-	-
3695 Increase/(Decrease) in allowance for bad debts	-	-	-	-	-	-	-
8000-8099 Depreciation (Charge for the Year)	29,418	22,101	7,367	29,468	29,831	413	363
Total	481,107	337,997	138,776	476,773	445,520	(35,587)	(31,253)

Detailed Estimates of Statement of Financial Position

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET Jan-Dec 2024 €	ACTUAL as at 30-Sep 2024 €	FORECAST changes from 30 Sep-31 Dec 2024 €	TOTAL as at 31-Dec 2024 €	BUDGET Jan-Dec 2025 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €
11 Inventory							
5201-5249 Stationery				-		-	-
5250-5299 Consumables	4,000	1,548		1,548	-	(4,000)	(1,548)
		-		-		-	-
	4,000	1,548	-	1,548	-	(4,000)	(1,548)
12 Receivables							
0201-0209 Receivables	55,000	7,431	14,952	22,383	25,000	(30,000)	2,617
0210-0219 LES Receivables				-		-	-
0220-0229 Receivables from EU				-		-	-
0250 Prepayments & Accrued income	10,000	97,418	(26,750)	70,668	25,000	15,000	(45,668)
				-		-	-
	65,000	104,849	(11,798)	93,051	50,000	(15,000)	(43,051)
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	64,517	109,649	24,875	134,524	135,953	71,436	1,429
	64,517	109,649	24,875	134,524	135,953	71,436	1,429
14 Payables							
4000 Payables	33,258	20,275	(1,542)	18,733	54,145	20,887	35,412
4100 Accruals	25,000	24,851	6,872	31,723	35,000	10,000	3,277
4150 Deferred Income	67,754	197,607	-	197,607	112,595	44,841	(85,012)
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
	126,012	242,733	5,330	248,063	201,740	75,728	(46,323)
15 Non Current Liabilities							
4200 Long Term Borrowings			-	-		-	-
			-	-		-	-
	-	-	-	-	-	-	-

16 Depreciation of Property, Plant and Equipment

Asset	€	€	€	€	€	€	€	€	€	€	€	€	€					
Council Premises	100%	Street Paving	100%	Office Furniture & Fittings	7.5%	New Street Signs	100%	Urban Improvements	10%	Computer and office equipment	25%	Plant & machinery	20%	Construction works and special prog	10%	Assets under construction	0%	Total
% of depreciation	1%	100%	7.5%	100%	10%	25%	20%	10%	0%									

Cost																		
As at 01 January 2025	31,447	121,395	42,960	19,722	335,000	70,000	80,898	926,443	321,548	1,949,413								
Additions	-	-	-	-	-	-	-	410,376	-	410,376								
Disposals	-	-	-	-	-	-	-	-	-	-								
As at 31 December 2025	31,447	121,395	42,960	19,722	335,000	70,000	80,898	1,336,819	321,548	2,359,789								

Grants/ other reimbursements										
As at 01 January 2025	-	-	-	-	150,699	8,306	36,700	381,374	259,185	836,264
Additions	-	-	-	-	-	-	-	379,930	-	379,930
As at 31 December 2025	-	-	-	-	150,699	8,306	36,700	761,304	259,185	1,216,194

Accumulated Depreciation										
As at 01 January 2025	25,225	121,395	42,645	19,722	108,784	54,376	25,444	545,069	-	942,660
Charge for the year Released on disposal	3,144	-	315	-	14,519	3,764	4,872	3,217	-	29,831
As at 31 December 2025	28,369	121,395	42,960	19,722	123,303	58,140	30,316	548,286	-	972,491

Budgeted NBV 31 Dec 2024	6,222	-	315	-	75,517	7,318	18,754	-	32,851	140,977
Forecasted NBV 1 Jan 2025	6,222	-	315	-	75,517	7,318	18,754	-	62,363	170,489
Budgeted NBV 31 Dec 2025	3,078	-	-	-	60,998	3,554	13,882	27,229	62,363	171,104