



Santa Luċija

Santa Lucija Local Council

**Annual Budget
For
Financial Year
2026**

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Overview and Summary



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		
	2025	2025	2026	Bud-Bud	Bud-Act
	€	€	€	€	€
Income					
Funds received from Central Government (1)	410,888	419,305	444,328	33,440	25,023
Income raised from Bye-Laws (2)	4,400	6,360	5,000	600	(1,360)
Income raised from LES (3)	1,500	2,685	1,500	-	(1,185)
Investment Income (4)	-	-	-	-	-
Other Income (5)	32,500	32,823	32,500	-	(323)
TOTAL	449,288	461,173	483,328	34,040	22,155
Expenditure					
Personal Emoluments (6)	130,000	136,867	140,690	10,690	3,823
Operations and Maintenance (7)	239,150	232,220	247,751	8,601	15,531
Administration (8)	46,539	63,414	64,639	18,100	1,225
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	29,831	20,975	29,763	(68)	8,788
TOTAL	445,520	453,476	482,843	37,323	29,367
Surplus / Deficit	3,768	7,698	485	(3,283)	(7,213)

Statement of Financial Position

DESCRIPTION	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
	as at 31 Dec	as at 31 Dec	as at 31 Dec		
	2025	2025	2026	Bud-Bud	Bud-Act
	€	€	€	€	€
Non-current Assets					
Property, Plant and Equipment (16)	171,104	183,820	245,057	73,953	61,237
Current Assets					
Inventories (11)	-	3,749	-	-	(3,749)
Receivables (12)	50,000	74,560	50,000	-	(24,560)
Cash and Cash Equivalents (13)	135,953	244,722	183,970	48,017	(60,752)
Total Current Assets	185,953	323,031	233,970	48,017	(89,061)
Current Liabilities (14)					
Payables	201,740	339,170	310,861	109,121	(28,309)
Total Current Liabilities	201,740	339,170	310,861	109,121	(28,309)
Net Current Assets	(15,787)	(16,139)	(76,891)	(61,104)	(60,752)
Non-current liabilities (15)					
	-	-	-	-	-
Net Assets	155,317	167,681	168,166	12,849	485
Reserves					
Retained Funds	155,317	167,681	168,166	12,849	485

Financial Situation Indicator

DESCRIPTION	BUDGET	ACTUAL	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2025	2025	2026
	€	€	€
Current Assets	185,953	323,031	233,970
Current Liabilities	201,740	339,170	310,861
Working Capital	(15,787)	(16,139)	(76,891)
Government Allocation	385,888	385,888	419,328

FSI (4) % (4) % (18) %

Cash Budget

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	2026
	2026	2026	2026	2026	2026
	€	€	€	€	€
Cash Inflows					
Government cash inflows	111,082	111,082	111,082	111,082	444,328
Cash flows from Bye-Laws & L.N fees	1,250	1,250	1,250	1,250	5,000
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	8,125	8,125	8,125	8,125	32,500
TOTAL Inflows	120,832	120,832	120,832	120,832	483,328
Cash Outflows					
Personal Emoluments	35,172	35,173	35,172	35,173	140,690
Operations & Maintenance	61,938	61,938	61,938	61,937	247,751
Administration	16,160	16,160	16,160	16,159	64,639
Finance					-
Capital					
Acquisition of property					-
Construction					-
Improvements					-
Special programmes	22,750	22,750	22,750	22,750	91,000
	22,750	22,750	22,750	22,750	91,000
Cash outflows re EU projects					-
Cash outflows re Twinning					-
Cash outflows re Community Services					-
	-	-	-	-	-
TOTAL Outflows	136,020	136,021	136,020	136,019	544,080
SURPLUS / (DEFICIT)	(15,188)	(15,189)	(15,188)	(15,187)	(60,752)
Brought forward (Bank /Cash Bal.)	244,722	229,534	214,345	199,157	244,722

Carry forward	229,534	214,345	199,157	183,970	183,970
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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
	2025	2025	2025	2025	2026		
	€	€	€	€	€	€	€
Income							
1 Funds received form Central Government:							
0001 In terms of section 55 CAP 363	385,888	289,416	96,472	385,888	419,328	33,440	33,440
0002-0004 In terms of section 58 CAP 363				-		-	-
0005-0019 Other Income	25,000	25,063	8,354	33,417	25,000	-	(8,417)
	410,888	314,479	104,826	419,305	444,328	33,440	25,023
2 Bye-Laws & Legal Fees							
0021-0025 Community Services	1,000	785	262	1,047	1,000	-	(47)
0026-0035 Income from Permits	3,400	3,985	1,328	5,313	4,000	600	(1,313)
	4,400	4,770	1,590	6,360	5,000	600	(1,360)
3 Local Enforcement Income							
0037 Commission from Regional Committees			-	-		-	-
0038-0055 Contraventions	1,500	2,014	671	2,685	1,500	-	(1,185)
	1,500	2,014	671	2,685	1,500	-	(1,185)
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	-	-	-	-	-	-	-
0110-0119 Contributions	7,500	5,872	1,957	7,829	7,500	-	(329)
0120-0129 General Income	25,000	18,745	6,248	24,993	25,000	-	7
	32,500	24,617	8,206	32,823	32,500	-	(323)
Total	449,288	345,880	115,293	461,173	483,328	34,040	22,155

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	Bud-Bud	Bud-Act
	2025	2025	2025	2025	2026		
	€	€	€	€	€	€	€
6 Personal Emoluments							
1100 Mayor's Allowance	11,503	8,627	2,876	11,503	12,078	575	575
1200 Employees' Salaries & Wages	86,570	67,317	22,439	89,756	91,435	4,865	1,679
1300 Bonuses	6,500	338	5,048	5,386	6,750	250	1,364
1400 Income Supplements	727	648	-	648	727	-	79
1500 Social Security Contributions	7,700	5,463	1,821	7,284	7,700	-	416
1600 Allowances	13,000	13,500	4,500	18,000	18,000	5,000	-
1700 Overtime	4,000	3,218	1,073	4,291	4,000	-	(291)
	130,000	99,111	37,756	136,867	140,690	10,690	3,823
7 Operations and Maintenance							
2100-2149 Public Utilities			-	-	-	-	-
2200-2259 Public Materials & Supplies	4,900	2,922	974	3,896	4,900	-	1,004

2300-2399 Repairs & Upkeep	43,100	23,841	18,452	42,293	38,000	(5,100)	(4,293)
2400-2449 Rent	2,300	8,617	2,872	11,489	11,000	8,700	(489)
3010 Street Lighting	22,000	6,529	2,176	8,705	13,000	(9,000)	4,295
3020 Lease of Equipment	3,500	1,388	463	1,851	2,500	(1,000)	649
3030 Insurance	5,000	4,752	1,584	6,336	6,500	1,500	164
3035 Bank Charges	750	719	240	959	1,000	250	41
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	-	-	-	-	-	-	-
3041 Refuse Collection	-	-	-	-	-	-	-
3042 Bulky Refuse Collection	20,000	10,875	3,625	14,500	15,000	(5,000)	500
3043 Bins on wheels	-	-	-	-	-	-	-
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	36,000	22,500	-	22,500	36,851	851	14,351
3052 Cleaning & Maintenance of Non-Urban Areas	-	-	-	-	-	-	-
3053 Cleaning of Public Conveniences	9,000	9,987	2,124	12,111	12,000	3,000	(111)
3055 Cleaning of Council Premises	3,000	3,060	1,020	4,080	4,000	1,000	(80)
3060 Cleaning & Maintenance of Parks & Gardens	60,000	46,100	15,367	61,467	62,000	2,000	533
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	9,500	7,500	2,500	10,000	9,500	-	(500)
3100-3139 Contract & Project Management	10,500	8,252	2,751	11,003	11,000	500	(3)
3300-3379 Hospitality	-	-	-	-	-	-	-
3380-3389 Community	9,600	15,773	5,258	21,031	20,500	10,900	(531)
3600-3694 Local Enforcement Expenses	-	-	-	-	-	-	-
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-	-
	239,150	172,815	59,405	232,220	247,751	8,601	15,531

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		
2025	2025	2025	2025	2026	Bud-Bud	Bud-Act
€	€	€	€	€	€	€

8 Administration & Other Expenditure

2150-2199 Office Utilities	10,400	8,518	2,839	11,357	11,500	1,100	143
2260-2299 Office Materials & Supplies	-	-	-	-	-	-	-
2450-2499 Office Rent	-	-	-	-	-	-	-
2500-2599 National & International Memberships	200	-	200	200	200	-	-
2600-2699 Office Services	2,500	3,130	1,043	4,173	4,000	1,500	(173)
2700-2799 Transport	3,000	4,004	1,335	5,339	5,500	2,500	161
2800-2899 Travel	-	2,276	3,275	5,551	6,000	6,000	449
2900-2999 Information Services	2,500	2,308	769	3,077	3,000	500	(77)
3050 Office Cleaning	-	-	-	-	-	-	-
3140-3199 Professional Services	27,000	24,963	8,321	33,284	33,500	6,500	216
3200-3299 Training	500	180	60	240	500	-	260
3345 Office Hospitality	-	-	-	-	-	-	-
3400-3499 Incidental Expenses	439	144	48	192	439	-	247
	46,539	45,523	17,891	63,414	64,639	18,100	1,225

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 (Charge for the Year)	29,831	15,731	5,244	20,975	29,763	(68)	8,788
	29,831	15,731	5,244	20,975	29,763	(68)	8,788

Total	445,520	333,180	120,296	453,476	482,843	37,323	29,367
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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
	2025	30-Sep	30 Sep-31 Dec	31-Dec	2026		
	€	€	€	€	€	€	€
11 Inventory							
5201-5249 Stationery	-	3,902	(153)	3,749	-	-	(3,749)
5250-5299 Consumables	-	-	-	-	-	-	-
	-	3,902	(153)	3,749	-	-	(3,749)
12 Receivables							
0201-0209 Receivables	25,000	15,946	10,593	26,539	25,000	-	(1,539)
0210-0219 LES Receivables				-		-	-
0220-0229 Receivables from EU				-		-	-
0250 Prepayments & Accrued income	25,000	68,862	(20,841)	48,021	25,000	-	(23,021)
	50,000	84,808	(10,248)	74,560	50,000	-	(24,560)
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	135,953	314,078	(69,356)	244,722	183,970	48,017	(60,752)
	135,953	314,078	(69,356)	244,722	183,970	48,017	(60,752)
14 Payables							
4000 Payables	54,145	9,645	(1,542)	8,103	54,145	-	46,042
4100 Accruals	35,000	24,187	20,203	44,390	35,000	-	(9,390)
4150 Deferred Income	112,595	383,149	(96,472)	286,677	221,716	109,121	(64,961)
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
	201,740	416,981	(77,811)	339,170	310,861	109,121	(28,309)
15 Non Current Liabilities							
4200 Long Term Borrowings	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

16 Depreciation of Property, Plant and Equipment

Asset % of depreciation	€											Total €
	Council Premises 1%	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%			
Cost												
As at 01 January 2026	31,447	121,395	46,268	19,722	395,000	70,000	80,898	936,946	79,398			1,781,074
Additions	-	-	-	-	-	-	-	91,000	-	-	-	91,000
Disposals	-	-	-	-	-	-	-	-	-	-	-	-
As at 31 December 2026	31,447	121,395	46,268	19,722	395,000	70,000	80,898	1,027,946	79,398			1,872,074
Grants/ other reimbursements												
As at 01 January 2026	-	-	2,044	-	188,130	8,306	36,700	391,877	12,185			639,242
Additions	-	-	-	-	-	-	-	-	-	-	-	-
As at 31 December 2026	-	-	2,044	-	188,130	8,306	36,700	391,877	12,185			639,242
Accumulated Depreciation												
As at 01 January 2026	28,371	121,395	40,269	19,722	119,078	57,000	33,844	538,333	-			958,012
Charge for the year	3,076	-	315	-	14,519	3,764	4,872	3,217	-			29,763
Released on disposal	-	-	-	-	-	-	-	-	-			-
As at 31 December 2026	31,447	121,395	40,584	19,722	133,597	60,764	38,716	541,550	-			987,775
Budgeted NBV 31 Dec 2025	3,078	-	-	-	60,998	3,554	13,882	27,229	62,363			171,104
Forecasted NBV 1 Jan 2026	3,076	-	3,955	-	87,792	4,694	10,354	6,736	67,213			183,820
Budgeted NBV 31 Dec 2026	-	-	3,640	-	73,273	930	5,482	94,519	67,213			245,057