



# **San Pawl il-Bahar Local Council**

**Annual Budget  
For  
Financial Year  
2025**

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**Overview and Summary**

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The San Pawl il-Bahar Local Council is presenting its annual budget for the year 2025. The presented budget is projecting that the council ends the coming fiscal year with a surplus of €364,000. Most of this surplus is being earmarked to be utilised for capital projects. €200,000 are being budgeted for major road and pavement works a further €150,000 are being budgeted as Assets under Construction for preliminary expenses to be incurred in relation to the Civic Centre Project and €10,000 are being budgeted for environmental purposes.



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Mayor



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Executive Secretary

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## Budgeted Statement of Income and Expenditure

DESCRIPTION	BUDGET	FORECAST	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Dec	Jan-Dec		
	2024	2024	2025	Bud-Bud	Bud-Act
	€	€	€	€	€
<b>Income</b>					
Funds received from Central Government (1)	2,281,390	2,430,406	1,954,604	(326,786)	(475,802)
Income raised from Bye-Laws (2)	135,750	192,413	173,000	37,250	(19,413)
Income raised from LES (3)	15,000	17,187	17,000	2,000	(187)
Investment Income (4)	-	-	-	-	-
Other Income (5)	9,500	37,359	10,000	500	(27,359)
<b>TOTAL</b>	<b>2,441,640</b>	<b>2,677,364</b>	<b>2,154,604</b>	<b>(287,036)</b>	<b>(522,760)</b>
<b>Expenditure</b>					
Personal Emoluments (6)	492,779	486,138	493,430	651	7,292
Operations and Maintenance (7)	1,540,097	1,847,892	999,921	(540,176)	(847,971)
Administration (8)	121,771	924,392	106,872	(14,900)	(817,521)
Finance Cost (9)	-	1,068	-	-	(1,068)
Other Expenditure (10)	228,215	219,489	189,830	(38,385)	(29,659)
<b>TOTAL</b>	<b>2,382,863</b>	<b>3,478,980</b>	<b>1,790,053</b>	<b>(592,809)</b>	<b>(1,688,927)</b>
<b>Surplus / Deficit</b>	<b>58,778</b>	<b>(801,615)</b>	<b>364,551</b>	<b>305,773</b>	<b>1,166,166</b>

**Budgeted Statement of Affairs**

DESCRIPTION	BUDGET	FORECAST	BUDGET	VARIANCE	VARIANCE
	as at 31 Dec	as at 31 Dec	as at 31 Dec		
	2024	2024	2025	Bud-Bud	Bud-Act
	€	€	€	€	€
<b>Non-current Assets</b>					
Property, Plant and Equipment (16)	2,696,538	1,179,626	1,349,796	(1,346,742)	170,170
<b>Current Assets</b>					
Inventories (11)	2,200	-	-	(2,200)	-
Receivables (12)	1,250,000	282,359	204,360	(1,045,640)	(78,000)
Cash and Cash Equivalents (13)	1,123,456	1,962,449	2,156,829	1,033,373	194,380
<b>Total Current Assets</b>	<b>2,375,656</b>	<b>2,244,808</b>	<b>2,361,188</b>	<b>(14,468)</b>	<b>116,380</b>
<b>Current Liabilities (14)</b>					
Payables	1,254,104	482,603	404,602	(849,502)	(78,001)
Current portion of Long-Term Borrowings	-	-	-	-	-
<b>Total Current Liabilities</b>	<b>1,254,104</b>	<b>482,603</b>	<b>404,602</b>	<b>(849,502)</b>	<b>(78,001)</b>
<b>Net Current Assets</b>	<b>1,121,552</b>	<b>1,762,205</b>	<b>1,956,586</b>	<b>835,034</b>	<b>194,381</b>
<b>Non-current liabilities (15)</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>(50,000)</b>	<b>-</b>
<b>Net Assets</b>	<b>3,768,090</b>	<b>2,941,831</b>	<b>3,306,383</b>	<b>(461,707)</b>	<b>364,551</b>
<b>Reserves</b>					
Retained Funds	3,768,090	2,941,831	3,306,382	(461,708)	364,551

**Financial Situation Indicator**

DESCRIPTION	BUDGET	FORECAST	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2024	2024	2025
	€	€	€
Current Assets	2,375,656	2,244,808	2,361,188
Current Liabilities	1,254,104	482,603	404,602
Total Long Term Liabilities	50,000	-	-
Commitments approved by Ministry	50,000	-	-
	1,121,552	1,762,205	1,956,586
Government Allocation	2,281,390	2,430,406	1,954,604
<b>FSI</b>	<b>49.16%</b>	<b>72.51%</b>	<b>100.10%</b>

**Cash Budget**

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2025	2025	2025	2025	
	€	€	€	€	€
<b>Cash Inflows</b>					
<b>Government cash inflows</b>	488,651	488,651	488,651	488,651	1,954,604
<b>Cash flows from Bye-Laws &amp; L.N fees</b>	43,250	43,250	43,250	43,250	173,000
<b>Local Enforcement cash flows</b>	4,250	4,250	4,250	4,250	17,000
<b>Finance cash flows</b>					
Loan Proceeds	-	-	-	-	-
Investment income	-	-	-	-	-
<b>Capital cash flow</b>					
Proceeds from disposal of assets	-	-	-	-	-
<b>Cash received from EU funds</b>	-	-	-	-	-
<b>Cash received from Twinning</b>	-	-	-	-	-
<b>Cash from Community Services</b>	2,500	2,500	2,500	2,500	10,000
<b>Other Cash Inflows</b>					-
<b>TOTAL Inflows</b>	<b>538,651</b>	<b>538,651</b>	<b>538,651</b>	<b>538,651</b>	<b>2,154,604</b>
<b>Cash Outflows</b>					
<b>Personal Emoluments</b>	123,358	123,358	123,358	123,358	493,430
<b>Operations &amp; Maintenance</b>	249,980	249,980	249,980	249,980	999,921
<b>Administration</b>	26,718	26,718	26,718	26,718	106,872
<b>Finance</b>	-	-	-	-	-
<b>Capital</b>					
Acquisition of property					-
Construction				200,000	200,000
Improvements				10,000	10,000
Special programmes					-
Assets under Construction	-	-	-	150,000	150,000
	-	-	-	360,000	360,000
<b>Cash outflows re EU projects</b>	-	-	-	-	-
<b>Cash outflows re Twinning</b>	-	-	-	-	-
<b>Cash outflows re Community Services</b>	-	-	-	-	-
	-	-	-	-	-
<b>TOTAL Outflows</b>	<b>400,056</b>	<b>400,056</b>	<b>400,056</b>	<b>760,056</b>	<b>1,960,223</b>
<b>SURPLUS / (DEFICIT)</b>	<b>138,595</b>	<b>138,595</b>	<b>138,595</b>	<b>(221,405)</b>	<b>194,381</b>
<b>Brought forward (Bank /Cash Bal.)</b>	<b>1,962,449</b>	<b>2,101,044</b>	<b>2,239,639</b>	<b>2,378,234</b>	<b>1,962,449</b>
<b>Carry forward</b>	<b>2,101,044</b>	<b>2,239,639</b>	<b>2,378,234</b>	<b>2,156,830</b>	<b>2,156,830</b>

**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		
2024	2024	2024	2024	2025	Bud-Bud	Bud-Act
€	€	€	€	€	€	€

## Income

## 1 Funds received form Cental Government:

0001 In terms of section 55 CAP 363	2,080,000	1,761,293	587,097	2,348,390	1,929,604	(150,396)	(418,786)
0002-0004 In terms of section 58 CAP 363	-	-	-	-	-	-	-
0005-0019 Other Income	201,390	80,678	1,338	82,016	25,000	(176,390)	(57,016)
	<b>2,281,390</b>	<b>1,841,971</b>	<b>588,435</b>	<b>2,430,406</b>	<b>1,954,604</b>	<b>(326,786)</b>	<b>(475,802)</b>

## 2 Bye-Laws &amp; Legal Fees

0021-0025 Community Services		3,340	-	3,340		-	(3,340)
0026-0035 Income from Permits	135,750	140,127	48,946	189,073	173,000	37,250	(16,073)
	<b>135,750</b>	<b>143,467</b>	<b>48,946</b>	<b>192,413</b>	<b>173,000</b>	<b>37,250</b>	<b>(19,413)</b>

## 3 Local Enforcement Income

0037 Commission from Regional Committees	15,000	9,913	2,439	12,353	12,000	(3,000)	(353)
0038-0055 Contraventions	-	3,669	1,165	4,834	5,000	5,000	166
	<b>15,000</b>	<b>13,583</b>	<b>3,604</b>	<b>17,187</b>	<b>17,000</b>	<b>2,000</b>	<b>(187)</b>

## 4 Investment Income

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

## 5 General Income

0056-0065 Sponsorships	-	-	-	-	-	-	-
0066-0069 Documents & Information	6,500	-	-	-	-	(6,500)	-
0070-0075 EU Funds	-	24,829	-	24,829	5,000	5,000	(19,829)
0076-0080 Twinning	-	-	-	-	-	-	-
0081-0089 Insurance Claims	-	-	-	-	-	-	-
0100-0109 Donations	-	3,250	-	3,250	-	-	(3,250)
0110-0119 Contributions	3,000	7,355	1,109	8,464	5,000	2,000	(3,464)
0120-0129 General Income	-	815	-	815	-	-	(815)
	<b>9,500</b>	<b>36,250</b>	<b>1,109</b>	<b>37,359</b>	<b>10,000</b>	<b>500</b>	<b>(27,359)</b>

## Total

<b>2,441,640</b>	<b>2,035,271</b>	<b>642,094</b>	<b>2,677,364</b>	<b>2,154,604</b>	<b>(287,036)</b>	<b>(522,760)</b>
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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		
2024	2024	2024	2024	2025	Bud-Bud	Bud-Act
€	€	€	€	€	€	€

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**Personal Emoluments**

1100 Mayor's Allowance	21,018	13,993	6,403	20,396	20,702	(315)	306
1200 Employees' Salaries & Wages	343,116	234,934	107,913	342,848	347,990	4,874	5,143
1300 Bonuses	33,119	7,055	17,191	24,246	24,609	(8,510)	364
1400 Income Supplements	-	-	-	-	-	-	-
1500 Social Security Contributions	33,326	22,465	9,935	32,401	32,887	(439)	486
1600 Allowances	32,200	24,834	7,988	32,823	33,315	1,115	492
1700 Overtime	30,000	23,073	10,353	33,426	33,927	3,927	501
	<b>492,779</b>	<b>326,355</b>	<b>159,783</b>	<b>486,138</b>	<b>493,430</b>	<b>651</b>	<b>7,292</b>

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**Operations and Maintenance**

2100-2149 Public Utilities	12,733	5,080	618	5,698	5,983	(6,750)	285
2200-2259 Public Materials & Supplies	38,000	26,685	6,693	33,377	35,046	(2,954)	1,669
2300-2399 Repairs & Upkeep	40,500	109,613	10,533	120,146	180,466	139,966	60,320
2400-2449 Rent	12,218	13,703	3,500	17,203	18,553	6,336	1,351
3010 Street Lighting	80,000	60,737	12,670	73,407	100,000	20,000	26,594
3020 Lease of Equipment	5,000	621	173	794	834	(4,166)	40
3030 Insurance	15,922	9,774	8,096	17,871	18,764	2,842	894
3035 Bank Charges	2,500	3,066	733	3,799	3,989	1,489	190
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	420,000	576,463	194,330	770,793	-	(420,000)	(770,793)
3041 Refuse Collection	250,000	153,818	45,000	198,818	-	(250,000)	(198,818)
3042 Bulky Refuse Collection	50,000	28,568	7,607	36,175	37,984	(12,016)	1,809
3043 Bins on wheels	10,000	1,220	300	1,520	1,596	(8,404)	76
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	229,062	161,645	69,682	231,327	242,893	13,832	11,566
3052 Cleaning & Maintenance of Non-Urban Areas	34,699	1,330	2,417	3,747	3,935	(30,765)	187
3053 Cleaning of Public Conveniences	82,363	62,831	14,618	77,449	81,321	(1,042)	3,872
3055 Cleaning of Council Premises	4,200	2,224	463	2,686	2,821	(1,379)	134
3060 Cleaning & Maintenance of Parks & Gardens	36,550	20,284	-	20,284	21,298	(15,252)	1,014
3061 Cleaning & Maintenance of Soft Areas	-	-	-	-	-	-	-
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3064 Other Contractual Services	1,319	62,736	14,837	77,573	81,452	80,132	3,879
3070-3090 Consultation Fees	-	4,555	-	4,555	4,783	4,783	228
3100-3139 Contract & Project Management	33,630	25,223	8,408	33,630	35,312	1,682	1,682
3300-3379 Hospitality	45,000	14,415	2,193	16,607	18,893	(26,107)	2,286
3380-3389 Community	126,400	82,684	14,332	97,015	101,866	(24,534)	4,851
3600-3694 Local Enforcement Expenses	10,000	2,799	-	2,799	-	(10,000)	(2,799)
3700-3799 EU Projects	-	-	619	619	2,133	2,133	1,514
3800-3899 Twinning	-	-	-	-	-	-	-
Provision for Bad Debts	-	-	-	-	-	-	-
	<b>1,540,097</b>	<b>1,430,072</b>	<b>417,820</b>	<b>1,847,892</b>	<b>999,921</b>	<b>(540,176)</b>	<b>(847,971)</b>

**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
	2024	30-Sep 2024	30 Sep-31 Dec 2024	31-Dec 2024	2025		
€	€	€	€	€	€	€	
<b>11 Inventory</b>							
5201-5249 Stationery	-			-		-	-
5250-5299 Consumables	2,200			-		(2,200)	-
	-			-		-	-
	<b>2,200</b>	-	-	-	-	<b>(2,200)</b>	-
<b>12 Receivables</b>							
0201-0209 Receivables	750,000	499,700	(458,348)	41,352	41,352	(708,648)	0
0210-0219 LES Receivables			-	-	-	-	-
0220-0229 Receivables from EU			-	-	-	-	-
0250 Prepayments & Accrued income	500,000	229,755	11,253	241,008	163,008	(336,992)	(78,000)
	-			-		-	-
	<b>1,250,000</b>	<b>729,454</b>	<b>(447,095)</b>	<b>282,359</b>	<b>204,360</b>	<b>(1,045,640)</b>	<b>(78,000)</b>
<b>13 Cash &amp; Equivalents</b>							
5001-5099 Bank & Cash Balances	1,123,456	2,360,015	(397,566)	1,962,449	2,156,829	1,033,373	194,380
	<b>1,123,456</b>	<b>2,360,015</b>	<b>(397,566)</b>	<b>1,962,449</b>	<b>2,156,829</b>	<b>1,033,373</b>	<b>194,380</b>
<b>14 Payables</b>							
4000 Payables	898,494	418,084	(260,602)	157,482	157,481	(741,013)	(1)
4100 Accruals	350,000	201,485	61,000	262,485	202,485	(147,515)	(60,000)
4150 Deferred Income	-	44,356		44,356	44,636	44,636	280
Current portion of Long-Term Borrowings	-			-	-	-	-
Lease Liability	5,610	18,280		18,280	-	(5,610)	(18,280)
	<b>1,254,104</b>	<b>682,205</b>	<b>(199,602)</b>	<b>482,603</b>	<b>404,602</b>	<b>(849,502)</b>	<b>(78,001)</b>
<b>15 Non Current Liabilities</b>							
4200 Long Term Borrowings	-			-	-	-	-
Deferred Income	50,000			-		(50,000)	-
	<b>50,000</b>	-	-	-	-	<b>(50,000)</b>	-

## 16 Depreciation of Property, Plant and Equipment

Asset	Furn & Fittings	Office Equipment	Urban Improvements	Construction	Trees	Plant & Machinery	Motor Vehicles	Special Programmes	Assets not yet capitalized	Total
% of depreciation	€	€	€	€	€	€	€	€	€	€
<b>Cost</b>										
As at 01 January 2025	50,565	60,729	1,267,450	2,735,160	26,052	120,471	93,762	4,043,425	100,237	<b>8,497,851</b>
Additions	-	-	-	200,000	10,000	-	-	-	150,000	<b>360,000</b>
Disposals	-	-	-	-	-	-	-	-	-	-
As at 31 December 2025	50,565	60,729	1,267,450	2,935,160	36,052	120,471	93,762	4,043,425	250,237	<b>8,857,851</b>
<b>Grants/ other reimbursements</b>										
As at 01 January 2025	1,512	7,900	40,891	820,531	-	6,363	7,000	1,571,767	22,200	<b>2,478,164</b>
Additions	-	-	-	-	-	-	-	-	-	-
As at 31 December 2025	1,512	7,900	40,891	820,531	-	6,363	7,000	1,571,767	22,200	<b>2,478,164</b>
<b>Accumulated Depreciation</b>										
As at 01 January 2025	44,120	51,746	1,220,064	1,094,387	-	72,206	86,762	2,270,776	-	<b>4,840,061</b>
Charge for the year	1,263	1,083	6,495	78,013	-	4,001	-	98,975	-	<b>189,830</b>
Released on disposal	-	-	-	-	-	-	-	-	-	-
As at 31 December 2025	45,383	52,829	1,226,559	1,172,400	-	76,207	86,762	2,369,751	-	<b>5,029,891</b>
<b>Budgeted NBV 31 Dec 2024</b>	2,485	0	0	683,650	26,052	557	70,642	1,596,689	316,463	<b>2,696,538</b>
<b>Forecasted NBV 1 Jan 2025</b>	4,933	1,083	6,495	820,242	26,052	41,902	-	200,882	78,037	<b>1,179,626</b>
<b>Budgeted NBV 31 Dec 2025</b>	3,670	-	-	942,229	36,052	37,901	-	101,907	228,037	<b>1,349,796</b>