



Pembroke Local Council

**Annual Budget
For
Financial Year
2025**

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Overview and Summary

Income and Expenditure

Results for the Year 2025

From the financial year ending 31st December 2025 bank balances are projected to end up with a positive balance of **€641,954**.

Revenue for the Year 2025

This year the Council will be allocated the sum of **€491,003**. It is also envisaged to have other income, **€14,888** from permits, **€2,400** LES administrative income and **€46,900** Other Income, for an overall total of **€555,191**.

Expenditure for the Year 2025

In preparing this budget, we took the assumption that all expenses and income will be paid/received during 2025.

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 **23%** of all expenditure ie **€125,822**.

Operations and Maintenance

This vote will have an allocation of **68%** for a total amount of **€375,041**.

Administration Other Expenditure

This vote will have an allocation of **4%** for a total amount of **€21,448**.

Depreciation

This vote will have an allocation of **5%** for a total amount of **€30,000**. Assumption that a full year depreciation is charged on additional assets in 2025.

Capital Expenditure for the Year 2025

During the year, the Local Council envisages to undertake Capital Projects, mainly the upgrading of Gnien San Patrizju (€270,000), the Upgrading of public convenience in Gnien ta' Kalkuta and Gnien 4 ta' Lulju (€117,978), Upgrading of play area in Gnien 4 ta' Lulju (€50,000) and Progett Sigurta (€11,518). This Capital Expenditure will be funded by various Government Schemes.

Signed

Mayor
Dr. Kaylon Zammit

Signed

Executive Secretary
Mr. Kevin Borg

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
	€	€	€	€	€
Income					
Funds received from Central Government (1)	600,961	764,533	491,003	(109,958)	(273,530)
Income raised from Bye-Laws (2)	13,658	26,408	14,888	1,230	(11,520)
Income raised from LES (3)	5,480	2,929	2,400	(3,080)	(529)
Investment Income (4)	-	-	-	-	-
Other Income (5)	100	607,063	46,900	46,800	(560,163)
TOTAL	620,199	1,400,932	555,191	(65,008)	(845,742)
Expenditure					
Personal Emoluments (6)	122,220	119,544	125,822	3,603	6,278
Operations and Maintenance (7)	508,544	1,246,499	375,041	(133,503)	(871,459)
Administration (8)	17,927	40,517	21,448	3,521	(19,069)
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	43,924	27,595	30,000	(13,924)	2,405
TOTAL	692,614	1,434,155	552,311	(140,303)	(881,844)
Surplus / Deficit	(72,415)	(33,223)	2,880	75,295	36,103

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
	€	€	€	€	€
Non-current Assets					
Property, Plant and Equipment (16)	269,321	101,440	74,320	(195,001)	(27,120)
Current Assets					
Inventories (11)	1,431	1,393	1,393	(38)	-
Receivables (12)	-	374,819	374,819	374,819	0
Cash and Cash Equivalents (13)	340,059	641,954	641,954	301,895	-
Total Current Assets	341,490	1,018,166	1,018,166	676,676	0
Current Liabilities (14)					
Payables	3,000	476,684	446,684	443,684	(30,000)
Current portion of Long-Term Borrowings	-	-	-	-	-
Total Current Liabilities	3,000	476,684	446,684	443,684	(30,000)
Net Current Assets	338,490	541,482	571,482	232,992	30,000
Non-current liabilities (15)	-	-	-	-	-
Net Assets	607,811	642,922	645,802	37,991	2,880
Reserves					
Retained Funds	607,811	642,922	645,802	37,991	2,880

Financial Situation Indicator

DESCRIPTION	BUDGET	FORECAST	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2024	2024	2025
	€	€	€
Current Assets	341,490	1,018,166	1,018,166
Current Liabilities	3,000	476,684	446,684
Total Long Term Liabilities	-	-	-
Commitments approved by Ministry	-	-	-
	338,490	541,482	571,482
Government Allocation	600,961	764,533	491,003
FSI	56.32%	70.83%	116.39%

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	122,751	122,751	122,751	122,751	491,003
Cash flows from Bye-Laws & L.N fees	3,722	3,722	3,722	3,722	14,888
Local Enforcement cash flows	600	600	600	600	2,400
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	124,099	124,099	124,099	124,099	496,396
TOTAL Inflows	251,172	251,172	251,172	251,172	1,004,687
Cash Outflows					
Personal Emoluments	31,456	31,456	31,456	31,456	125,822
Operations & Maintenance	87,439	87,439	87,439	87,439	349,756
Administration	11,683	11,683	11,683	11,683	46,733
Finance	-	-	-	-	-
Capital					
Acquisition of property	-	-	-	-	-
Construction	-	-	-	-	-
Improvements	112,364	112,364	112,364	112,364	449,456
Special programmes	-	-	-	-	-
Movement in receivables and payables	8,230	8,230	8,230	8,230	32,920
	120,594	120,594	120,594	120,594	482,376
Cash outflows re EU projects	-	-	-	-	-
Cash outflows re Twinning	-	-	-	-	-
Cash outflows re Community Services	-	-	-	-	-
	-	-	-	-	-
TOTAL Outflows	251,172	251,172	251,172	251,172	1,004,687
SURPLUS / (DEFICIT)	-	-	-	-	-
Brought forward (Bank /Cash Bal.)	641,954	641,954	641,954	641,954	641,954
Carry forward	641,954	641,954	641,954	641,954	641,954

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	529,983	397,487	132,496	529,983	491,003	(38,980)	(38,980)
0002-0004 In terms of section 58 CAP 363	-	-	-	-	-	-	-
0005-0019 Other Income	70,978	-	234,550	234,550	-	(70,978)	(234,550)
	600,961	397,487	367,046	764,533	491,003	(109,958)	(273,530)
2 Bye-Laws & Legal Fees							
0021-0025 Community Services	-	276	(222)	54	2,288	2,288	2,234
0026-0035 Income from Permits	13,658	19,409	6,945	26,354	12,600	(1,058)	(13,754)
	13,658	19,685	6,723	26,408	14,888	1,230	(11,520)
3 Local Enforcement Income							
0037 Commission from Regional Committees	5,480	1,341	1,589	2,929	2,400	(3,080)	(529)
0038-0055 Contraventions	-	-	-	-	-	-	-
	5,480	1,341	1,589	2,929	2,400	(3,080)	(529)
4 Investment Income							
0091-0095 Bank interest	-	-	-	-	-	-	-
0096-0099 Income received from Government Securities	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
5 General Income							
0056-0065 Sponsorships	-	-	13,695	13,695	-	-	(13,695)
0066-0069 Documents & Information	-	-	-	-	-	-	-
0070-0075 EU Funds	-	-	-	-	-	-	-
0076-0080 Twinning	-	-	-	-	-	-	-
0081-0089 Insurance Claims	-	-	-	-	-	-	-
0100-0109 Donations	100	-	-	-	100	-	100
0110-0119 Contributions	-	-	-	-	-	-	-
0120-0129 General Income	-	183,483	409,885	593,368	46,800	46,800	(546,568)
	-	-	-	-	-	-	-
	100	183,483	423,580	607,063	46,900	46,800	(560,163)
Total	620,199	601,995	798,938	1,400,932	555,191	(65,008)	(845,742)

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
	2024	2024	2024	2024	2025		
€	€	€	€	€	€	€	
6 Personal Emoluments							
1100 Mayor's Allowance	11,425	8,498	2,833	11,330	11,503	78	173
1200 Employees' Salaries & Wages	74,914	52,578	17,572	70,150	78,692	3,778	8,541
1300 Bonuses	8,875	2,910	8,982	11,893	9,291	416	(2,602)
1400 Income Supplements	800	-	-	-	-	(800)	-
1500 Social Security Contributions	7,037	5,057	1,655	6,712	7,330	293	618
1600 Allowances	15,815	9,413	3,250	12,663	16,615	800	3,952
1700 Overtime	3,354	6,199	598	6,797	2,392	(963)	(4,405)
	122,220	84,654	34,890	119,544	125,822	3,603	6,278
7 Operations and Maintenance							
2100-2149 Public Utilities	5,783	3,661	1,996	5,657	6,813	1,030	1,156
2200-2259 Public Materials & Supplies	1,100	66	30	96	1,600	500	1,504
2300-2399 Repairs & Upkeep	89,184	176,833	515,691	692,524	102,198	13,014	(590,326)
2400-2449 Rent	-	-	-	-	-	-	-
3010 Street Lighting	188,000	290,857	30,573	321,430	55,000	(133,000)	(266,430)
3020 Lease of Equipment	-	-	-	-	-	-	-
3030 Insurance	3,405	2,222	1,944	4,166	4,305	900	139
3035 Bank Charges	762	792	215	1,007	1,182	420	175
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	36,060	26,716	6,199	32,915	-	(36,060)	(32,915)
3041 Refuse Collection	16,800	12,494	8,402	20,896	-	(16,800)	(20,896)
3042 Bulky Refuse Collection	12,000	7,317	2,700	10,017	11,400	(600)	1,383
3043 Bins on wheels	-	-	-	-	-	-	-
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	40,252	29,252	9,833	39,085	39,025	(1,227)	(60)
3052 Cleaning & Maintenance of Non-Urban Areas	24,583	17,507	5,971	23,478	24,583	0	1,105
3053 Cleaning of Public Conveniences	4,738	3,557	1,194	4,751	6,466	1,729	1,715
3055 Cleaning of Council Premises	4,526	3,176	908	4,084	4,526	0	442
3060 Cleaning & Maintenance of Parks & Gardens	17,063	12,797	4,266	17,063	17,063	(0)	(0)
3061 Cleaning & Maintenance of Soft Areas	29,551	20,883	7,501	28,384	29,551	(0)	1,167
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3064 Other Contractual Services	9,820	24,891	4,158	29,049	15,112	5,292	(13,937)
3070-3090 Consultation Fees	-	-	-	-	5,000	5,000	5,000
3100-3139 Contract & Project Management	14,582	-	-	-	20,231	5,649	20,231
3300-3379 Hospitality	10,235	8,154	2,773	10,927	30,585	20,350	19,658
3380-3389 Community	-	92	298	390	300	300	(90)
3600-3694 Local Enforcement Expenses	100	581	-	581	100	-	(481)
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-	-
	508,544	641,848	604,651	1,246,499	375,041	(133,503)	(871,459)

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	Bud-Bud	Bud-Act
	2024	2024	2024	2024	2025		
€	€	€	€	€	€	€	
8 Administration & Other Expenditure							
2150-2199 Office Utilities	1,785	1,309	800	2,109	2,520	735	411
2260-2299 Office Materials & Supplies	-	-	-	-	-	-	-
2450-2499 Office Rent	755	1,016	303	1,319	1,205	451	(114)
2500-2599 National & International Memberships	600	-	-	-	600	-	600
2600-2699 Office Services	2,525	3,871	1,333	5,204	4,225	1,700	(979)
2700-2799 Transport	300	928	(732)	196	250	(50)	54
2800-2899 Travel	-	-	-	-	-	-	-
2900-2999 Information Services	4,660	1,645	217	1,862	5,126	466	3,264
3050 Office Cleaning	-	-	-	-	-	-	-
3140-3199 Professional Services	6,552	21,966	7,860	29,826	6,772	220	(23,055)
3200-3299 Training	500	-	-	-	500	-	500
3345 Office Hospitality	-	-	-	-	-	-	-
3400-3499 Incidental Expenses	250	-	-	-	250	-	250
	17,927	30,736	9,781	40,517	21,448	3,521	(19,069)
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	43,924	20,454	7,141	27,595	30,000	(13,924)	2,405
	43,924	20,454	7,141	27,595	30,000	(13,924)	2,405
Total	692,614	777,692	656,464	1,434,155	552,311	(140,303)	(881,844)

Detailed Estimates of Statement Of Affairs

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	1,431	1,415	(22)	1,393	1,393	(38)	-
	-	-	-	-	-	-	-
	1,431	1,415	(22)	1,393	1,393	(38)	-
12 Receivables							
0201-0209 Receivables		175,899	(171,327)	4,572	12,572	12,572	8,000
0210-0219 LES Receivables			-	-	-	-	-
0220-0229 Receivables from EU			-	-	-	-	-
0250 Prepayments & Accrued income		5,345	364,902	370,247	362,248	362,248	(8,000)
	-	-	-	-	-	-	-
	-	181,244	193,575	374,819	374,819	374,819	0
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	340,059	397,753	244,201	641,954	641,954	301,895	-
	340,059	397,753	244,201	641,954	641,954	301,895	-
14 Payables							
4000 Payables	3,000	89,700	52,486	142,186	112,184	109,184	(30,002)
4100 Accruals	-	88,325	237,535	325,860	325,862	325,862	2
4150 Deferred Income	-	8,638	-	8,638	8,638	8,638	0
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	3,000	186,663	290,021	476,684	446,684	443,684	(30,000)
15 Non Current Liabilities							
4200 Long Term Borrowings	-	-	-	-	-	-	-
Deferred Income	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

16 Depreciation of Property, Plant and Equipment

Asset		Furn & Fittings	Office Equipment	Urban Improvements	Construction	Trees	Plant & Machinery	Special Programmes	New Street Signs		Total
% of depreciation		8%	20%	10%	10%	0%	20%	10%	100%		
		€	€	€	€	€	€	€	€	€	€
Cost											
As at 01 January 2025		28,392	54,020	1,310,594	621,223	17,307	4,225	653,660	11,787	-	2,701,208
Additions		-	-	449,496	-	-	-	-	-	-	449,496
Disposals		-	-	-	-	-	-	-	-	-	-
As at 31 December 2025		28,392	54,020	1,760,090	621,223	17,307	4,225	653,660	11,787	-	3,150,704
Grants/ other reimbursements											
As at 01 January 2025		-	10,258	774,513	51,423	-	-	653,660	-	-	1,489,854
Additions		-	-	446,616	-	-	-	-	-	-	446,616
As at 31 December 2025		-	10,258	1,221,129	51,423	-	-	653,660	-	-	1,936,470
Accumulated Depreciation											
As at 01 January 2025		24,346	30,040	469,716	569,800	-	4,225	-	11,787	-	1,109,914
Charge for the year		295	2,300	27,405	-	-	-	-	-	-	30,000
Released on disposal		-	-	-	-	-	-	-	-	-	-
As at 31 December 2025		24,641	32,340	497,121	569,800	-	4,225	-	11,787	-	1,139,914
Budgeted NBV 31 Dec 2024		710	10,591	240,713	0	17,307	0	0	0	-	269,321
Forecasted NBV 1 Jan 2025		4,046	13,722	66,365	-	17,307	-	-	-	-	101,440
Budgeted NBV 31 Dec 2025		3,751	11,422	41,840	-	17,307	-	-	-	-	74,320