



Pembroke Local Council

**Annual Budget
For
Financial Year
2026**

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Overview and Summary

Income and Expenditure**Results for the Year 2026**

For the financial year ending 31st December 2026, bank balances are projected to end with a positive balance of **€846,384**.

Revenue for the Year 2026

The Council will be allocated the sum of **€536,166** from the Central Government. It is also envisaged to generate other income of **€14,100** from permits, **€2,400** LES administration and **€551,393** Other Income mainly coming from the reimbursement for street lighting and upgrades to road pavements, for an overall total of **€1,104,059**.

Expenditure for the Year 2026

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

In preparing this budget, we took the assumption that all expenses and income will be paid/received during 2026.

Wages and Salaries

The Council is employing the full complement and is therefore allocating **13%** of all expenditure ie **€141,586**.

Operations and Maintenance

This vote will have an allocation of **83%** for a total amount of **€912,690**.

Administration Other Expenditure

This vote will have an allocation of **2%** for a total amount of **€22,282**.

Depreciation

This vote will have an allocation of **2%** for a total amount of **€26,333**. Assumption that a full year depreciation is charged on additional assets in 2026.

SIGNED

SIGNED

Dr. Kaylon Zammit

Mayor

Mr. Kevin Borg M.Sc. (Gov & Mngt)

Executive Secretary

Budgeted Statement of Income and Expenditure

DESCRIPTION	BUDGET	FORECAST	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Dec	Jan-Dec		
	2025	2025	2026	Bud-Bud	Bud-Act
	€	€	€	€	€
Income					
Funds received from Central Government (1)	491,003	502,470	536,166	45,163	33,696
Income raised from Bye-Laws (2)	14,888	33,171	14,100	(788)	(19,071)
Income raised from LES (3)	2,400	2,811	2,400	-	(411)
Investment Income (4)	-	-	-	-	-
Other Income (5)	46,900	393,326	551,393	504,493	158,067
TOTAL	555,191	931,778	1,104,059	548,868	172,281
Expenditure					
Personal Emoluments (6)	125,823	129,890	141,586	15,763	11,696
Operations and Maintenance (7)	375,040	555,724	912,690	537,650	356,966
Administration (8)	21,448	18,250	22,282	834	4,032
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	30,000	26,331	26,333	(3,667)	2
TOTAL	552,311	730,195	1,102,891	550,580	372,696
Surplus / Deficit	2,880	201,583	1,168	(1,712)	(200,415)

Budgeted Statement of Affairs

DESCRIPTION	BUDGET	FORECAST	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)	74,320	118,262	87,725	13,405	(30,537)
Current Assets					
Inventories (11)	1,393	1,349	1,393	-	44
Receivables (12)	374,820	85,510	6,092	(368,728)	(79,418)
Cash and Cash Equivalents (13)	641,954	1,234,819	846,384	204,430	(388,435)
Total Current Assets	1,018,167	1,321,678	853,869	(164,298)	(467,809)
Current Liabilities (14)					
Payables	446,684	666,412	169,472	(277,212)	(496,940)
Current portion of Long-Term Borrowings	-	-	-	-	-
Total Current Liabilities	446,684	666,412	169,472	(277,212)	(496,940)
Net Current Assets	571,483	655,266	684,397	112,914	29,131
Non-current liabilities (15)	-	-	-	-	-
Net Assets	645,803	773,528	772,122	126,319	(1,406)
Reserves					
Retained Funds	645,803	773,528	774,696	128,893	1,168

Financial Situation Indicator

DESCRIPTION	BUDGET	FORECAST	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2025	2025	2026
	€	€	€
Current Assets	1,018,167	1,321,678	853,869
Current Liabilities	446,684	666,412	169,472
Total Long Term Liabilities	-	-	-
Commitments approved by Ministry	-	-	-
	571,483	655,266	684,397
Government Allocation	491,003	502,470	536,166
FSI	116.39%	130.41%	127.65%

Cash Budget

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2026	2026	2026	2026	
	€	€	€	€	€
Cash Inflows					
Government cash inflows	134,042	134,042	134,042	134,042	536,166
Cash flows from Bye-Laws & L.N fees	3,525	3,525	3,525	3,525	14,100
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	454,121	454,121	454,121	454,121	1,816,483
TOTAL Inflows	592,287	592,287	592,287	592,287	2,369,149
Cash Outflows					
Personal Emoluments	35,397	35,397	35,397	35,397	141,586
Operations & Maintenance	179,520	179,520	179,520	179,520	718,080
Administration	5,571	5,571	5,571	5,571	22,282
Finance	-	-	-	-	-
Capital					
Acquisition of property	-	-	-	-	-
Construction	-	-	-	-	-
Improvements	355,585	355,585	355,585	355,585	1,422,339
Special programmes	-	-	-	-	-
Movement in receivables and payables	113,325	113,325	113,325	113,324	453,297
	468,909	468,909	468,909	468,908	1,875,636
Cash outflows re EU projects	-	-	-	-	-
Cash outflows re Twinning	-	-	-	-	-
Cash outflows re Community Services	-	-	-	-	-
	-	-	-	-	-
TOTAL Outflows	689,396	689,396	689,396	689,395	2,757,584
SURPLUS / (DEFICIT)	(97,109)	(97,109)	(97,109)	(97,108)	(388,435)
Brought forward (Bank /Cash Bal.)	1,234,819	1,137,710	1,040,601	943,492	1,234,819
Carry forward	1,137,710	1,040,601	943,492	846,384	846,384

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 Cental Government:						
0001 In terms of section 55 CAP 363	491,003	368,253	122,750	491,003	536,166	45,163	45,163
0002-0004 In terms of section 58 CAP 363	-	-	-	-	-	-	-
0005-0019 Other Income	-	6,643	4,824	11,467	-	-	(11,467)
	491,003	374,896	127,574	502,470	536,166	45,163	33,696
2	Bye-Laws & Legal Fees						
0021-0025 Community Services	2,288	-	-	-	-	(2,288)	-
0026-0035 Income from Permits	12,600	24,950	8,221	33,171	14,100	1,500	(19,071)
	14,888	24,950	8,221	33,171	14,100	(788)	(19,071)
3	Local Enforcement Income						
0037 Commission from Regional Committees	2,400	2,020	791	2,811	2,400	-	(411)
0038-0055 Contraventions	-	-	-	-	-	-	-
	2,400	2,020	791	2,811	2,400	-	(411)
4	Investment Income						
0091-0095 Bank interest	-	-	-	-	-	-	-
0096-0099 Income received from Government Securities	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
5	General Income						
0056-0065 Sponsorships	-	-	6,900	6,900	20,000	20,000	13,100
0066-0069 Documents & Information	-	-	-	-	-	-	-
0070-0075 EU Funds	-	-	-	-	-	-	-
0076-0080 Twinning	-	-	-	-	-	-	-
0081-0089 Insurance Claims	-	-	-	-	-	-	-
0100-0109 Donations	-	750	-	750	-	-	(750)
0110-0119 Contributions	100	-	-	-	-	(100)	-
0120-0129 General Income	46,800	184,849	200,827	385,676	531,393	484,593	145,717
	46,900	185,599	207,727	393,326	551,393	504,493	158,067
Total	555,191	587,465	344,313	931,778	1,104,059	548,868	172,281

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		
	2025	2025	2025	2025	2026	Bud-Bud	Bud-Act
€	€	€	€	€	€	€	
6 Personal Emoluments							
1100 Mayor's Allowance	11,503	8,627	2,876	11,503	11,676	173	173
1200 Employees' Salaries & Wages	78,692	57,180	18,105	75,285	84,760	6,068	9,475
1300 Bonuses	9,291	-	10,469	10,469	11,781	2,490	1,312
1400 Income Supplements	-	-	-	-	-	-	-
1500 Social Security Contributions	7,330	5,108	1,882	6,990	7,464	134	474
1600 Allowances	16,615	15,611	6,254	21,865	22,365	5,750	500
1700 Overtime	2,392	3,388	390	3,778	3,540	1,148	(238)
	125,823	89,914	39,976	129,890	141,586	15,763	11,696
7 Operations and Maintenance							
2100-2149 Public Utilities	6,813	4,030	1,782	5,812	10,152	3,339	4,340
2200-2259 Public Materials & Supplies	1,600	238	223	461	1,300	(300)	839
2300-2399 Repairs & Upkeep	102,198	172,354	131,383	303,737	586,185	483,987	282,448
2400-2449 Rent	-	-	-	-	-	-	-
3010 Street Lighting	55,000	76,452	(17,927)	58,525	89,800	34,800	31,275
3020 Lease of Equipment	-	-	-	-	-	-	-
3030 Insurance	4,305	1,073	1,057	2,130	4,425	120	2,295
3035 Bank Charges	1,182	597	234	831	1,184	2	353
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	-	-	-	-	-	-	-
3041 Refuse Collection	-	-	-	-	-	-	-
3042 Bulky Refuse Collection	11,400	8,129	2,647	10,776	11,400	-	624
3043 Bins on wheels	-	-	-	-	-	-	-
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	39,025	29,128	9,834	38,962	39,025	(0)	63
3052 Cleaning & Maintenance of Non-Urban Areas	24,583	17,728	6,059	23,787	24,640	57	853
3053 Cleaning of Public Conveniences	6,466	3,553	754	4,307	6,891	425	2,584
3055 Cleaning of Council Premises	4,526	2,433	920	3,353	4,173	(353)	820
3060 Cleaning & Maintenance of Parks & Gardens	17,063	12,797	4,266	17,063	17,063	-	-
3061 Cleaning & Maintenance of Soft Areas	29,551	22,247	7,643	29,890	29,549	(2)	(341)
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3064 Other Contractual Services	15,112	1,174	9,470	10,644	23,454	8,342	12,810
3070-3090 Consultation Fees	5,000	-	4,593	4,593	10,000	5,000	5,407
3100-3139 Contract & Project Management	20,231	-	6,699	6,699	20,014	(217)	13,315
3300-3379 Hospitality	30,585	10,076	22,874	32,950	33,035	2,450	85
3380-3389 Community	300	-	485	485	300	-	(185)
3600-3694 Local Enforcement Expenses	100	713	6	719	100	-	(619)
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-
	375,040	362,722	193,002	555,724	912,690	537,650	356,966

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
	2025	2025	2025	2025	2026		
€	€	€	€	€	€	€	
8 Administration & Other Expenditure							
2150-2199 Office Utilities	2,520	2,097	432	2,529	2,761	241	232
2260-2299 Office Materials & Supplies	-	-	-	-	-	-	-
2450-2499 Office Rent	1,205	(291)	(11)	(302)	2,005	800	2,307
2500-2599 National & International Memberships	600	-	-	-	600	-	600
2600-2699 Office Services	4,225	3,463	(303)	3,160	5,365	1,140	2,205
2700-2799 Transport	250	317	223	540	250	-	(290)
2800-2899 Travel	-	-	-	-	-	-	-
2900-2999 Information Services	5,126	2,232	2,440	4,672	2,976	(2,150)	(1,696)
3050 Office Cleaning	-	-	-	-	-	-	-
3140-3199 Professional Services	6,772	20,582	(12,934)	7,648	7,575	803	(73)
3200-3299 Training	500	-	-	-	500	-	500
3345 Office Hospitality	-	-	-	-	-	-	-
3400-3499 Incidental Expenses	250	1,504	(1,501)	3	250	-	247
	-	-	-	-	-	-	-
	21,448	29,904	(11,654)	18,250	22,282	834	4,032
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	30,000	20,695	5,636	26,331	26,333	(3,667)	2
	30,000	20,695	5,636	26,331	26,333	(3,667)	2
Total	552,311	503,235	226,960	730,195	1,102,891	550,580	372,696

Detailed Estimates of Statement Of Affairs

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET Jan-Dec 2025 €	ACTUAL as at 30-Sep 2025 €	FORECAST changes from 30 Sep-31 Dec 2025 €	TOTAL as at 31-Dec 2025 €	BUDGET Jan-Dec 2026 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €
11 Inventory							
5201-5249 Stationery	-	-	-	-	-	-	-
5250-5299 Consumables	1,393	1,393	(44)	1,349	1,393	-	44
	-	-	-	-	-	-	-
	1,393	1,393	(44)	1,349	1,393	-	44
12 Receivables							
0201-0209 Receivables	12,572	4,180	69,523	73,703	4,180	(8,392)	(69,523)
0210-0219 LES Receivables	-	-	-	-	-	-	-
0220-0229 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued income	362,248	45,355	(33,548)	11,807	1,912	(360,336)	(9,895)
	-	-	-	-	-	-	-
	374,820	49,535	35,975	85,510	6,092	(368,728)	(79,418)
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	641,954	1,322,185	(87,366)	1,234,819	846,384	204,430	(388,435)
	641,954	1,322,185	(87,366)	1,234,819	846,384	204,430	(388,435)
14 Payables							
4000 Payables	112,184	90,057	(26,856)	63,201	90,057	(22,127)	26,856
4100 Accruals	325,862	79,415	(13,859)	65,556	79,415	(246,447)	13,859
4150 Deferred Income	8,638	631,390	(93,735)	537,655	-	(8,638)	(537,655)
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	446,684	800,862	(134,450)	666,412	169,472	(277,212)	(496,940)
15 Non Current Liabilities							
4200 Long Term Borrowings	-	-	-	-	-	-	-
Deferred Income	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

16 Depreciation of Property, Plant and Equipment

Asset		Furn & Fittings	Office	Urban	Construction	Trees	Plant &	Special	New Street	Assets Under	Total
% of depreciation		8%	Equipment	Improvements	10%	0%	Machinery	Programmes	Signs	Construction	
		€	€	€	€	€	€	€	€	€	€
Cost											
As at 01 January	2026	31,233	38,465	1,302,861	581,136	17,307	4,225	653,660	-	36,100	2,664,987
Additions		-	3,950	1,454,489	-	-	-	-	-	(36,100)	1,422,339
Disposals		-	-	-	-	-	-	-	-	-	-
As at 31 December	2026	31,233	42,415	2,757,350	581,136	17,307	4,225	653,660	-	-	4,087,326
Grants/ other reimbursements											
As at 01 January	2026	-	10,258	774,513	51,423	-	-	653,660	-	-	1,489,854
Additions		-	3,950	1,422,593	-	-	-	-	-	-	1,426,543
As at 31 December	2026	-	14,208	2,197,106	51,423	-	-	653,660	-	-	2,916,397
Accumulated Depreciation											
As at 01 January	2026	20,682	16,822	485,429	529,713	-	4,225	-	-	-	1,056,871
Charge for the year		549	2,338	23,446	-	-	-	-	-	-	26,333
Released on disposal		-	-	-	-	-	-	-	-	-	-
As at 31 December	2026	21,231	19,160	508,875	529,713	-	4,225	-	-	-	1,083,204
Budgeted NBV 31 Dec	2025	3,751	11,422	41,840	-	17,307	-	-	-	0	74,320
Forecasted NBV 1 Jan	2026	10,551	11,385	42,919	-	17,307	-	-	-	36,100	118,262
Budgeted NBV 31 Dec	2026	10,002	9,047	51,369	-	17,307	-	-	-	-	87,725