



# **San Lawrenz Local Council**

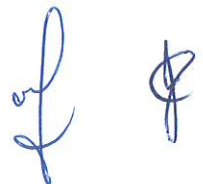
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**Annual Budget  
For  
Financial Year  
2025**

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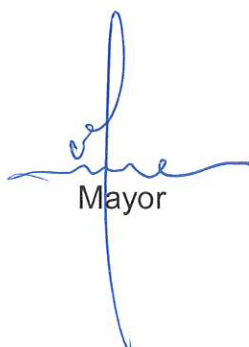
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### **Overview and Summary**

The San Lawrenz Council based its forecasts for the annual budget for year 2025 primarily on the actual figures for period January to December 2024. During 2024 all activities usually undertaken by the Local Council were practically all carried out. The same is expected to occur in 2025. Therefore, the budgeted figures for 2025 were based mainly on 2024 figures with an additional slight percentage increase for inflation purposes.



Mayor



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
	€	€	€	€	€
<b>Income</b>					
Funds received from Central Government (1)	324,899	367,487	341,395	16,496	(26,092)
Income raised from Bye-Laws (2)	5,406	6,652	6,719	1,313	67
Income raised from LES (3)	168	171	173	5	2
Investment Income (4)	25	60	-	(25)	(60)
Other Income (5)	5,058	42,632	39,214	34,156	(3,418)
<b>TOTAL</b>	<b>335,556</b>	<b>417,002</b>	<b>387,501</b>	<b>51,945</b>	<b>(29,501)</b>
<b>Expenditure</b>					
Personal Emoluments (6)	141,242	138,793	145,532	4,290	6,739
Operations and Maintenance (7)	99,888	160,679	124,206	24,318	(36,473)
Administration (8)	55,434	97,538	81,848	26,414	(15,690)
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	23,359	23,138	28,044	4,685	4,906
<b>TOTAL</b>	<b>319,923</b>	<b>420,148</b>	<b>379,630</b>	<b>59,707</b>	<b>(40,518)</b>
<b>Surplus / Deficit</b>	<b>15,633</b>	<b>(3,146)</b>	<b>7,871</b>	<b>(7,762)</b>	<b>11,017</b>




## Statement of Financial Position

DESCRIPTION	BUDGET	ACTUAL	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)	158,462	163,886	162,008	3,546	(1,878)
<b>Current Assets</b>					
Inventories (11)	121	121	121	-	-
Receivables (12)	72,671	132,166	61,382	(11,289)	(70,784)
Cash and Cash Equivalents (13)	40,786	123,870	76,476	35,690	(47,394)
<b>Total Current Assets</b>	<b>113,578</b>	<b>256,157</b>	<b>137,979</b>	<b>24,401</b>	<b>(118,178)</b>
<b>Current Liabilities (14)</b>					
Payables	106,055	272,837	144,911	38,856	(127,926)
<b>Total Current Liabilities</b>	<b>106,055</b>	<b>272,837</b>	<b>144,911</b>	<b>38,856</b>	<b>(127,926)</b>
<b>Net Current Assets</b>	<b>7,523</b>	<b>(16,680)</b>	<b>(6,931)</b>	<b>(14,454)</b>	<b>9,749</b>
<b>Non-current liabilities (15)</b>	-	-	-	-	-
<b>Net Assets</b>	<b>165,985</b>	<b>147,206</b>	<b>155,077</b>	<b>(10,908)</b>	<b>7,871</b>
<b>Reserves</b>					
Retained Funds	165,985	147,206	155,077	(10,908)	7,871

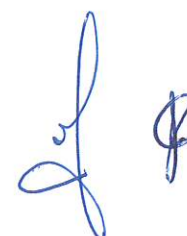
## Financial Situation Indicator

DESCRIPTION	BUDGET	ACTUAL	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2024	2024	2025
	€	€	€
Current Assets	113,578	256,157	137,979
Current Liabilities	106,055	272,837	144,911
<b>Working Capital</b>	<b>7,523</b>	<b>(16,680)</b>	<b>(6,931)</b>
Government Allocation	217,591	217,591	198,644
<b>FSI</b>	<b>3 %</b>	<b>(8) %</b>	<b>(3) %</b>



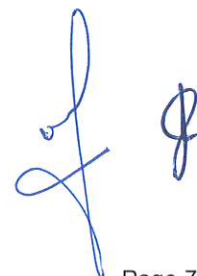

**Cash Budget**

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>					
Government cash inflows	85,349	85,349	85,349	85,349	341,395
Cash flows from Bye-Laws & L.N fees	1,680	1,680	1,680	1,680	6,719
Local Enforcement cash flows	43	43	43	43	173
<b>Finance cash flows</b>					
Loan Proceeds					-
Investment income	-	-	-	-	-
	-	-	-	-	-
<b>Capital cash flow</b>					
Proceeds from disposal of assets					-
	-	-	-	-	-
Cash received from EU funds					-
Cash received from Twinning					-
Cash from Community Services	-	-	-	-	-
Other Cash Inflows	27,500	27,500	27,500	27,500	109,998
<b>TOTAL Inflows</b>	<b>114,571</b>	<b>114,571</b>	<b>114,571</b>	<b>114,571</b>	<b>458,285</b>
<b>Cash Outflows</b>					
Personal Emoluments	36,383	36,383	36,383	36,383	145,532
Operations & Maintenance	31,052	31,052	31,052	31,052	124,206
Administration	20,462	20,462	20,462	20,462	81,848
Finance	31,982	31,982	31,982	31,983	127,927
<b>Capital</b>					
Acquisition of property					-
Construction					-
Improvements	6,542	6,542	6,542	6,542	26,166
Special programmes					-
	6,542	6,542	6,542	6,542	26,166
Cash outflows re EU projects					-
Cash outflows re Twinning					-
Cash outflows re Community Services					-
	-	-	-	-	-
<b>TOTAL Outflows</b>	<b>126,420</b>	<b>126,420</b>	<b>126,420</b>	<b>126,421</b>	<b>505,679</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(11,848)</b>	<b>(11,848)</b>	<b>(11,848)</b>	<b>(11,849)</b>	<b>(47,394)</b>
Brought forward (Bank /Cash Bal.)	123,870	112,022	100,174	88,325	123,870
Carry forward	112,022	100,174	88,325	76,476	76,476



## 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
	€	€	€	€	€	€	€
<b>Income</b>							
<b>1 Funds received form Central Government:</b>							
0001 In terms of section 55 CAP 363	217,591	217,591	-	217,591	198,644	(18,947)	(18,947)
0002-0004 In terms of section 58 CAP 363	7,000	7,000	-	7,000	7,000	-	-
0005-0019 Other Income	100,308	142,896	-	142,896	135,751	35,443	(7,145)
	<b>324,899</b>	<b>367,487</b>	<b>-</b>	<b>367,487</b>	<b>341,395</b>	<b>16,496</b>	<b>(26,092)</b>
<b>2 Bye-Laws &amp; Legal Fees</b>							
0021-0025 Community Services	1,804	2,018	-	2,018	2,038	234	20
0026-0035 Income from Permits	3,602	4,634	-	4,634	4,680	1,078	46
	<b>5,406</b>	<b>6,652</b>	<b>-</b>	<b>6,652</b>	<b>6,719</b>	<b>1,313</b>	<b>67</b>
<b>3 Local Enforcement Income</b>							
0037 Commission from Regional Committees	-	-	-	-	-	-	-
0038-0055 Contraventions	168	171	-	171	173	5	2
	<b>168</b>	<b>171</b>	<b>-</b>	<b>171</b>	<b>173</b>	<b>5</b>	<b>2</b>
<b>4 Investment Income</b>							
0091-0095 Bank interest	25	60	-	60	-	(25)	(60)
0096-0099 Income received from Government Securities	-	-	-	-	-	-	-
	<b>25</b>	<b>60</b>	<b>-</b>	<b>60</b>	<b>-</b>	<b>(25)</b>	<b>(60)</b>
<b>5 General Income</b>							
0056-0065 Sponsorships	-	-	-	-	-	-	-
0066-0069 Documents & Information	-	-	-	-	-	-	-
0070-0075 EU Funds	-	-	-	-	-	-	-
0076-0080 Twinning	-	-	-	-	-	-	-
0081-0089 Insurance Claims	-	-	-	-	-	-	-
0100-0109 Donations	-	-	-	-	-	-	-
0110-0119 Contributions	5,058	7,685	-	7,685	7,762	2,704	77
0120-0129 General Income	-	34,947	-	34,947	31,452	31,452	(3,495)
	<b>5,058</b>	<b>42,632</b>	<b>-</b>	<b>42,632</b>	<b>39,214</b>	<b>34,156</b>	<b>(3,418)</b>
<b>Total</b>	<b>335,556</b>	<b>417,002</b>	<b>-</b>	<b>417,002</b>	<b>387,501</b>	<b>51,945</b>	<b>(29,501)</b>



**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	13,730	13,730	-	13,730	13,903	173	173
1200 Employees' Salaries & Wages	107,269	105,720	-	105,720	110,641	3,372	4,921
1300 Bonuses	5,690	6,783	-	6,783	6,851	1,161	68
1400 Income Supplements	4,615	3,615	-	3,615	4,615	-	1,000
1500 Social Security Contributions	9,138	8,445	-	8,445	9,022	(116)	577
1600 Allowances	800	500	-	500	500	(300)	-
1700 Overtime	-	-	-	-	-	-	-
	<b>141,242</b>	<b>138,793</b>	<b>-</b>	<b>138,793</b>	<b>145,532</b>	<b>4,290</b>	<b>6,739</b>

7 **Operations and Maintenance**

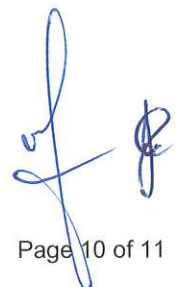
2100-2149 Public Utilities	818	631	-	631	637	(181)	6
2200-2259 Public Materials & Supplies	3,478	2,835	-	2,835	2,863	(615)	28
2300-2399 Repairs & Upkeep	4,944	5,102	-	5,102	5,153	209	51
2400-2449 Rent	1,370	2,355	-	2,355	2,379	1,009	24
3010 Street Lighting	337	194	-	194	196	(141)	2
3020 Lease of Equipment	5,374	32,927	-	32,927	26,342	20,967	(6,585)
3030 Insurance	4,475	9,993	-	9,993	10,093	5,618	100
3035 Bank Charges	929	1,057	-	1,057	1,068	138	11
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	14,601	17,966	-	17,966	-	(14,601)	(17,966)
3041 Refuse Collection	-	-	-	-	-	-	-
3042 Bulky Refuse Collection	1,866	5,723	-	5,723	5,780	3,914	57
3043 Bins on wheels	5,608	4,897	-	4,897	4,946	(662)	49
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	7,609	1,593	-	1,593	1,609	(6,000)	16
3052 Cleaning & Maintenance of Non-Urban Areas	-	-	-	-	-	-	-
3053 Cleaning of Public Conveniences	-	673	-	673	680	680	7
3055 Cleaning of Council Premises	-	762	-	762	770	770	8
3060 Cleaning & Maintenance of Parks & Gardens	975	440	-	440	444	(530)	4
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	6,971	5,257	-	5,257	5,310	(1,661)	53
3100-3139 Contract & Project Management	9,833	6,277	-	6,277	6,340	(3,494)	63
3300-3379 Hospitality	30,700	61,997	-	61,997	49,598	18,898	(12,399)
3380-3389 Community	-	-	-	-	-	-	-
3600-3694 Local Enforcement Expenses	-	-	-	-	-	-	-
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-	-
	<b>99,888</b>	<b>160,679</b>	<b>-</b>	<b>160,679</b>	<b>124,206</b>	<b>24,318</b>	<b>(36,473)</b>

**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	Bud-Bud	Bud-Act
€	€	€	€	€	€	€	
<b>8 Administration &amp; Other Expenditure</b>							
2150-2199 Office Utilities	4,395	4,342	-	4,342	4,385	(9)	43
2260-2299 Office Materials & Supplies	-	-	-	-	-	-	-
2450-2499 Office Rent	-	-	-	-	-	-	-
2500-2599 National & International Memberships	699	933	-	933	942	243	9
2600-2699 Office Services	8,146	11,660	-	11,660	10,494	2,348	(1,166)
2700-2799 Transport	4,134	4,762	-	4,762	4,810	676	48
2800-2899 Travel	-	13,255	-	13,255	5,302	5,302	(7,953)
2900-2999 Information Services	5,173	16,393	-	16,393	16,557	11,384	164
3050 Office Cleaning	-	-	-	-	-	-	-
3140-3199 Professional Services	32,575	45,607	-	45,607	38,766	6,191	(6,841)
3200-3299 Training	-	-	-	-	-	-	-
3345 Office Hospitality	-	-	-	-	-	-	-
3400-3499 Incidental Expenses	312	586	-	586	592	280	6
	<b>55,434</b>	<b>97,538</b>	<b>-</b>	<b>97,538</b>	<b>81,848</b>	<b>26,414</b>	<b>(15,690)</b>
<b>9 Finance Costs</b>							
3036 Interest on Bank Loan	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>10 Other Expenditure</b>							
3500-3599 Loss / (Profit) on Disposal of assets			-	-		-	-
3695 Increase/(Decrease) in allowance for bad debts		(1,037)	-	(1,037)		-	1,037
8000-8099 Depreciation (Charge for the Year)	23,359	24,175	-	24,175	28,044	4,685	3,869
	<b>23,359</b>	<b>23,138</b>	<b>-</b>	<b>23,138</b>	<b>28,044</b>	<b>4,685</b>	<b>4,906</b>
<b>Total</b>	<b>319,923</b>	<b>420,148</b>	<b>-</b>	<b>420,148</b>	<b>379,630</b>	<b>59,707</b>	<b>(40,518)</b>

## 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
	2024	30-Sep 2024	30 Sep-31 Dec 2024	31-Dec 2024	2025		
€	€	€	€	€	€	€	
<b>11 Inventory</b>							
5201-5249 Stationery	121	121	-	121	121	-	-
5250-5299 Consumables	-	-	-	-	-	-	-
	<b>121</b>	<b>121</b>	<b>-</b>	<b>121</b>	<b>121</b>	<b>-</b>	<b>-</b>
<b>12 Receivables</b>							
0201-0209 Receivables	2,679	1,344	-	1,344	1,075	(1,604)	(269)
0210-0219 LES Receivables	-	-	-	-	-	-	-
0220-0229 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued income	69,992	130,822	-	130,822	60,307	(9,685)	(70,515)
	<b>72,671</b>	<b>132,166</b>	<b>-</b>	<b>132,166</b>	<b>61,382</b>	<b>(11,289)</b>	<b>(70,784)</b>
<b>13 Cash &amp; Equivalents</b>							
5001-5099 Bank & Cash Balances	40,786	123,870	-	123,870	76,476	35,690	(47,394)
	<b>40,786</b>	<b>123,870</b>	<b>-</b>	<b>123,870</b>	<b>76,476</b>	<b>35,690</b>	<b>(47,394)</b>
<b>14 Payables</b>							
4000 Payables	39,281	67,865	-	67,865	50,899	11,618	(16,966)
4100 Accruals	17,063	34,352	-	34,352	25,764	8,701	(8,588)
4150 Deferred Income	49,711	170,620	-	170,620	68,248	18,537	(102,372)
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
	<b>106,055</b>	<b>272,837</b>	<b>-</b>	<b>272,837</b>	<b>144,911</b>	<b>38,856</b>	<b>(127,926)</b>
<b>15 Non Current Liabilities</b>							
4200 Long Term Borrowings	-	-	-	-	-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



**16 Depreciation of Property, Plant and Equipment**

Asset	property	Furn & fittings	Urban impr	office equip	plant & mach	comp equip	special prog	new street signs	MV	Total
% of depreciation	€	€	€	€	€	€	€	€	€	€
<b>Cost</b>										
As at 01 January 2025	60,433	59,464	209,729	45,240	22,815	15,523	1,955,466	4,072	103,022	2,475,764
Additions	-	-	130,830	-	-	-	-	-	-	130,830
Disposals	-	-	-	-	-	-	-	-	-	-
As at 31 December 2025	<b>60,433</b>	<b>59,464</b>	<b>340,559</b>	<b>45,240</b>	<b>22,815</b>	<b>15,523</b>	<b>1,955,466</b>	<b>4,072</b>	<b>103,022</b>	<b>2,606,594</b>
<b>Grants/ other reimbursements</b>										
As at 01 January 2025	49,991	-	98,268	1,537	-	-	1,322,989	-	74,695	1,547,480
Additions	-	-	104,664	-	-	-	-	-	-	104,664
As at 31 December 2025	<b>49,991</b>	<b>-</b>	<b>202,932</b>	<b>1,537</b>	<b>-</b>	<b>-</b>	<b>1,322,989</b>	<b>-</b>	<b>74,695</b>	<b>1,652,144</b>
<b>Accumulated Depreciation</b>										
As at 01 January 2025	-	42,038	80,511	43,408	21,595	14,325	552,784	4,072	5,665	764,398
Charge for the year	-	2,599	8,575	156	718	962	9,369	-	5,665	28,044
Released on disposal	-	-	-	-	-	-	-	-	-	-
As at 31 December 2025	<b>-</b>	<b>44,637</b>	<b>89,086</b>	<b>43,564</b>	<b>22,313</b>	<b>15,287</b>	<b>562,153</b>	<b>4,072</b>	<b>11,330</b>	<b>792,442</b>
<b>Budgeted NBV 31 Dec 2024</b>	6,849	16,955	25,378	132	322	1,063	101,830	-	5,933	158,462
<b>Forecasted NBV 1 Jan 2025</b>	10,442	17,426	30,950	295	1,220	1,198	79,693	-	22,662	163,886
<b>Budgeted NBV 31 Dec 2025</b>	10,442	14,827	48,541	139	502	236	70,324	-	16,997	162,008