



**Isla  
Local Council**

**Annual Budget  
For  
Financial Year  
2025**

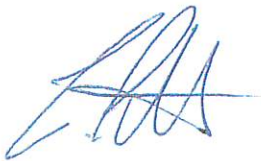
## **Table of Contents**

<b>Overview and Summary</b>	<i>Page 3</i>
<b>Budgeted Statement of Income and Expenditure</b>	<i>Page 4</i>
<b>Budgeted Statement of Affairs</b>	<i>Page 5</i>
<b>Cash Budget</b>	<i>Page 6</i>
<b>Detailed Estimates Of Income</b>	<i>Page 7</i>
<b>Detailed Estimates Of Expenditure</b>	<i>Page 8</i>
<b>Detailed Estimates Of Statement of Affairs</b>	<i>Page 10</i>
<b>Depreciation of Property, Plant and Equipment</b>	<i>Page 11</i>

---

***Overview and Summary***

---



Clive Pulis  
Mayor



Graziella Gellel  
Executive Secretary

## Budgeted Statement of Income and Expenditure

DESCRIPTION	BUDGET	FORECAST	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Dec	Jan-Dec	Bud-Bud	Bud-Act
	2024	2024	2025	€	€
	€	€	€	€	€
<b>Income</b>					
Funds received from Central Government (1)	414,404	426,173	430,000	15,596	3,827
Income raised from By-Laws (2)	21,473	46,092	40,000	18,527	(6,092)
Income raised from LES (3)	2,225	1,144	2,225	-	1,081
Investment Income (4)	-	-	-	-	-
Other Income (5)	5,000	11,660	9,000	4,000	(2,660)
<b>TOTAL</b>	<b>443,102</b>	<b>485,070</b>	<b>481,225</b>	<b>38,123</b>	<b>(3,845)</b>
<b>Expenditure</b>					
Personal Emoluments (6)	90,873	90,456	95,406	4,533	4,950
Operations and Maintenance (7)	188,324	221,816	250,980	62,656	29,164
Administration (8)	65,075	85,454	86,014	20,939	561
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	42,125	16,030	30,200	(11,925)	14,170
<b>TOTAL</b>	<b>386,398</b>	<b>413,756</b>	<b>462,600</b>	<b>76,203</b>	<b>48,845</b>
<b>Surplus / Deficit</b>	<b>56,704</b>	<b>71,314</b>	<b>18,625</b>	<b>(38,080)</b>	<b>(52,689)</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)	64,323	64,634	104,434	40,111	39,800
<b>Current Assets</b>					
Inventories (11)	-	-	-	-	-
Receivables (12)	63,894	14,000	54,000	(9,894)	40,000
Cash and Cash Equivalents (13)	628,450	675,000	653,825	125,375	(21,175)
<b>Total Current Assets</b>	<b>592,343</b>	<b>689,000</b>	<b>707,825</b>	<b>115,481</b>	<b>18,824</b>
<b>Current Liabilities (14)</b>					
Payables	221,955	247,775	287,775	65,820	40,000
Current portion of Long-Term Borrowings	-	-	-	-	-
<b>Total Current Liabilities</b>	<b>221,955</b>	<b>247,775</b>	<b>287,775</b>	<b>65,820</b>	<b>40,000</b>
<b>Net Current Assets</b>	<b>370,388</b>	<b>441,226</b>	<b>420,050</b>	<b>49,661</b>	<b>(21,176)</b>
<b>Non-current Liabilities (15)</b>	-	-	-	-	-
<b>Net Assets</b>	<b>434,711</b>	<b>505,860</b>	<b>524,484</b>	<b>89,772</b>	<b>18,624</b>
<b>Reserves</b>					
Retained Funds	434,711	505,860	524,485	89,773	18,625

**Financial Situation Indicator**

DESCRIPTION	BUDGET	FORECAST	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2024	2024	2025
	€	€	€
Current Assets	592,343	689,000	707,825
Current Liabilities	221,955	247,775	287,775
Total Long Term Liabilities	-	-	-
Commitments approved by Ministry	-	-	-
	370,388	441,226	420,050
Government Allocation	414,404	426,173	430,000
FSI	89.38%	103.53%	97.69%

**Cash Budget**

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL 2025 €
	JAN-MAR 2025 €	APR-JUN 2025 €	JUL-SEP 2025 €	OCT-DEC 2025 €	
	<b>Cash Inflows</b>				
<b>Government cash inflows</b>	107,500	107,500	107,500	107,500	430,000
Cash flows from Bye-Laws & L.N fees	10,000	10,000	10,000	10,000	40,000
Local Enforcement cash flows	556	556	556	556	2,225
<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	12,250	12,250	12,250	12,250	49,000
<b>TOTAL inflows</b>	<b>130,306</b>	<b>130,306</b>	<b>130,306</b>	<b>130,306</b>	<b>521,225</b>
<b>Cash Outflows</b>					
Personal Emoluments	23,852	23,852	23,852	23,852	95,408
Operations & Maintenance	62,745	62,745	62,745	62,745	250,980
Administration	21,504	21,504	21,504	21,504	86,014
Finance	-	-	-	-	-
<b>Capital</b>					
Acquisition of property	-	-	-	-	-
Construction	-	-	-	-	-
Improvements	-	-	-	-	-
Special programmes	27,500	27,500	27,500	27,500	110,000
Motor Vehicles	-	-	-	-	-
	27,500	27,500	27,500	27,500	110,000
Cash outflows re EU projects	-	-	-	-	-
Cash outflows re Twinning	-	-	-	-	-
Cash outflows re Community Services	-	-	-	-	-
	-	-	-	-	-
<b>TOTAL Outflows</b>	<b>135,600</b>	<b>135,600</b>	<b>135,600</b>	<b>135,600</b>	<b>542,400</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(5,294)</b>	<b>(5,294)</b>	<b>(5,294)</b>	<b>(5,294)</b>	<b>(21,175)</b>
Brought forward (Bank /Cash Bal.)	675,000	669,707	664,413	659,119	675,000
Carry forward	669,707	664,413	659,119	653,825	653,825

**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
	2024	2024	2024	2024	2025		
	€	€	€	€	€	€	€
<b>Income</b>							
<b>1 Funds received from Central Government:</b>							
0001 In terms of section 55 CAP 363	380,598	285,449	95,150	380,598	385,000	4,402	4,402
0002-0004 In terms of section 68 CAP 363	-	-	-	-	-	-	-
0005-0019 Other Income	33,806	34,181	11,393.67	45,575	45,000	11,194	(575)
	<b>414,404</b>	<b>319,630</b>	<b>106,543</b>	<b>426,173</b>	<b>430,000</b>	<b>15,596</b>	<b>3,827</b>
<b>2 Bye-Laws &amp; Legal Fees</b>							
0021-0025 Community Services	5,473	7,500	2,500	10,000	10,000	4,527	-
0026-0035 Income from Permits	16,000	27,069	9,023	36,092	30,000	14,000	(6,092)
	<b>21,473</b>	<b>34,569</b>	<b>11,523</b>	<b>46,092</b>	<b>40,000</b>	<b>18,527</b>	<b>(6,092)</b>
<b>3 Local Enforcement Income</b>							
0037 Commission from Regional Committees	2,225	858	288	1,144	2,225	-	1,081
0038-0055 Contraventions	-	-	-	-	-	-	-
	<b>2,225</b>	<b>858</b>	<b>288</b>	<b>1,144</b>	<b>2,225</b>	<b>-</b>	<b>1,081</b>
<b>4 Investment Income</b>							
0081-0095 Bank Interest	-	-	-	-	-	-	-
0096-0099 Income received from Government Securities	-	-	-	-	-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>5 General Income</b>							
0056-0085 Sponsorships	-	-	-	-	-	-	-
0086-0089 Documents & Information	-	65	22	87	-	-	(87)
0070-0075 EU Funds	-	-	-	-	-	-	-
0076-0080 Twinning	-	-	-	-	-	-	-
0081-0089 Insurance Claims	-	-	-	-	-	-	-
0100-0109 Donations	-	1,700	-	1,700	-	-	(1,700)
0110-0119 Contributions	5,000	6,155	2,052	8,207	8,000	3,000	(207)
0120-0129 General Income	-	1,667	-	1,667	1,000	1,000	(667)
	<b>5,000</b>	<b>9,587</b>	<b>2,073</b>	<b>11,660</b>	<b>9,000</b>	<b>4,000</b>	<b>(2,660)</b>
<b>Total</b>	<b>443,102</b>	<b>364,644</b>	<b>120,426</b>	<b>485,070</b>	<b>481,225</b>	<b>38,123</b>	<b>(3,845)</b>

**Detailed Estimates of Expenditure**

## DESCRIPTION

A	B	C	D (B + C)	E	F (E - A)	G (E - D)
BUDGET Jan-Dec 2024	ACTUAL Jan-Sept 2024	FORECAST Oct-Dec 2024	TOTAL Jan-Dec 2024	BUDGET Jan-Dec 2025	VARIANCE Bud-Bud	VARIANCE Bud-Act
€	€	€	€	€	€	€

**6 Personal Emoluments**

1100 Mayor's Allowance	11,095	8,498	2,833	11,330	11,600	505	270
1200 Employees' Salaries & Wages	54,557	42,183	14,061	56,243	58,306	3,749	2,063
1300 Bonuses	6,940	3,726	1,242	4,968	7,000	60	2,032
1400 Income Supplements	-	-	-	-	-	-	-
1500 Social Security Contributions	4,781	3,888	1,229	4,914	5,000	219	86
1600 Allowances	13,000	9,750	3,250	13,000	13,000	-	0
1700 Overtime	500	-	-	-	500	-	500
	<b>90,873</b>	<b>67,842</b>	<b>22,614</b>	<b>90,456</b>	<b>95,406</b>	<b>4,533</b>	<b>4,950</b>

**7 Operations and Maintenance**

2100-2149 Public Utilities	13,119	5,381	1,794	7,175	15,000	1,881	7,825
2200-2259 Public Materials & Supplies	12,300	10,412	3,471	13,883	14,000	1,700	117
2300-2399 Repairs & Upkeep	27,776	11,121	3,707	14,829	30,000	2,224	15,171
2400-2449 Rent	3,349	4,823	1,608	6,430	6,430	3,081	(0)
3010 Street Lighting	5,000	9,841	3,280	13,121	16,000	11,000	2,879
3020 Lease of Equipment	-	-	-	-	-	-	-
3030 Insurance	3,736	4,275	1,425	5,700	5,700	1,964	(0)
3035 Bank Charges	960	1,040	347	1,387	1,400	440	13
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	20,000	20,037	6,879	26,716	30,000	10,000	3,284
3041 Refuse Collection	14,000	10,075	3,358	13,433	14,000	-	567
3042 Bulky Refuse Collection	14,000	11,757	3,919	15,676	15,500	1,500	(176)
3043 Bins on wheels	-	-	-	-	-	-	-
3045 Bring In sites	-	-	-	-	-	-	-
3061 Road & Street Cleaning	34,534	26,261	8,754	35,015	25,000	(9,534)	(10,015)
3062 Cleaning & Maintenance of Non-Urban Areas	-	-	-	-	-	-	-
3063 Cleaning of Public Conveniences	5,400	3,299	1,100	4,399	5,400	-	1,001
3065 Cleaning of Council Premises	-	-	-	-	-	-	-
3060 Cleaning & Maintenance of Parks & Gardens	3,000	11,693	3,898	15,590	18,000	15,000	2,410
3061 Cleaning & Maintenance of Soft Areas	-	-	-	-	-	-	-
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3064 Other Contractual Services	5,550	1,871	624	2,495	5,550	-	3,055
3070-3090 Consultation Fees	-	-	-	-	-	-	-
3100-3139 Contract & Project Management	-	2,655	885	3,540	3,500	3,500	(40)
3300-3379 Hospitality	25,000	16,255	5,418	21,673	25,000	-	3,327
3380-3389 Community	600	15,218	5,073	20,290	20,000	19,400	(290)
3600-3694 Local Enforcement Expenses	-	348	116	464	500	500	36
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-	-
Provision for Bad LES debts	-	-	-	-	-	-	-
	<b>188,324</b>	<b>166,362</b>	<b>55,454</b>	<b>221,816</b>	<b>250,980</b>	<b>62,656</b>	<b>29,164</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>							
2180-2199 Office Utilities	4,531	4,572	1,524	6,095	7,000	2,469	905
2280-2299 Office Materials & Supplies	-	-	-	-	-	-	-
2480-2499 Office Rent	2,800	2,100	700	2,800	2,800	-	-
2500-2699 National & International Memberships	2,843	438	146	583	2,843	-	2,260
2600-2699 Office Services	7,770	5,649	1,883	7,532	7,770	-	238
2700-2799 Transport	2,450	1,896	565	2,261	3,000	550	739
2800-2899 Travel	4,240	1,844	615	2,458	5,000	760	2,542
2900-2999 Information Services	2,440	8,919	2,973	11,892	6,000	3,560	(5,892)
3050 Office Cleaning	3,200	2,210	737	2,947	3,200	-	253
3140-3199 Professional Services	32,701	32,573	10,858	43,430	42,701	10,000	(729)
3200-3299 Training	200	-	-	-	400	200	400
3345 Office Hospitality	1,800	2,667	889	3,556	3,500	1,700	(56)
3400-3499 Incidental Expenses	100	1,425	475	1,900	1,800	1,700	(100)
	<b>65,075</b>	<b>64,090</b>	<b>21,363</b>	<b>85,454</b>	<b>86,014</b>	<b>20,939</b>	<b>561</b>
<b>9 Finance Costs</b>							
3036 Interest on Bank Loan	-	-	-	-	-	-	-
Late Payment Interest	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>10 Other Expenditure</b>							
3300-3699 Loss / (Profit) on Disposal of assets	-	-	-	-	-	-	-
3695 Increase/(Decrease) in allowance for bad debts	-	(227)	-	(227)	-	-	227
8000-8099 Depreciation	42,125	12,193	4,064	16,257	30,200	(11,925)	13,943
	<b>42,125</b>	<b>11,966</b>	<b>4,064</b>	<b>16,030</b>	<b>30,200</b>	<b>(11,925)</b>	<b>14,170</b>
<b>Total</b>	<b>386,398</b>	<b>310,260</b>	<b>103,496</b>	<b>413,756</b>	<b>462,600</b>	<b>76,203</b>	<b>48,845</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>							
6201-6249 Stationery	-	-	-	-	-	-	-
6250-6299 Consumables	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>12 Receivables</b>							
0201-0209 Receivables	54,165	7,983	17	8,000	44,271	(9,894)	36,271
0210-0219 LES Receivables	-	-	-	-	-	-	-
0220-0229 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued Income	9,729	5,920	80	6,000	9,729	-	3,729
	-	-	-	-	-	-	-
	<b>63,894</b>	<b>13,904</b>	<b>96</b>	<b>14,000</b>	<b>54,000</b>	<b>(9,894)</b>	<b>40,000</b>
<b>13 Cash &amp; Equivalents</b>							
6001-6099 Bank & Cash Balances	528,450	678,441	(3,441)	675,000	653,825	125,375	(21,175)
	<b>528,450</b>	<b>678,441</b>	<b>(3,441)</b>	<b>675,000</b>	<b>653,825</b>	<b>125,375</b>	<b>(21,175)</b>
<b>14 Payables</b>							
4000 Payables	100,000	58,217	1,783	60,000	100,000	-	40,000
4100 Accruals	110,491	24,266	734	25,000	25,000	(85,491)	-
4150 Deferred Income	11,464	63,322	1,678	65,000	65,000	53,536	-
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
Deposit Payments	-	97,775	-	97,775	97,775	97,775	0
	<b>221,955</b>	<b>243,580</b>	<b>4,194</b>	<b>247,775</b>	<b>287,775</b>	<b>65,820</b>	<b>40,000</b>
<b>15 Non Current Liabilities</b>							
4200 Long Term Borrowings	-	-	-	-	-	-	-
Deferred Income/Other Creditors	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

16 Depreciation of Property, Plant and Equipment

Asset	%	€	Office	Urban	Construction	Trees	Plant &	Motor Vehicles	Street Signs	Property	Total
			Equipment	Improvements		0%	Machinery	20%			
% of depreciation		€	20%	10%	10%		20%	20%	€	€	€
<b>Cost</b>											
As at 01 January 2025		77,963	69,295	317,794	830,562	30,073	2,059	41,000	8,924	-	1,377,670
Additions		10,000	-	50,000	-	-	-	-	-	50,000	110,000
Disposals		-	-	-	-	-	-	-	-	-	-
As at 31 December 2025		87,963	69,295	367,794	830,562	30,073	2,059	41,000	8,924	50,000	1,487,670
<b>Grants/ other reimbursements</b>											
As at 01 January 2025		7,185	28,617	86,984	449,288	25,960	-	36,000	-	-	634,034
Additions		-	-	40,000	-	-	-	-	-	-	40,000
As at 31 December 2025		7,185	28,617	126,984	449,288	25,960	-	36,000	-	-	674,034
<b>Accumulated Depreciation</b>											
As at 01 January 2025		54,089	36,247	193,751	381,274	-	1,770	2,947	8,924	-	679,002
Charge for the year		1,200	2,800	25,100	-	-	100	1,000	-	-	30,200
Released on disposal		-	-	-	-	-	-	-	-	-	-
As at 31 December 2025		55,289	39,047	218,851	381,274	-	1,870	3,947	8,924	-	709,202
<b>Budgeted NBV 31 Dec 2024</b>		16,690	4,431	36,747	0	4,113	289	2,053	0	0	64,323
<b>Forecasted NBV 1 Jan 2025</b>		16,689	4,431	37,059	-	4,113	289	2,053	-	-	64,634
<b>Budgeted NBV 31 Dec 2025</b>		25,489	1,631	21,959	-	4,113	189	1,053	-	50,000	104,434