



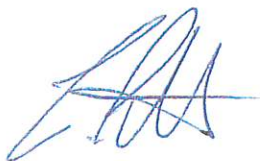
**Isla
Local Council**

**Annual Budget
For
Financial Year
2026**

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Overview and Summary



Clive Pulis
Mayor



Graziella Gellel
Executive Secretary

Budgeted Statement of Income and Expenditure

DESCRIPTION

BUDGET Jan-Dec 2025 €	FORECAST Jan-Dec 2025 €	BUDGET Jan-Dec 2026 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €
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Income

Funds received from Central Government (1)	430,000	389,932	416,688	(13,312)	26,756
Income raised from Bye-Laws (2)	40,000	25,070	34,000	(6,000)	8,930
Income raised from LES (3)	2,225	2,176	2,225	-	49
Investment Income (4)	-	-	-	-	-
Other Income (5)	9,000	8,342	9,000	-	658
TOTAL	481,225	425,520	461,913	(19,312)	36,393

Expenditure

Personal Emoluments (6)	95,406	106,559	103,264	7,858	(3,296)
Operations and Maintenance (7)	250,980	213,368	250,380	(600)	37,012
Administration (8)	86,014	50,917	79,519	(6,495)	28,602
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	30,200	14,353	28,750	(1,450)	14,397
TOTAL	462,600	385,198	461,913	(688)	76,715

Surplus / Deficit

18,625	40,323	0	(18,624)	(40,322)
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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)	64,323	114,423	160,673	96,350	46,250
Current Assets					
Inventories (11)	-	-	-	-	-
Receivables (12)	54,000	14,000	54,000	0	40,000
Cash and Cash Equivalents (13)	653,825	720,000	673,751	19,926	(46,250)
Total Current Assets	707,825	734,000	727,751	19,926	(6,250)
Current Liabilities (14)					
Payables	287,775	247,775	287,775	-	40,000
Current portion of Long-Term Borrowings	-	-	-	-	-
Total Current Liabilities	287,775	247,775	287,775	-	40,000
Net Current Assets	420,050	486,226	439,976	19,926	(46,250)
Non-current liabilities (15)	-	-	-	-	-
Net Assets	484,373	600,649	600,649	116,276	(0)
Reserves					
Retained Funds	484,373	600,649	600,649	116,276	0

Financial Situation Indicator

DESCRIPTION	BUDGET	FORECAST	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2025	2025	2026
	€	€	€
Current Assets	707,825	734,000	727,751
Current Liabilities	287,775	247,775	287,775
Total Long Term Liabilities	-	-	-
Commitments approved by Ministry	-	-	-
	420,050	486,226	439,976
Government Allocation	430,000	389,932	416,688
FSI	97.69%	124.70%	105.59%

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	104,172	104,172	104,172	104,172	416,688
Cash flows from Bye-Laws & L.N fees	8,500	8,500	8,500	8,500	34,000
Local Enforcement cash flows	556	556	556	556	2,225
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	2,250	2,250	2,250	2,250	9,000
TOTAL Inflows	115,478	115,478	115,478	115,478	461,913
Cash Outflows					
Personal Emoluments	25,816	25,816	25,816	25,816	103,264
Operations & Maintenance	62,595	62,595	62,595	62,595	250,380
Administration	19,880	19,880	19,880	19,880	79,519
Finance	-	-	-	-	-
Capital					
Acquisition of property	-	-	-	-	-
Construction	-	-	-	-	-
Improvements	-	-	-	-	-
Special programmes	18,750	18,750	18,750	18,750	75,000
Motor Vehicles	-	-	-	-	-
	18,750	18,750	18,750	18,750	75,000
Cash outflows re EU projects					
Cash outflows re Twinning	-	-	-	-	-
Cash outflows re Community Services	-	-	-	-	-
	-	-	-	-	-
TOTAL Outflows	127,041	127,041	127,041	127,041	508,163
SURPLUS / (DEFICIT)	(11,562)	(11,562)	(11,562)	(11,562)	(46,250)
Brought forward (Bank /Cash Bal.)	720,000	708,438	696,876	685,313	720,000
Carry forward	708,438	696,876	685,313	673,751	673,751

Detailed Estimates of Income**DESCRIPTION**

A	B	C	D (B + C)	E	F (E - A)	G (E - D)
BUDGET Jan-Dec 2025	ACTUAL Jan-Sept 2025	FORECAST Oct-Dec 2025	TOTAL Jan-Dec 2025	BUDGET Jan-Dec 2026	VARIANCE Bud-Bud	VARIANCE Bud-Act
€	€	€	€	€	€	€

Income**1 Funds received from Central Government:**

0001 In terms of section 55 CAP 363	385,000	246,219	82,073	328,292	361,688	(23,312)	33,396
0002-0004 In terms of section 58 CAP 363	-	-	-	-	-	-	-
0005-0019 Other Income	45,000	46,230	15,410	61,640	55,000	10,000	(6,640)
	430,000	292,449	97,483	389,932	416,688	(13,312)	26,756

2 Bye-Laws & Legal Fees

0021-0025 Community Services	10,000	1,460	487	1,947	8,000	(2,000)	6,053
0026-0035 Income from Permits	30,000	17,343	5,781	23,124	26,000	(4,000)	2,876
	40,000	18,803	6,268	25,070	34,000	(6,000)	8,930

3 Local Enforcement Income

0037 Commission from Regional Committees	2,225	1,632	544	2,176	2,225	-	49
0038-0055 Contraventions	-	-	-	-	-	-	-
	2,225	1,632	544	2,176	2,225	-	49

4 Investment Income

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

5 General Income

0056-0065 Sponsorships				-		-	-
0066-0069 Documents & Information		-	-	-	-	-	-
0070-0075 EU Funds		-	-	-	-	-	-
0076-0080 Twinning				-		-	-
0081-0089 Insurance Claims		1,092		1,092		-	(1,092)
0100-0109 Donations		3,000		3,000		-	(3,000)
0110-0119 Contributions	8,000	-		-	8,000	-	8,000
0120-0129 General Income	1,000	4,249		4,249	1,000	-	(3,249)
	9,000	8,342	-	8,342	9,000	-	658

Total

481,225	321,225	104,295	425,520	461,913	(19,312)	36,393
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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		
	2025	2025	2025	2025	2026	Bud-Bud	Bud-Act
€	€	€	€	€	€	€	
6 Personal Emoluments							
1100 Mayor's Allowance	11,600	8,627	2,876	11,503	11,600	-	97
1200 Employees' Salaries & Wages	58,306	47,664	15,000	62,664	58,306	-	(4,358)
1300 Bonuses	7,000	7,299	2,000	9,299	9,165	2,165	(134)
1400 Income Supplements			-	-			-
1500 Social Security Contributions	5,000	4,102	1,367	5,469	5,693	693	224
1600 Allowances	13,000	13,217	4,406	17,622	18,000	5,000	378
1700 Overtime	500	3	-	3	500	-	497
	95,406	80,911	25,649	106,559	103,264	7,858	(3,296)
7 Operations and Maintenance							
2100-2149 Public Utilities	15,000	8,739	2,913	11,652	15,000	-	3,348
2200-2259 Public Materials & Supplies	14,000	9,301	3,100	12,401	14,000	-	1,599
2300-2399 Repairs & Upkeep	30,000	21,729	7,243	28,972	30,000	-	1,028
2400-2449 Rent	6,430	4,007	1,336	5,343	6,430	-	1,087
3010 Street Lighting	16,000	5,804	1,935	7,739	16,000	-	8,261
3020 Lease of Equipment		2,576	859	3,435	3,500	3,500	65
3030 Insurance	5,700	3,152	1,051	4,203	6,000	300	1,797
3035 Bank Charges	1,400	989	330	1,319	1,400	-	81
3038 Penalties			-	-		-	-
3040 Waste Disposal	30,000	-	-	-	-	(30,000)	-
3041 Refuse Collection	14,000	-	-	-	-	(14,000)	-
3042 Bulky Refuse Collection	15,500	12,186	4,062	16,248	16,250	750	2
3043 Bins on wheels		-	-	-	-	-	-
3045 Bring in sites		-	-	-	-	-	-
3051 Road & Street Cleaning	25,000	30,312	10,104	40,416	40,000	15,000	(416)
3052 Cleaning & Maintenance of Non-Urban Areas		-	-	-	-	-	-
3053 Cleaning of Public Conveniences	5,400	4,855	1,618	6,473	7,000	1,600	527
3055 Cleaning of Council Premises		-	-	-	-	-	-
3060 Cleaning & Maintenance of Parks & Gardens	18,000	4,176	1,392	5,568	25,000	7,000	19,432
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	2,028	676	2,703	13,100	7,550	10,397
3070-3090 Consultation Fees			-	-		-	-
3100-3139 Contract & Project Management	3,500	4,248	1,416	5,664	5,700	2,200	36
3300-3379 Hospitality	25,000	3,793	1,264	5,057	25,000	-	19,943
3380-3389 Community	20,000	41,380	13,793	55,173	25,000	5,000	(30,173)
3600-3694 Local Enforcement Expenses	500	750	250	1,000	1,000	500	-
3700-3799 EU Projects	-			-	-	-	-
3800-3899 Twinning				-	-	-	-
Provision for Bad LES debts				-	-	-	-
	250,980	160,026	53,342	213,368	250,380	(600)	37,012

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		
	2025	2025	2025	2025	2026	Bud-Bud	Bud-Act
€	€	€	€	€	€	€	
8 Administration & Other Expenditure							
2150-2199 Office Utilities	7,000	1,834	611	2,446	5,000	(2,000)	2,554
2260-2299 Office Materials & Supplies	-	577	192	769	780	780	11
2450-2499 Office Rent	2,800	2,100	700	2,800	2,800	-	-
2600-2699 National & International Memberships	2,843	1,590	530	2,120	2,843	-	723
2600-2699 Office Services	7,770	1,037	346	1,383	2,000	(5,770)	617
2700-2799 Transport	3,000	2,485	828	3,313	4,000	1,000	687
2800-2899 Travel	5,000	3,329	1,110	4,439	6,000	1,000	1,561
2900-2999 Information Services	6,000	3,873	1,291	5,164	6,000	-	836
3050 Office Cleaning	3,200	2,610	870	3,480	3,500	300	20
3140-3199 Professional Services	42,701	16,238	5,413	21,651	42,196	(605)	20,545
3200-3299 Training	400	-	-	-	400	-	400
3345 Office Hospitality	3,500	2,515	838	3,353	3,500	-	147
3400-3499 Incidental Expenses	1,800	-	-	-	500	(1,300)	500
	86,014	38,188	12,729	50,917	79,519	(6,495)	28,602
9 Finance Costs							
3036 Interest on Bank Loan	-	-	-	-	-	-	-
Late Payment Interest	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
10 Other Expenditure							
3500-3599 Loss / (Profit) on Disposal of assets	-	-	-	-	-	-	-
3695 Increase/(Decrease) in allowance for bad debts	-	(1,095)	-	(1,095)	-	-	1,095
8000-8099 Depreciation	30,200	11,586	3,862	15,448	28,750	(1,450)	13,302
	30,200	10,491	3,862	14,353	28,750	(1,450)	14,397
Total	462,600	289,616	95,582	385,198	461,913	(688)	76,715

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	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
12 Receivables							
0201-0209 Receivables	44,271	1,455	6,545	8,000	24,000	(20,271)	16,000
0210-0219 LES Receivables			-	-		-	-
0220-0229 Receivables from EU			-	-		-	-
0250 Prepayments & Accrued Income	9,729	30,572	(24,572)	6,000	30,000	20,271	24,000
	-		-	-		-	-
	54,000	32,026	(18,026)	14,000	54,000	0	40,000
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	653,825	733,000	(13,000)	720,000	673,751	19,926	(46,250)
	653,825	733,000	(13,000)	720,000	673,751	19,926	(46,250)
14 Payables							
4000 Payables	100,000	42,719	17,281	60,000	100,000	-	40,000
4100 Accruals	25,000	30,270	(5,270)	25,000	25,000	-	-
4150 Deferred Income	65,000	143,323	(78,323)	65,000	65,000	-	-
Current portion of Long-Term Borrowings	-			-	-	-	-
Deposit Payments	97,775	97,775	-	97,775	97,775	-	0
	287,775	314,087	(66,312)	247,775	287,775	-	40,000
15 Non Current Liabilities							
4200 Long Term Borrowings	-	-	-	-	-	-	-
Deferred Income/Other Creditors	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

16 Depreciation of Property, Plant and Equipment

Asset	%	Furn & Fittings	Office Equipment	Urban Improvements	Construction	Trees	Plant & Machinery	Motor Vehicles	Street Signs	Property	Total
Cost											
As at 01 January 2026		85,639	71,785	318,071	830,562	30,073	2,028	41,000	8,924	55,000	1,443,082
Additions		10,000	2,000	63,000	-	-	-	-	-	-	75,000
Disposals		-	-	-	-	-	-	-	-	-	-
As at 31 December 2026		95,639	73,785	381,071	830,562	30,073	2,028	41,000	8,924	55,000	1,518,082
Grants/ other reimbursements											
As at 01 January 2026		7,185	28,617	86,984	449,288	25,960	-	36,000	-	-	634,034
Additions		-	-	-	-	-	-	-	-	-	-
As at 31 December 2026		7,185	28,617	86,984	449,288	25,960	-	36,000	-	-	634,034
Accumulated Depreciation											
As at 01 January 2026		56,093	39,643	202,875	381,274	-	1,732	3,947	8,924	137	694,625
Charge for the year		1,200	2,800	23,100	-	-	100	1,000	-	550	28,750
Released on disposal		-	-	-	-	-	-	-	-	-	-
As at 31 December 2026		57,293	42,443	225,975	381,274	-	1,832	4,947	8,924	687	723,375
Budgeted NBV 31 Dec 2025		16,690	4,431	36,747	0	4,113	289	2,053	0	0	64,323
Forecasted NBV 1 Jan 2026		22,361	3,525	28,212	-	4,113	296	1,053	-	54,863	114,423
Budgeted NBV 31 Dec 2026		31,161	2,725	68,112	-	4,113	196	53	-	54,313	160,673