



**Zurrieq  
Local Council**

**Annual Budget  
For  
Financial Year  
2025**



# Table of Contents

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

***Overview and Summary***

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)	1,029,872	1,046,213	1,272,900	243,028	226,687
Income raised from Bye-Laws (2)	70,000	82,695	77,510	7,510	(5,185)
Income raised from LES (3)	6,500	6,072	4,500	(2,000)	(1,572)
Investment Income (4)	100	16	-	(100)	(16)
Other Income (5)	1,500	9,316	60	(1,440)	(9,256)
<b>TOTAL</b>	<b>1,107,972</b>	<b>1,144,312</b>	<b>1,354,970</b>	<b>246,998</b>	<b>210,658</b>
<b>Expenditure</b>					
Personal Emoluments (6)	190,177	177,828	185,185	(4,992)	7,357
Operations and Maintenance (7)	606,610	873,484	952,050	345,440	78,566
Administration (8)	65,900	64,801	76,871	10,971	12,070
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	152,350	181,496	134,740	(17,610)	(46,756)
<b>TOTAL</b>	<b>1,015,037</b>	<b>1,297,610</b>	<b>1,348,846</b>	<b>333,809</b>	<b>51,236</b>
<b>Surplus / Deficit</b>	<b>92,935</b>	<b>(153,298)</b>	<b>6,124</b>	<b>(86,811)</b>	<b>159,422</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)	651,239	591,618	638,498	(12,741)	46,880
<b>Current Assets</b>					
Inventories (11)	-	-	-	-	-
Receivables (12)	89,672	72,791	51,700	(37,972)	(21,091)
Cash and Cash Equivalents (13)	1,541,224	1,705,946	1,399,405	(141,819)	(306,541)
<b>Total Current Assets</b>	<b>1,630,896</b>	<b>1,778,737</b>	<b>1,451,105</b>	<b>(179,791)</b>	<b>(327,632)</b>
<b>Current Liabilities (14)</b>					
Payables	184,919	646,106	359,230	174,311	(286,876)
<b>Total Current Liabilities</b>	<b>184,919</b>	<b>646,106</b>	<b>359,230</b>	<b>174,311</b>	<b>(286,876)</b>
<b>Net Current Assets</b>	<b>1,445,977</b>	<b>1,132,631</b>	<b>1,091,875</b>	<b>(354,102)</b>	<b>(40,756)</b>
<b>Non-current liabilities (15)</b>					
	-	-	-	-	-
<b>Net Assets</b>	<b>2,097,216</b>	<b>1,724,249</b>	<b>1,730,373</b>	<b>(366,843)</b>	<b>6,124</b>
<b>Reserves</b>					
Retained Funds	2,097,216	1,724,249	1,730,373	(366,843)	6,124

## Financial Situation Indicator

DESCRIPTION	BUDGET	ACTUAL	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2024	2024	2025
	€	€	€
Current Assets	1,630,896	1,778,737	1,451,105
Current Liabilities	184,919	646,106	359,230
<b>Working Capital</b>	<b>1,445,977</b>	<b>1,132,631</b>	<b>1,091,875</b>
Government Allocation	1,020,872	1,020,872	1,020,900
<b>FSI</b>	<b>142 %</b>	<b>111 %</b>	<b>107 %</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	318,225	318,225	318,225	318,225	1,272,900
Cash flows from Bye-Laws & L.N fees	19,378	19,378	19,378	19,378	77,510
Local Enforcement cash flows	1,125	1,125	1,125	1,125	4,500
<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	60		430,000	-	430,060
<b>TOTAL Inflows</b>	<b>338,788</b>	<b>338,728</b>	<b>768,728</b>	<b>338,728</b>	<b>1,784,970</b>
<b>Cash Outflows</b>					
Personal Emoluments	185,185	185,185	185,185	185,185	740,740
Operations & Maintenance	213,475	213,475	213,475	213,475	853,900
Administration	19,218	19,218	19,218	19,218	76,871
Finance					-
<b>Capital</b>					
Acquisition of property	-	-	-	-	-
Construction	-	-	-	-	-
Improvements	-				-
Special programmes		420,000			420,000
Equipment	-				-
	-	420,000	-	-	420,000
Cash outflows re EU projects					-
Cash outflows re Twinning					-
Cash outflows re Community Services		-	-	-	-
	-	-	-	-	-
<b>TOTAL Outflows</b>	<b>417,878</b>	<b>837,878</b>	<b>417,878</b>	<b>417,878</b>	<b>2,091,511</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(79,090)</b>	<b>(499,150)</b>	<b>350,850</b>	<b>(79,150)</b>	<b>(306,541)</b>
Brought forward (Bank /Cash Bal.)	1,705,946	1,626,856	1,127,706	1,478,555	1,705,946
Carry forward	1,626,856	1,127,706	1,478,555	1,399,405	1,399,405

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</b>	<b>Funds received form Central Government:</b>							
0001	In terms of section 55 CAP 363	1,020,872	765,654	255,218	1,020,872	1,020,900	28	28
0002-0004	In terms of section 58 CAP 363		-	-	-	-	-	-
0005-0019	Other Income	9,000	25,340	-	25,340	252,000	243,000	226,660
		<b>1,029,872</b>	<b>790,995</b>	<b>255,218</b>	<b>1,046,213</b>	<b>1,272,900</b>	<b>243,028</b>	<b>226,687</b>
<b>2</b>	<b>Bye-Laws &amp; Legal Fees</b>							
0021-0025	Community Services	-	17,103	-	17,103	-	-	(17,103)
0026-0035	Income from Permits	70,000	49,195	16,398	65,593	77,510	7,510	11,917
		<b>70,000</b>	<b>66,297</b>	<b>16,398</b>	<b>82,695</b>	<b>77,510</b>	<b>7,510</b>	<b>(5,185)</b>
<b>3</b>	<b>Local Enforcement Income</b>							
0037	Commission from Regional Committees	6,500	4,554	1,518	6,072	4,500	(2,000)	(1,572)
0038-0055	Contraventions			-	-	-	-	-
		<b>6,500</b>	<b>4,554</b>	<b>1,518</b>	<b>6,072</b>	<b>4,500</b>	<b>(2,000)</b>	<b>(1,572)</b>
<b>4</b>	<b>Investment Income</b>							
0091-0095	Bank interest	100	16	-	16	-	(100)	(16)
0096-0099	Income received from Government Securities			-	-	-	-	-
		<b>100</b>	<b>16</b>	<b>-</b>	<b>16</b>	<b>-</b>	<b>(100)</b>	<b>(16)</b>
<b>5</b>	<b>General Income</b>							
0056-0065	Sponsorships		8,300		8,300	-	-	(8,300)
0066-0069	Documents & Information		1,000		1,000	-	-	(1,000)
0070-0075	EU Funds				-	-	-	-
0076-0080	Twinning				-	-	-	-
0081-0089	Insurance Claims	500	-	-	-	-	(500)	-
0100-0109	Donations				-	-	-	-
0110-0119	Contributions				-	-	-	-
0120-0129	General Income	1,000	16		16	60	(940)	44
		<b>1,500</b>	<b>9,316</b>	<b>-</b>	<b>9,316</b>	<b>60</b>	<b>(1,440)</b>	<b>(9,256)</b>
<b>Total</b>		<b>1,107,972</b>	<b>871,178</b>	<b>273,134</b>	<b>1,144,312</b>	<b>1,354,970</b>	<b>246,998</b>	<b>210,658</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
	€	€	€	€	€	€	€
<b>6 Personal Emoluments</b>							
1100 Mayor's Allowance	18,850	14,074	4,692	18,766	18,373	(477)	(393)
1200 Employees' Salaries & Wages	130,280	92,323	25,831	118,154	134,003	3,723	15,849
1300 Bonuses	9,520	383	9,102	9,485	766	(8,754)	(8,719)
1400 Income Supplements	927	723	-	723	723	(204)	-
1500 Social Security Contributions	10,000	7,304	3,196	10,500	10,820	820	320
1600 Allowances	20,200	14,618	5,582	20,200	20,200	-	-
1700 Overtime	400	-	-	-	300	(100)	300
	<b>190,177</b>	<b>129,425</b>	<b>48,403</b>	<b>177,828</b>	<b>185,185</b>	<b>(4,992)</b>	<b>7,357</b>
<b>7 Operations and Maintenance</b>							
2100-2149 Public Utilities	10,000	26,412	4,200	30,612	20,000	10,000	(10,612)
2200-2259 Public Materials & Supplies	5,000	2,492	831	3,323	9,000	4,000	5,677
2300-2399 Repairs & Upkeep	204,000	213,562	25,000	238,562	332,400	128,400	93,838
2400-2449 Rent		-	-	-		-	-
3010 Street Lighting	17,000	13,461	7,000	20,461	18,000	1,000	(2,461)
3020 Lease of Equipment							
3030 Insurance	6,000	5,209	1,736	6,945	5,500	(500)	(1,445)
3035 Bank Charges	1,600	1,238	413	1,651	1,250	(350)	(401)
3038 Penalties							
3040 Waste Disposal							
3041 Refuse Collection	156,410	172,427	57,476	229,903	234,000	77,590	4,097
3042 Bulky Refuse Collection	63,000	48,037	16,012	64,049	63,000	-	(1,049)
3043 Bins on wheels					700	700	700
3045 Bring in sites							
3051 Road & Street Cleaning	48,000	53,864	17,955	71,819	87,000	39,000	15,181
3052 Cleaning & Maintenance of Non-Urban Areas							
3053 Cleaning of Public Conveniences	12,000	9,562	3,187	12,749	13,000	1,000	251
3055 Cleaning of Council Premises	2,300	1,135	378	1,513	2,400	100	887
3060 Cleaning & Maintenance of Parks & Gardens	25,000	33,079	11,026	44,105	35,000	10,000	(9,105)
3061 Cleaning & Maintenance of Soft Areas							
3062 Cleaning & Maintenance of Beaches & CA							
3063 Cleaning & Maintenance of Country Non-Urban							
3064 Other Contractual Services	2,500	1,674	558	2,232	6,000	3,500	3,768
3070-3090 Consultation Fees	3,000	2,366		2,366		(3,000)	(2,366)
3100-3139 Contract & Project Management							
3300-3379 Hospitality	50,000	84,248	55,000	139,248	120,800	70,800	(18,448)
3380-3389 Community							
3600-3694 Local Enforcement Expenses	800	3,526	420	3,946	4,000	3,200	54
3700-3799 EU Projects							
3800-3899 Twinning							
	<b>606,610</b>	<b>672,292</b>	<b>201,192</b>	<b>873,484</b>	<b>952,050</b>	<b>345,440</b>	<b>78,566</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				-		-	-
2260-2299 Office Materials & Supplies				-		-	-
2450-2499 Office Rent	8,000	4,608	1,536	6,144	6,000	(2,000)	(144)
2500-2599 National & International Memberships	1,300	165		165	270	(1,030)	105
2600-2699 Office Services	10,000	9,344	3,115	12,459	10,000	-	(2,459)
2700-2799 Transport	3,000	3,465	1,155	4,620	2,500	(500)	(2,120)
2800-2899 Travel	3,700	952	317	1,269	3,700	-	2,431
2900-2999 Information Services	10,400	12,213	6,000	18,213	16,411	6,011	(1,802)
3050 Office Cleaning			-	-		-	-
3140-3199 Professional Services	29,500	16,230	5,410	21,640	37,700	8,200	16,060
3200-3299 Training	-		-	-	-	-	-
3345 Office Hospitality							
3400-3499 Incidental Expenses		291		291	290	290	(1)
	<b>65,900</b>	<b>47,268</b>	<b>17,533</b>	<b>64,801</b>	<b>76,871</b>	<b>10,971</b>	<b>12,070</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		(1,001)	-	(1,001)		-	1,001
8000-8099 Depreciation (Charge for the Year)	152,350	136,873	45,624	182,497	134,740	(17,610)	(47,757)
	152,350	135,872	45,624	181,496	134,740	(17,610)	(46,756)
<b>Total</b>	<b>1,015,037</b>	<b>984,857</b>	<b>312,752</b>	<b>1,297,610</b>	<b>1,348,846</b>	<b>333,809</b>	<b>51,236</b>

### Detailed Estimates of Statement of Financial Position

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 €
<b>11 Inventory</b>							
5201-5249 Stationery				-		-	-
5250-5299 Consumables				-		-	-
	-	-	-	-	-	-	-
<b>12 Receivables</b>							
0201-0209 Receivables	17,184	20,759	(3,500)	17,259	16,500	(684)	(759)
0210-0219 LES Receivables				-		-	-
0220-0229 Receivables from EU				-		-	-
0250 Prepayments & Accrued income	21,685	18,532	37,000	55,532	35,200	13,515	(20,332)
Other debtors	50,803	-		-	-	(50,803)	-
	<b>89,672</b>	<b>39,291</b>	<b>33,500</b>	<b>72,791</b>	<b>51,700</b>	<b>(37,972)</b>	<b>(21,091)</b>
<b>13 Cash &amp; Equivalents</b>							
5001-5099 Bank & Cash Balances	1,541,224	1,773,946	(68,000)	1,705,946	1,399,405	(141,819)	(306,541)
	<b>1,541,224</b>	<b>1,773,946</b>	<b>(68,000)</b>	<b>1,705,946</b>	<b>1,399,405</b>	<b>(141,819)</b>	<b>(306,541)</b>
<b>14 Payables</b>							
4000 Payables	46,477	11,412	20,000	31,412	42,000	(4,477)	10,588
4100 Accruals	44,090	121,415	(40,000)	81,415	65,230	21,140	(16,185)
4150 Deferred Income	69,192	-	-	-	252,000	182,808	252,000
Current portion of Long-Term Borrowings	-			-	-	-	-
Other creditors	25,160	520,779	12,500	533,279	-	(25,160)	(533,279)
	<b>184,919</b>	<b>653,606</b>	<b>(7,500)</b>	<b>646,106</b>	<b>359,230</b>	<b>174,311</b>	<b>(286,876)</b>
<b>15 Non Current Liabilities</b>							
4200 Long Term Borrowings				-		-	-
	-	-	-	-	-	-	-



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

Asset	Trees		Property		Construction works & Spec		New street signs		Urban improvement		Plant & machinery		Office equipment		Office furniture & fittings		ANYC		Total	
	€	%	€	%	€	%	€	%	€	%	€	%	€	%	€	%	€	%		€
<b>Cost</b>																				
As at 01 January 2025	15,431		115,304		3,558,547		11,321		624,594		6,941		142,817		60,271		141,744		4,676,970	
Additions	-				2,330				872,778		2,000		25,000		-				902,108	
Disposals																			-	
As at 31 December 2025	<b>15,431</b>	<b>1%</b>	<b>115,304</b>	<b>100%</b>	<b>3,560,877</b>	<b>100%</b>	<b>11,321</b>	<b>100%</b>	<b>1,497,372</b>	<b>10%</b>	<b>8,941</b>	<b>20%</b>	<b>167,817</b>	<b>20%</b>	<b>60,271</b>	<b>8%</b>	<b>141,744</b>	<b>0%</b>	<b>5,579,078</b>	
<b>Grants/ other reimbursements</b>																				
As at 01 January 2025	4,081				1,435,649				115,406				30,378		1,064				1,586,578	
Additions	-				-				720,488		-		-		-				720,488	
As at 31 December 2025	<b>4,081</b>				<b>1,435,649</b>				<b>835,894</b>				<b>30,378</b>		<b>1,064</b>				<b>2,307,066</b>	
<b>Accumulated Depreciation</b>																				
As at 01 January 2025			24,822		1,871,077		11,321		435,166		5,676		105,062		45,650				2,498,774	
Charge for the year			1,175		69,984		-		58,254		418		3,149		1,760				134,740	
Released on disposal																			-	
As at 31 December 2025			<b>25,997</b>		<b>1,941,061</b>		<b>11,321</b>		<b>493,420</b>		<b>6,094</b>		<b>108,211</b>		<b>47,410</b>				<b>2,633,514</b>	
<b>Budgeted NBV 31 Dec 2024</b>	19,725		90,482		231,587				209,866		979		7,238		8,034		83,327		<b>651,239</b>	
<b>Forecasted NBV 1 Jan 2025</b>	11,350		90,482		251,821		-		74,022		1,265		7,377		13,557		141,744		591,618	
<b>Budgeted NBV 31 Dec 2025</b>	11,350		89,307		184,167		-		168,058		2,847		29,228		11,797		141,744		638,498	

