



**Zurrieq
Local Council**

**Annual Budget
For
Financial Year
2026**

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		
	2025	2025	2026	Bud-Bud	Bud-Act
	€	€	€	€	€
Income					
Funds received from Central Government (1)	1,272,900	927,633	987,588	(285,312)	59,955
Income raised from Bye-Laws (2)	77,510	80,804	86,500	8,990	5,696
Income raised from LES (3)	4,500	7,672	5,000	500	(2,672)
Investment Income (4)	-	15	-	-	(15)
Other Income (5)	60	12,282	10	(50)	(12,272)
TOTAL	1,354,970	1,028,406	1,079,098	(275,872)	50,692
Expenditure					
Personal Emoluments (6)	185,185	218,384	207,013	21,828	(11,371)
Operations and Maintenance (7)	952,050	690,320	730,350	(221,700)	40,030
Administration (8)	76,871	70,903	65,390	(11,481)	(5,513)
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	134,740	113,540	123,906	(10,834)	10,366
TOTAL	1,348,846	1,093,148	1,126,659	(222,187)	33,512
Surplus / Deficit	6,124	(64,741)	(47,561)	(53,685)	17,180

Statement of Financial Position

DESCRIPTION	BUDGET	ACTUAL	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)	638,498	559,053	1,174,810	536,312	615,757
Current Assets					
Inventories (11)	-	-	-	-	-
Receivables (12)	51,700	52,451	317,218	265,518	264,767
Cash and Cash Equivalents (13)	1,399,405	1,878,543	852,125	(547,280)	(1,026,418)
Total Current Assets	1,451,105	1,930,994	1,169,343	(281,762)	(761,651)
Current Liabilities (14)					
Payables	359,230	798,651	700,318	341,088	(98,333)
Total Current Liabilities	359,230	798,651	700,318	341,088	(98,333)
Net Current Assets	1,091,875	1,132,343	469,025	(622,850)	(663,318)
Non-current liabilities (15)					
	-	-	-	-	-
Net Assets	1,730,373	1,691,396	1,643,835	(86,538)	(47,561)
Reserves					
Retained Funds	1,730,373	1,691,396	1,643,835	(86,538)	(47,561)

Financial Situation Indicator

DESCRIPTION	BUDGET	ACTUAL	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2025	2025	2026
	€	€	€

Current Assets	1,451,105	1,930,994	1,169,343
Current Liabilities	359,230	798,651	700,318
Working Capital	1,091,875	1,132,343	469,025
Government Allocation	1,020,900	877,399	916,888

FSI	107 %	129 %	51 %
------------	--------------	--------------	-------------

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	246,897	246,897	246,897	246,897	987,588
Cash flows from Bye-Laws & L.N fees	21,625	21,625	21,625	21,625	86,500
Local Enforcement cash flows	1,250	1,250	1,250	1,250	5,000
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	-		10	506,559	506,569
TOTAL Inflows	269,772	269,772	269,782	776,331	1,585,657
Cash Outflows					
Personal Emoluments	51,753	51,753	51,753	51,753	207,013
Operations & Maintenance	182,588	182,588	182,588	182,588	730,350
Administration	16,348	16,348	16,348	16,348	65,390
Finance					-
Capital					
Acquisition of property	-	-	-	-	-
Construction	-	-	-	350,000	350,000
Improvements	-			-	-
Special programmes		367,000		892,322	1,259,322
Equipment	-			-	-
	-	367,000	-	1,242,322	1,609,322
Cash outflows re EU projects					-
Cash outflows re Twinning					-
Cash outflows re Community Services		-	-	-	-

				-
	-	-	-	-
TOTAL Outflows	250,688	617,688	250,688	1,493,010
SURPLUS / (DEFICIT)	19,084	(347,916)	19,094	(716,679)
Brought forward (Bank /Cash Bal.)	1,878,543	1,897,627	1,549,711	1,568,804
Carry forward	1,897,627	1,549,711	1,568,804	852,125

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 Central Government:							
0001 In terms of section 55 CAP 363	1,020,900	658,049	219,350	877,399	916,888	(104,012)	39,489
0002-0004 In terms of section 58 CAP 363		-	-	-		-	-
0005-0019 Other Income	252,000	43,234	7,000	50,234	70,700	(181,300)	20,466
	1,272,900	701,283	226,350	927,633	987,588	(285,312)	59,955
2 Bye-Laws & Legal Fees							
0021-0025 Community Services	-	24,801	-	24,801	31,500	31,500	6,699
0026-0035 Income from Permits	77,510	42,002	14,001	56,003	55,000	(22,510)	(1,003)
	77,510	66,803	14,001	80,804	86,500	8,990	5,696
3 Local Enforcement Income							
0037 Commission from Regional Committees	4,500	5,754	1,918	7,672	5,000	500	(2,672)
0038-0055 Contraventions			-	-		-	-
	4,500	5,754	1,918	7,672	5,000	500	(2,672)
4 Investment Income							
0091-0095 Bank interest	-	15	-	15	-	-	(15)
0096-0099 Income received from Government Securities				-		-	-
	-	15	-	15	-	-	(15)
5 General Income							
0056-0065 Sponsorships		-		-	-	-	-
0066-0069 Documents & Information		-		-	-	-	-
0070-0075 EU Funds				-	-	-	-
0076-0080 Twinning				-	-	-	-
0081-0089 Insurance Claims	-	-	-	-	-	-	-
0100-0109 Donations				-	-	-	-
0110-0119 Contributions			-	-	-	-	-
0120-0129 General Income	60	12,282		12,282	10	(50)	(12,272)
	60	12,282	-	12,282	10	(50)	(12,272)
Total	1,354,970	786,138	242,268	1,028,406	1,079,098	(275,872)	50,692

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	18,373	15,012	5,004	20,016	20,013	1,640	(3)
1200 Employees' Salaries & Wages	134,003	107,296	35,765	143,061	131,592	(2,411)	(11,469)
1300 Bonuses	766	507	12,520	13,027	13,120	12,354	93
1400 Income Supplements	723	906	-	906	723	-	(183)
1500 Social Security Contributions	10,820	9,684	3,228	12,911	13,050	2,230	139
1600 Allowances	20,200	21,111	7,037	28,148	28,200	8,000	52
1700 Overtime	300	315	-	315	315	15	-
	185,185	154,830	63,554	218,384	207,013	21,828	(11,371)
7 Operations and Maintenance							
2100-2149 Public Utilities	20,000	8,573	2,858	11,431	10,900	(9,100)	(531)
2200-2259 Public Materials & Supplies	9,000	5,478	1,826	7,304	7,000	(2,000)	(304)
2300-2399 Repairs & Upkeep	332,400	256,459	24,000	280,459	283,000	(49,400)	2,541
2400-2449 Rent		-	-	-	-	-	-
3010 Street Lighting	18,000	24,620	8,207	32,827	31,000	13,000	(1,827)
3020 Lease of Equipment		-	-	-	-	-	-
3030 Insurance	5,500	6,212	863	7,075	5,200	(300)	(1,875)
3035 Bank Charges	1,250	1,171	390	1,561	1,350	100	(211)
3038 Penalties		-	-	-	-	-	-
3040 Waste Disposal		-	-	-	-	-	-
3041 Refuse Collection	234,000	324	-	324	-	(234,000)	(324)
3042 Bulky Refuse Collection	63,000	39,379	13,126	52,505	60,000	(3,000)	7,495
3043 Bins on wheels	700					(700)	
3045 Bring in sites							
3051 Road & Street Cleaning	87,000	91,619	28,750	120,369	130,000	43,000	9,631
3052 Cleaning & Maintenance of Non-Urban Areas		-	-	-	-	-	-
3053 Cleaning of Public Conveniences	13,000	9,795	3,600	13,395	14,000	1,000	605
3055 Cleaning of Council Premises	2,400	1,322	441	1,763	2,400	-	637
3060 Cleaning & Maintenance of Parks & Gardens	35,000	31,650	5,250	36,900	37,000	2,000	100
3061 Cleaning & Maintenance of Soft Areas							
3062 Cleaning & Maintenance of Beaches & CA							
3063 Cleaning & Maintenance of Country Non-Urban							
3064 Other Contractual Services	6,000	1,766	589	2,355	3,000	(3,000)	645
3070-3090 Consultation Fees		-					
3100-3139 Contract & Project Management							
3300-3379 Hospitality	120,800	102,261	15,000	117,261	141,500	20,700	24,239

Zurrieq Local Council

Annual Budget
Financial Year 2026

3380-3389 Community		-		-		-	-
3600-3694 Local Enforcement Expenses	4,000	4,292	500	4,792	4,000	-	(792)
3700-3799 EU Projects				-		-	-
3800-3899 Twinning	-	-		-	-	-	-
		-		-		-	-
	952,050	584,921	105,399	690,320	730,350	(221,700)	40,030

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				-		-	-
2260-2299 Office Materials & Supplies				-		-	-
2450-2499 Office Rent	6,000	5,299	1,000	6,299	6,000	-	(299)
2500-2599 National & International Memberships	270	200		200	200	(70)	-
2600-2699 Office Services	10,000	9,669	3,223	12,892	10,000	-	(2,892)
2700-2799 Transport	2,500	1,379	460	1,839	2,000	(500)	161
2800-2899 Travel	3,700	1,180	393	1,573	3,900	200	2,327
2900-2999 Information Services	16,411	11,150	3,717	14,867	13,200	(3,211)	(1,667)
3050 Office Cleaning				-		-	-
3140-3199 Professional Services	37,700	23,800	7,933	31,733	29,800	(7,900)	(1,933)
3200-3299 Training	-			-		-	-
3345 Office Hospitality				-		-	-
3400-3499 Incidental Expenses	290	1,500		1,500	290	-	(1,210)
				-		-	-
	76,871	54,177	16,726	70,903	65,390	(11,481)	(5,513)
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		(388)	-	(388)		-	388
8000-8099 Depreciation (Charge for the Year)	134,740	85,446	28,482	113,928	123,906	(10,834)	9,978
	134,740	85,058	28,482	113,540	123,906	(10,834)	10,366
Total	1,348,846	878,986	214,162	1,093,148	1,126,659	(222,187)	33,512

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
	2025	30-Sep 2025	30 Sep-31 Dec 2025	31-Dec 2025	2026		
€	€	€	€	€	€	€	
11 Inventory							
5201-5249 Stationery				-		-	-
5250-5299 Consumables				-		-	-
	-	-	-	-	-	-	-
12 Receivables							
0201-0209 Receivables	16,500	11,716	1,520	13,236	4,736	(11,764)	(8,500)
0210-0219 LES Receivables				-		-	-
0220-0229 Receivables from EU				-		-	-
0250 Prepayments & Accrued income	35,200	38,445	(5,230)	33,215	306,482	271,282	273,267
Other debtors	-	6,669	(669)	6,000	6,000	6,000	-
	51,700	56,830	(4,379)	52,451	317,218	265,518	264,767
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	1,399,405	1,820,595	57,948	1,878,543	852,125	(547,280)	(1,026,418)
	1,399,405	1,820,595	57,948	1,878,543	852,125	(547,280)	(1,026,418)
14 Payables							
4000 Payables	42,000	24,085	14,350	38,435	490,435	448,435	452,000
4100 Accruals	65,230	49,252	(8,520)	40,732	75,732	10,502	35,000
4150 Deferred Income	252,000	699,523	(5,630)	693,893	108,560	(143,440)	(585,333)
Current portion of Long-Term Borrowings	-			-	-	-	-
Other creditors	-	28,811	(3,220)	25,591	25,591	25,591	-
	359,230	801,671	(3,020)	798,651	700,318	341,088	(98,333)
15 Non Current Liabilities							
4200 Long Term Borrowings				-		-	-
	-	-	-	-	-	-	-