



Ghaxaq Local Council

**Annual Budget
For
Financial Year
2025**

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Overview and Summary

Financial Estimates

INCOME

In 2025 the estimate Government Allocation will amount to Eur 454,258. The Allocation has been reduced since the Local Council will not be more responsible for the payment of Refuse collection and tipping fees. There was an increase in administrative allocated funds due to the increase in Local Council members from €140,808 in 2024 to €192,161 in 2025. The Council is predicting an additional income from government schemes of € 15,000. An estimate of approximately € 20,000 is predicted from permits while an amount of Euro 2,000 is estimated from the LES system.

EXPENDITURE

PERSONAL EMOLUMENTS

An increase in personal emoluments is predicted. Apart from the cost of living increases the Council is planning to employ two additional employees, a Contract Manager and an office clerk. The total allocation on salaries is increased from 135K in 2024 to 165K in 2025.

OPERATIONS AND MAINTENANCE

This year the Ghaxaq Local Council is anticipating that operational expenses will remain in line with those of previous year. The Waste tipping fees and the Refuse collection has been removed from the authority of the LC and no costs will be incurred during 2025. The Council is also budgeting an amount of Euro 60,000 for cultural and social activities in 2025. In total the budgeted expenditure on operations and maintenance amounts to Euro 223,050.

ADMINISTRATIVE EXPENDITURE

The Council is budgeting that Administrative expenditure will remain in line with that of previous years, apart from architect fees that are expected to increase in view of the capital expenditure anticipated by the Local Council during its term.. The total budgeted administrative expenditure amounts to Euro 82,652.

CAPITAL EXPENDITURE

In 2025 the Council is projecting conducting another four projects. The Local Council will refurbish the Turretta at an estimated costs of Euro 60,680. This will be partly financed by Grants of Euro 44,850 from DLG funds. The Local Council will also undertake a project with Project Green for the rehabilitation of Żebbuġ area in Triq l-Andar. It is expected that the Local Council will finance part of the costs amounting to Euro 100,000. The Council is also projecting an expense of Euro 40,000 for Cameras and Gnien Elfejn refurbishment. The Local Council will also purchase an electric van to the value of Euro 62,000. Grants of Euro 57,000 will be obtained from the DLG and LESA.

OPERATING RESULTS

In 2025 the Council is projecting a deficit of Euro (59,734) for the year ending 31 December 2025 after providing for depreciation of Euro 57,455 and Bad debts provision of Euro 22,708. The FSI of the Local Council is to decrease from 63% as at 31 December 2024 to 29.7% at the end of the year in view of the capital expenditure that will be financed from Council funds.

 Mayor

 Executive Secretary

Budgeted Statement of Income and Expenditure

DESCRIPTION

BUDGET Jan-Dec 2024	FORECAST Jan-Dec 2024	BUDGET Jan-Dec 2025	VARIANCE Bud-Bud	VARIANCE Bud-Act
€	€	€	€	€

Income

Funds received from Central Government (1)	476,196	477,725	469,258	(6,938)	(8,467)
Income raised from Bye-Laws (2)	20,000	22,793	20,000	-	(2,793)
Income raised from LES (3)	2,000	2,317	2,000	-	(317)
Investment Income (4)	-	22	-	-	(22)
Other Income (5)	-	-	-	-	-
TOTAL	498,196	502,857	491,258	(6,938)	(11,599)

Expenditure

Personal Emoluments (6)	140,045	134,856	165,127	25,082	30,271
Operations and Maintenance (7)	243,650	336,903	223,050	(20,600)	(113,853)
Administration (8)	65,452	69,239	82,652	17,200	13,413
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	94,092	66,714	80,163	(13,929)	13,449
TOTAL	543,239	607,712	550,992	7,753	(56,720)

Surplus / Deficit

(45,043)	(104,855)	(59,734)	(14,691)	45,121
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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		
	2024	2024	2025	Bud-Bud	Bud-Act
	€	€	€	€	€
Non-current Assets					
Property, Plant and Equipment (16)	389,987	161,163	264,537	(125,450)	103,374
Current Assets					
Inventories (11)	-	-	-	-	-
Receivables (12)	88,835	69,329	46,621	(42,214)	(22,708)
Cash and Cash Equivalents (13)	165,622	441,256	229,044	63,422	(212,212)
Total Current Assets	254,457	510,585	275,665	21,208	(234,920)
Current Liabilities (14)					
Payables	109,035	207,933	136,121	27,086	(71,812)
Current portion of Long-Term Borrowings	-	-	-	-	-
Total Current Liabilities	109,035	207,933	136,121	27,086	(71,812)
Net Current Assets	145,422	302,652	139,544	(5,878)	(163,108)
Non-current liabilities (15)	-	-	-	-	-
Net Assets	535,409	463,815	404,081	(131,328)	(59,734)
Reserves					
Retained Funds	535,409	463,815	404,081	(131,328)	(59,734)

Financial Situation Indicator

DESCRIPTION	BUDGET	FORECAST	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2024	2024	2025
	€	€	€
Current Assets	254,457	510,585	275,665
Current Liabilities	109,035	207,933	136,121
Total Long Term Liabilities	-	-	-
Commitments approved by Ministry	-	-	-
	145,422	302,652	139,544
Government Allocation	476,196	477,725	469,258
FSI	30.54%	63.35%	29.74%

Cash Budget

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	2025
	2025	2025	2025	2025	2025
	€	€	€	€	€
Cash Inflows					
Government cash inflows	117,314	117,315	117,314	117,315	469,258
Cash flows from Bye-Laws & L.N fees	5,000	5,000	5,000	5,000	20,000
Local Enforcement cash flows	500	500	500	500	2,000
Finance cash flows					
Loan Proceeds	-	-	-	-	-
Investment income	-	-	-	-	-
Capital cash flow					
Proceeds from disposal of assets	-	-	-	-	-
	-	-	-	-	-
Cash received from EU funds			30,038		30,038
Cash received from Twinning	-	-	-	-	-
Cash from Community Services	-	-	-	-	-
Other Cash Inflows					-
TOTAL Inflows	122,814	122,815	152,852	122,815	521,296
Cash Outflows					
Personal Emoluments	41,282	41,282	41,281	41,282	165,127
Operations & Maintenance	55,762	55,763	55,762	55,763	223,050
Administration	20,663	20,663	20,663	20,663	82,652
Finance	-	-	-	-	-
Capital					
Acquisition of property					-
Construction			60,679	-	60,679
Improvements				20,000	20,000
Special programmes			60,000	60,000	120,000
Motor vehicle			62,000		62,000
	-	-	182,679	80,000	262,679
Cash outflows re EU projects					-
Cash outflows re Twinning					-
Cash outflows re Community Services					-
	-	-	-	-	-
TOTAL Outflows	117,707	117,708	300,385	197,708	733,508
SURPLUS / (DEFICIT)	5,107	5,107	(147,533)	(74,893)	(212,212)
Brought forward (Bank /Cash Bal.)	441,256	446,363	451,470	303,937	441,256
Carry forward	446,363	451,470	303,937	229,044	229,044

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
	€	€	€	€	€	€	€
Income							
1	Funds received form Central Government:						
0001	461,196	345,897	115,299	461,196	454,258	(6,938)	(6,938)
0002-0004	-	-	-	-	-	-	-
0005-0019	15,000	3,837	12,692	16,529	15,000	-	(1,529)
	476,196	349,734	127,991	477,725	469,258	(6,938)	(8,467)
2	Bye-Laws & Legal Fees						
0021-0025	-	-	-	-	-	-	-
0026-0035	20,000	19,534	3,259	22,793	20,000	-	(2,793)
	20,000	19,534	3,259	22,793	20,000	-	(2,793)
3	Local Enforcement Income						
0037	2,000	1,667	650	2,317	2,000	-	(317)
0038-0055	-	-	-	-	-	-	-
	2,000	1,667	650	2,317	2,000	-	(317)
4	Investment Income						
0091-0095	-	16	6	22	-	-	(22)
0096-0099	-	-	-	-	-	-	-
	-	16	6	22	-	-	(22)
5	General Income						
0056-0065	-	-	-	-	-	-	-
0066-0069	-	-	-	-	-	-	-
0070-0075	-	-	-	-	-	-	-
0076-0080	-	-	-	-	-	-	-
0081-0089	-	-	-	-	-	-	-
0100-0109	-	-	-	-	-	-	-
0110-0119	-	-	-	-	-	-	-
0120-0129	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total	498,196	370,951	131,906	502,857	491,258	(6,938)	(11,599)

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	11,330	8,498	5,350	13,848	16,615	5,285	2,767
1200 Employees' Salaries & Wages	103,315	59,632	35,681	95,313	117,700	14,385	22,387
1300 Bonuses	-	-	-	-	-	-	-
1400 Income Supplements	-	-	-	-	-	-	-
1500 Social Security Contributions	10,400	7,800	95	7,895	11,012	612	3,117
1600 Allowances	13,000	9,750	5,650	15,400	17,800	4,800	2,400
1700 Overtime	2,000	295	2,105	2,400	2,000	-	(400)
	140,045	85,975	48,881	134,856	165,127	25,082	30,271

7 Operations and Maintenance

2100-2149 Public Utilities	-	-	-	-	-	-	-
2200-2259 Public Materials & Supplies	10,000	14,158	5,888	20,046	20,000	10,000	(46)
2300-2399 Repairs & Upkeep	18,000	11,451	36,930	48,381	18,000	-	(30,381)
2400-2449 Rent	-	-	-	-	-	-	-
3010 Street Lighting	13,000	11,906	7,063	18,969	20,000	7,000	1,031
3020 Lease of Equipment	-	-	-	-	-	-	-
3030 Insurance	2,500	1,875	1,427	3,302	3,500	1,000	198
3035 Bank Charges	750	526	118	644	650	(100)	6
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	70,000	69,728	24,264	93,992	-	(70,000)	(93,992)
3041 Refuse Collection	43,000	32,525	17,462	49,987	-	(43,000)	(49,987)
3042 Bulky Refuse Collection	15,000	11,354	4,514	15,868	16,000	1,000	132
3043 Bins on wheels	900	3,721	89	3,810	5,000	4,100	1,190
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	35,000	22,611	(6,354)	16,257	45,000	10,000	28,743
3052 Cleaning & Maintenance of Non-Urban Areas	-	-	-	-	-	-	-
3053 Cleaning of Public Conveniences	-	-	-	-	-	-	-
3055 Cleaning of Council Premises	-	940	311	1,251	1,500	1,500	249
3060 Cleaning & Maintenance of Parks & Gardens	5,000	6,096	885	6,981	18,000	13,000	11,019
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	-	-	-	-	-	-	-
3100-3139 Contract & Project Management	-	-	-	-	14,900	14,900	14,900
3300-3379 Hospitality	-	-	-	-	-	-	-
3380-3389 Community	30,000	32,151	23,770	55,921	60,000	30,000	4,079
3600-3694 Local Enforcement Expenses	500	292	213	505	500	-	(5)
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-	-
ARPA Penalty	-	989	-	989	-	-	(989)
	243,650	220,323	116,580	336,903	223,050	(20,600)	(113,853)

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	Bud-Bud	Bud-Act
	2024	2024	2024	2024	2025		
€	€	€	€	€	€	€	
8 Administration & Other Expenditure							
2150-2199 Office Utilities	12,000	8,762	2,587	11,349	12,000	-	651
2260-2299 Office Materials & Supplies	-	-	-	-	-	-	-
2450-2499 Office Rent	535	401	1,509	1,910	7,235	6,700	5,325
2500-2599 National & International Memberships	417	313	104	417	417	-	-
2600-2699 Office Services	5,000	7,426	359	7,785	8,000	3,000	215
2700-2799 Transport	2,500	1,061	(7)	1,054	2,000	(500)	946
2800-2899 Travel	-	-	-	-	-	-	-
2900-2999 Information Services	2,000	757	1,160	1,917	2,000	-	83
3050 Office Cleaning	-	-	-	-	-	-	-
3140-3199 Professional Services	42,000	31,931	12,876	44,807	50,000	8,000	5,193
3200-3299 Training	-	-	-	-	-	-	-
3345 Office Hospitality	-	-	-	-	-	-	-
3400-3499 Incidental Expenses	1,000	51	(51)	-	1,000	-	1,000
	-	-	-	-	-	-	-
	65,452	50,702	18,537	69,239	82,652	17,200	13,413
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	22,708	17,031	5,677	22,708	22,708	-	-
8000-8099 Depreciation	71,384	32,575	11,431	44,006	57,455	(13,929)	13,449
	94,092	49,606	17,108	66,714	80,163	(13,929)	13,449
Total	543,239	406,606	201,106	607,712	550,992	7,753	(56,720)

Detailed Estimates of Statement of Affairs

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 €
11 Inventory							
5201-5249 Stationery	-	-	-	-	-	-	-
5250-5299 Consumables	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
12 Receivables							
0201-0209 Receivables	7,173	7,615	952	8,567	8,567	1,394	-
0210-0219 LES Receivables	-	-	-	-	-	-	-
0220-0229 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued income	80,983	58,848	1,235	60,083	37,375	(43,608)	(22,708)
Gurnishee	679	679	-	679	679	-	-
	88,835	67,142	2,187	69,329	46,621	(42,214)	(22,708)
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	165,622	501,860	(60,604)	441,256	229,044	63,422	(212,212)
	165,622	501,860	(60,604)	441,256	229,044	63,422	(212,212)
14 Payables							
4000 Payables	59,104	87,912	38,732	126,644	126,644	67,540	-
4100 Accruals	49,920	30,427	(22,887)	7,540	7,540	(42,380)	-
4150 Defered Income	-	71,812	-	71,812	-	-	(71,812)
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
Shor-term borrowings	11	2,538	(601)	1,937	1,937	1,926	-
	109,035	192,689	15,244	207,933	136,121	27,086	(71,812)
15 Non Current Liabilities							
4200 Long Term Borrowings	-	-	-	-	-	-	-
Long Term Borrowings	-	-	-	-	-	-	-
	-	-	-	-	-	-	-