



Marsa Local Council

**Annual Budget
For
Financial Year
2025**

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Overview and Summary

Financial Estimates

INCOME

In 2024 the estimate Government Allocation will amount to Eur 686,698 . The Council is predicting an additional income from government schemes of € 280,000 representing reimbushments from DLG of waste costs incurred by the Local Council. An estimate of approximately € 20,000 is predicted from permits.

EXPENDITURE

PERSONAL EMOLUMENTS

An increase in personal emoluments is predicted due to the cost of living increase and also increments. The total allocation for salaries is € 188,833.

OPERATIONS AND MAINTENANCE

This year the Marsa Local Council is anticipating that operational expenses will remain in line with those of previous year. The Council is also anticipating that expenditure in respect of Refuse collection, bulky refuse and street cleaning will remain in the same region of last year. In total the budgeted expenditure on operations and maintenance amounts to Euro 747,050 .

ADMINISTRATIVE EXPENDITURE

The Council is budgeting that Administrative expenditure will remain in line with that of previous years. The total budgeted administrative expenditure amounts to Euro 46,000.



Luke Farrugia
Mayor



Mariella Strout
Executive Secretary

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Statement of Income and Expenditure

DESCRIPTION	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Dec	Jan-Dec		
	2024	2024	2025	Bud-Bud	Bud-Act
	€	€	€	€	€
Income					
Funds received from Central Government (1)	716,698	701,725	715,000	(1,698)	13,275
Income raised from Bye-Laws (2)	20,000	32,183	35,000	15,000	2,817
Income raised from LES (3)	4,000	7,061	7,000	3,000	(61)
Investment Income (4)	-	-	-	-	-
Other Income (5)	250,000	429,238	470,000	220,000	40,762
TOTAL	990,698	1,170,207	1,227,000	236,302	56,793
Expenditure					
Personal Emoluments (6)	188,833	176,700	194,500	5,667	17,800
Operations and Maintenance (7)	747,050	981,076	996,445	249,395	15,369
Administration (8)	46,000	30,692	33,500	(12,500)	2,808
Finance Cost (9)	7,000	6,428	6,500	(500)	72
Other Expenditure (10)	32,677	35,503	33,575	898	(1,928)
TOTAL	1,021,560	1,230,399	1,264,520	242,960	34,121
Surplus / Deficit	(30,862)	(60,192)	(37,520)	(6,658)	22,672

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
	€	€	€	€	€
Non-current Assets					
Property, Plant and Equipment (16)	412,769	437,027	403,452	(9,317)	(33,575)
Current Assets					
Inventories (11)	322	322	322	-	-
Receivables (12)	147,989	185,047	185,047	37,058	-
Cash and Cash Equivalents (13)	111,671	87,821	64,026	(47,645)	(23,795)
Total Current Assets	259,982	273,190	249,395	(10,587)	(23,795)
Current Liabilities (14)					
Payables	239,205	319,916	319,916	80,711	-
Total Current Liabilities	239,205	319,916	319,916	80,711	-
Net Current Assets	20,777	(46,726)	(70,521)	(91,298)	(23,795)
Non-current liabilities (15)					
	139,799	139,799	119,949	(19,850)	(19,850)
Net Assets	293,747	250,502	212,982	(80,765)	(37,520)
Reserves					
Retained Funds	293,747	250,502	212,982	(80,765)	(37,520)

Financial Situation Indicator

DESCRIPTION	BUDGET	ACTUAL	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2024	2024	2025
	€	€	€
Current Assets	259,982	273,190	249,395
Current Liabilities	239,205	319,916	319,916
Working Capital	20,777	(46,726)	(70,521)
Government Allocation	686,698	686,698	700,000
FSI	3 %	(7) %	(10) %

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Cash Budget

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2025	2025	2025	2025	
	€	€	€	€	€
Cash Inflows					
Government cash inflows					-
Cash flows from Bye-Laws & L.N fees					-
Local Enforcement cash flows					-
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					-
TOTAL Inflows	-	-	-	-	-
Cash Outflows					
Personal Emoluments					-
Operations & Maintenance					-
Administration					-
Finance					-
Capital					
Acquisition of property					-
Construction					-
Improvements					-
Special programmes					-
Payment of old creditors					-
	-	-	-	-	-
Cash outflows re EU projects					-
Cash outflows re Twinning					-
Cash outflows re Community Services					-
Payments of bank loan					-
	-	-	-	-	-
TOTAL Outflows	-	-	-	-	-
SURPLUS / (DEFICIT)	-	-	-	-	-
Brought forward (Bank /Cash Bal.)	87,821	87,821	87,821	87,821	87,821
Carry forward	87,821	87,821	87,821	87,821	87,821

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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		
	€	€	€	€	€	€	€
Income							
1 Funds received form Central Government:							
0001 In terms of section 55 CAP 363	686,698	515,024	171,674	686,698	700,000	13,302	13,302
0002-0004 In terms of section 58 CAP 363	-			-	-	-	-
0005-0019 Other Income	30,000	11,270	3,757	15,027	15,000	(15,000)	(27)
	716,698	526,294	175,431	701,725	715,000	(1,698)	13,275
2 Bye-Laws & Legal Fees							
0021-0025 Community Services	-			-	-	-	-
0026-0035 Income from Permits	20,000	24,137	8,046	32,183	35,000	15,000	2,817
	20,000	24,137	8,046	32,183	35,000	15,000	2,817
3 Local Enforcement Income							
0037 Commission from Regional Committees	4,000	5,296	1,765	7,061	7,000	3,000	(61)
0038-0055 Contraventions				-	-	-	-
	4,000	5,296	1,765	7,061	7,000	3,000	(61)
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				-	-	-	-
0100-0109 Donations	-	50	-	50	-	-	(50)
0110-0119 Contributions				-	-	-	-
0120-0129 General Income				-	-	-	-
Marsa race course refunds	250,000	321,891	107,297	429,188	470,000	220,000	40,812
	250,000	321,941	107,297	429,238	470,000	220,000	40,762
Total	990,698	877,668	292,539	1,170,207	1,227,000	236,302	56,793

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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	Bud-Bud	Bud-Act
2024	2024	2024	2024	2025		
€	€	€	€	€	€	€

6 Personal Emoluments

1100 Mayor's Allowance	16,500	12,374	4,126	16,500	16,800	300	300
1200 Employees' Salaries & Wages	139,200	99,001	33,000	132,001	145,000	5,800	12,999
1300 Bonuses				-		-	-
1400 Income Supplements				-		-	-
1500 Social Security Contributions	14,133	8,409	2,803	11,212	14,500	367	3,288
1600 Allowances	17,800	12,650	4,217	16,867	17,800	0	933
1700 Overtime	1,200	90	30	120	400	(800)	280
	188,833	132,524	44,176	176,700	194,500	5,667	17,800

7 Operations and Maintenance

2100-2149 Public Utilities	13,000	11,199	3,733	14,932	15,000	2,000	68
2200-2259 Public Materials & Supplies	5,000	1,664	555	2,219	3,000	(2,000)	781
2300-2399 Repairs & Upkeep	60,000	33,741	11,247	44,988	45,000	(15,000)	12
2400-2449 Rent	700	525	175	700	700	-	-
3010 Street Lighting	18,000	12,399	4,133	16,532	18,000	-	1,468
3020 Lease of Equipment	-	-	-	-	-	-	-
3030 Insurance	7,000	4,150	1,383	5,533	7,000	-	1,467
3035 Bank Charges	850	771	257	1,028	1,100	250	72
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	85,000	80,937	26,979	107,916	120,145	35,145	12,229
3041 Refuse Collection	52,000	31,497	10,499	41,996	44,000	(8,000)	2,004
3042 Bulky Refuse Collection	12,000	9,694	3,231	12,925	13,000	1,000	75
3043 Bins on wheels	-	-	-	-	-	-	-
3045 Bring in sites	42,000	-	-	-	-	(42,000)	-
3051 Road & Street Cleaning	100,000	66,368	22,123	88,491	72,000	(28,000)	(16,491)
3052 Cleaning & Maintenance of Non-Urban Areas	-	83,189	27,730	110,919	90,000	90,000	(20,919)
3053 Cleaning of Public Conveniences	8,000	19,438	6,479	25,917	26,000	18,000	83
3055 Cleaning of Council Premises	1,000	-	-	-	1,000	-	1,000
3060 Cleaning & Maintenance of Parks & Gardens	35,000	10,044	3,348	13,392	15,000	(20,000)	1,608
3061 Cleaning & Maintenance of Soft Areas	32,000	20,430	6,810	27,240	30,000	(2,000)	2,760
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	-	-	-	-	-	-	-
3300-3379 Hospitality	-	-	-	-	-	-	-
3380-3389 Community	25,000	27,228	9,076	36,304	25,000	-	(11,304)
3600-3694 Local Enforcement Expenses	500	641	214	855	500	-	(355)
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-	-
Marsa racecourse waste and cleaning exp	250,000	321,892	107,297	429,189	470,000	220,000	40,811
	747,050	735,807	245,269	981,076	996,445	249,395	15,369

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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 €
11 Inventory							
5201-5249 Stationery	322	322	-	322	322	-	-
5250-5299 Consumables	-	-	-	-	-	-	-
	322	322	-	322	322	-	-
12 Receivables							
0201-0209 Receivables	4,398	43,708	-	43,708	43,708	39,310	-
0210-0219 LES Receivables				-		-	-
0220-0229 Receivables from EU				-		-	-
0250 Prepayments & Accrued income	143,591	141,339	-	141,339	141,339	(2,252)	-
Subvention retained by DLG		-		-		-	-
	147,989	185,047	-	185,047	185,047	37,058	-
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	111,671	100,808	(12,987)	87,821	64,026	(47,645)	(23,795)
	111,671	100,808	(12,987)	87,821	64,026	(47,645)	(23,795)
14 Payables							
4000 Payables	144,563	225,268		225,268	225,268	80,705	-
4100 Accruals	73,308	75,883	(2,569)	73,314	73,314	6	-
4150 Defered Income	-			-	-	-	-
Current portion of Long-Term Borrowings	-			-	-	-	-
Payments in advance	21,334	21,334	-	21,334	21,334	-	-
	239,205	322,485	(2,569)	319,916	319,916	80,711	-
15 Non Current Liabilities							
4200 Long Term Borrowings	139,799	144,035	(4,236)	139,799	119,949	(19,850)	(19,850)
	139,799	144,035	(4,236)	139,799	119,949	(19,850)	(19,850)



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16 Depreciation of Property, Plant and Equipment

Asset	8%	1%	0%	20%	25%	20%	10%	10%	10%	20%	Total
% of depreciation	€	€	€	€	€	€	€	€	€	€	€
Cost											
As at 01 January 2025	241,767	337,132	16,146	35,447	25,839	69,421	1,198,965	1,467,555	44,485		3,436,757
Additions											
Disposals											
As at 31 December 2025	241,767	337,132	16,146	35,447	25,839	69,421	1,198,965	1,467,555	44,485		3,436,757
Grants/ other reimbursements											
As at 01 January 2025	48,055					19,800	376,051	702,184	40,591		1,186,681
Additions											
As at 31 December 2025	48,055	-	-	-	-	19,800	376,051	702,184	40,591		1,186,681
Accumulated Depreciation											
As at 01 January 2025	126,671	35,674	16,146	35,447	22,925	47,551	808,701	717,623	2,311		1,813,049
Charge for the year	11,096	3,372	-	-	1,172	1,080	236	15,840	779		33,575
Released on disposal											
As at 31 December 2025	137,767	39,046	16,146	35,447	24,097	48,631	808,937	733,463	3,090		1,846,624
Budgeted NBV 31 Dec 2024	44,737	301,458	1,100	828	2,911	2,070	9,554	47,749	2,362		412,769
Forecasted NBV 1 Jan 2025	67,041	301,458	-	-	2,914	2,070	14,213	47,748	1,583		437,027
Budgeted NBV 31 Dec 2025	55,945	298,086	-	-	1,742	990	13,977	31,908	804		403,452


