



Il-Kalkara

Kalkara Local Council

**Annual Budget
For
Financial Year
2025**

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Overview and Summary

Local Councils shall call a locality meeting which shall be held before the meeting in which the Kalkara Local Council will be considering the financial estimates for the next financial year open to persons appearing in the Local Council's Electoral Register for the locality of Kalkara once a year. After consultation with its residents, the Local Council shall prepare a three-year Work plan which may be revised from time to time. The locality meeting shall be held at such place as the Council may determine and which is as much as possible accessible to all persons. A notice for such meeting shall be published once in all daily newspapers and social media. The Mayor assisted by the Executive Secretary shall ensure that the agenda discussed at the annual locality meeting shall include the administrative report on the performance of the Council during the previous year and the business plan the following year. The Mayor shall be the Chairman at such meeting and the Executive Secretary shall keep a record of the proceedings of the meeting including any complaints or suggestions made during that meeting. The minutes of such meetings shall be discussed by the Council during the first Council meeting following the locality meeting and the Council shall take action upon any such complaints' and suggestions as it may consider fit. The financial allocation for the year 2024 is estimated to be Eur 371,340.

The Council is projecting total income of Eur 395,140 for the year ended 31 December 2024. Including with income there is income from bye laws estimated at 22,000 and Income from LES system estimated at Eur 1,800 and Other government income of Euro 25,000

The Council is projecting expenditure of Eur 406,446. This included depreciation of property, plant and equipment of Eur 7,216. Personal emoulements are estimated to amount to Eur 144,030 whilst Operations and Maintenance costs estimated to be Eur 206,700. Admiistration costs of Eur 48,500 are being projected. The Local Council is not projecting any capital expenditure for 2024.



Mayor

Wayne Aquilina



Executive Secretary

Etienne Scicluna



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)	41,257	29,891	24,966	(16,291)	(4,925)
Current Assets					
Inventories (11)	-	-	-	-	-
Receivables (12)	33,855	24,594	24,594	(9,261)	-
Cash and Cash Equivalents (13)	85,687	101,605	105,373	19,686	3,768
Total Current Assets	119,542	126,199	129,967	10,425	3,768
Current Liabilities (14)					
Payables	317,182	163,483	163,483	(153,699)	-
Current portion of Long-Term Borrowings	-	-	-	-	-
Total Current Liabilities	317,182	163,483	163,483	(153,699)	-
Net Current Assets	(197,640)	(37,284)	(33,516)	164,124	3,768
Non-current liabilities (15)	-	-	-	-	-
Net Assets	(156,383)	(7,393)	(8,550)	147,833	(1,157)
Reserves					
Retained Funds	(156,383)	(7,393)	(8,550)	147,833	(1,157)

Financial Situation Indicator

DESCRIPTION	BUDGET	FORECAST	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2024	2024	2025
	€	€	€
Current Assets	119,542	126,199	129,967
Current Liabilities	317,182	163,483	163,483
Total Long Term Liabilities	-	-	-
Commitments approved by Ministry	-	-	-
	(197,640)	(37,284)	(33,516)
Government Allocation	371,340	587,508	354,356
FSI	-53.22%	-6.35%	-9.46%

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 €
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Income

Funds received from Central Government (1)	371,340	587,508	354,356	(16,984)	(233,152)
Income raised from Bye-Laws (2)	22,000	31,246	25,000	3,000	(6,246)
Income raised from LES (3)	1,800	2,003	2,000	200	(3)
Investment Income (4)	-	-	-	-	-
Other Income (5)	-	10,011	5,000	5,000	(5,011)
TOTAL	395,140	630,768	386,356	(8,784)	(244,412)

Expenditure

Personal Emoluments (6)	144,030	152,974	161,303	17,273	8,329
Operations and Maintenance (7)	206,700	275,815	173,600	(33,100)	(102,215)
Administration (8)	48,500	50,997	47,685	(815)	(3,312)
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	7,216	6,030	4,925	(2,291)	(1,105)
TOTAL	406,446	485,816	387,513	(18,933)	(98,303)

Surplus / Deficit

	(11,306)	144,952	(1,157)	10,149	(146,109)
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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	88,589	88,589	88,589	88,589	354,356
Cash flows from Bye-Laws & L.N fees	6,250	6,250	6,250	6,250	25,000
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	-	-	-	-	-
Cash received from Twinning	-	-	-	-	-
Cash from Community Services	-	-	-	-	-
Other Cash Inflows	1,250	1,250	1,250	1,250	5,000
TOTAL Inflows	96,589	96,589	96,589	96,589	386,356
Cash Outflows					
Personal Emoluments	40,325	40,326	40,326	40,326	161,303
Operations & Maintenance	43,400.00	43,400	43,400	43,400	173,600
Administration	11,921.00	11,921	11,921	11,922	47,685
Finance			-		-
Capital					
Acquisition of property	-	-	-	-	-
Construction	-	-	-	-	-
Improvements	-	-	-	-	-
Special programmes	-	-	-	-	-
Cash outflows re EU projects	-	-	-	-	-
Cash outflows re Twinning	-	-	-	-	-
Cash outflows re Community Services	-	-	-	-	-
Payment on past creditors	-	-	-	-	-
TOTAL Outflows	95,646	95,647	95,647	95,648	382,588
SURPLUS / (DEFICIT)	943	942	942	941	3,768
Brought forward (Bank /Cash Bal.)	101,605	102,548	103,490	104,432	101,605
Carry forward	102,548	103,490	104,432	105,373	105,373

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 Cental Government:

0001 In terms of section 55 CAP 363	346,340	351,338	(4,998)	346,340	304,356	(41,984)	(41,984)
0002-0004 In terms of section 58 CAP 363	-	67,252	122,110	189,362	-	-	(189,362)
0005-0019 Other Income	25,000	26,601	25,205	51,806	50,000	25,000	(1,806)
	371,340	445,191	142,317	587,508	354,356	(16,984)	(233,152)

2 Bye-Laws & Legal Fees

0021-0025 Community Services	10,000	6,250	8,067	14,317	10,000	-	(4,317)
0026-0035 Income from Permits	12,000	14,672	2,257	16,929	15,000	3,000	(1,929)
	22,000	20,922	10,324	31,246	25,000	3,000	(6,246)

3 Local Enforcement Income

0037 Commission from Regional Committees	1,800	1,046	957	2,003	2,000	200	(3)
0038-0055 Contraventions	-	-	-	-	-	-	-
	1,800	1,046	957	2,003	2,000	200	(3)

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	-	-	5,750	5,750	5,000	5,000	(750)
0110-0119 Contributions	-	-	-	-	-	-	-
0120-0129 General Income	-	-	4,261	4,261	-	-	(4,261)
	-	-	-	-	-	-	-
	-	-	10,011	10,011	5,000	5,000	(5,011)

Total

	395,140	467,159	163,609	630,768	386,356	(8,784)	(244,412)
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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		
	2024	2024	2024	2024	2025	Bud-Bud	Bud-Act
€	€	€	€	€	€	€	
6 Personal Emoluments							
1100 Mayor's Allowance	11,330	8,498	2,832	11,330	11,503	173	173
1200 Employees' Salaries & Wages	108,800	81,858	35,564	117,422	125,400	16,600	7,978
1300 Bonuses	-	-	-	-	-	-	-
1400 Income Supplements	-	-	-	-	-	-	-
1500 Social Security Contributions	8,500	6,541	2,160	8,701	8,900	400	199
1600 Allowances	13,000	9,750	3,250	13,000	13,000	-	-
1700 Overtime	2,400	-	2,521	2,521	2,500	100	(21)
	144,030	106,647	46,327	152,974	161,303	17,273	8,329
7 Operations and Maintenance							
2100-2149 Public Utilities	-	-	-	-	-	-	-
2200-2259 Public Materials & Supplies	8,000	6,721	2,239	8,960	9,000	1,000	40
2300-2399 Repairs & Upkeep	15,000	16,594	6,047	22,641	25,000	10,000	2,359
2400-2449 Rent	-	-	-	-	-	-	-
3010 Street Lighting	14,000	9,343	4,062	13,405	14,000	-	595
3020 Lease of Equipment	-	-	-	-	-	-	-
3030 Insurance	5,500	2,245	3,319	5,564	5,600	100	36
3035 Bank Charges	700	640	122	762	800	100	38
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	60,000	59,055	11,091	70,146	-	(60,000)	(70,146)
3041 Refuse Collection	39,000	43,968	(4,519)	39,449	-	(39,000)	(39,449)
3042 Bulky Refuse Collection	9,000	7,421	1,773	9,194	9,500	500	306
3043 Bins on wheels	500	177	-	177	200	(300)	23
3045 Bring in sites	-	9,800	-	9,800	10,000	10,000	200
3051 Road & Street Cleaning	15,000	18,594	6,900	25,494	30,000	15,000	4,506
3052 Cleaning & Maintenance of Non-Urban Areas	-	-	-	-	-	-	-
3053 Cleaning of Public Conveniences	-	71	(71)	-	-	-	-
3055 Cleaning of Council Premises	-	-	-	-	-	-	-
3060 Cleaning & Maintenance of Parks & Gardens	14,000	10,225	5,039	15,264	16,000	2,000	736
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	-	-	-	-	-	-	-
3300-3379 Hospitality	25,000	43,969	7,741	51,710	50,000	25,000	(1,710)
3380-3389 Community	-	-	-	-	-	-	-
3600-3694 Local Enforcement Expenses	1,000	2,519	730	3,249	3,500	2,500	251
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-	-
	206,700	231,342	44,473	275,815	173,600	(33,100)	(102,215)

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
€	€	€	€	€	€	€	
8 Administration & Other Expenditure							
2150-2199 Office Utilities	15,000	11,105	1,392	12,497	12,500	(2,500)	3
2260-2299 Office Materials & Supplies	-	-	-	-	-	-	-
2450-2499 Office Rent	2,750	1,189	996	2,185	2,185	(565)	-
2500-2599 National & International Memberships	600	-	-	-	-	(600)	-
2600-2699 Office Services	8,750	11,506	2,955	14,461	15,000	6,250	539
2700-2799 Transport	900	8,221	1,846	10,067	5,000	4,100	(5,067)
2800-2899 Travel	-	-	-	-	-	-	-
2900-2999 Information Services	500	293	10	303	500	-	197
3050 Office Cleaning	-	-	-	-	-	-	-
3140-3199 Professional Services	20,000	9,447	2,037	11,484	12,500	(7,500)	1,016
3200-3299 Training	-	-	-	-	-	-	-
3345 Office Hospitality	-	-	-	-	-	-	-
3400-3499 Incidental Expenses	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	48,500	41,761	9,236	50,997	47,685	(815)	(3,312)
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	-	-	-	-	-	-	-
8000-8099 Depreciation	7,216	4,524	1,506	6,030	4,925	(2,291)	(1,105)
	7,216	4,524	1,506	6,030	4,925	(2,291)	(1,105)
Total	406,446	384,274	101,542	485,816	387,513	(18,933)	(98,303)

Detailed Estimates of Statement Of Affairs

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
	2024	30-Sep 2024	30 Sep-31 Dec 2024	31-Dec 2024	2025		
€	€	€	€	€	€	€	
11 Inventory							
5201-5249 Stationery	-	-	-	-	-	-	-
5250-5299 Consumables	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
12 Receivables							
0201-0209 Receivables	2,709	2,440	(86)	2,354	2,354	(355)	-
0210-0219 LES Receivables	-	-	-	-	-	-	-
0220-0229 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued income	31,146	4,092	18,148	22,240	22,240	(8,906)	-
				-	-	-	-
	33,855	6,532	18,062	24,594	24,594	(9,261)	-
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	85,687	78,566	23,039	101,605	105,373	19,686	3,768
	85,687	78,566	23,039	101,605	105,373	19,686	3,768
14 Payables							
4000 Payables	253,396	152,221	(7,480)	144,741	144,741	(108,655)	-
4100 Accruals	3,437	3,693	14,383	18,076	18,076	14,639	-
4150 Deferred income	56,528	-	300	300	300	(56,228)	-
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
Other creditors	3,821	30,528	(30,162)	366	366	(3,455)	-
	317,182	186,442	(22,959)	163,483	163,483	(153,699)	-
15 Non Current Liabilities							
4200 Long Term Borrowings	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

16 Depreciation of Property, Plant and Equipment

Asset	%	€	Office Furniture/Fittings	Computer Equipment	Office Equipment	Plant & Machinery	Street Lights	Urban Improvements	Construction	Motor vehicle	Special Programmes	Total
			8%	25%	20%	10%	100%	10%	10%	20%	10%	
% of depreciation		€	€	€	€	€	€	€	€	€	€	€
Cost												
As at 01 January 2025		40,664	28,102	21,588	6,935	4,864	371,690	450,038	49,348	153,639	1,126,868	
Additions		-	-	-	-	-	-	-	-	-	-	
Disposals		-	-	-	-	-	-	-	-	-	-	
As at 31 December 2025		40,664	28,102	21,588	6,935	4,864	371,690	450,038	49,348	153,639	1,126,868	
Grants/ other reimbursements												
As at 01 January 2025		-	2,173	9,232	-	-	162,093	280,342	41,400	149,415	644,655	
Additions		-	-	-	-	-	-	-	-	-	-	
As at 31 December 2025		-	2,173	9,232	-	-	162,093	280,342	41,400	149,415	644,655	
Accumulated Depreciation												
As at 01 January 2025		26,479	25,929	11,742	6,935	4,864	209,091	163,427	2,126	1,729	452,322	
Charge for the year		1,425	-	487	-	-	252	750	1,589	422	4,925	
Released on disposal		-	-	-	-	-	-	-	-	-	-	
As at 31 December 2025		27,904	25,929	12,229	6,935	4,864	209,343	164,177	3,715	2,151	457,247	
Budgeted NBV 31 Dec 2024		14,209	0	614	0	0	0	6,807	4,655	14,972	41,257	
Forecasted NBV 1 Jan 2025		14,185	-	614	-	-	506	6,269	5,822	2,495	29,891	
Budgeted NBV 31 Dec 2025		12,760	-	127	-	-	254	5,519	4,233	2,073	24,966	

