



Il-Kalkara

Kalkara Local Council

**Annual Budget
For
Financial Year
2026**

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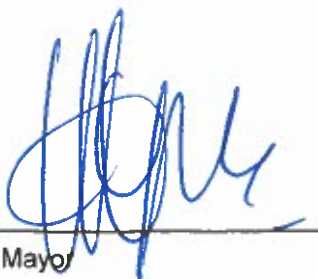


Overview and Summary

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 2026 is estimated to be Eur 323,375.

The Council is projecting total income of Eur 405,375 for the year ended 31 December 2025. Including with income there is income from bye laws estimated at 25,000 and Income from LES system estimated at Eur 2,000 and Other government income of Euro 50,000.

The Council is projecting expenditure of Eur 405,027. This included depreciation of property, plant and equipment of Eur 4,901. Personal emoulements are estimated to amount to Eur 168,976 whilst Operations and Maintenance costs estimated to be Eur 170,000. Admiistration costs of Eur 61,150 are being projected. The Local Council is not projecting any capital expenditure for 2026.


Mayor
Executive Secretary

Budgeted Statement of Income and Expenditure

DESCRIPTION

BUDGET Jan-Dec 2025 €	FORECAST Jan-Dec 2025 €	BUDGET Jan-Dec 2026 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €
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Income

Funds received from Central Government (1)	354,356	407,505	373,375	19,019	(34,130)
Income raised from Bye-Laws (2)	25,000	24,556	25,000	-	444
Income raised from LES (3)	2,000	2,950	2,000	-	(950)
Investment Income (4)	-	-	-	-	-
Other Income (5)	5,000	13,050	5,000	-	(8,050)
TOTAL	386,356	448,061	405,375	19,019	(42,686)

Expenditure

Personal Emoluments (6)	161,303	168,217	168,976	7,673	759
Operations and Maintenance (7)	173,600	214,419	170,000	(3,600)	(44,419)
Administration (8)	47,685	59,226	61,150	13,465	1,924
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	4,925	4,976	4,901	(24)	(75)
TOTAL	387,513	446,838	405,027	17,514	(41,811)

Surplus / Deficit

	(1,157)	1,223	348	1,505	(875)
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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		
	2025	2025	2026	Bud-Bud	Bud-Act
	€	€	€	€	€
Non-current Assets					
Property, Plant and Equipment (16)	24,966	26,689	21,788	(3,178)	(4,901)
Current Assets					
Inventories (11)	-	-	-	-	-
Receivables (12)	24,594	22,467	22,467	(2,127)	-
Cash and Cash Equivalents (13)	105,373	31,477	36,726	(68,647)	5,249
Total Current Assets	129,967	53,944	59,193	(70,774)	5,249
Current Liabilities (14)					
Payables	163,483	90,316	90,316	(73,167)	-
Current portion of Long-Term Borrowings	-	-	-	-	-
Total Current Liabilities	163,483	90,316	90,316	(73,167)	-
Net Current Assets	(33,516)	(36,372)	(31,123)	2,393	5,249
Non-current liabilities (15)	-	-	-	-	-
Net Assets	(8,550)	(9,683)	(9,335)	(785)	348
Reserves					
Retained Funds	(8,550)	(9,683)	(9,335)	(785)	348

Financial Situation Indicator

DESCRIPTION	BUDGET	FORECAST	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2025	2025	2026
	€	€	€
Current Assets	129,967	53,944	59,193
Current Liabilities	163,483	90,316	90,316
Total Long Term Liabilities	-	-	-
Commitments approved by Ministry	-	-	-
	(33,516)	(36,372)	(31,123)
Government Allocation	354,356	407,505	373,375
FSI	-9.46%	-8.93%	-8.34%

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	93,343	93,344	93,344	93,344	373,375
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	101,343	101,344	101,344	101,344	405,375
Cash Outflows					
Personal Emoluments	42,244	42,244	42,244	42,244	168,976
Operations & Maintenance	42,500.00	42,500	42,500	42,500	170,000
Administration	15,287.00	15,288	15,287	15,288	61,150
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	100,031	100,032	100,031	100,032	400,126
SURPLUS / (DEFICIT)	1,312	1,312	1,313	1,312	5,249
Brought forward (Bank /Cash Bal.)	31,477	32,789	34,101	35,414	31,477
Carry forward	32,789	34,101	35,414	36,726	36,726

Detailed Estimates of Income**DESCRIPTION**

A	B	C	D (B + C)	E	F (E - A)	G (E - D)
BUDGET Jan-Dec 2025	ACTUAL Jan-Sept 2025	FORECAST Oct-Dec 2025	TOTAL Jan-Dec 2025	BUDGET Jan-Dec 2026	VARIANCE Bud-Bud	VARIANCE Bud-Act
€	€	€	€	€	€	€

Income**1 Funds received from Central Government:**

0001 In terms of section 55 CAP 363	304,356	228,267	76,089	304,356	323,375	19,019	19,019
0002-0004 In terms of section 58 CAP 363	-	-	-	-	-	-	-
0005-0019 Other Income	50,000	45,478	57,671	103,149	50,000	-	(53,149)
	354,356	273,745	133,760	407,505	373,375	19,019	(34,130)

2 Bye-Laws & Legal Fees

0021-0025 Community Services	10,000	7,920	1,460	9,380	10,000	-	620
0026-0035 Income from Permits	15,000	11,725	3,451	15,176	15,000	-	(176)
	25,000	19,645	4,911	24,556	25,000	-	444

3 Local Enforcement Income

0037 Commission from Regional Committees	2,000	1,834	1,116	2,950	2,000	-	(950)
0038-0055 Contraventions	-	-	-	-	-	-	-
	2,000	1,834	1,116	2,950	2,000	-	(950)

4 Investment Income

0091-0095 Bank interest	-	-	-	-	-	-	-
0096-0099 Income received from Government Securities	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

6 General Income

0056-0065 Sponsorships	-	-	-	-	-	-	-
0066-0069 Documents & Information	-	-	-	-	-	-	-
0070-0075 EU Funds	-	-	-	-	-	-	-
0076-0080 Twinning	-	-	-	-	-	-	-
0081-0089 Insurance Claims	-	-	-	-	-	-	-
0100-0109 Donations	5,000	7,050	6,000	13,050	5,000	-	(8,050)
0110-0119 Contributions	-	-	-	-	-	-	-
0120-0129 General Income	-	-	-	-	-	-	-
	5,000	7,050	6,000	13,050	5,000	-	(8,050)

Total

	386,356	302,274	145,787	448,061	405,375	19,019	(42,686)
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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		
2025	2025	2025	2025	2026	Bud-Bud	Bud-Act
€	€	€	€	€	€	€

6 Personal Emoluments

1100 Mayor's Allowance	11,503	8,627	2,876	11,503	11,676	173	173
1200 Employees' Salaries & Wages	125,400	93,927	31,471	125,398	125,400	-	2
1300 Bonuses	-	-	-	-	-	-	-
1400 Income Supplements	-	-	-	-	-	-	-
1500 Social Security Contributions	8,900	6,928	1,637	8,565	8,900	-	335
1600 Allowances	13,000	13,233	4,500	17,733	18,000	5,000	267
1700 Overtime	2,500	5,018	5,018	5,018	5,000	2,500	(18)
	161,303	122,715	45,502	168,217	168,976	7,673	759

7 Operations and Maintenance

2100-2149 Public Utilities	-	-	-	-	-	-	-
2200-2259 Public Materials & Supplies	9,000	10,685	2,520	13,205	14,000	5,000	795
2300-2399 Repairs & Upkeep	25,000	12,213	4,791	17,004	18,000	(7,000)	996
2400-2449 Rent	-	-	-	-	-	-	-
3010 Street Lighting	14,000	8,320	5,275	13,595	14,000	-	405
3020 Lease of Equipment	-	-	-	-	-	-	-
3030 Insurance	5,600	3,516	2,432	5,948	6,000	400	52
3035 Bank Charges	800	764	98	862	1,000	200	138
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	-	-	-	-	-	-	-
3041 Refuse Collection	-	-	-	-	-	-	-
3042 Bulky Refuse Collection	9,500	5,835	1,850	7,685	8,000	(1,500)	315
3043 Bins on wheels	200	378	259	637	1,000	800	363
3045 Bring in sites	10,000	-	-	-	-	(10,000)	-
3051 Road & Street Cleaning	30,000	20,700	6,900	27,600	28,500	(1,500)	900
3052 Cleaning & Maintenance of Non-Urban Areas	-	4,574	360	4,934	5,000	5,000	66
3053 Cleaning of Public Conveniences	-	-	-	-	-	-	-
3055 Cleaning of Council Premises	-	2,378	1,200	3,578	4,000	4,000	422
3060 Cleaning & Maintenance of Parks & Gardens	16,000	13,509	4,144	17,653	18,000	2,000	347
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	50,000	42,557	57,092	99,649	50,000	-	(49,649)
3380-3389 Community	-	-	-	-	-	-	-
3600-3694 Local Enforcement Expenses	3,500	2,055	14	2,069	2,500	(1,000)	431
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-	-
	173,600	127,484	86,935	214,419	170,000	(3,600)	(44,419)

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
€	€	€	€	€	€	€	
Administration & Other Expenditure							
2150-2199 Office Utilities	12,500	15,869	3,524	19,393	20,000	7,500	607
2260-2299 Office Materials & Supplies	-	-	-	-	-	-	-
2450-2499 Office Rent	2,185	2,247	1,086	3,333	3,500	1,315	167
2500-2599 National & International Memberships	-	113	-	113	150	150	37
2600-2699 Office Services	15,000	7,091	3,531	10,622	12,000	(3,000)	1,378
2700-2799 Transport	5,000	1,615	3,056	4,671	5,000	-	329
2800-2899 Travel	-	-	-	-	-	-	-
2900-2999 Information Services	500	273	10	283	500	-	217
3050 Office Cleaning	-	-	-	-	-	-	-
3140-3199 Professional Services	12,500	18,582	2,229	20,811	20,000	7,500	(811)
3200-3299 Training	-	-	-	-	-	-	-
3345 Office Hospitality	-	-	-	-	-	-	-
3400-3499 Incidental Expenses	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	47,685	45,790	13,436	59,226	61,150	13,465	1,924
Finance Costs							
3036 Interest on Bank Loan	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Other Expenditure							
3500-3599 Loss / (Profit) on Disposal of assets	-	-	-	-	-	-	-
3695 Increase/(Decrease) in allowance for bad debts	-	-	-	-	-	-	-
8000-8099 Depreciation	4,925	3,696	1,280	4,976	4,901	(24)	(75)
	4,925	3,696	1,280	4,976	4,901	(24)	(75)
Total	387,513	299,685	147,153	446,838	405,027	17,514	(41,811)

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
	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	2,354	-	245	245	245	(2,109)	-
0210-0219 LES Receivables	-	-	-	-	-	-	-
0220-0229 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued income	22,240	9,018	13,204	22,222	22,222	(18)	-
	-	-	-	-	-	-	-
	24,594	9,018	13,449	22,467	22,467	(2,127)	-
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	105,373	122,828	(91,351)	31,477	36,726	(68,647)	5,249
	105,373	122,828	(91,351)	31,477	36,726	(68,647)	5,249
14 Payables							
4000 Payables	144,741	77,077	9,603	86,680	86,680	(58,061)	-
4100 Accruals	18,076	14,475	(11,139)	3,336	3,336	(14,740)	-
4150 Deferred Income	300	300	-	300	300	-	-
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
Other creditors	366	76,089	(76,089)	-	-	(366)	-
	163,483	167,941	(77,625)	90,316	90,316	(73,167)	-
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
% of depreciation	€	€	€	€	€	€	€	€	€	€	€
Cost											
As at 01 January 2026	42,438	28,102	21,588	6,935	4,864	371,690	450,038	49,348	153,639	1,128,642	
Additions	-	-	-	-	-	-	-	-	-	-	
Disposals	-	-	-	-	-	-	-	-	-	-	
As at 31 December 2026	42,438	28,102	21,588	6,935	4,864	371,690	450,038	49,348	153,639	1,128,642	
Grants/ other reimbursements											
As at 01 January 2026	-	2,173	9,232	-	-	162,093	280,342	41,400	149,415	644,655	
Additions	-	-	-	-	-	-	-	-	-	-	
As at 31 December 2026	-	2,173	9,232	-	-	162,093	280,342	41,400	149,415	644,655	
Accumulated Depreciation											
As at 01 January 2026	27,955	25,929	12,229	6,935	4,864	209,343	164,177	4,882	984	457,298	
Charge for the year	1,759	-	127	-	-	254	750	1,589	422	4,901	
Released on disposal	-	-	-	-	-	-	-	-	-	-	
As at 31 December 2026	29,714	25,929	12,356	6,935	4,864	209,597	164,927	6,471	1,406	462,199	
Budgeted NBV 31 Dec 2025	12,760	0	127	0	0	254	5,519	4,233	2,073	24,966	
Forecasted NBV 1 Jan 2026	14,483	-	127	-	-	254	5,519	3,066	3,240	26,689	
Budgeted NBV 31 Dec 2026	12,724	-	-	-	-	-	4,769	1,477	2,818	21,788	



