



Year

# **Fontana Local Council**

**Annual Budget  
For  
Financial Year  
2025**

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**Overview and Summary**



Thomas Mizzi  
Mayor



Loretta Cauchi  
Executive Secretary

## Statement of Income and Expenditure

DESCRIPTION	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Dec	Jan-Dec		
	2024	2024	2025	Bud-Bud	Bud-Act
	€	€	€	€	€
<b>Income</b>					
Funds received from Central Government (1)	224,856	223,608	202,994	(21,862)	(20,614)
Income raised from Bye-Laws (2)	3,500	6,433	4,000	500	(2,433)
Income raised from LES (3)	500	487	500	-	13
Investment Income (4)	-	-	-	-	-
Other Income (5)	-	-	-	-	-
<b>TOTAL</b>	<b>228,856</b>	<b>230,528</b>	<b>207,494</b>	<b>(21,362)</b>	<b>(23,034)</b>
<b>Expenditure</b>					
Personal Emoluments (6)	100,557	94,995	123,230	22,673	28,235
Operations and Maintenance (7)	64,341	67,865	46,025	(18,316)	(21,840)
Administration (8)	29,300	28,976	24,800	(4,500)	(4,176)
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	28,171	28,313	30,550	2,379	2,237
<b>TOTAL</b>	<b>222,369</b>	<b>220,150</b>	<b>224,605</b>	<b>2,236</b>	<b>4,455</b>
<b>Surplus / Deficit</b>	<b>6,487</b>	<b>10,378</b>	<b>(17,111)</b>	<b>(23,598)</b>	<b>(27,489)</b>

### 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
	€	€	€	€	€
<b>Non-current Assets</b>					
Property, Plant and Equipment (16)	401,099	108,889	378,339	(22,760)	269,450
<b>Current Assets</b>					
Inventories (11)	3,500	3,073	2,000	(1,500)	(1,073)
Receivables (12)	14,415	16,049	10,976	(3,439)	(5,073)
Cash and Cash Equivalents (13)	56,645	357,685	71,124	14,479	(286,561)
<b>Total Current Assets</b>	<b>74,560</b>	<b>376,807</b>	<b>84,100</b>	<b>9,540</b>	<b>(292,707)</b>
<b>Current Liabilities (14)</b>					
Payables	37,952	44,098	37,952	-	(6,146)
<b>Total Current Liabilities</b>	<b>37,952</b>	<b>44,098</b>	<b>37,952</b>	<b>-</b>	<b>(6,146)</b>
<b>Net Current Assets</b>	<b>36,608</b>	<b>332,709</b>	<b>46,148</b>	<b>9,540</b>	<b>(286,561)</b>
<b>Non-current liabilities (15)</b>					
	-	-	-	-	-
<b>Net Assets</b>	<b>437,707</b>	<b>441,598</b>	<b>424,487</b>	<b>(13,220)</b>	<b>(17,111)</b>
<b>Reserves</b>					
Retained Funds	437,707	441,598	424,487	(13,220)	(17,111)

### Financial Situation Indicator

DESCRIPTION	BUDGET	ACTUAL	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2024	2024	2025
	€	€	€
Current Assets	74,560	376,807	84,100
Current Liabilities	37,952	44,098	37,952
<b>Working Capital</b>	<b>36,608</b>	<b>332,709</b>	<b>46,148</b>
Government Allocation	214,856	214,856	192,994
<b>FSI</b>	<b>17 %</b>	<b>155 %</b>	<b>24 %</b>



**Cash Budget**

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2025	2025	2025	2025	
	€	€	€	€	€
<b>Cash Inflows</b>					
Government cash inflows	50,748	50,749	50,748	50,749	202,994
Cash flows from Bye-Laws & L.N fees	1,000	1,000	1,000	1,000	4,000
Local Enforcement cash flows	125	125	125	125	500
<b>Finance cash flows</b>					
Loan Proceeds				-	-
Investment income	-	-	-	-	-
<b>Capital cash flow</b>					
Proceeds from disposal of assets	-	-	-	-	-
Cash received from EU funds					-
Cash received from Twinning					-
Cash from Community Services					-
Other Cash Inflows	-	20,457	-	-	20,457
<b>TOTAL Inflows</b>	<b>51,873</b>	<b>72,331</b>	<b>51,873</b>	<b>51,874</b>	<b>227,951</b>
<b>Cash Outflows</b>					
Personal Emoluments	30,807	30,808	30,807	30,808	123,230
Operations & Maintenance	11,506	11,506	11,506	11,507	46,025
Administration	6,200	6,200	6,200	6,200	24,800
Finance					-
<b>Capital</b>					
Acquisition of property					-
Construction	37,590	37,590	37,590	37,591	150,361
Improvements	42,524	42,524	42,524	42,524	170,096
Special programmes			-	-	-
	80,114	80,114	80,114	80,115	320,457
Cash outflows re EU projects					-
Cash outflows re Twinning					-
Cash outflows re Community Services					-
	-	-	-	-	-
<b>TOTAL Outflows</b>	<b>128,627</b>	<b>128,628</b>	<b>128,627</b>	<b>128,630</b>	<b>514,512</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(76,754)</b>	<b>(56,297)</b>	<b>(76,754)</b>	<b>(76,756)</b>	<b>(286,561)</b>
Brought forward (Bank /Cash Bal.)	357,685	280,931	224,634	147,880	357,685
Carry forward	280,931	224,634	147,880	71,124	71,124

**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
	€	€	€	€	€	€	€
<b>Income</b>							
<b>1 Funds received form Central Government:</b>							
0001 In terms of section 55 CAP 363	214,856	161,142	53,714	214,856	192,994	(21,862)	(21,862)
0002-0004 In terms of section 58 CAP 363		-		-		-	-
0005-0019 Other Income	10,000	-	8,752	8,752	10,000	-	1,248
	<b>224,856</b>	<b>161,142</b>	<b>62,466</b>	<b>223,608</b>	<b>202,994</b>	<b>(21,862)</b>	<b>(20,614)</b>
<b>2 Bye-Laws &amp; Legal Fees</b>							
0021-0025 Community Services	-	-		-	-	-	-
0026-0035 Income from Permits	3,500	4,825	1,608	6,433	4,000	500	(2,433)
	<b>3,500</b>	<b>4,825</b>	<b>1,608</b>	<b>6,433</b>	<b>4,000</b>	<b>500</b>	<b>(2,433)</b>
<b>3 Local Enforcement Income</b>							
0037 Commission from Regional Committees	500	365	122	487	500	-	13
0038-0055 Contraventions	-	-	-	-	-	-	-
	<b>500</b>	<b>365</b>	<b>122</b>	<b>487</b>	<b>500</b>	<b>-</b>	<b>13</b>
<b>4 Investment Income</b>							
0091-0095 Bank interest	-	-	-	-	-	-	-
0096-0099 Income received from Government Securities	-	-	-	-	-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>5 General Income</b>							
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	-	-	-	-	-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>228,856</b>	<b>166,332</b>	<b>64,196</b>	<b>230,528</b>	<b>207,494</b>	<b>(21,362)</b>	<b>(23,034)</b>



**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
- 1200 Employees' Salaries & Wages
- 1300 Bonuses
- 1400 Income Supplements
- 1500 Social Security Contributions
- 1600 Allowances
- 1700 Overtime

11,330	8,495	2,832	11,327	11,503	173	176
62,000	45,593	15,198	60,791	83,500	21,500	22,709
8,000	270	5,380	5,650	8,500	500	2,850
727	573	-	573	727	-	154
5,000	2,741	914	3,655	5,500	500	1,845
13,000	9,750	3,250	13,000	13,000	-	-
500	-	-	-	500	-	500
<b>100,557</b>	<b>67,422</b>	<b>27,573</b>	<b>94,995</b>	<b>123,230</b>	<b>22,673</b>	<b>28,235</b>

**7 Operations and Maintenance**

- 2100-2149 Public Utilities
- 2200-2259 Public Materials & Supplies
- 2300-2399 Repairs & Upkeep
- 2400-2449 Rent
  - 3010 Street Lighting
  - 3020 Lease of Equipment
  - 3030 Insurance
  - 3035 Bank Charges
  - 3038 Penalties
  - 3040 Waste Disposal
  - 3041 Refuse Collection
  - 3042 Bulky Refuse Collection
  - 3043 Bins on wheels
  - 3045 Bring in sites
  - 3051 Road & Street Cleaning
  - 3052 Cleaning & Maintenance of Non-Urban Areas
  - 3053 Cleaning of Public Conveniences
  - 3055 Cleaning of Council Premises
  - 3060 Cleaning & Maintenance of Parks & Gardens
  - 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
- 3380-3389 Community
- 3600-3694 Local Enforcement Expenses
- 3700-3799 EU Projects
- 3800-3899 Twinning

-	-	-	-	-	-	-
650	422	141	563	650	-	87
11,000	6,785	2,262	9,047	9,000	(2,000)	(47)
2,000	2,748	916	3,664	3,500	1,500	(164)
5,000	2,741	914	3,655	4,500	(500)	845
-	-	-	-	-	-	-
5,900	4,521	1,507	6,028	5,900	-	(128)
650	700	233	933	700	50	(233)
-	-	-	-	-	-	-
9,500	8,476	2,825	11,301	-	(9,500)	(11,301)
8,500	7,751	2,584	10,335	-	(8,500)	(10,335)
2,000	1,287	429	1,716	2,000	-	284
-	-	-	-	-	-	-
-	-	-	-	-	-	-
600	174	58	232	600	-	368
-	-	-	-	-	-	-
3,825	2,505	835	3,340	3,825	-	485
-	-	-	-	-	-	-
3,500	1,087	362	1,449	1,500	(2,000)	51
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
750	590	197	787	1,500	750	713
6,116	6,763	2,254	9,017	6,000	(116)	(3,017)
2,000	2,251	750	3,001	3,000	1,000	(1)
2,000	1,768	589	2,357	3,000	1,000	643
350	330	110	440	350	-	(90)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>64,341</b>	<b>50,899</b>	<b>16,966</b>	<b>67,865</b>	<b>46,025</b>	<b>(18,316)</b>	<b>(21,840)</b>



**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		
€	€	€	€	€	€	€	
<b>8 Administration &amp; Other Expenditure</b>							
2150-2199 Office Utilities	3,000	2,387	796	3,183	3,000	-	(183)
2260-2299 Office Materials & Supplies	-	-	-	-	-	-	-
2450-2499 Office Rent	-	-	-	-	-	-	-
2500-2599 National & International Memberships	500	-	-	-	500	-	500
2600-2699 Office Services	1,500	1,287	429	1,716	1,500	-	(216)
2700-2799 Transport	1,300	1,485	495	1,980	1,300	-	(680)
2800-2899 Travel	-	-	-	-	-	-	-
2900-2999 Information Services	7,500	6,344	2,115	8,459	3,000	(4,500)	(5,459)
3050 Office Cleaning	-	-	-	-	-	-	-
3140-3199 Professional Services	15,000	9,853	3,284	13,137	15,000	-	1,863
3200-3299 Training	-	-	-	-	-	-	-
3345 Office Hospitality	-	-	-	-	-	-	-
3400-3499 Incidental Expenses	500	376	125	501	500	-	(1)
	-	-	-	-	-	-	-
	<b>29,300</b>	<b>21,732</b>	<b>7,244</b>	<b>28,976</b>	<b>24,800</b>	<b>(4,500)</b>	<b>(4,176)</b>
<b>9 Finance Costs</b>							
3036 Interest on Bank Loan	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>10 Other Expenditure</b>							
3500-3599 Loss / (Profit) on Disposal of assets	-	-	-	-	-	-	-
3695 Increase/(Decrease) in allowance for bad debts	-	-	-	-	-	-	-
8000-8099 Depreciation (Charge for the Year)	28,171	21,235	7,078	28,313	30,550	2,379	2,237
	28,171	21,235	7,078	28,313	30,550	2,379	2,237
<b>Total</b>	<b>222,369</b>	<b>161,288</b>	<b>58,862</b>	<b>220,150</b>	<b>224,605</b>	<b>2,236</b>	<b>4,455</b>



## 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-Sept 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 €
<b>11 Inventory</b>							
5201-5249 Stationery				-		-	-
5250-5299 Consumables				-		-	-
Books	3,500	3,288	(215)	3,073	2,000	(1,500)	(1,073)
	<b>3,500</b>	<b>3,288</b>	<b>(215)</b>	<b>3,073</b>	<b>2,000</b>	<b>(1,500)</b>	<b>(1,073)</b>
<b>12 Receivables</b>							
0201-0209 Receivables	10,000	2,461	3,315	5,776	6,561	(3,439)	785
0210-0219 LES Receivables	-		-	-	-	-	-
0220-0229 Receivables from EU				-		-	-
0250 Prepayments & Accrued income	4,415	7,854	2,419	10,273	4,415	-	(5,858)
				-		-	-
	<b>14,415</b>	<b>10,315</b>	<b>5,734</b>	<b>16,049</b>	<b>10,976</b>	<b>(3,439)</b>	<b>(5,073)</b>
<b>13 Cash &amp; Equivalents</b>							
5001-5099 Bank & Cash Balances	56,645	338,992	18,693	357,685	71,124	14,479	(286,561)
	<b>56,645</b>	<b>338,992</b>	<b>18,693</b>	<b>357,685</b>	<b>71,124</b>	<b>14,479</b>	<b>(286,561)</b>
<b>14 Payables</b>							
4000 Payables	24,564	9,193	6,236	15,429	24,564	-	9,135
4100 Accruals	13,388	16,874	5,319	22,193	13,388	-	(8,805)
4150 Defered Income		6,476	-	6,476		-	(6,476)
Current portion of Long-Term Borrowings	-			-	-	-	-
				-		-	-
	<b>37,952</b>	<b>32,543</b>	<b>11,555</b>	<b>44,098</b>	<b>37,952</b>	<b>-</b>	<b>(6,146)</b>
<b>15 Non Current Liabilities</b>							
4200 Long Term Borrowings				-		-	-
				-		-	-
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



**16 Depreciation of Property, Plant and Equipment**

Asset % of depreciation	€		€		€		€		€		€		Total
	Furniture & Fittings 7.5%	Plant & Machinery 20%	Computer Equipment 25%	Office Equipment 20%	Urban Improvements 10%	Street Signs 100%	Special Programmes 10%	Playground Furniture 10%	Assets not yet capitalised 0%				
<b>Cost</b>													
As at 01 January 2025	24,604	78,913	5,951	18,101	475,000	2,161	458,561	11,906	210,000				1,285,197
Additions					170,096		-		150,361				320,457
Disposals													
As at 31 December 2025	<b>24,604</b>	<b>78,913</b>	<b>5,951</b>	<b>18,101</b>	<b>645,096</b>	<b>2,161</b>	<b>458,561</b>	<b>11,906</b>	<b>360,361</b>				<b>1,605,654</b>
<b>Grants/ other reimbursements</b>													
As at 01 January 2025		41,240		2,278	233,660		31,961	2,104	174,465				485,708
Additions					20,457		-		-				20,457
As at 31 December 2025	-	<b>41,240</b>	-	<b>2,278</b>	<b>254,117</b>	-	<b>31,961</b>	<b>2,104</b>	<b>174,465</b>				<b>506,165</b>
<b>Accumulated Depreciation</b>													
As at 01 January 2025	20,082	26,128	5,951	15,823	205,817	2,161	404,836	9,802	-				690,600
Charge for the year	588	6,715	-		10,374	-	12,873	-	-				30,550
Released on disposal													-
As at 31 December 2025	<b>20,670</b>	<b>32,843</b>	<b>5,951</b>	<b>15,823</b>	<b>216,191</b>	<b>2,161</b>	<b>417,709</b>	<b>9,802</b>	-				<b>721,150</b>
<b>Budgeted NBV 31 Dec 2024</b>	4,718	13,755	-	-	70,233	-	37,551	-	274,842				401,099
<b>Forecasted NBV 1 Jan 2025</b>	4,522	11,545	-	-	35,523	-	21,764	-	35,535				108,889
<b>Budgeted NBV 31 Dec 2025</b>	3,934	4,830	-	-	174,788	-	8,891	-	185,896				378,339