



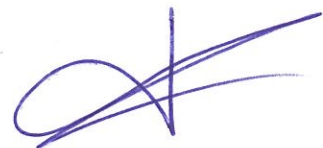
Fontana Local Council

**Annual Budget
For
Financial Year
2026**

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		
	2025	2025	2026	Bud-Bud	Bud-Act
	€	€	€	€	€
Income					
Funds received from Central Government (1)	202,994	206,147	233,477	30,483	27,330
Income raised from Bye-Laws (2)	4,000	4,643	4,500	500	(143)
Income raised from LES (3)	500	904	800	300	(104)
Investment Income (4)	-	-	-	-	-
Other Income (5)	-	-	-	-	-
TOTAL	207,494	211,694	238,777	31,283	27,083
Expenditure					
Personal Emoluments (6)	123,230	108,742	137,938	14,708	29,196
Operations and Maintenance (7)	46,025	54,768	50,900	4,875	(3,868)
Administration (8)	24,800	24,337	21,300	(3,500)	(3,037)
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	30,550	28,423	37,997	7,447	9,574
TOTAL	224,605	216,269	248,135	23,530	31,866
Surplus / Deficit	(17,111)	(4,576)	(9,358)	7,753	(4,782)

Statement of Financial Position

DESCRIPTION	BUDGET	ACTUAL	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)	378,339	159,169	411,172	32,833	252,003
Current Assets					
Inventories (11)	2,000	5,842	5,750	3,750	(92)
Receivables (12)	10,976	43,126	10,976	-	(32,150)
Cash and Cash Equivalents (13)	71,124	334,309	72,949	1,825	(261,360)
Total Current Assets	84,100	383,277	89,675	5,575	(293,602)
Current Liabilities (14)					
Payables	37,952	111,294	79,043	41,091	(32,251)
Total Current Liabilities	37,952	111,294	79,043	41,091	(32,251)
Net Current Assets	46,148	271,983	10,632	(35,516)	(261,351)
Non-current liabilities (15)					
	-	-	-	-	-
Net Assets	424,487	431,152	421,804	(2,683)	(9,348)
Reserves					
Retained Funds	424,487	431,162	421,804	(2,683)	(9,358)

Financial Situation Indicator

DESCRIPTION	BUDGET	ACTUAL	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2025	2025	2026
	€	€	€
Current Assets	84,100	383,277	89,675
Current Liabilities	37,952	111,294	79,043
Working Capital	46,148	271,983	10,632
Government Allocation	192,994	192,994	208,477
FSI	24 %	141 %	5 %

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	58,369	58,369	58,369	58,370	233,477
Cash flows from Bye-Laws & L.N fees	1,125	1,125	1,125	1,125	4,500
Local Enforcement cash flows	200	200	200	200	800
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	-	20,457	-	-	20,457
TOTAL Inflows	59,694	80,151	59,694	59,695	259,234
Cash Outflows					
Personal Emoluments	34,485	34,484	34,485	34,484	137,938
Operations & Maintenance	12,725	12,725	12,725	12,725	50,900
Administration	5,325	5,325	5,325	5,325	21,300
Finance					-
Capital					
Acquisition of property					-
Construction	37,590	37,590	37,590	37,591	150,361
Improvements	40,024	40,024	40,024	40,024	160,096
Special programmes					-
	-	-	-	-	-
	77,614	77,614	77,614	77,615	310,457
Cash outflows re EU projects					-
Cash outflows re Twinning					-
Cash outflows re Community Services					-
	-	-	-	-	-
TOTAL Outflows	130,149	130,148	130,149	130,149	520,595
SURPLUS / (DEFICIT)	(70,455)	(49,997)	(70,455)	(70,454)	(261,361)
Brought forward (Bank /Cash Bal.)	334,309	263,854	213,857	143,402	334,309
Carry forward	263,854	213,857	143,402	72,948	72,948

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
	2025	2025	2025	2025	2026		
	€	€	€	€	€	€	€
Income							
1 Funds received form Central Government:							
0001 In terms of section 55 CAP 363	192,994	144,746	48,248	192,994	208,477	15,483	15,483
0002-0004 In terms of section 58 CAP 363		-		-		-	-
0005-0019 Other Income	10,000	9,865	3,288	13,153	25,000	15,000	11,847
	202,994	154,611	51,536	206,147	233,477	30,483	27,330
2 Bye-Laws & Legal Fees							
0021-0025 Community Services	-	-		-	-	-	-
0026-0035 Income from Permits	4,000	3,482	1,161	4,643	4,500	500	(143)
	4,000	3,482	1,161	4,643	4,500	500	(143)
3 Local Enforcement Income							
0037 Commission from Regional Committees	500	678	226	904	800	300	(104)
0038-0055 Contraventions	-	-	-	-	-	-	-
	500	678	226	904	800	300	(104)
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	-	-	-	-	-	-	-
0110-0119 Contributions	-	-	-	-	-	-	-
0120-0129 General Income	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total	207,494	158,771	52,923	211,694	238,777	31,283	27,083

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	8,628	2,876	11,504	11,676	173	172
1200 Employees' Salaries & Wages	83,500	48,632	16,211	64,843	91,000	7,500	26,157
1300 Bonuses	8,500	507	6,851	7,358	8,500	-	1,142
1400 Income Supplements	727	1,084	-	1,084	921	194	(163)
1500 Social Security Contributions	5,500	4,465	1,488	5,953	7,341	1,841	1,388
1600 Allowances	13,000	13,500	4,500	18,000	18,000	5,000	-
1700 Overtime	500	-	-	-	500	-	500
	123,230	76,816	31,926	108,742	137,938	14,708	29,196

7 **Operations and Maintenance**

2100-2149 Public Utilities	-	-	-	-	-	-	-
2200-2259 Public Materials & Supplies	650	408	136	544	650	-	106
2300-2399 Repairs & Upkeep	9,000	6,572	2,191	8,763	9,000	-	237
2400-2449 Rent	3,500	2,550	850	3,400	3,500	-	100
3010 Street Lighting	4,500	1,387	462	1,849	2,000	(2,500)	151
3020 Lease of Equipment	-	-	-	-	-	-	-
3030 Insurance	5,900	4,492	1,497	5,989	5,900	-	(89)
3035 Bank Charges	700	528	176	704	700	-	(4)
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	-	-	-	-	-	-	-
3041 Refuse Collection	-	-	-	-	-	-	-
3042 Bulky Refuse Collection	2,000	1,642	547	2,189	2,000	-	(189)
3043 Bins on wheels	-	-	-	-	-	-	-
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	600	482	161	643	600	-	(43)
3052 Cleaning & Maintenance of Non-Urban Areas	-	-	-	-	-	-	-
3053 Cleaning of Public Conveniences	3,825	-	-	-	1,200	(2,625)	1,200
3055 Cleaning of Council Premises	-	-	-	-	-	-	-
3060 Cleaning & Maintenance of Parks & Gardens	1,500	-	-	-	1,500	-	1,500
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	1,500	1,335	445	1,780	1,500	-	(280)
3100-3139 Contract & Project Management	6,000	4,863	1,621	6,484	4,500	(1,500)	(1,984)
3300-3379 Hospitality	3,000	2,863	954	3,817	3,500	500	(317)
3380-3389 Community	3,000	13,954	4,651	18,605	14,000	11,000	(4,605)
3600-3694 Local Enforcement Expenses	350	-	-	-	350	-	350
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-	-
	46,025	41,076	13,692	54,768	50,900	4,875	(3,868)

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
€	€	€	€	€	€	€	
8 Administration & Other Expenditure							
2150-2199 Office Utilities	3,000	2,988	996	3,984	3,000	-	(984)
2260-2299 Office Materials & Supplies	-	-	-	-	-	-	-
2450-2499 Office Rent	-	-	-	-	-	-	-
2500-2599 National & International Memberships	500	450	-	450	500	-	50
2600-2699 Office Services	1,500	2,856	952	3,808	3,500	2,000	(308)
2700-2799 Transport	1,300	575	192	767	1,300	-	533
2800-2899 Travel	-	-	-	-	-	-	-
2900-2999 Information Services	3,000	375	125	500	500	(2,500)	-
3050 Office Cleaning	-	-	-	-	-	-	-
3140-3199 Professional Services	15,000	10,873	3,624	14,497	12,000	(3,000)	(2,497)
3200-3299 Training	-	-	-	-	-	-	-
3345 Office Hospitality	-	-	-	-	-	-	-
3400-3499 Incidental Expenses	500	248	83	331	500	-	169
	-	-	-	-	-	-	-
	24,800	18,365	5,972	24,337	21,300	(3,500)	(3,037)
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 (Charge for the Year)	30,550	21,317	7,106	28,423	37,997	7,447	9,574
	30,550	21,317	7,106	28,423	37,997	7,447	9,574
Total	224,605	157,574	58,695	216,269	248,135	23,530	31,866

Detailed Estimates of Statement of Financial Position

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET Jan-Dec 2025 €	ACTUAL as at 30-Sep 2025 €	FORECAST changes from 30 Sep-31 Dec 2025 €	TOTAL as at 31-Dec 2025 €	BUDGET Jan-Dec 2026 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €
11 Inventory							
5201-5249 Stationery				-		-	-
5250-5299 Consumables				-		-	-
Books	2,000	5,842	-	5,842	5,750	3,750	(92)
	2,000	5,842	-	5,842	5,750	3,750	(92)
12 Receivables							
0201-0209 Receivables	6,561	2,541	3,315	5,856	6,561	-	705
0210-0219 LES Receivables	-		-	-	-	-	-
0220-0229 Receivables from EU							
0250 Prepayments & Accrued income	4,415	34,851	2,419	37,270	4,415	-	(32,855)
				-		-	-
	10,976	37,392	5,734	43,126	10,976	-	(32,150)
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	71,124	356,047	(21,738)	334,309	72,949	1,825	(261,360)
	71,124	356,047	(21,738)	334,309	72,949	1,825	(261,360)
14 Payables							
4000 Payables	24,564	6,351	6,236	12,587	48,512	23,948	35,925
4100 Accruals	13,388	44,987	5,319	50,306	30,531	17,143	(19,775)
4150 Deferred Income		76,852	(28,451)	48,401		-	(48,401)
Current portion of Long-Term Borrowings	-			-	-	-	-
				-		-	-
	37,952	128,190	(16,896)	111,294	79,043	41,091	(32,251)
15 Non Current Liabilities							
4200 Long Term Borrowings				-		-	-
				-		-	-
	-	-	-	-	-	-	-

16 Depreciation of Property, Plant and Equipment

Asset	Furniture & Fittings	Plant & Machinery	Computer Equipment	Office Equipment	Urban Improvements	Street Signs	Special Programmes	Playground Furniture	Assets not yet capitalised	Total
% of depreciation	7.5%	20%	25%	20%	10%	100%	10%	10%	0%	
€	€	€	€	€	€	€	€	€	€	€
Cost										
As at 01 January 2026	24,604	78,913	5,951	22,401	607,628	2,161	489,282	43,152	109,240	1,383,332
Additions					160,096		-		150,361	310,457
Disposals										
As at 31 December 2026	24,604	78,913	5,951	22,401	767,724	2,161	489,282	43,152	259,601	1,693,789
Grants/ other reimbursements										
As at 01 January 2026		41,240		2,278	335,962		55,112	29,780	50,000	514,372
Additions					20,457		-		-	20,457
As at 31 December 2026	-	41,240	-	2,278	356,419	-	55,112	29,780	50,000	534,829
Accumulated Depreciation										
As at 01 January 2026	20,686	28,695	5,951	16,442	212,729	2,161	411,338	11,789	-	709,791
Charge for the year	588	6,715	-	2,482	11,593	-	15,632	987	-	37,997
Released on disposal										
As at 31 December 2026	21,274	35,410	5,951	18,924	224,322	2,161	426,970	12,776	-	747,788
Budgeted NBV 31 Dec 2025	3,934	4,830	-	-	174,788	-	8,891	-	185,896	378,339
Forecasted NBV 1 Jan 2026	3,918	8,978	-	3,681	58,937	-	22,832	1,583	59,240	159,169
Budgeted NBV 31 Dec 2026	3,330	2,263	-	1,199	186,983	-	7,200	596	209,601	411,172