

Mdina Local Council

**Business Plan
for the
Period
2022 - 2026**

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Table of Contents

Overview and Summary	<i>Page 3</i>
Statement of Income and Expenditure	<i>Page 4</i>
Statement of Financial Position	<i>Page 5</i>
Cash Budget	<i>Page 6</i>
Detailed Estimates of Income	<i>Page 7</i>
Detailed Estimates of Expenditure	<i>Page 8</i>
Detailed Estimates of Statement of Financial Position	<i>Page 10</i>
Depreciation of Property, Plant and Equipment	<i>Page 11</i>
Depreciation of Property, Plant and Equipment	<i>Page 12</i>
Depreciation of Property, Plant and Equipment	<i>Page 13</i>
Depreciation of Property, Plant and Equipment	<i>Page 14</i>
Depreciation of Property, Plant and Equipment	<i>Page 15</i>



Overview and Summary



Peter dei Conti Sant Manduca
Mayor



Mark Mallia
Executive Secretary

Statement of Income and Expenditure

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2022	2023	2024	2025	2026	2022-2026
	€	€	€	€	€	€
Income						
Funds received from Central Government (1)	293,000	295,930	298,889	301,878	304,897	1,494,594
Income raised from Bye-Laws (2)	35,000	35,350	35,704	36,061	36,421	178,535
Income raised from LES (3)	300	303	306	309	312	1,530
Investment Income (4)	5	5	5	5	5	25
Other Income (5)	10,000	10,100	10,201	10,303	10,406	51,010
TOTAL	338,305	341,688	345,105	348,556	352,041	1,725,695
Expenditure						
Personal Emoluments (6)	99,435	101,150	102,900	104,685	106,505	514,675
Operations and Maintenance (7)	115,593	117,905	120,263	122,668	125,122	601,551
Administration (8)	30,020	30,620	31,233	31,857	32,495	156,225
Finance Cost (9)	-	-	-	-	-	-
Other Expenditure (10)	11,481	13,607	13,078	16,468	18,960	73,594
TOTAL	256,529	263,283	267,474	275,678	283,081	1,346,045
Surplus / Deficit	81,776	78,405	77,631	72,877	68,960	379,650



Statement of Financial Position

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2022	2023	2024	2025	2026	2022-2026
	€	€	€	€	€	€
Non-current Assets						
Property, Plant and Equipment (16)	101,024	137,417	174,339	207,871	213,911	834,560
Current Assets						
Inventories (11)	-	-	-	-	-	-
Receivables (12)	8,500	8,500	8,500	8,500	8,500	42,500
Cash and Cash Equivalents (13)	331,620	373,633	414,342	453,687	516,607	2,089,889
Total Current Assets	340,120	382,133	422,842	462,187	525,107	2,132,389
Current Liabilities (14)						
Payables	42,854	42,854	42,854	42,854	42,854	214,270
Total Current Liabilities	42,854	42,854	42,854	42,854	42,854	214,270
Net Current Assets	297,266	339,279	379,988	419,333	482,253	1,918,119
Non-current liabilities (15)	-	-	-	-	-	-
Net Assets	398,290	476,695	554,326	627,204	696,164	2,752,679
Reserves						
Retained Funds	398,290	476,695	554,326	627,204	696,164	2,752,679

Financial Situation Indicator

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2022	2023	2024	2025	2026	2022-2026
	€	€	€	€	€	€
Current Assets	340,120	382,133	422,842	462,187	525,107	2,132,389
Current Liabilities	42,854	42,854	42,854	42,854	42,854	214,270
Working Capital	297,266	339,279	379,988	419,333	482,253	1,918,119
Government Allocation	273,000	275,730	278,487	281,272	284,085	1,392,574
FSI	109 %	123 %	136 %	149 %	170 %	138 %

Cash Budget

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2022	2023	2024	2025	2026	2022-2026
	€	€	€	€	€	€
Cash Inflows						
Government cash inflows	293,000	295,930	298,889	301,878	304,897	1,494,594
Cash flows from Bye-Laws & L.N fees	35,000	35,350	35,704	36,061	36,421	178,535
Local Enforcement cash flows	300	303	306	309	312	1,530
Finance cash flows						
Loan Proceeds						-
Investment income	5	5	5	5	5	25
	5	5	5	5	5	25
Capital cash flow						
Proceeds from disposal of assets						-
Cash received from EU funds						-
Cash received from Twinning						-
Cash from Community Services						-
Other Cash Inflows	10,000	10,100	10,201	10,303	10,406	51,010
TOTAL Inflows	338,305	341,688	345,105	348,556	352,041	1,725,695
Cash Outflows						
Personal Emoluments	99,433	101,150	102,900	104,685	106,505	514,673
Operations & Maintenance	115,593	117,905	120,263	122,668	125,122	601,551
Administration	30,020	30,620	31,233	31,857	32,495	156,225
Finance						-
Capital						
Acquisition of property						-
Construction						-
Improvements	80,000	50,000	50,000	50,000	25,000	255,000
Special programmes						-
	80,000	50,000	50,000	50,000	25,000	255,000
Cash outflows re EU projects						-
Cash outflows re Twinning						-
Cash outflows re Community Services						-
	-	-	-	-	-	-
TOTAL Outflows	325,046	299,675	304,396	309,211	289,121	1,527,449
SURPLUS / (DEFICIT)	13,259	42,013	40,709	39,345	62,920	198,246
Brought forward (Bank /Cash Bal.)	318,361	331,620	373,633	414,342	453,687	318,361
Carry forward	331,620	373,633	414,342	453,687	516,607	516,607

Detailed Estimates of Income

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2022	2023	2024	2025	2026	2022-2026
€	€	€	€	€	€	
Income						
1 Funds received form Central Government:						
0001 In terms of section 55 CAP 363	273,000	275,730	278,487	281,272	284,085	1,392,574
0002-0004 In terms of section 58 CAP 363	-	-	-	-	-	-
0005-0019 Other Income	20,000	20,200	20,402	20,606	20,812	102,020
	293,000	295,930	298,889	301,878	304,897	1,494,594
2 Bye-Laws & Legal Fees						
0021-0025 Community Services	22,000	22,220	22,442	22,667	22,893	112,222
0026-0035 Income from Permits	13,000	13,130	13,261	13,394	13,528	66,313
	35,000	35,350	35,704	36,061	36,421	178,535
3 Local Enforcement Income						
0037 Commission from Regional Committees	-	-	-	-	-	-
0038-0055 Contraventions	300	303	306	309	312	1,530
	300	303	306	309	312	1,530
4 Investment Income						
0091-0095 Bank interest	5	5	5	5	5	25
0096-0099 Income received from Government Securities						-
	5	5	5	5	5	25
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	10,000	10,100	10,201	10,303	10,406	51,010
	10,000	10,100	10,201	10,303	10,406	51,010
Total	338,305	341,688	345,105	348,556	352,041	1,725,695

Detailed Estimates of Expenditure

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2022	2023	2024	2025	2026	2022-2026
€	€	€	€	€	€	
6 Personal Emoluments						
1100 Mayor's Allowance	11,936	12,175	12,418	12,667	12,920	62,115
1200 Employees' Salaries & Wages	60,609	61,821	63,058	64,319	65,605	315,412
1300 Bonuses	6,027	6,148	6,270	6,396	6,524	31,365
1400 Income Supplements	666	666	666	666	666	3,330
1500 Social Security Contributions	5,697	5,811	5,927	6,046	6,167	29,647
1600 Allowances	13,000	13,000	13,000	13,000	13,000	65,000
1700 Overtime	1,500	1,530	1,561	1,592	1,624	7,806
	99,435	101,150	102,900	104,685	106,505	514,675
7 Operations and Maintenance						
2100-2149 Public Utilities	-	-	-	-	-	-
2200-2259 Public Materials & Supplies	1,700	1,734	1,769	1,804	1,840	8,847
2300-2399 Repairs & Upkeep	7,500	7,650	7,803	7,959	8,118	39,030
2400-2449 Rent	-	-	-	-	-	-
3010 Street Lighting	5,500	5,610	5,722	5,837	5,953	28,622
3020 Lease of Equipment	760	775	791	807	823	3,955
3030 Insurance	4,400	4,488	4,578	4,669	4,763	22,898
3035 Bank Charges	800	816	832	849	866	4,163
3038 Penalties	-	-	-	-	-	-
3040 Waste Disposal	2,605	2,657	2,710	2,764	2,820	13,557
3041 Refuse Collection	10,251	10,456	10,665	10,878	11,096	53,347
3042 Bulky Refuse Collection	800	816	832	849	866	4,163
3043 Bins on wheels	-	-	-	-	-	-
3045 Bring in sites	-	-	-	-	-	-
3051 Road & Street Cleaning	24,500	24,990	25,490	26,000	26,520	127,499
3052 Cleaning & Maintenance of Non-Urban Areas	-	-	-	-	-	-
3053 Cleaning of Public Conveniences	-	-	-	-	-	-
3055 Cleaning of Council Premises	868	885	903	921	940	4,517
3060 Cleaning & Maintenance of Parks & Gardens	28,709	29,283	29,869	30,466	31,076	149,403
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	5,600	5,712	5,826	5,943	6,062	29,143
3300-3379 Hospitality	500	510	520	531	541	2,602
3380-3389 Community	17,000	17,340	17,687	18,041	18,401	88,469
3600-3694 Local Enforcement Expenses	600	612	624	637	649	3,122
3700-3799 EU Projects	-	-	-	-	-	-
3800-3899 Twinning	3,500	3,570	3,641	3,714	3,789	18,214
	115,593	117,905	120,263	122,668	125,122	601,551

Detailed Estimates of Expenditure (Continued)

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2022	2023	2024	2025	2026	2022-2026
€	€	€	€	€	€	
8 Administration & Other Expenditure						
2150-2199 Office Utilities	3,500	3,570	3,641	3,714	3,789	18,214
2260-2299 Office Materials & Supplies	-	-	-	-	-	-
2450-2499 Office Rent	5,020	5,120	5,223	5,327	5,434	26,124
2500-2599 National & International Memberships	300	306	312	318	325	1,561
2600-2699 Office Services	2,500	2,550	2,601	2,653	2,706	13,010
2700-2799 Transport	1,000	1,020	1,040	1,061	1,082	5,204
2800-2899 Travel	1,000	1,020	1,040	1,061	1,082	5,204
2900-2999 Information Services	500	510	520	531	541	2,602
3050 Office Cleaning	-	-	-	-	-	-
3140-3199 Professional Services	15,000	15,300	15,606	15,918	16,236	78,061
3200-3299 Training	500	510	520	531	541	2,602
3345 Office Hospitality	500	510	520	531	541	2,602
3400-3499 Incidental Expenses	200	204	208	212	216	1,041
						-
	30,020	30,620	31,233	31,857	32,495	156,225
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)	11,481	13,607	13,078	16,468	18,960	73,594
	11,481	13,607	13,078	16,468	18,960	73,594
Total	256,529	263,283	267,474	275,678	283,081	1,346,045



Detailed Estimates of Statement of Financial Position

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2022	2023	2024	2025	2026	2022-2026
	€	€	€	€	€	€
11 Inventory						
5201-5249 Stationery						-
5250-5299 Consumables						-
	-	-	-	-	-	-
12 Receivables						
0201-0209 Receivables	4,500	4,500	4,500	4,500	4,500	22,500
0210-0219 LES Receivables	-	-	-	-	-	-
0220-0229 Receivables from EU	-	-	-	-	-	-
0250 Prepayments & Accrued income	4,000	4,000	4,000	4,000	4,000	20,000
	8,500	8,500	8,500	8,500	8,500	42,500
13 Cash & Equivalents						
5001-5099 Bank & Cash Balances	331,620	373,633	414,342	453,687	516,607	2,089,889
	331,620	373,633	414,342	453,687	516,607	2,089,889
14 Payables						
4000 Payables	25,000	25,000	25,000	25,000	25,000	125,000
4100 Accruals	17,854	17,854	17,854	17,854	17,854	89,270
4150 Deferred Income						-
Short-term Borrowings						-
	42,854	42,854	42,854	42,854	42,854	214,270
15 Non Current Liabilities						
4200 Long Term Borrowings						-
	-	-	-	-	-	-

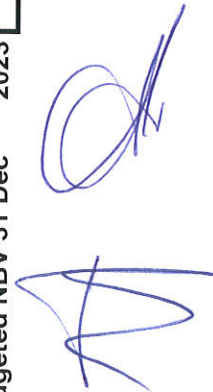
16 Depreciation of Property, Plant and Equipment

Asset % of depreciation	€										Total €
	Construction	Office Furniture & Fittings	Street Signs, Mirrors, Bins, Playground Furniture, Plants and Street Lights	Urban Improvements	Office Equipment	Plant & Machinery	Special Programmes	Computer Equipment	Trees		
10%	€	€	€	€	€	€	€	€	€	€	€
Cost											
As at 01 January 2022	102,742	24,500	81,539	119,875	10,418	2,666	108,242	10,271	11,402		471,655
Additions							80,000				80,000
Disposals											
As at 31 December 2022	102,742	24,500	81,539	119,875	10,418	2,666	188,242	10,271	11,402		551,655
Grants/ other reimbursements											
As at 01 January 2022				4,726			103,723	1,356			109,805
Additions											
Transfers											
As at 31 December 2022	-	-	-	4,726	-	-	103,723	1,356	-	-	109,805
Accumulated Depreciation											
As at 01 January 2022	99,173	24,500	81,539	104,934	7,619	2,666	-	8,915	-	-	329,345
Charge for the year	3,040	-	-	24	572	-	7,845	-	-	-	11,481
Released on disposal											
As at 31 December 2022	102,213	24,500	81,539	104,958	8,191	2,666	7,845	8,915	-	-	340,826
Budgeted NBV 31 Dec 2021	-	1,474	-	3,917	1,530	-	54,484	814	11,402		73,621
Budgeted NBV 31 Dec 2022	529	-	-	10,191	2,227	-	76,674	-	11,402		101,024



16 Depreciation of Property, Plant and Equipment

Asset	% of depreciation	€										Total	
		Construction	Office Furniture & Fittings	Street Signs, Mirrors, Bins, Playground Furniture, Plants and Street Lights	Urban Improvements	Office Equipment	Plant & Machinery	Special Programmes	Computer Equipment	Trees			
Cost		€	€	€	€	€	€	€	€	€	€	€	€
As at 01 January 2023		102,742	24,500	81,539	119,875	10,418	2,666	188,242	10,271	11,402			551,655
Additions								50,000					50,000
Disposals													-
As at 31 December 2023		102,742	24,500	81,539	119,875	10,418	2,666	238,242	10,271	11,402			601,655
Grants/ other reimbursements													
As at 01 January 2023		-	-	-	4,726	-	-	103,723	1,356	-	-	-	109,805
Additions													-
Transfers													-
As at 31 December 2023		-	-	-	4,726	-	-	103,723	1,356	-	-	-	109,805
Accumulated Depreciation													
As at 01 January 2023		102,213	24,500	81,539	104,958	8,191	2,666	7,845	8,915	-	-	-	340,826
Charge for the year		529	-	-	24	572	-	12,482	-	-	-	-	13,607
Released on disposal													-
As at 31 December 2023		102,742	24,500	81,539	104,982	8,763	2,666	20,327	8,915	-	-	-	354,433
Budgeted NBV 31 Dec 2022		529	-	-	10,191	2,227	-	76,674	-	11,402	-	-	101,024
Budgeted NBV 31 Dec 2023		0	-	-	10,167	1,655	-	114,192	-	11,402	-	-	137,417



16 Depreciation of Property, Plant and Equipment

Asset % of depreciation	€		€		€		€		€		Total
	Construction	Office Furniture & Fittings	Street Signs, Mirrors, Bins, Playground Furniture, Plants and Street Lights	Urban Improvements	Office Equipment	Plant & Machinery	Special Programmes	Computer Equipment	Trees		
	10%	8%	100%	10%	20%	20%	10%	25%	0%		
Cost	€	€	€	€	€	€	€	€	€	€	€
As at 01 January 2024	102,742	24,500	81,539	119,875	10,418	2,666	238,242	10,271	11,402		601,655
Additions							50,000				50,000
Disposals											-
As at 31 December 2024	102,742	24,500	81,539	119,875	10,418	2,666	288,242	10,271	11,402		651,655
Grants/ other reimbursements											
As at 01 January 2024	-	-	-	4,726	-	-	103,723	1,356	-	-	109,805
Additions											-
Transfers											-
As at 31 December 2024	-	-	-	4,726	-	-	103,723	1,356	-	-	109,805
Accumulated Depreciation											
As at 01 January 2024	102,742	24,500	81,539	104,982	8,763	2,666	20,327	8,915	-	-	354,433
Charge for the year	-	-	-	24	572	-	12,482	-	-	-	13,078
Released on disposal											-
As at 31 December 2024	102,742	24,500	81,539	105,006	9,335	2,666	32,809	8,915	-	-	367,511
Budgeted NBV 31 Dec 2023	0	-	-	10,167	1,655	-	114,192	-	11,402		137,417
Budgeted NBV 31 Dec 2024	0	-	-	10,143	1,083	-	151,710	-	11,402		174,339



16 Depreciation of Property, Plant and Equipment

Asset % of depreciation	€										Total €
	Construction	Office Furniture & Fittings	Street Signs, Mirrors, Bins, Playground Furniture, Plants and Street Lights	Urban Improvements	Office Equipment	Plant & Machinery	Special Programmes	Computer Equipment	Trees		
100%	€	8%	100%	10%	20%	20%	10%	25%	0%	€	€
Cost											
As at 01 January 2025	102,742	24,500	81,539	119,875	10,418	2,666	288,242	10,271	11,402	651,655	
Additions							50,000			50,000	
Disposals											
As at 31 December 2025	102,742	24,500	81,539	119,875	10,418	2,666	338,242	10,271	11,402	701,655	
Grants/ other reimbursements											
As at 01 January 2025	-	-	-	4,726	-	-	103,723	1,356	-	109,805	
Additions	-	-	-	-	-	-	-	-	-	-	
Transfers	-	-	-	-	-	-	-	-	-	-	
As at 31 December 2025	-	-	-	4,726	-	-	103,723	1,356	-	109,805	
Accumulated Depreciation											
As at 01 January 2025	102,742	24,500	81,539	105,006	9,335	2,666	32,809	8,915	-	367,511	
Charge for the year	-	-	-	24	572	-	15,872	-	-	16,468	
Released on disposal											
As at 31 December 2025	102,742	24,500	81,539	105,030	9,907	2,666	48,681	8,915	-	383,979	
Budgeted NBV 31 Dec 2024	0	-	-	10,143	1,083	-	151,710	-	11,402	174,339	
Budgeted NBV 31 Dec 2025	0	-	-	10,119	511	-	185,838	-	11,402	207,871	

16 Depreciation of Property, Plant and Equipment

Asset % of depreciation	€										Total €
	Construction	Office Furniture & Fittings	Street Signs, Mirrors, Bins, Playground Furniture, Plants and Street Lights	Urban Improvements	Office Equipment	Plant & Machinery	Special Programmes	Computer Equipment	Tires		
10%	102,742	24,500	81,539	119,875	10,418	2,666	338,242	10,271	11,402		701,655
€	102,742	24,500	81,539	119,875	10,418	2,666	363,242	10,271	11,402		726,655
Cost											
As at 01 January 2026											
Additions											
Disposals											
As at 31 December 2026											
Grants/ other reimbursements											
As at 01 January 2026											
Additions											
Transfers											
As at 31 December 2026											
Accumulated Depreciation											
As at 01 January 2026											
Charge for the year											
Released on disposal											
As at 31 December 2026											
Budgeted NBV 31 Dec 2025	0	-	-	10,119	511	-	185,838	-	11,402	-	207,871
Budgeted NBV 31 Dec 2026	0	-	-	10,095	-	-	192,413	-	11,402	-	213,911