



Mdina Local Council

**Business Plan
for the
Period
2023 - 2027**


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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
	2023	2024	2025	2026	2027	2023-2027
	€	€	€	€	€	€
Income						
Funds received from Central Government (1)	298,802	301,790	304,808	307,856	310,935	1,524,190
Income raised from Bye-Laws (2)	16,400	16,564	16,730	16,897	17,066	83,656
Income raised from LES (3)	390	394	398	402	406	1,989
Investment Income (4)	5	5	5	5	5	25
Other Income (5)	20,000	20,050	20,101	20,152	20,203	100,505
TOTAL	335,597	338,803	342,041	345,311	348,614	1,710,366
Expenditure						
Personal Emoluments (6)	113,226	115,216	117,246	119,316	121,428	586,432
Operations and Maintenance (7)	128,159	130,722	133,337	136,003	138,723	666,945
Administration (8)	34,020	34,700	35,394	36,102	36,824	177,041
Finance Cost (9)	-	-	-	-	-	-
Other Expenditure (10)	15,723	17,263	17,263	17,263	17,263	84,775
TOTAL	291,128	297,902	303,240	308,685	314,239	1,515,193
Surplus / Deficit	44,469	40,901	38,801	36,626	34,376	195,173

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
	2023	2024	2025	2026	2027	2023-2027
€	€	€	€	€	€	
Non-current Assets						
Property, Plant and Equipment (16)	146,665	179,402	212,139	244,876	252,613	1,035,697
Current Assets						
Inventories (11)	-	-	-	-	-	-
Receivables (12)	35,000	35,000	35,000	35,000	35,000	175,000
Cash and Cash Equivalents (13)	232,118	240,282	246,347	250,237	276,875	1,245,859
Total Current Assets	267,118	275,282	281,347	285,237	311,875	1,420,859
Current Liabilities (14)						
Payables	29,642	29,643	29,643	29,644	29,644	148,216
Total Current Liabilities	29,642	29,643	29,643	29,644	29,644	148,216
Net Current Assets	237,476	245,639	251,704	255,593	282,231	1,272,643
Non-current liabilities (15)	-	-	-	-	-	-
Net Assets	384,141	425,042	463,843	500,469	534,845	2,308,340
Reserves						
Retained Funds	384,141	425,042	463,843	500,469	534,845	2,308,340

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
	2023	2024	2025	2026	2027	2023-2027
€	€	€	€	€	€	
Current Assets	267,118	275,282	281,347	285,237	311,875	1,420,859
Current Liabilities	29,642	29,643	29,643	29,644	29,644	148,216
Working Capital	237,476	245,639	251,704	255,593	282,231	1,272,643
Government Allocation	278,802	281,590	284,406	287,250	290,122	1,422,170
FSI	85 %	87 %	89 %	89 %	97 %	89 %

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
	2023	2024	2025	2026	2027	2023-2027
	€	€	€	€	€	€
Cash Inflows						
Government cash inflows	298,802	301,790	304,808	307,856	310,935	1,524,190
Cash flows from Bye-Laws & L.N fees	16,400	16,564	16,730	16,897	17,066	83,656
Local Enforcement cash flows	390	394	398	402	406	1,989
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	20,000	20,050	20,101	20,152	20,203	100,506
TOTAL Inflows	335,597	338,803	342,041	345,312	348,614	1,710,367
Cash Outflows						
Personal Emoluments	113,226	115,216	117,246	119,316	121,428	586,432
Operations & Maintenance	128,159	130,722	133,337	136,003	138,723	666,945
Administration	34,020	34,700	35,394	36,102	36,824	177,041
Finance						-
Capital						
Acquisition of property						-
Construction						-
Improvements	120,000	50,000	50,000	50,000	25,000	295,000
Special programmes						-
	120,000	50,000	50,000	50,000	25,000	295,000
Cash outflows re EU projects						-
Cash outflows re Twinning						-
Cash outflows re Community Services						-
	-	-	-	-	-	-
TOTAL Outflows	395,405	330,639	335,977	341,422	321,976	1,725,418
SURPLUS / (DEFICIT)	(59,808)	8,164	6,064	3,890	26,639	(15,051)
Brought forward (Bank /Cash Bal.)	291,926	232,118	240,282	246,347	250,237	291,926
Carry forward	232,118	240,282	246,347	250,237	276,875	276,875

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
	2023	2024	2025	2026	2027	2023-2027
	€	€	€	€	€	€
Income						
1 Funds received from Central Government:						
0001 In terms of section 55 CAP 363	278,802	281,590	284,406	287,250	290,122	1,422,170
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
	298,802	301,790	304,808	307,856	310,935	1,524,190
2 Bye-Laws & Legal Fees						
0021-0025 Community Services	8,800	8,888	8,977	9,067	9,157	44,889
0026-0035 Income from Permits	7,600	7,676	7,753	7,830	7,909	38,768
	16,400	16,564	16,730	16,897	17,066	83,656
3 Local Enforcement Income						
0037 Commission from Regional Committees	-	-	-	-	-	-
0038-0055 Contraventions	390	394	398	402	406	1,989
	390	394	398	402	406	1,989
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	15,000	15,000	15,000	15,000	15,000	75,000
0076-0080 Twinning						-
0081-0089 Insurance Claims	-					-
0100-0109 Donations	-					-
0110-0119 Contributions	-					-
0120-0129 General Income	5,000	5,050	5,101	5,152	5,203	25,505
	20,000	20,050	20,101	20,152	20,203	100,505
Total	335,597	338,803	342,041	345,311	348,614	1,710,366

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
	2023	2024	2025	2026	2027	2023-2027
€	€	€	€	€	€	
6 Personal Emoluments						
1100 Mayor's Allowance	11,300	11,526	11,757	11,992	12,231	58,806
1200 Employees' Salaries & Wages	75,000	76,500	78,030	79,591	81,182	390,303
1300 Bonuses	5,750	5,865	5,982	6,102	6,224	29,923
1400 Income Supplements	726	726	726	726	726	3,630
1500 Social Security Contributions	5,950	6,069	6,190	6,314	6,440	30,964
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
	113,226	115,216	117,246	119,316	121,428	586,432
7 Operations and Maintenance						
2100-2149 Public Utilities	-	-	-	-	-	-
2200-2259 Public Materials & Supplies	3,000	3,060	3,121	3,184	3,247	15,612
2300-2399 Repairs & Upkeep	20,745	21,160	21,583	22,015	22,455	107,958
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	5,100	5,202	5,306	5,412	5,520	26,541
3035 Bank Charges	440	449	458	467	476	2,290
3038 Penalties	-	-	-	-	-	-
3040 Waste Disposal	2,605	2,657	2,710	2,764	2,820	13,557
3041 Refuse Collection	11,000	11,220	11,444	11,673	11,907	57,244
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	1,500	1,530	1,561	1,592	1,624	7,806
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	8,500	8,670	8,843	9,020	9,201	44,234
3300-3379 Hospitality	1,000	1,020	1,040	1,061	1,082	5,204
3380-3389 Community	10,000	10,200	10,404	10,612	10,824	52,040
3600-3694 Local Enforcement Expenses	500	510	520	531	541	2,602
3700-3799 EU Projects	-	-	-	-	-	-
3800-3899 Twinning	3,500	3,570	3,641	3,714	3,789	18,214
	128,159	130,722	133,337	136,003	138,723	666,945

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
	2023	2024	2025	2026	2027	2023-2027
€	€	€	€	€	€	
8 Administration & Other Expenditure						
2150-2199 Office Utilities	5,500	5,610	5,722	5,837	5,953	28,622
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	1,500	1,530	1,561	1,592	1,624	7,806
2800-2899 Travel	1,000	1,020	1,040	1,061	1,082	5,204
2900-2999 Information Services	2,500	2,550	2,601	2,653	2,706	13,010
3050 Office Cleaning	-	-	-	-	-	-
3140-3199 Professional Services	15,000	15,300	15,606	15,918	16,236	78,061
3200-3299 Training	300	306	312	318	325	1,561
3345 Office Hospitality	200	204	208	212	216	1,041
3400-3499 Incidental Expenses	200	204	208	212	216	1,041
						-
	34,020	34,700	35,394	36,102	36,824	177,041
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)	15,723	17,263	17,263	17,263	17,263	84,775
	15,723	17,263	17,263	17,263	17,263	84,775
Total	291,128	297,902	303,240	308,685	314,239	1,515,193

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
	2023	2024	2025	2026	2027	2023-2027
€	€	€	€	€	€	
11 Inventory						
5201-5249 Stationery						-
5250-5299 Consumables						-
	-	-	-	-	-	-
12 Receivables						
0201-0209 Receivables	20,000	20,000	20,000	20,000	20,000	100,000
0210-0219 LES Receivables	-	-	-	-	-	-
0220-0229 Receivables from EU	-	-	-	-	-	-
0250 Prepayments & Accrued income	15,000	15,000	15,000	15,000	15,000	75,000
						-
	35,000	35,000	35,000	35,000	35,000	175,000
13 Cash & Equivalents						
5001-5099 Bank & Cash Balances	232,118	240,282	246,347	250,237	276,875	1,245,859
	232,118	240,282	246,347	250,237	276,875	1,245,859
14 Payables						
4000 Payables	19,642	19,643	19,643	19,644	19,644	98,216
4100 Accruals	10,000	10,000	10,000	10,000	10,000	50,000
4150 Deferred Income						-
Short-term Borrowings						-
	29,642	29,643	29,643	29,644	29,644	148,216
15 Non Current Liabilities						
4200 Long Term Borrowings						-
						-
	-	-	-	-	-	-

16 Depreciation of Property, Plant and Equipment

Asset	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	Total
% of depreciation	10%	8%	100%	10%	20%	20%	10%	25%	0%	
Cost	€	€	€	€	€	€	€	€	€	€
As at 01 January 2023	99,172	29,277	81,539	135,478	18,884	2,666	103,723	32,189	11,402	514,330
Additions							120,000			120,000
Disposals										
As at 31 December 2023	99,172	29,277	81,539	135,478	18,884	2,666	223,723	32,189	11,402	634,330
Grants/ other reimbursements										
As at 01 January 2023		-		2,971	1,111		103,723	32,189		139,994
Additions					-					-
Transfers										-
As at 31 December 2023	-	-	-	2,971	1,111	-	103,723	32,189	-	139,994
Accumulated Depreciation										
As at 01 January 2023	99,172	23,807	81,539	106,991	17,773	2,666	-	-	-	331,948
Charge for the year	-	-	-	5,972	-	-	9,751	-	-	15,723
Released on disposal										-
As at 31 December 2023	99,172	23,807	81,539	112,963	17,773	2,666	9,751	-	-	347,671
Budgeted NBV 31 Dec 2022	529	-	-	10,191	2,227	-	76,674	-	11,402	101,024
Budgeted NBV 31 Dec 2023	-	5,470	-	19,544	0	-	110,249	-	11,402	146,665

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 2024		99,172	29,277	81,539	135,478	18,884	2,666	223,723	32,189	11,402										634,330	
Additions								50,000													50,000
Disposals																					-
As at 31 December 2024		99,172	29,277	81,539	135,478	18,884	2,666	273,723	32,189	11,402										684,330	
Grants/ other reimbursements																					
As at 01 January 2024		-	-	-	2,971	1,111	-	103,723	32,189	-	-										139,994
Additions																					-
Transfers																					-
As at 31 December 2024		-	-	-	2,971	1,111	-	103,723	32,189	-	-										139,994
Accumulated Depreciation																					
As at 01 January 2024		99,172	23,807	81,539	112,963	17,773	2,666	9,751	-	-											347,671
Charge for the year		-	-	-	4,781	-	-	12,482	-	-											17,263
Released on disposal																					-
As at 31 December 2024		99,172	23,807	81,539	117,744	17,773	2,666	22,233	-	-											364,934
Budgeted NBV 31 Dec 2023		-	5,470	-	19,544	0	-	110,249	-	11,402											146,665
Budgeted NBV 31 Dec 2024		-	5,470	-	14,763	0	-	147,767	-	11,402											179,402

16 Depreciation of Property, Plant and Equipment

Asset	%										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		
% of depreciation	10%	8%	100%	10%	20%	20%	10%	25%	0%		€
Cost	€	€	€	€	€	€	€	€	€	€	€
As at 01 January 2025	99,172	29,277	81,539	135,478	18,884	2,666	273,723	32,189	11,402		684,330
Additions							50,000				50,000
Disposals											
As at 31 December 2025	99,172	29,277	81,539	135,478	18,884	2,666	323,723	32,189	11,402		734,330
Grants/ other reimbursements											
As at 01 January 2025	-	-	-	2,971	1,111	-	103,723	32,189	-	-	139,994
Additions											
Transfers											
As at 31 December 2025	-	-	-	2,971	1,111	-	103,723	32,189	-	-	139,994
Accumulated Depreciation											
As at 01 January 2025	99,172	23,807	81,539	117,744	17,773	2,666	22,233	-	-	-	364,934
Charge for the year	-	-	-	4,781	-	-	12,482	-	-	-	17,263
Released on disposal											
As at 31 December 2025	99,172	23,807	81,539	122,525	17,773	2,666	34,715	-	-	-	382,197
Budgeted NBV 31 Dec 2024	-	5,470	-	14,763	0	-	147,767	-	11,402	-	179,402
Budgeted NBV 31 Dec 2025	-	5,470	-	9,982	0	-	185,285	-	11,402	-	212,139

16 Depreciation of Property, Plant and Equipment

Asset	%											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	€		
% of depreciation	10%	8%	100%	10%	20%	20%	10%	25%	0%	€		
Cost	€											
As at 01 January 2026	99,172	29,277	81,539	135,478	18,884	2,666	323,723	32,189	11,402	734,330		
Additions	-	-	-	-	-	-	50,000	-	-	50,000		
Disposals	-	-	-	-	-	-	-	-	-	-		
As at 31 December 2026	99,172	29,277	81,539	135,478	18,884	2,666	373,723	32,189	11,402	784,330		
Grants/ other reimbursements	€											
As at 01 January 2026	-	-	-	2,971	1,111	-	103,723	32,189	-	139,994		
Additions	-	-	-	-	-	-	-	-	-	-		
Transfers	-	-	-	-	-	-	-	-	-	-		
As at 31 December 2026	-	-	-	2,971	1,111	-	103,723	32,189	-	139,994		
Accumulated Depreciation	€											
As at 01 January 2026	99,172	23,807	81,539	122,525	17,773	2,666	34,715	-	-	382,197		
Charge for the year	-	-	-	4,781	-	-	12,482	-	-	17,263		
Released on disposal	-	-	-	-	-	-	-	-	-	-		
As at 31 December 2026	99,172	23,807	81,539	127,306	17,773	2,666	47,197	-	-	399,460		
Budgeted NBV 31 Dec 2025	-	5,470	-	9,982	0	-	185,285	-	11,402	212,139		
Budgeted NBV 31 Dec 2026	-	5,470	-	5,201	0	-	222,803	-	11,402	244,876		



16 Depreciation of Property, Plant and Equipment

Asset	% of depreciation	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	Total			
€	10%	€	8%	€	100%	€	10%	€	20%	€	25%	€	0%	€
Cost														
As at 01 January 2027		99,172	29,277	81,539	135,478	18,884	2,666	373,723	32,189	11,402	784,330	25,000	-	809,330
Additions								25,000						
Disposals														
As at 31 December 2027		99,172	29,277	81,539	135,478	18,884	2,666	398,723	32,189	11,402	809,330	-	-	809,330
Grants/ other reimbursements														
As at 01 January 2027		-	-	-	2,971	1,111	-	103,723	32,189	-	139,994	-	-	139,994
Additions		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers		-	-	-	-	-	-	-	-	-	-	-	-	-
As at 31 December 2027		-	-	-	2,971	1,111	-	103,723	32,189	-	139,994	-	-	139,994
Accumulated Depreciation														
As at 01 January 2027		99,172	23,807	81,539	127,306	17,773	2,666	47,197	-	-	399,460	17,263	-	416,723
Charge for the year Released on disposal		-	-	-	4,781	-	-	12,482	-	-	-	-	-	-
As at 31 December 2027		99,172	23,807	81,539	132,087	17,773	2,666	59,679	-	-	416,723	-	-	416,723
Budgeted NBV 31 Dec 2026		-	5,470	-	5,201	0	-	222,803	-	11,402	244,876	-	-	244,876
Budgeted NBV 31 Dec 2027		-	5,470	-	420	0	-	235,321	-	11,402	252,613	-	-	252,613