



Il-Mosta Local Council

**Business Plan
for the
Period
2021 - 2025**

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Overview and Summary



Romilda Baldacchino Zarb
Mayor



Lorraine Templeman
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
	2021	2022	2023	2024	2025	2021-2025
€	€	€	€	€	€	
Income						
Funds received from Central Government (1)	1,423,533	1,452,004	1,481,044	1,510,665	1,540,878	7,408,123
Income raised from Bye-Laws (2)	60,000	61,200	62,424	63,672	64,946	312,242
Income raised from LES (3)	7,000	7,140	7,283	7,428	7,577	36,428
Investment Income (4)	100	100	100	100	100	500
Other Income (5)	146,500	149,430	152,419	155,467	158,576	762,392
TOTAL	1,637,133	1,669,874	1,703,269	1,737,333	1,772,077	8,519,685
Expenditure						
Personal Emoluments (6)	343,750	349,901	356,175	362,575	369,102	1,781,503
Operations and Maintenance (7)	1,076,700	1,098,234	1,120,199	1,142,603	1,165,455	5,603,190
Administration (8)	68,000	69,360	70,747	72,162	73,605	353,875
Finance Cost (9)	-	-	-	-	-	-
Other Expenditure (10)	123,247	131,545	142,519	141,445	146,117	684,873
TOTAL	1,611,697	1,649,040	1,689,640	1,718,784	1,754,279	8,423,440
Surplus / Deficit	25,436	20,834	13,629	18,548	17,798	96,245

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
	2021	2022	2023	2024	2025	2021-2025
€	€	€	€	€	€	
Non-current Assets						
Property, Plant and Equipment (16)	998,649	1,229,104	1,198,585	1,319,140	1,285,023	6,030,500
Current Assets						
Inventories (11)	-	-	-	-	-	-
Receivables (12)	75,000	74,698	92,693	108,039	77,757	428,187
Cash and Cash Equivalents (13)	732,036	522,415	566,563	464,557	516,472	2,802,042
Total Current Assets	807,036	597,113	659,256	572,596	594,229	3,230,229
Current Liabilities (14)						
Payables	365,945	365,643	383,638	398,984	368,702	1,882,912
Total Current Liabilities	365,945	365,643	383,638	398,984	368,702	1,882,912
Net Current Assets	441,091	231,470	275,618	173,612	225,527	1,347,317
Non-current liabilities (15)	-	-	-	-	-	-
Net Assets	1,439,740	1,460,574	1,474,203	1,492,751	1,510,549	7,377,817
Reserves						
Retained Funds	1,439,740	1,460,574	1,474,203	1,492,751	1,510,549	7,377,817

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
	2021	2022	2023	2024	2025	2021-2025
€	€	€	€	€	€	
Current Assets	807,036	597,113	659,256	572,596	594,229	3,230,229
Current Liabilities	365,945	365,643	383,638	398,984	368,702	1,882,912
Working Capital	441,091	231,470	275,618	173,612	225,527	1,347,317
Government Allocation	1,408,533	1,436,704	1,465,438	1,494,746	1,524,641	4,310,674
FSI	31 %	16 %	19 %	12 %	15 %	31 %

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
	2021	2022	2023	2024	2025	2021-2025
	€	€	€	€	€	€
Cash Inflows						
Government cash inflows	1,423,533	1,452,004	1,481,044	1,510,665	1,540,878	7,408,124
Cash flows from Bye-Laws & L.N fees	60,000	61,200	62,424	63,672	64,946	312,242
Local Enforcement cash flows	7,000	7,140	7,283	7,428	7,577	36,428
Finance cash flows						
Loan Proceeds						-
Investment Income	100	100	100	100	100	500
	100	100	100	100	100	500
Capital cash flow						
Proceeds from disposal of assets						-
Cash received from EU funds						-
Cash received from Twinning						-
Cash from Community Services						-
Other Cash Inflows	516,500	149,430	352,418	155,467	408,576	1,582,391
TOTAL Inflows	2,007,133	1,669,874	1,903,269	1,737,333	2,022,077	9,339,686
Cash Outflows						
Personal Emoluments	343,750	349,901	356,175	362,575	369,102	1,781,503
Operations & Maintenance	1,076,700	1,098,234	1,120,199	1,142,603	1,165,455	5,603,190
Administration	68,000	69,360	70,747	72,162	73,605	353,875
Finance						-
Capital						
Acquisition of property						-
Construction						-
Improvements	-	200,000	100,000	50,000	50,000	400,000
Special programmes	700,000	150,000	200,000	200,000	300,000	1,550,000
Playground furniture/Equipment/Motor Van	55,000	12,000	12,000	12,000	12,000	103,000
	755,000	362,000	312,000	262,000	362,000	2,053,000
Cash outflows re EU projects						-
Cash outflows re Twinning						-
Cash outflows re Community Services						-
	-	-	-	-	-	-
TOTAL Outflows	2,243,450	1,879,495	1,859,121	1,839,339	1,970,162	9,791,567
SURPLUS / (DEFICIT)	(236,317)	(209,621)	44,148	(102,006)	51,915	(451,881)
Brought forward (Bank /Cash Bal.)	968,353	732,036	522,415	566,563	464,557	968,353
Carry forward	732,036	522,415	566,563	464,557	516,472	516,472




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
	2021	2022	2023	2024	2025	2021-2025
	€	€	€	€	€	€
Income						
1 Funds received form Central Government:						
0001 In terms of section 55 CAP 363	1,408,533	1,436,704	1,465,438	1,494,746	1,524,641	7,330,062
0002-0004 In terms of section 58 CAP 363		-	-	-	-	-
0005-0019 Other Income	15,000	15,300	15,606	15,918	16,236	78,061
	1,423,533	1,452,004	1,481,044	1,510,665	1,540,878	7,408,123
2 Bye-Laws & Legal Fees						
0021-0025 Community Services		-	-	-	-	-
0026-0035 Income from Permits	60,000	61,200	62,424	63,672	64,946	312,242
	60,000	61,200	62,424	63,672	64,946	312,242
3 Local Enforcement Income						
0037 Commission from Regional Committees	6,500	6,630	6,763	6,898	7,036	33,826
0038-0055 Contraventions	500	510	520	531	541	2,602
	7,000	7,140	7,283	7,428	7,577	36,428
4 Investment Income						
0091-0095 Bank interest	100	100	100	100	100	500
0096-0099 Income received from Government Securities						-
	100	100	100	100	100	500
5 General Income						
0056-0065 Sponsorships	1,500	1,530	1,561	1,592	1,624	7,806
0066-0069 Documents & Information						-
0070-0075 EU Funds						-
0076-0080 Twinning						-
0081-0089 Insurance Claims						-
0100-0109 Donations						-
0110-0119 Contributions	15,000	15,300	15,606	15,918	16,236	78,061
0120-0129 General Income	130,000	132,600	135,252	137,957	140,716	676,525
	146,500	149,430	152,419	155,467	158,576	762,392
Total	1,637,133	1,669,874	1,703,269	1,737,333	1,772,077	8,519,685



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
	2021	2022	2023	2024	2025	2021-2025
€	€	€	€	€	€	
6 Personal Emoluments						
1100 Mayor's Allowance	20,000	20,400	20,808	21,224	21,649	104,081
1200 Employees' Salaries & Wages	235,000	239,700	244,494	249,384	254,372	1,222,949
1300 Bonuses	20,000	20,400	20,808	21,224	21,649	104,081
1400 Income Supplements	3,150	3,213	3,277	3,343	3,410	16,393
1500 Social Security Contributions	25,400	25,908	26,426	26,955	27,494	132,183
1600 Allowances	36,200	36,200	36,200	36,200	36,200	181,000
1700 Overtime	4,000	4,080	4,162	4,245	4,330	20,816
	343,750	349,901	356,175	362,575	369,102	1,781,503
7 Operations and Maintenance						
2100-2149 Public Utilities	5,500	5,610	5,722	5,837	5,953	28,622
2200-2259 Public Materials & Supplies	10,000	10,200	10,404	10,612	10,824	52,040
2300-2399 Repairs & Upkeep	170,000	173,400	176,868	180,405	184,013	884,687
2400-2449 Rent	40,500	41,310	42,136	42,979	43,839	210,764
3010 Street Lighting	30,000	30,600	31,212	31,836	32,473	156,121
3020 Lease of Equipment	-	-	-	-	-	-
3030 Insurance	4,000	4,080	4,162	4,245	4,330	20,816
3035 Bank Charges	200	204	208	212	216	1,041
3038 Penalties	-	-	-	-	-	-
3040 Waste Disposal	155,000	158,100	161,262	164,487	167,777	806,626
3041 Refuse Collection	215,000	219,300	223,686	228,160	232,723	1,118,869
3042 Bulky Refuse Collection	36,000	36,720	37,454	38,203	38,968	187,345
3043 Bins on wheels	-	-	-	-	-	-
3045 Bring in sites	-	-	-	-	-	-
3051 Road & Street Cleaning	150,000	153,000	156,060	159,181	162,365	780,606
3052 Cleaning & Maintenance of Non-Urban Areas	-	-	-	-	-	-
3053 Cleaning of Public Conveniences	8,500	8,670	8,843	9,020	9,201	44,234
3055 Cleaning of Council Premises	-	-	-	-	-	-
3060 Cleaning & Maintenance of Parks & Gardens	115,000	117,300	119,646	122,039	124,480	598,465
3061 Cleaning & Maintenance of Soft Areas	-	-	-	-	-	-
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-
3064 Other Contractual Services	31,000	31,620	32,252	32,897	33,555	161,325
3070-3090 Consultation Fees	-	-	-	-	-	-
3100-3139 Contract & Project Management	30,000	30,600	31,212	31,836	32,473	156,121
3300-3379 Hospitality	20,000	20,400	20,808	21,224	21,649	104,081
3380-3389 Community	50,000	51,000	52,020	53,060	54,122	260,202
3600-3694 Local Enforcement Expenses	1,000	1,020	1,040	1,061	1,082	5,204
3700-3799 EU Projects	-	-	-	-	-	-
3800-3899 Twinning	5,000	5,100	5,202	5,306	5,412	26,020
	1,076,700	1,098,234	1,120,199	1,142,603	1,165,455	5,603,190

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
	2021	2022	2023	2024	2025	2021-2025
€	€	€	€	€	€	
8 Administration & Other Expenditure						
2150-2199 Office Utilities	15,000	15,300	15,606	15,918	16,236	78,061
2260-2299 Office Materials & Supplies						-
2450-2499 Office Rent		-	-	-	-	-
2500-2599 National & International Memberships	500	510	520	531	541	2,602
2600-2699 Office Services	7,000	7,140	7,283	7,428	7,577	36,428
2700-2799 Transport		-	-	-	-	-
2800-2899 Travel		-	-	-	-	-
2900-2999 Information Services	4,500	4,590	4,682	4,775	4,871	23,418
3050 Office Cleaning	8,000	8,160	8,323	8,490	8,659	41,632
3140-3199 Professional Services	31,000	31,620	32,252	32,897	33,555	161,325
3200-3299 Training	1,000	1,020	1,040	1,061	1,082	5,204
3345 Office Hospitality		-	-	-	-	-
3400-3499 Incidental Expenses	1,000	1,020	1,040	1,061	1,082	5,204
	68,000	69,360	70,747	72,162	73,605	353,875
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)	123,247	131,545	142,519	141,445	146,117	684,873
	123,247	131,545	142,519	141,445	146,117	684,873
Total	1,611,697	1,649,040	1,689,640	1,718,784	1,754,279	8,423,440

Detailed Estimates of Statement of Financial Position

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET Jan-Dec 2021	BUDGET Jan-Dec 2022	BUDGET Jan-Dec 2023	BUDGET Jan-Dec 2024	BUDGET Jan-Dec 2025	BUDGET Period 2021-2025
	€	€	€	€	€	€
11 Inventory						
5201-5249 Stationery						-
5250-5299 Consumables						-
	-	-	-	-	-	-
12 Receivables						
0201-0209 Receivables	35,000	37,583	37,583	23,039	37,583	170,788
0210-0219 LES Receivables						-
0220-0229 Receivables from EU						-
0250 Prepayments & Accrued income	40,000	37,115	55,110	85,000	40,174	257,399
						-
	75,000	74,698	92,693	108,039	77,757	428,187
13 Cash & Equivalents						
5001-5099 Bank & Cash Balances	732,036	522,415	566,563	464,557	516,472	2,802,042
	732,036	522,415	566,563	464,557	516,472	2,802,042
14 Payables						
4000 Payables	265,945	221,823	235,000	241,823	221,852	1,186,443
4100 Accruals	100,000	143,820	148,638	157,161	146,850	696,469
4150 Deferred Income						-
Short-term Borrowings						-
	365,945	365,643	383,638	398,984	368,702	1,882,912
15 Non Current Liabilities						
4200 Long Term Borrowings						-
						-
	-	-	-	-	-	-

16 Depreciation of Property, Plant and Equipment

Asset % of depreciation	€		€		€		€		€		€		Total
	Furniture & Fittings 7.5%	Office Equipment 20%	Special Programmes 10%	Motor Vehicles 20%	New Street Signs 100%	Trees 0%	Plant & Machinery 20%	Construction works & urban improve 10%	Computer Equipment 25%				
Cost													
As at 01 January 2021	178,609	160,595	3,193,178	403,577	128,450	37,316	77,544	2,780,176	9,312				6,968,757
Additions	5,000	20,000	500,000	25,000				200,000	5,000				755,000
Disposals													
As at 31 December 2021	183,609	180,595	3,693,178	428,577	128,450	37,316	77,544	2,980,176	14,312				7,723,757
Grants/ other reimbursements													
As at 01 January 2021			2,171,584	31,438			25,000	6,041					2,234,063
Additions			350,000	20,000									370,000
Transfers													
As at 31 December 2021			2,521,584	51,438			25,000	6,041					2,604,063
Accumulated Depreciation													
As at 01 January 2021	160,596	142,024	536,275	372,054	128,450	-	52,544	2,600,278	5,577				3,997,798
Charge for the year	1,647	2,987	44,182	-	-	-	-	72,413	2,018				123,247
Released on disposal													
As at 31 December 2021	162,243	145,011	580,457	372,054	128,450		52,544	2,672,691	7,595				4,121,045
Budgeted NBV 31 Dec 2020	23,500	51,748	104,148	-	-	37,169	-	492,229	13,800				722,594
Budgeted NBV 31 Dec 2021	21,366	35,584	591,137	5,085	-	37,316	-	301,444	6,717				998,649

16 Depreciation of Property, Plant and Equipment

Asset % of depreciation	€		€		€		€		€		€		Total €
	Furniture & Fittings 7.5%	Office Equipment 20%	Special Programmes 10%	Motor Vehicles 20%	New Street Signs 100%	Trees 0%	Plant & Machinery 20%	Construction works & urban improve 10%	Computer Equipment 25%				
Cost													
As at 01 January 2022	183,609	180,595	3,693,178	428,577	128,450	37,316	77,544	2,980,176	14,312				7,723,757
Additions	2,000	5,000	150,000					200,000	5,000				362,000
Disposals													-
As at 31 December 2022	185,609	185,595	3,843,178	428,577	128,450	37,316	77,544	3,180,176	19,312				8,085,757
Grants/ other reimbursements													
As at 01 January 2022	-	-	2,521,584	51,438	-	-	25,000	6,041	-				2,604,063
Additions													-
Transfers													-
As at 31 December 2022	-	-	2,521,584	51,438	-	-	25,000	6,041	-				2,604,063
Accumulated Depreciation													
As at 01 January 2022	162,243	145,011	580,457	372,054	128,450	-	52,544	2,672,691	7,595				4,121,045
Charge for the year	1,647	2,987	48,952	-	-	-	-	75,941	2,018				131,545
Released on disposal													-
As at 31 December 2022	163,890	147,998	629,409	372,054	128,450	-	52,544	2,748,632	9,613				4,252,590
Budgeted NBV 31 Dec 2021	21,366	35,584	591,137	5,085	-	37,316	-	301,444	6,717				998,649
Budgeted NBV 31 Dec 2022	21,719	37,597	692,185	5,085	-	37,316	-	425,503	9,699				1,229,104




16 Depreciation of Property, Plant and Equipment

Asset % of depreciation	€		€		€		€		€		€		Total €
	Furniture & Fittings 7.5%	Office Equipment 20%	Special Programmes 10%	Motor Vehicles 20%	New Street Signs 100%	Trees 0%	Plant & Machinery 20%	Construction works & urban improve 10%	Computer Equipment 25%				
Cost													
As at 01 January 2023	185,609	185,595	3,843,178	428,577	128,450	37,316	77,544	3,180,176	19,312				8,085,757
Additions	2,000	5,000	200,000					100,000	5,000				312,000
Disposals													-
As at 31 December 2023	187,609	190,595	4,043,178	428,577	128,450	37,316	77,544	3,280,176	24,312				8,397,757
Grants/ other reimbursements													
As at 01 January 2023	-	-	2,521,584	51,438	-	-	25,000	6,041	-				2,604,063
Additions			200,000										200,000
Transfers													-
As at 31 December 2023	-	-	2,721,584	51,438	-	-	25,000	6,041	-				2,804,063
Accumulated Depreciation													
As at 01 January 2023	163,890	147,998	629,409	372,054	128,450	-	52,544	2,748,632	9,613				4,252,590
Charge for the year	1,647	2,987	50,941	5,085	-	-	-	79,841	2,018				142,519
Released on disposal													-
As at 31 December 2023	165,537	150,985	680,350	377,139	128,450	-	52,544	2,828,473	11,631				4,395,109
Budgeted NBV 31 Dec 2022	21,719	37,597	692,185	5,085	-	37,316	-	425,503	9,699				1,229,104
Budgeted NBV 31 Dec 2023	22,072	39,610	641,244	0	-	37,316	-	445,662	12,681				1,198,585

16 Depreciation of Property, Plant and Equipment

Asset % of depreciation	€		€		€		€		€		€		Total €
	Furniture & Fittings 7.5%	Office Equipment 20%	Special Programmes 10%	Motor Vehicles 20%	New Street Signs 100%	Trees 0%	Plant & Machinery 20%	Construction works & urban improve 10%	Computer Equipment 25%				
Cost													
As at 01 January 2024	187,609	190,595	4,043,178	428,577	128,450	37,316	77,544	3,280,176	24,312				8,397,757
Additions	2,000	5,000	200,000					50,000	5,000				262,000
Disposals													-
As at 31 December 2024	189,609	195,595	4,243,178	428,577	128,450	37,316	77,544	3,330,176	29,312				8,659,757
Grants/ other reimbursements													
As at 01 January 2024	-	-	2,721,584	51,438	-	-	25,000	6,041	-				2,804,063
Additions													-
Transfers													-
As at 31 December 2024	-	-	2,721,584	51,438	-	-	25,000	6,041	-				2,804,063
Accumulated Depreciation													
As at 01 January 2024	165,537	150,985	680,350	377,139	128,450	-	52,544	2,828,473	11,631				4,395,109
Charge for the year	1,647	2,987	54,952	-	-	-	-	79,841	2,018				141,445
Released on disposal													-
As at 31 December 2024	167,184	153,972	735,302	377,139	128,450	-	52,544	2,908,314	13,649				4,536,554
Budgeted NBV 31 Dec 2023	22,072	39,610	641,244	0	-	37,316	-	445,662	12,681				1,198,585
Budgeted NBV 31 Dec 2024	22,425	41,623	786,292	0	-	37,316	-	415,821	15,663				1,319,140

16 Depreciation of Property, Plant and Equipment

Asset % of depreciation	€											Total €
	Furniture & Fittings 7.5%	Office Equipment 20%	Special Programmes 10%	Motor Vehicles 20%	New Street Signs 100%	Trees 0%	Plant & Machinery 20%	Construction works & urban improve 10%	Computer Equipment 25%			
Cost												
As at 01 January 2025	189,609	195,595	4,243,178	428,577	128,450	37,316	77,544	3,330,176	29,312			8,659,757
Additions	2,000	5,000	300,000					50,000	5,000			362,000
Disposals												-
As at 31 December 2025	191,609	200,595	4,543,178	428,577	128,450	37,316	77,544	3,380,176	34,312			9,021,757
Grants/ other reimbursements												
As at 01 January 2025	-	-	2,721,584	51,438	-	-	25,000	6,041	-			2,804,063
Additions			250,000									250,000
Transfers												-
As at 31 December 2025	-	-	2,971,584	51,438	-	-	25,000	6,041	-			3,054,063
Accumulated Depreciation												
As at 01 January 2025	167,184	153,972	735,302	377,139	128,450	-	52,544	2,908,314	13,649			4,536,554
Charge for the year	1,647	2,987	54,952	-	-	-	-	84,513	2,018			146,117
Released on disposal												-
As at 31 December 2025	168,831	156,959	790,254	377,139	128,450	-	52,544	2,992,827	15,667			4,682,671
Budgeted NBV 31 Dec 2024	22,425	41,623	786,292	0	-	37,316	-	415,821	15,663			1,319,140
Budgeted NBV 31 Dec 2025	22,778	43,636	781,340	0	-	37,316	-	381,308	18,645			1,285,023


