



Il-Mosta Local Council

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

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



Christopher Grech
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
	2022	2023	2024	2025	2026	2022-2026
	€	€	€	€	€	€

Income

Funds received from Central Government (1)	1,450,789	1,479,805	1,509,401	1,539,589	1,570,381	7,549,964
Income raised from Bye-Laws (2)	70,000	71,400	72,828	74,285	75,770	364,283
Income raised from LES (3)	7,915	8,073	8,235	8,399	8,567	41,190
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	1,675,304	1,708,808	1,742,982	1,777,840	1,813,395	8,718,329

Expenditure

Personal Emoluments (6)	364,250	370,811	377,503	384,329	391,292	1,888,185
Operations and Maintenance (7)	1,085,600	1,107,312	1,129,458	1,152,047	1,175,088	5,649,506
Administration (8)	68,000	69,360	70,747	72,162	73,605	353,875
Finance Cost (9)	-	-	-	-	-	-
Other Expenditure (10)	154,059	146,327	152,216	156,227	160,899	769,728
TOTAL	1,671,909	1,693,810	1,729,925	1,764,766	1,800,885	8,661,294

Surplus / Deficit	3,395	14,998	13,058	13,074	12,510	57,035
--------------------------	--------------	---------------	---------------	---------------	---------------	---------------

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)	1,003,443	1,069,116	928,900	784,673	635,774	4,421,907
Current Assets						
Inventories (11)	-	-	-	-	-	-
Receivables (12)	179,952	179,952	179,952	179,952	179,952	899,760
Cash and Cash Equivalents (13)	736,951	686,276	702,381	859,682	1,021,091	4,006,380
Total Current Assets	916,903	866,228	882,333	1,039,634	1,201,043	4,906,140
Current Liabilities (14)						
Payables	375,000	375,000	237,831	237,831	237,831	1,463,493
Total Current Liabilities	375,000	375,000	237,831	237,831	237,831	1,463,493
Net Current Assets	541,903	491,228	644,502	801,803	963,212	3,442,647
Non-current liabilities (15)	-	-	-	-	-	-
Net Assets	1,545,346	1,560,345	1,573,402	1,586,476	1,598,986	7,864,555
Reserves						
Retained Funds	1,545,346	1,560,345	1,573,402	1,586,476	1,598,986	7,864,555

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	916,903	866,228	882,333	1,039,634	1,201,043	4,906,140
Current Liabilities	375,000	375,000	237,831	237,831	237,831	1,463,493
Working Capital	541,903	491,228	644,502	801,803	963,212	3,442,647
Government Allocation	1,435,789	1,464,505	1,493,795	1,523,671	1,554,144	4,394,089
FSI	38 %	34 %	43 %	53 %	62 %	78 %

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	1,450,789	1,479,805	1,509,401	1,539,589	1,570,381	7,549,965
Cash flows from Bye-Laws & L.N fees	70,000	71,400	72,828	74,285	75,770	364,283
Local Enforcement cash flows	7,915	8,073	8,235	8,399	8,567	41,190
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	429,443	149,430	15,249	155,467	158,576	908,165
TOTAL Inflows	1,958,247	1,708,808	1,605,813	1,777,840	1,813,395	8,864,103
Cash Outflows						
Personal Emoluments	364,250	370,811	377,503	384,329	391,292	1,888,185
Operations & Maintenance	1,085,600	1,107,312	1,129,458	1,152,047	1,175,088	5,649,506
Administration	68,000	69,360	70,747	72,162	73,605	353,875
Finance						-
Capital						
Acquisition of property						-
Construction						-
Improvements	-	100,000	-	-	-	100,000
Special programmes	600,000	100,000	-	-	-	700,000
Office Furniture/Equipment/Software	60,000	12,000	12,000	12,000	12,000	108,000
	660,000	212,000	12,000	12,000	12,000	908,000
Cash outflows re EU projects						-
Cash outflows re Twinning						-
Cash outflows re Community Services						-
	-	-	-	-	-	-
TOTAL Outflows	2,177,850	1,759,483	1,589,709	1,620,539	1,651,986	8,799,566
SURPLUS / (DEFICIT)	(219,603)	(50,675)	16,104	157,301	161,409	64,537
Brought forward (Bank /Cash Bal.)	956,554	736,951	686,276	702,381	859,682	956,554
Carry forward	736,951	686,276	702,381	859,682	1,021,091	1,021,091

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 from Central Government:						
0001 In terms of section 55 CAP 363	1,435,789	1,464,505	1,493,795	1,523,671	1,554,144	7,471,904
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
	1,450,789	1,479,805	1,509,401	1,539,589	1,570,381	7,549,964
2 Bye-Laws & Legal Fees						
0021-0025 Community Services		-	-	-	-	-
0026-0035 Income from Permits	70,000	71,400	72,828	74,285	75,770	364,283
	70,000	71,400	72,828	74,285	75,770	364,283
3 Local Enforcement Income						
0037 Commission from Regional Committees	7,415	7,563	7,715	7,869	8,026	38,588
0038-0055 Contraventions	500	510	520	531	541	2,602
	7,915	8,073	8,235	8,399	8,567	41,190
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	1,675,304	1,708,808	1,742,982	1,777,840	1,813,395	8,718,329

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	21,500	21,930	22,369	22,816	23,272	111,887
1200 Employees' Salaries & Wages	250,000	255,000	260,100	265,302	270,608	1,301,010
1300 Bonuses	22,000	22,440	22,889	23,347	23,814	114,489
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	6,000	6,120	6,242	6,367	6,495	31,224
	364,250	370,811	377,503	384,329	391,292	1,888,185
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	20,000	20,400	20,808	21,224	21,649	104,081
2300-2399 Repairs & Upkeep	150,000	153,000	156,060	159,181	162,365	780,606
2400-2449 Rent	40,500	41,310	42,136	42,979	43,839	210,764
3010 Street Lighting	38,000	38,760	39,535	40,326	41,132	197,754
3020 Lease of Equipment	-	-	-	-	-	-
3030 Insurance	4,400	4,488	4,578	4,669	4,763	22,898
3035 Bank Charges	1,700	1,734	1,769	1,804	1,840	8,847
3038 Penalties	-	-	-	-	-	-
3040 Waste Disposal	145,000	147,900	150,858	153,875	156,953	754,586
3041 Refuse Collection	210,000	214,200	218,484	222,854	227,311	1,092,848
3042 Bulky Refuse Collection	40,000	40,800	41,616	42,448	43,297	208,162
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	50,000	51,000	52,020	53,060	54,122	260,202
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
	1,085,600	1,107,312	1,129,458	1,152,047	1,175,088	5,649,506

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	139,952	139,952	139,952	139,952	139,952	699,760
0210-0219 LES Receivables						-
0220-0229 Receivables from EU						-
0250 Prepayments & Accrued income	40,000	40,000	40,000	40,000	40,000	200,000
						-
	179,952	179,952	179,952	179,952	179,952	899,760
13 Cash & Equivalents						
5001-5099 Bank & Cash Balances	736,951	686,276	702,381	859,682	1,021,091	4,006,380
	736,951	686,276	702,381	859,682	1,021,091	4,006,380
14 Payables						
4000 Payables	275,000	275,000	137,831	137,831	137,831	963,493
4100 Accruals	100,000	100,000	100,000	100,000	100,000	500,000
4150 Deferred Income						-
Short-term Borrowings						-
						-
	375,000	375,000	237,831	237,831	237,831	1,463,493
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%	Urban Improvements 10%	New Street Signs 100%	Trees 0%	Plant & Machinery 10%	Construction works 10%	Computer Equipment & Software 25%		
Cost											
As at 01 January 2022	182,875	177,117	3,017,879	496,724	128,450	37,316	77,544	3,017,527	21,447		7,156,879
Additions	5,000	20,000	600,000	-	-	-	-	-	35,000		660,000
Disposals											
As at 31 December 2022	187,875	197,117	3,617,879	496,724	128,450	37,316	77,544	3,017,527	56,447		7,816,879
Grants/ other reimbursements											
As at 01 January 2022		9,308	2,197,435				25,000				2,231,743
Additions			282,943								282,943
Transfers											
As at 31 December 2022		9,308	2,480,378				25,000				2,514,686
Accumulated Depreciation											
As at 01 January 2022	165,012	151,210	656,344	347,789	128,450	-	52,544	2,634,214	9,128		4,144,691
Charge for the year	2,059	3,734	55,228	-	-	-	-	90,516	2,523		154,059
Released on disposal											
As at 31 December 2022	167,071	154,944	711,572	347,789	128,450		52,544	2,724,730	11,651		4,298,750
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	20,804	32,865	425,930	148,935	-	37,316	-	292,797	44,797		1,003,443

16 Depreciation of Property, Plant and Equipment

Asset % of depreciation	€										Total €
	Furniture & Fittings 7.5%	Office Equipment 20%	Special Programmes 10%	Urban Improvements 10%	New Street Signs 100%	Trees 0%	Plant & Machinery 10%	Construction works 10%	Computer Equipment & Software 25%		
Cost											
As at 01 January 2023	187,875	197,117	3,617,879	496,724	128,450	37,316	77,544	3,017,527	56,447		7,816,879
Additions	2,000	5,000	100,000					100,000	5,000		212,000
Disposals											
As at 31 December 2023	189,875	202,117	3,717,879	496,724	128,450	37,316	77,544	3,117,527	61,447		8,028,879
Grants/ other reimbursements											
As at 01 January 2023	-	9,308	2,480,378	-	-	-	25,000	-	-	-	2,514,686
Additions											
Transfers											
As at 31 December 2023	-	9,308	2,480,378	-	-	-	25,000	-	-	-	2,514,686
Accumulated Depreciation											
As at 01 January 2023	167,071	154,944	711,572	347,789	128,450	-	52,544	2,724,730	11,651		4,298,750
Charge for the year	1,647	2,987	48,952	14,782	-	-	-	75,941	2,018		146,327
Released on disposal											
As at 31 December 2023	168,718	157,931	760,524	362,571	128,450	-	52,544	2,800,671	13,669		4,445,077
Budgeted NBV 31 Dec 2022	20,804	32,865	425,930	148,935	-	37,316	-	292,797	44,797		1,003,443
Budgeted NBV 31 Dec 2023	21,157	34,878	476,978	134,153	-	37,316	-	316,856	47,779		1,069,116

16 Depreciation of Property, Plant and Equipment

Asset % of depreciation	€											Total €
	Furniture & Fittings 7.5%	Office Equipment 20%	Special Programmes 10%	Urban Improvements 10%	New Street Signs 100%	Trees 0%	Plant & Machinery 10%	Construction works 10%	Computer Equipment & Software 25%			
Cost												
As at 01 January 2024	189,875	202,117	3,717,879	496,724	128,450	37,316	77,544	3,117,527	61,447			8,028,879
Additions	2,000	5,000							5,000			12,000
Disposals												-
As at 31 December 2024	191,875	207,117	3,717,879	496,724	128,450	37,316	77,544	3,117,527	66,447			8,040,879
Grants/ other reimbursements												
As at 01 January 2024	-	9,308	2,480,378	-	-	-	25,000	-	-			2,514,686
Additions												-
Transfers												-
As at 31 December 2024	-	9,308	2,480,378	-	-	-	25,000	-	-			2,514,686
Accumulated Depreciation												
As at 01 January 2024	168,718	157,931	760,524	362,571	128,450	-	52,544	2,800,671	13,669			4,445,077
Charge for the year	1,647	2,987	50,941	14,782	-	-	-	79,841	2,018			152,216
Released on disposal												-
As at 31 December 2024	170,365	160,918	811,465	377,353	128,450	-	52,544	2,880,512	15,687			4,597,293
Budgeted NBV 31 Dec 2023	21,157	34,878	476,978	134,153	-	37,316	-	316,856	47,779			1,069,116
Budgeted NBV 31 Dec 2024	21,510	36,891	426,037	119,371	-	37,316	-	237,015	50,761			928,900

16 Depreciation of Property, Plant and Equipment

Asset	% of depreciation	€										Total	
		Furniture & Fittings	Office Equipment	Special Programmes	Urban Improvements	New Street Signs	Trees	Plant & Machinery	Construction works	Computer Equipment & Software			
		7.5%	20%	10%	10%	100%	0%	10%	10%	10%	25%	€	€
Cost		€	€	€	€	€	€	€	€	€	€	€	€
As at 01 January 2025		191,875	207,117	3,717,879	496,724	128,450	37,316	77,544	3,117,527	66,447	5,000	8,040,879	
Additions		2,000	5,000									12,000	
Disposals													
As at 31 December 2025		193,875	212,117	3,717,879	496,724	128,450	37,316	77,544	3,117,527	71,447	5,000	8,052,879	
Grants/ other reimbursements													
As at 01 January 2025		-	9,308	2,480,378	-	-	-	25,000	-	-	-	2,514,686	
Additions													
Transfers													
As at 31 December 2025		-	9,308	2,480,378	-	-	-	25,000	-	-	-	2,514,686	
Accumulated Depreciation													
As at 01 January 2025		170,365	160,918	811,465	377,353	128,450	-	52,544	2,880,512	15,687	2,018	4,597,293	
Charge for the year		1,647	2,987	54,952	14,782	-	-	-	79,841	-	-	156,227	
Released on disposal													
As at 31 December 2025		172,012	163,905	866,417	392,135	128,450	-	52,544	2,960,353	17,705	2,018	4,753,520	
Budgeted NBV 31 Dec 2024		21,510	36,891	426,037	119,371	-	37,316	-	237,015	50,761	-	928,900	
Budgeted NBV 31 Dec 2025		21,863	38,904	371,085	104,589	-	37,316	-	157,174	53,743	-	784,673	

16 Depreciation of Property, Plant and Equipment

Asset	Furniture & Fittings	Office Equipment	Special Programmes	Urban Improvements	New Street Signs	Trees	Plant & Machinery	Construction works	Computer Equipment & Software	Total
% of depreciation	7.5%	20%	10%	10%	100%	0%	10%	10%	25%	
€	€	€	€	€	€	€	€	€	€	€
Cost										
As at 01 January 2026	193,875	212,117	3,717,879	496,724	128,450	37,316	77,544	3,117,527	71,447	8,052,879
Additions	2,000	5,000							5,000	12,000
Disposals										-
As at 31 December 2026	195,875	217,117	3,717,879	496,724	128,450	37,316	77,544	3,117,527	76,447	8,064,879
Grants/ other reimbursements										
As at 01 January 2026	-	9,308	2,480,378	-	-	-	25,000	-	-	2,514,686
Additions										-
Transfers										-
As at 31 December 2026	-	9,308	2,480,378	-	-	-	25,000	-	-	2,514,686
Accumulated Depreciation										
As at 01 January 2026	172,012	163,905	866,417	392,135	128,450	-	52,544	2,960,353	17,705	4,753,520
Charge for the year	1,647	2,987	54,952	14,782	-	-	-	84,513	2,018	160,899
Released on disposal										-
As at 31 December 2026	173,659	166,892	921,369	406,917	128,450	-	52,544	3,044,866	19,723	4,914,419
Budgeted NBV 31 Dec 2025	21,863	38,904	371,085	104,589	-	37,316	-	157,174	53,743	784,673
Budgeted NBV 31 Dec 2026	22,216	40,917	316,133	89,807	-	37,316	-	72,661	56,725	635,774