




Il-Munxar Local Council

**Business Plan
for the
Period
2025 - 2029**

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Overview and Summary



Damien Spiteri
Mayor



Ryan Debrincat
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
	2025	2026	2027	2028	2029	2025-2029
	€	€	€	€	€	€
Income						
Funds received from Central Government (1)	344,020	350,900	357,918	365,077	372,378	1,790,294
Income raised from Bye-Laws (2)	11,000	11,220	11,444	11,673	11,907	57,244
Income raised from LES (3)	1,000	1,020	1,040	1,061	1,082	5,204
Investment Income (4)	50	50	50	50	50	250
Other Income (5)	18,000	18,360	18,727	19,102	19,484	93,673
TOTAL	374,070	381,550	389,180	396,963	404,901	1,946,665
Expenditure						
Personal Emoluments (6)	122,318	124,504	126,734	129,009	131,329	633,895
Operations and Maintenance (7)	159,350	161,537	158,768	161,043	153,364	794,062
Administration (8)	39,400	40,188	40,992	41,812	42,648	205,039
Finance Cost (9)	-	-	-	-	-	-
Other Expenditure (10)	47,569	54,345	59,846	61,435	75,298	298,493
TOTAL	368,637	380,574	386,340	393,299	402,639	1,931,489
Surplus / Deficit	5,433	976	2,840	3,664	2,262	15,176

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
	2025	2026	2027	2028	2029	2025-2029
	€	€	€	€	€	€
Non-current Assets						
Property, Plant and Equipment (16)	180,975	151,630	156,784	130,349	155,051	774,789
Current Assets						
Inventories (11)	-	-	-	-	-	-
Receivables (12)	8,000	8,000	8,000	8,000	8,000	40,000
Cash and Cash Equivalents (13)	682,795	713,116	710,803	740,903	718,463	3,566,080
Total Current Assets	690,795	721,116	718,803	748,903	726,463	3,606,080
Current Liabilities (14)						
Payables	391,068	391,068	391,069	391,070	391,070	1,955,345
Total Current Liabilities	391,068	391,068	391,069	391,070	391,070	1,955,345
Net Current Assets	299,727	330,048	327,734	357,833	335,393	1,650,735
Non-current liabilities (15)	-	-	-	-	-	-
Net Assets	480,702	481,678	484,518	488,182	490,444	2,425,524
Reserves						
Retained Funds	480,702	481,678	484,518	488,182	490,444	2,425,524

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
	2025	2026	2027	2028	2029	2025-2029
	€	€	€	€	€	€
Current Assets	690,795	721,116	718,803	748,903	726,463	3,606,080
Current Liabilities	391,068	391,068	391,069	391,070	391,070	1,955,345
Working Capital	299,727	330,048	327,734	357,833	335,393	1,650,735
Government Allocation	299,020	305,000	311,100	317,322	323,669	915,121
FSI	100 %	108 %	105 %	113 %	104 %	180 %

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
	2025	2026	2027	2028	2029	2025-2029
	€	€	€	€	€	€
Cash Inflows						
Government cash inflows	344,020	350,900	357,918	365,077	372,378	1,790,294
Cash flows from Bye-Laws & L.N fees	11,000	11,220	11,444	11,673	11,907	57,244
Local Enforcement cash flows	1,000	1,020	1,040	1,061	1,082	5,204
Finance cash flows						
Loan Proceeds						-
Investment income	50	50	50	50	50	250
	50	50	50	50	50	250
Capital cash flow						
Proceeds from disposal of assets						-
Cash received from EU funds						-
Cash received from Twinning						-
Cash from Community Services						-
Other Cash Inflows	320,528	93,360	118,727	119,102	359,484	1,011,201
TOTAL Inflows	676,598	456,550	489,180	496,963	744,901	2,864,193
Cash Outflows						
Personal Emoluments	122,318	124,504	126,734	129,009	131,329	633,894
Operations & Maintenance	159,350	161,537	158,768	161,043	153,364	794,062
Administration	39,400	40,188	40,992	41,812	42,648	205,039
Finance						-
Capital						
Acquisition of property						-
Construction		-	-	-	-	-
Improvements	55,120					55,120
Special programmes	278,232	100,000	150,000	125,000	425,000	1,078,232
Office Equipment/Furniture/Plant & Machinery	15,000		15,000	10,000	15,000	55,000
	348,352	100,000	165,000	135,000	440,000	1,188,352
Cash outflows re EU projects						-
Cash outflows re Twinning						-
Cash outflows re Community Services						-
	-	-	-	-	-	-
TOTAL Outflows	669,420	426,229	491,494	466,864	767,341	2,821,347
SURPLUS / (DEFICIT)	7,178	30,321	(2,314)	30,100	(22,439)	42,846
Brought forward (Bank /Cash Bal.)	675,617	682,795	713,116	710,803	740,903	675,617
Carry forward	682,795	713,116	710,803	740,903	718,463	718,463

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
	2025	2026	2027	2028	2029	2025-2029
	€	€	€	€	€	€
Income						
1 Funds received form Central Government:						
0001 In terms of section 55 CAP 363	299,020	305,000	311,100	317,322	323,669	1,556,112
0002-0004 In terms of section 58 CAP 363		-	-	-	-	-
0005-0019 Other Income	45,000	45,900	46,818	47,754	48,709	234,182
	344,020	350,900	357,918	365,077	372,378	1,790,294
2 Bye-Laws & Legal Fees						
0021-0025 Community Services		-	-	-	-	-
0026-0035 Income from Permits	11,000	11,220	11,444	11,673	11,907	57,244
	11,000	11,220	11,444	11,673	11,907	57,244
3 Local Enforcement Income						
0037 Commission from Regional Committees	1,000	1,020	1,040	1,061	1,082	5,204
0038-0055 Contraventions		-	-	-	-	-
	1,000	1,020	1,040	1,061	1,082	5,204
4 Investment Income						
0091-0095 Bank interest	50	50	50	50	50	250
0096-0099 Income received from Government Securities						-
	50	50	50	50	50	250
5 General Income						
0056-0065 Sponsorships						-
0066-0069 Documents & Information						-
0070-0075 EU Funds						-
0076-0080 Twinning						-
0081-0089 Insurance Claims						-
0100-0109 Donations	1,000	1,020	1,040	1,061	1,082	5,204
0110-0119 Contributions	2,000	2,040	2,081	2,122	2,165	10,408
0120-0129 General Income	15,000	15,300	15,606	15,918	16,236	78,061
		-	-	-	-	-
	18,000	18,360	18,727	19,102	19,484	93,673
Total	374,070	381,550	389,180	396,963	404,901	1,946,665

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
	2025	2026	2027	2028	2029	2025-2029
€	€	€	€	€	€	
6 Personal Emoluments						
1100 Mayor's Allowance	11,503	11,733	11,968	12,207	12,451	59,862
1200 Employees' Salaries & Wages	82,451	84,100	85,782	87,498	89,248	429,078
1300 Bonuses	7,150	7,293	7,439	7,588	7,739	37,209
1400 Income Supplements	727	742	756	771	787	3,783
1500 Social Security Contributions	6,987	7,127	7,269	7,415	7,563	36,361
1600 Allowances	13,000	13,000	13,000	13,000	13,000	65,000
1700 Overtime	500	510	520	531	541	2,602
	122,318	124,504	126,734	129,009	131,329	633,895
7 Operations and Maintenance						
2100-2149 Public Utilities	3,000	3,060	3,121	3,184	3,247	15,612
2200-2259 Public Materials & Supplies	1,000	1,020	1,040	1,061	1,082	5,204
2300-2399 Repairs & Upkeep	45,000	45,900	46,818	47,754	48,709	234,182
2400-2449 Rent	3,700	3,774	3,849	3,926	4,005	19,255
3010 Street Lighting	10,000	10,200	10,404	10,612	10,824	52,040
3020 Lease of Equipment	-	-	-	-	-	-
3030 Insurance	5,800	5,916	6,034	6,155	6,278	30,183
3035 Bank Charges	1,500	1,530	1,561	1,592	1,624	7,806
3038 Penalties	-	-	-	-	-	-
3040 Waste Disposal	-	-	-	-	-	-
3041 Refuse Collection	-	-	-	-	-	-
3042 Bulky Refuse Collection	7,000	7,140	7,283	7,428	7,577	36,428
3043 Bins on wheels	100	102	104	106	108	520
3045 Bring in sites	-	-	-	-	-	-
3051 Road & Street Cleaning	5,000	5,100	5,202	5,306	5,412	26,020
3052 Cleaning & Maintenance of Non-Urban Areas	-	-	-	-	-	-
3053 Cleaning of Public Conveniences	7,500	7,650	7,803	7,959	8,118	39,030
3055 Cleaning of Council Premises	2,400	2,448	2,497	2,547	2,598	12,490
3060 Cleaning & Maintenance of Parks & Gardens	2,500	2,550	2,601	2,653	2,706	13,010
3061 Cleaning & Maintenance of Soft Areas	1,500	1,530	1,561	1,592	1,624	7,806
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	7,000	7,140	7,283	7,428	7,577	36,428
3300-3379 Hospitality	6,000	6,120	6,242	6,367	6,495	31,224
3380-3389 Community	50,000	50,000	45,000	45,000	35,000	225,000
3600-3694 Local Enforcement Expenses	350	357	364	371	379	1,821
3700-3799 EU Projects	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-
	159,350	161,537	158,768	161,043	153,364	794,062

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
	2025	2026	2027	2028	2029	2025-2029
€	€	€	€	€	€	
8 Administration & Other Expenditure						
2150-2199 Office Utilities	6,500	6,630	6,763	6,898	7,036	33,826
2260-2299 Office Materials & Supplies	-	-	-	-	-	-
2450-2499 Office Rent	-	-	-	-	-	-
2500-2599 National & International Memberships	750	765	780	796	812	3,903
2600-2699 Office Services	5,000	5,100	5,202	5,306	5,412	26,020
2700-2799 Transport	5,500	5,610	5,722	5,837	5,953	28,622
2800-2899 Travel	-	-	-	-	-	-
2900-2999 Information Services	150	153	156	159	162	781
3050 Office Cleaning	-	-	-	-	-	-
3140-3199 Professional Services	20,500	20,910	21,328	21,755	22,190	106,683
3200-3299 Training	500	510	520	531	541	2,602
3345 Office Hospitality	-	-	-	-	-	-
3400-3499 Incidental Expenses	500	510	520	531	541	2,602
	39,400	40,188	40,992	41,812	42,648	205,039
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)	47,569	54,345	59,846	61,435	75,298	298,493
	47,569	54,345	59,846	61,435	75,298	298,493
Total	368,637	380,574	386,340	393,299	402,639	1,931,489

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
	2025	2026	2027	2028	2029	2025-2029
	€	€	€	€	€	€
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	3,500	3,500	3,500	3,500	3,500	17,500
						-
	8,000	8,000	8,000	8,000	8,000	40,000
13 Cash & Equivalents						
5001-5099 Bank & Cash Balances	682,795	713,116	710,803	740,903	718,463	3,566,080
	682,795	713,116	710,803	740,903	718,463	3,566,080
14 Payables						
4000 Payables	68,910	68,910	68,910	68,910	68,910	344,550
4100 Accruals	72,158	72,158	72,159	72,160	72,160	360,795
4150 Deferred Income	250,000	250,000	250,000	250,000	250,000	1,250,000
Short-term Borrowings						-
						-
	391,068	391,068	391,069	391,070	391,070	1,955,345
15 Non Current Liabilities						
4200 Long Term Borrowings						-
						-
	-	-	-	-	-	-

16 Depreciation of Property, Plant and Equipment

Asset	Property	Construction	Special Programmes	Assets Under Construction	Urban Improvements	Plant & Machinery	Office Furniture	Comp Equipment	New Street Signs/Lamps	Total	€	
											€	€
% of depreciation	1%	10%	10%	0%	10%	20%	7.5%	25%	100%		€	€
Cost												
As at 01 January 2025	3,641	171,025	3,341,872	311,571	302,185	4,308	19,367	33,972	3,785	4,191,726		
Additions			278,232	-	55,120	-	10,000	5,000	-	348,352		
Disposals												
As at 31 December 2025	3,641	171,025	3,620,104	311,571	357,305	4,308	29,367	38,972	3,785	4,540,078		
Grants/ other reimbursements												
As at 01 January 2025		22,682	2,835,849	282,958	92,032		944	2,242		3,236,707		
Additions			254,927		47,600					302,527		
Transfers												
As at 31 December 2025	-	22,682	3,090,776	282,958	139,632	-	944	2,242	-	3,539,234		
Accumulated Depreciation												
As at 01 January 2025	1,017	126,874	450,123	-	139,154	4,308	15,460	31,579	3,785	772,300		
Charge for the year	162	1,008	28,941		11,924	-	3,289	2,245	-	47,569		
Released on disposal												
As at 31 December 2025	1,179	127,882	479,064	-	151,078	4,308	18,749	33,824	3,785	819,869		
Budgeted NBV 31 Dec 2024	2,496	28,615	73,867	-	169,196	-	11,363	3,326	-	288,863		
Budgeted NBV 31 Dec 2025	2,462	20,461	50,264	28,613	66,595	-	9,674	2,906	-	180,975		

16 Depreciation of Property, Plant and Equipment

Asset	Property	Construction	Special Programmes	Assets Under Construction	Urban Improvements	Plant & Machinery	Office Furniture	Comp Equipment	New Street Signs/Lamps	Total
% of depreciation	€	10%	10%	0%	10%	20%	7.5%	25%	100%	€
Cost										
As at 01 January 2026	3,641	171,025	3,620,104	311,571	357,305	4,308	29,367	38,972	3,785	4,540,078
Additions			100,000							100,000
Disposals										
As at 31 December 2026	3,641	171,025	3,720,104	311,571	357,305	4,308	29,367	38,972	3,785	4,640,078
Grants/ other reimbursements										
As at 01 January 2026	-	22,682	3,090,776	282,958	139,632	-	944	2,242	-	3,539,234
Additions			75,000							75,000
Transfers										
As at 31 December 2026	-	22,682	3,165,776	282,958	139,632	-	944	2,242	-	3,614,234
Accumulated Depreciation										
As at 01 January 2026	1,179	127,882	479,064	-	151,078	4,308	18,749	33,824	3,785	819,869
Charge for the year	162	1,008	29,872	5,845	11,924	-	3,289	2,245	-	54,345
Released on disposal										
As at 31 December 2026	1,341	128,890	508,936	5,845	163,002	4,308	22,038	36,069	3,785	874,214
Budgeted NBV 31 Dec 2025	2,462	20,461	50,264	28,613	66,595	-	9,674	2,906	-	180,975
Budgeted NBV 31 Dec 2026	2,300	19,453	45,392	22,768	54,671	-	6,385	661	-	151,630

16 Depreciation of Property, Plant and Equipment

Asset	Property	Construction	Special Programmes	Assets Under Construction	Urban Improvements	Plant & Machinery	Office Furniture	Comp Equipment	New Street Signs/Lamps	Total	%	
											€	€
% of depreciation	1%	10%	10%	0%	10%	20%	7.5%	25%	100%			
Cost												
As at 01 January 2027	3,641	171,025	3,720,104	311,571	357,305	4,308	29,367	38,972	3,785			4,640,078
Additions			150,000			5,000	5,000	5,000				165,000
Disposals												-
As at 31 December 2027	3,641	171,025	3,870,104	311,571	357,305	9,308	34,367	43,972	3,785			4,805,078
Grants/ other reimbursements												
As at 01 January 2027	-	22,682	3,165,776	282,958	139,632	-	944	2,242	-			3,614,234
Additions			100,000									100,000
Transfers												-
As at 31 December 2027	-	22,682	3,265,776	282,958	139,632	-	944	2,242	-			3,714,234
Accumulated Depreciation												
As at 01 January 2027	1,341	128,890	508,936	5,845	163,002	4,308	22,038	36,069	3,785			874,214
Charge for the year	162	1,008	34,187	5,845	11,924	985	3,387	2,348	-			59,846
Released on disposal												-
As at 31 December 2027	1,503	129,898	543,123	11,690	174,926	5,293	25,425	38,417	3,785			934,060
Budgeted NBV 31 Dec 2026	2,300	19,453	45,392	22,768	54,671	-	6,385	661	-			151,630
Budgeted NBV 31 Dec 2027	2,138	18,445	61,205	16,923	42,747	4,015	7,998	3,313	-			156,784

16 Depreciation of Property, Plant and Equipment

Asset	Property	Construction	Special Programmes	Assets Under Construction	Urban Improvements	Plant & Machinery	Office Furniture	Comp Equipment	New Street Signs/Lamps	Total
% of depreciation	1%	10%	10%	0%	10%	20%	7.5%	25%	100%	
€	€	€	€	€	€	€	€	€	€	€

Cost										
As at 01 January 2028	3,641	171,025	3,870,104	311,571	357,305	9,308	34,367	43,972	3,785	4,805,078
Additions			125,000				5,000	5,000		135,000
Disposals										
As at 31 December 2028	3,641	171,025	3,995,104	311,571	357,305	9,308	39,367	48,972	3,785	4,940,078

Grants/ other reimbursements

As at 01 January 2028	-	22,682	3,265,776	282,958	139,632	-	944	2,242	-	3,714,234
Additions			100,000							100,000
Transfers										
As at 31 December 2028	-	22,682	3,365,776	282,958	139,632	-	944	2,242	-	3,814,234

Accumulated Depreciation

As at 01 January 2028	1,503	129,898	543,123	11,690	174,926	5,293	25,425	38,417	3,785	934,060
Charge for the year	162	1,008	35,962	5,845	11,924	1,000	3,289	2,245	-	61,435
Released on disposal										
As at 31 December 2028	1,665	130,906	579,085	17,535	186,850	6,293	28,714	40,662	3,785	995,495

Budgeted NBV 31 Dec 2027

As at 01 January 2028	2,138	18,445	61,205	16,923	42,747	4,015	7,998	3,313	-	156,784
Charge for the year	1,976	17,437	50,243	11,078	30,823	3,015	9,709	6,068	-	130,349
Released on disposal										
As at 31 December 2028										

16 Depreciation of Property, Plant and Equipment

Asset	Property	Construction	Special Programmes	Assets Under Construction	Urban Improvements	Plant & Machinery	Office Furniture	Comp Equipment	New Street Signs/Lamps	Total
% of depreciation	1%	10%	10%	0%	10%	20%	7.5%	25%	100%	
Cost	€	€	€	€	€	€	€	€	€	€
As at 01 January 2029	3,641	171,025	3,995,104	311,571	357,305	9,308	39,367	48,972	3,785	4,940,078
Additions			425,000			5,000	5,000	5,000		440,000
Disposals										-
As at 31 December 2029	3,641	171,025	4,420,104	311,571	357,305	14,308	44,367	53,972	3,785	5,380,078
Grants/ other reimbursements										
As at 01 January 2029	-	22,682	3,365,776	282,958	139,632	-	944	2,242	-	3,814,234
Additions			340,000							340,000
Transfers										-
As at 31 December 2029	-	22,682	3,705,776	282,958	139,632	-	944	2,242	-	4,154,234
Accumulated Depreciation										
As at 01 January 2029	1,665	130,906	579,085	17,535	186,850	6,293	28,714	40,662	3,785	995,495
Charge for the year	162	1,008	49,562	5,233	11,924	1,875	3,289	2,245	-	75,298
Released on disposal										-
As at 31 December 2029	1,827	131,914	628,647	22,768	198,774	8,168	32,003	42,907	3,785	1,070,793
Budgeted NBV 31 Dec 2028	1,976	17,437	50,243	11,078	30,823	3,015	9,709	6,068	-	130,349
Budgeted NBV 31 Dec 2029	1,814	16,429	85,681	5,845	18,899	6,140	11,420	8,823	-	155,051