



Bormla Local Council

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

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Overview and Summary



Alison Zerafa Civelli
Mayor



Duncan Hall
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)	573.489	555.000	565.000	575.000	585.000	2.853.489
Income raised from Bye-Laws (2)	20.000	15.000	15.500	16.000	16.500	83.000
Income raised from LES (3)	3.500	5.000	5.000	5.000	5.000	23.500
Investment Income (4)	50	50	75	100	100	375
Other Income (5)	47.500	58.000	12.000	12.000	12.000	141.500
TOTAL	644.539	633.050	597.575	608.100	618.600	3.101.864
Expenditure						
Personal Emoluments (6)	151.457	153.975	157.160	153.050	156.450	772.092
Operations and Maintenance (7)	333.100	441.160	359.037	363.037	366.037	1.862.371
Administration (8)	37.350	37.878	38.828	40.878	41.828	196.762
Finance Cost (9)	-	-	-	-	-	-
Other Expenditure (10)	41.584	39.139	35.731	35.900	41.047	193.401
TOTAL	563.491	672.152	590.756	592.865	605.362	3.024.626
Surplus / Deficit	81.048	(39.102)	6.819	15.235	13.238	77.238

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)	291.780	252.641	216.910	181.010	139.963	1.082.303
Current Assets						
Inventories (11)	-	-	-	-	-	-
Receivables (12)	179.330	145.000	145.000	125.000	125.000	719.330
Cash and Cash Equivalents (13)	489.186	421.636	533.461	645.311	754.411	2.844.005
Total Current Assets	668.516	566.636	678.461	770.311	879.411	3.563.335
Current Liabilities (14)						
Payables	185.000	220.000	230.000	233.000	240.000	1.108.000
Total Current Liabilities	185.000	220.000	230.000	233.000	240.000	1.108.000
Net Current Assets	483.516	346.636	448.461	537.311	639.411	2.455.335
Non-current liabilities (15)	-	-	-	-	-	-
Net Assets	775.296	599.277	665.371	718.321	779.374	3.537.638
Reserves						
Retained Funds	775.296	599.277	665.371	718.321	779.374	3.537.638

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	668.516	566.636	678.461	770.311	879.411	3.563.335
Current Liabilities	185.000	220.000	230.000	233.000	240.000	1.108.000
Working Capital	483.516	346.636	448.461	537.311	639.411	2.455.335
Government Allocation	558.489	545.000	555.000	565.000	575.000	2.798.489
FSI	87 %	64 %	81 %	95 %	111 %	88 %

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	573.489	575.000	585.000	590.000	590.000	2.913.489
Cash flows from Bye-Laws & L.N fees	20.000	21.500	22.000	22.000	23.000	108.500
Local Enforcement cash flows	3.500	4.000	5.000	5.000	5.000	22.500
Finance cash flows						
Loan Proceeds						-
Investment Income	50	50	75	100	100	375
	50	50	75	100	100	375
Capital cash flow						
Proceeds from disposal of assets						-
Cash received from EU funds		96.760				96.760
Cash received from Twinning						-
Cash from Community Services						-
Other Cash Inflows	47.500	25.000	32.500	35.000	37.000	177.000
TOTAL Inflows	644.539	722.310	644.575	652.100	655.100	3.318.624
Cash Outflows						
Personal Emoluments	151.457	152.500	155.000	157.250	160.000	776.207
Operations & Maintenance	333.100	335.100	340.000	345.000	347.500	1.700.700
Administration	37.350	37.500	37.750	38.000	38.500	189.100
Finance						-
Capital						
Acquisition of property						-
Construction						-
Improvements	200.000	168.000				368.000
Special programmes						-
Depreciation	41.584					41.584
	241.584	168.000	-	-	-	409.584
Cash outflows re EU projects		96.760				96.760
Cash outflows re Twinning						-
Cash outflows re Community Services						-
	-	96.760	-	-	-	96.760
TOTAL Outflows	763.491	789.860	532.750	540.250	546.000	3.172.351
SURPLUS / (DEFICIT)	(118.952)	(67.550)	111.825	111.850	109.100	146.273
Brought forward (Bank /Cash Bal.)	608.138	489.186	421.636	533.461	645.311	608.138
Carry forward	489.186	421.636	533.461	645.311	754.411	754.411

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	558.489	545.000	555.000	565.000	575.000	2.798.489
0002-0004 In terms of section 58 CAP 363	10.000	10.000	10.000	10.000	10.000	50.000
0005-0019 Other Income	5.000					5.000
	573.489	555.000	565.000	575.000	585.000	2.853.489
2 Bye-Laws & Legal Fees						
0021-0025 Community Services	2.500	3.000	3.000	3.000	3.000	14.500
0026-0035 Income from Permits	17.500	12.000	12.500	13.000	13.500	68.500
	20.000	15.000	15.500	16.000	16.500	83.000
3 Local Enforcement Income						
0037 Commission from Regional Committees	3.500	5.000	5.000	5.000	5.000	23.500
0038-0055 Contraventions						-
	3.500	5.000	5.000	5.000	5.000	23.500
Investment Income						
0091-0095 Bank interest	50	50	75	100	100	375
0096-0099 Income received from Government Securities						-
	50	50	75	100	100	375
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	47.500	58.000	12.000	12.000	12.000	141.500
0120-0129 General Income						-
	47.500	58.000	12.000	12.000	12.000	141.500
Total	644.539	633.050	597.575	608.100	618.600	3.101.864

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	15.270	15.575	16.000	16.300	16.750	79.895
1200 Employees' Salaries & Wages	94.718	97.000	99.500	97.500	100.000	488.718
1300 Bonuses	8.907	9.250	9.300	9.250	9.500	46.207
1400 Income Supplements	-	-	-	-	-	-
1500 Social Security Contributions	9.762	9.350	9.560	9.400	9.600	47.672
1600 Allowances	17.800	17.800	17.800	15.600	15.600	84.600
1700 Overtime	5.000	5.000	5.000	5.000	5.000	25.000
	151.457	153.975	157.160	153.050	156.450	772.092
7 Operations and Maintenance						
2100-2149 Public Utilities	7.500	8.000	8.500	9.000	9.500	42.500
2200-2259 Public Materials & Supplies	10.000	11.000	12.500	12.500	12.500	58.500
2300-2399 Repairs & Upkeep	10.000	10.500	10.000	10.000	10.000	50.500
2400-2449 Rent	2.750	2.750	2.750	2.750	2.750	13.750
3010 Street Lighting	7.500	7.500	7.500	7.500	7.500	37.500
3020 Lease of Equipment	-	-	-	-	-	-
3030 Insurance	4.300	4.300	4.287	4.287	4.287	21.461
3035 Bank Charges	350	250	250	250	250	1.350
3038 Penalties	-	-	-	-	-	-
3040 Waste Disposal	28.500	28.000	28.000	28.000	28.000	140.500
3041 Refuse Collection	111.000	125.000	125.000	125.000	125.000	611.000
3042 Bulky Refuse Collection	30.000	31.500	32.500	33.000	33.000	160.000
3043 Bins on wheels	2.000	1.500	1.000	1.000	1.000	6.500
3045 Bring in sites	-	-	-	-	-	-
3051 Road & Street Cleaning	32.500	35.000	35.000	35.000	35.000	172.500
3052 Cleaning & Maintenance of Non-Urban Areas	-	-	-	-	-	-
3053 Cleaning of Public Conveniences	1.000	1.000	3.000	3.500	3.500	12.000
3055 Cleaning of Council Premises	350	350	750	750	750	2.950
3060 Cleaning & Maintenance of Parks & Gardens	-	-	-	-	-	-
3061 Cleaning & Maintenance of Soft Areas	28.000	28.000	28.000	28.000	30.000	142.000
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	17.250	17.250	25.000	25.000	25.000	109.500
3300-3379 Hospitality	40.000	32.500	35.000	37.500	38.000	183.000
3380-3389 Community	-	-	-	-	-	-
3600-3694 Local Enforcement Expenses	100	-	-	-	-	100
3700-3799 EU Projects	-	96.760	-	-	-	96.760
3800-3899 Twinning	-	-	-	-	-	-
	333.100	441.160	359.037	363.037	366.037	1.862.371

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	1.750	2.500	2.500	3.000	3.500	13.250
2260-2299 Office Materials & Supplies	1.500	1.500	1.500	1.500	1.500	7.500
2450-2499 Office Rent	1.500	1.528	1.528	1.528	1.528	7.612
2500-2599 National & International Memberships	250	500	500	500	500	2.250
2600-2699 Office Services	5.000	1.500	1.700	2.000	2.200	12.400
2700-2799 Transport	4.500	4.000	4.000	4.500	4.500	21.500
2800-2899 Travel	-	-	-	-	-	-
2900-2999 Information Services	1.750	1.750	2.000	2.250	2.500	10.250
3050 Office Cleaning	350	350	350	350	350	1.750
3140-3199 Professional Services	10.000	12.500	12.500	12.500	12.500	60.000
3200-3299 Training	-	-	500	1.000	1.000	2.500
3345 Office Hospitality	750	750	750	750	750	3.750
3400-3499 Incidental Expenses	10.000	11.000	11.000	11.000	11.000	54.000
						-
	37.350	37.878	38.828	40.878	41.828	196.762
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)	41.584	39.139	35.731	35.900	41.047	193.401
	41.584	39.139	35.731	35.900	41.047	193.401
Total	563.491	672.152	590.756	592.865	605.362	3.024.626

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
	2021	2022	2023	2024	2025	2021-2025
€	€	€	€	€	€	
11 Inventory						
5201-5249 Stationery	-					-
5250-5299 Consumables	-					-
	-	-	-	-	-	-
12 Receivables						
0201-0209 Receivables	80.000	70.000	70.000	50.000	50.000	320.000
0210-0219 LES Receivables	-					-
0220-0229 Receivables from EU	-					-
0250 Prepayments & Accrued income	99.330	75.000	75.000	75.000	75.000	399.330
	-					-
	179.330	145.000	145.000	125.000	125.000	719.330
13 Cash & Equivalents						
5001-5099 Bank & Cash Balances	489.186	421.636	533.461	645.311	754.411	2.844.005
	489.186	421.636	533.461	645.311	754.411	2.844.005
14 Payables						
4000 Payables	55.000	65.000	65.000	68.000	70.000	323.000
4100 Accruals	80.000	80.000	80.000	80.000	80.000	400.000
4150 Deferred Income	50.000	75.000	85.000	85.000	90.000	385.000
Short-term Borrowings	-					-
Other Creditors	-	-	-	-	-	-
	185.000	220.000	230.000	233.000	240.000	1.108.000
15 Non Current Liabilities						
4200 Long Term Borrowings						-
						-
	-	-	-	-	-	-

16 Depreciation of Property, Plant and Equipment

Asset % of depreciation	Trees	Motor Vehicles	Office Equipment	Urban Improvements	Plant & Machinery	Furniture and Fittings	New Street Signs	Construction	Assets not yet capitalized	Total
	0%	20%	20%	10%	20%	8%	100%	10%	0%	
€	€	€	€	€	€	€	€	€	€	€
Cost										
As at 01 January 2021	13.609	98.260	29.309	138.795	12.929	53.921	21.693	655.825	10.448	1.034.789
Additions	-	-	-	52.500	-	-	-	335.000	-	387.500
Disposals	-	-	-	-	-	-	-	-	-	-
As at 31 December 2021	13.609	98.260	29.309	191.295	12.929	53.921	21.693	990.825	10.448	1.422.289
Grants/ other reimbursements										
As at 01 January 2021	-	69.000	2.300	76.200	7.500	-	-	100.432	-	255.432
Additions	-	-	-	52.500	-	-	-	95.000	-	147.500
Transfers	-	-	-	-	-	-	-	-	-	-
As at 31 December 2021	-	69.000	2.300	128.700	7.500	-	-	195.432	-	402.932
Accumulated Depreciation										
As at 01 January 2021	-	5.400	17.500	56.000	2.400	38.000	21.693	545.000	-	685.993
Charge for the year	-	1.328	3.897	3.379	392	3.257	-	29.331	-	41.584
Released on disposal	-	-	-	-	-	-	-	-	-	-
As at 31 December 2021	-	6.728	21.397	59.379	2.792	41.257	21.693	574.331	-	727.577
Budgeted NBV 31 Dec 2020	13.609	-	5.239	-	368	4.799	-	55.000	11.946	90.962
Budgeted NBV 31 Dec 2021	13.609	22.532	5.612	3.216	2.637	12.664	-	221.062	10.448	291.780




16 Depreciation of Property, Plant and Equipment

Asset % of depreciation	Trees	Motor Vehicles	Office Equipment	Urban Improvements	Plant & Machinery	Furniture and Fittings	New Street Signs	Construction	Assets not yet capitalized	Total
	0%	20%	20%	10%	20%	8%	100%	10%	0%	€
Cost	€	€	€	€	€	€	€	€	€	€
As at 01 January 2022	13.609	98.260	29.309	191.295	12.929	53.921	21.693	990.825	10.448	1.422.289
Additions										
Disposals										
As at 31 December 2022	13.609	98.260	29.309	191.295	12.929	53.921	21.693	990.825	10.448	1.422.289
Grants/ other reimbursements										
As at 01 January 2022	-	69.000	2.300	128.700	7.500	-	-	195.432	-	402.932
Additions										
Transfers										
As at 31 December 2022	-	69.000	2.300	128.700	7.500	-	-	195.432	-	402.932
Accumulated Depreciation										
As at 01 January 2022	-	6.728	21.397	59.379	2.792	41.257	21.693	574.331	-	727.577
Charge for the year		5.852	5.402	3.216	1.086	4.044	-	19.539		39.139
Released on disposal										
As at 31 December 2022	-	12.580	26.799	62.595	3.878	45.301	21.693	593.870	-	766.716
Budgeted NBV 31 Dec 2021	13.609	22.532	5.612	3.216	2.637	12.664	-	221.062	10.448	291.780
Budgeted NBV 31 Dec 2022	13.609	16.680	210	0	1.551	8.620	-	201.523	10.448	252.641



16 Depreciation of Property, Plant and Equipment

Asset % of depreciation	Trees	Motor Vehicles	Office Equipment	Urban Improvements	Plant & Machinery	Furniture and Fittings	New Street Signs	Construction	Assets not yet capitalized	Total
	€	€	€	€	€	€	€	€	€	€
0%	13.609	98.260	29.309	191.295	12.929	53.921	21.693	990.825	10.448	1.422.289
	13.609	98.260	29.309	191.295	12.929	53.921	21.693	990.825	10.448	1.422.289
Cost										
As at 01 January 2023	-	69.000	2.300	128.700	7.500	-	-	195.432	-	402.932
Additions										
Transfers										
As at 31 December 2023	-	69.000	2.300	128.700	7.500	-	-	195.432	-	402.932
Grants/ other reimbursements										
As at 01 January 2023	-	12.580	26.799	62.595	3.878	45.301	21.693	593.870	-	766.716
Additions		5.852	210	-	1.086	4.044	-	24.539	-	35.731
Transfers										
As at 31 December 2023	-	18.432	27.009	62.595	4.964	49.345	21.693	618.410	-	802.447
Accumulated Depreciation										
As at 01 January 2023	13.609	16.680	210	0	1.551	8.620	-	201.523	10.448	252.641
Charge for the year	13.609	10.828	0	0	465	4.576	-	176.983	10.448	216.910
Released on disposal										
As at 31 December 2023										
Budgeted NBV 31 Dec 2022										
Budgeted NBV 31 Dec 2023										



16 Depreciation of Property, Plant and Equipment

Asset	Trees 0%	Motor Vehicles 20%	Office Equipment 20%	Urban Improvements 10%	Plant & Machinery 20%	Furniture and Fittings 8%	New Street Signs 100%	Construction	Assets not yet capitalized 0%	Total
Cost										
As at 01 January 2024	13.609	98.260	29.309	191.295	12.929	53.921	21.693	990.825	10.448	1.422.289
Additions										
Disposals										
As at 31 December 2024	13.609	98.260	29.309	191.295	12.929	53.921	21.693	990.825	10.448	1.422.289
Grants/ other reimbursements										
As at 01 January 2024	-	69.000	2.300	128.700	7.500	-	-	195.432	-	402.932
Additions										
Transfers										
As at 31 December 2024	-	69.000	2.300	128.700	7.500	-	-	195.432	-	402.932
Accumulated Depreciation										
As at 01 January 2024	-	18.432	27.009	62.595	4.964	49.345	21.693	618.410	-	802.447
Charge for the year		5.852	-	-	465	4.044	-	25.539	-	35.900
Released on disposal										
As at 31 December 2024	-	24.284	27.009	62.595	5.429	53.389	21.693	643.949	-	838.347
Budgeted NBV 31 Dec 2023	13.609	10.828	0	0	465	4.576	-	176.983	10.448	216.910
Budgeted NBV 31 Dec 2024	13.609	4.976	0	0	0	532	-	151.444	10.448	181.010




16 Depreciation of Property, Plant and Equipment

Asset	Trees	Motor Vehicles	Office Equipment	Urban Improvements	Plant & Machinery	Furniture and Fittings	New Street Signs	Construction	Assets not yet capitalized	Total
% of depreciation	0%	20%	20%	10%	20%	8%	100%	10%	0%	€
€	€	€	€	€	€	€	€	€	€	€
Cost										
As at 01 January 2025	13.609	98.260	29.309	191.295	12.929	53.921	21.693	990.825	10.448	1.422.289
Additions										
Disposals										
As at 31 December 2025	13.609	98.260	29.309	191.295	12.929	53.921	21.693	990.825	10.448	1.422.289
Grants/ other reimbursements										
As at 01 January 2025	-	69.000	2.300	128.700	7.500	-	-	195.432	-	402.932
Additions										
Transfers										
As at 31 December 2025	-	69.000	2.300	128.700	7.500	-	-	195.432	-	402.932
Accumulated Depreciation										
As at 01 January 2025	-	24.284	27.009	62.595	5.429	53.389	21.693	643.949	-	838.347
Charge for the year		4.976	-	-	-	532	-	35.539	-	41.047
Released on disposal										
As at 31 December 2025	-	29.260	27.009	62.595	5.429	53.921	21.693	679.488	-	879.394
Budgeted NBV 31 Dec 2024	13.609	4.976	0	0	0	532	-	151.444	10.448	181.010
Budgeted NBV 31 Dec 2025	13.609	-	0	0	0	0	-	115.905	10.448	139.963


