



**Qrendi
Local Council**

**Business Plan
for the
Period
2026 - 2030**

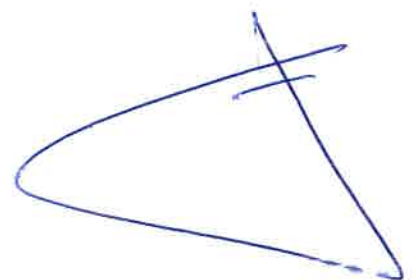
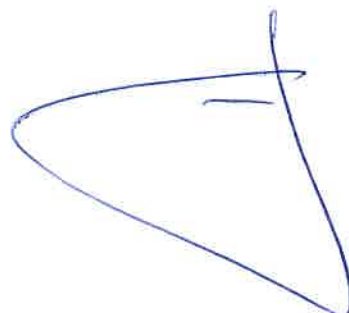




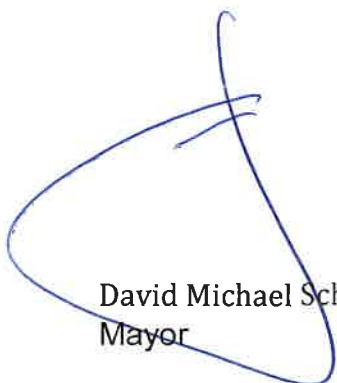
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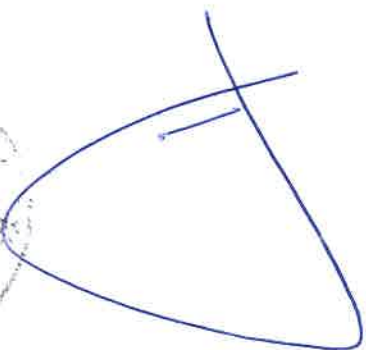




Overview and Summary



David Michael Schembri
Mayor



Rachel Aquilina
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
	2026	2027	2028	2029	2030	2026-2030
€	€	€	€	€	€	
Income						
Funds received from Central Government (1)	495,042	499,992	504,992	510,042	517,715	2,527,784
Income raised from Bye-Laws (2)	19,018	19,208	19,400	19,594	19,790	97,011
Income raised from LES (3)	1,850	1,850	1,850	1,850	1,850	9,250
Investment Income (4)	90	90	90	90	90	450
Other Income (5)	-	500	500	500	500	2,000
TOTAL	516,000	521,641	526,833	532,077	539,945	2,636,495
Expenditure						
Personal Emoluments (6)	139,000	140,162	141,335	142,520	143,716	706,733
Operations and Maintenance (7)	218,158	219,933	221,750	223,586	225,440	1,108,867
Administration (8)	41,631	44,248	44,368	44,488	44,610	219,345
Finance Cost (9)	70	70	70	70	70	350
Other Expenditure (10)	48,885	76,688	96,108	111,108	126,108	458,898
TOTAL	447,744	481,101	503,631	521,772	539,945	2,494,192
Surplus / Deficit	68,256	40,540	23,202	10,304	0	142,302

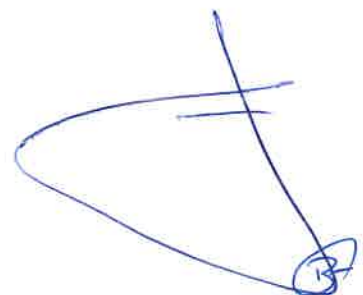
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Statement of Financial Position

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
	2026	2027	2028	2029	2030	2026-2030
	€	€	€	€	€	€
Non-current Assets						
Property, Plant and Equipment (16)	881,443	1,004,754	1,108,646	1,147,538	1,171,429	5,313,810
Current Assets						
Inventories (11)	-	-	-	-	-	-
Receivables (12)	113,784	113,784	113,784	113,784	113,784	568,920
Cash and Cash Equivalents (13)	594,826	512,124	431,504	402,986	379,165	2,320,605
Total Current Assets	708,610	625,908	545,288	516,770	492,949	2,889,525
Current Liabilities (14)						
Payables	116,000	350,000	350,000	350,000	350,000	1,516,000
Total Current Liabilities	116,000	350,000	350,000	350,000	350,000	1,516,000
Net Current Assets	592,610	275,908	195,288	166,770	142,949	1,373,525
Non-current liabilities (15)	55,000	50,000	45,000	40,000	35,000	225,000
Net Assets	1,419,053	1,230,662	1,258,934	1,274,308	1,279,378	6,462,335
Reserves						
Retained Funds	1,419,053	1,230,662	1,258,934	1,274,308	1,279,378	6,462,335

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
	2026	2027	2028	2029	2030	2026-2030
	€	€	€	€	€	€
Current Assets	708,610	625,908	545,288	516,770	492,949	2,889,525
Current Liabilities	116,000	350,000	350,000	350,000	350,000	1,516,000
Working Capital	592,610	275,908	195,288	166,770	142,949	1,373,525
Government Allocation	445,242	449,694	454,191	458,733	463,321	2,271,182
FSI	133 %	61 %	43 %	36 %	31 %	60 %



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
	2026	2027	2028	2029	2030	2026-2030
	€	€	€	€	€	€
Cash Inflows						
Government cash inflows	495,042	499,992	504,992	510,042	517,715	2,527,784
Cash flows from Bye-Laws & L.N fees	19,018	19,208	19,400	19,594	19,790	97,011
Local Enforcement cash flows	1,850	1,850	1,850	1,850	1,850	9,250
Finance cash flows						
Loan Proceeds						-
Investment income	90	90	90	90	90	450
	90	90	90	90	90	450
Capital cash flow						
Proceeds from disposal of assets						-
Cash received from EU funds	-					-
Cash received from Twinning						-
Cash from Community Services	-	500	500	500	500	2,000
Other Cash Inflows	231,000					231,000
TOTAL Inflows	747,000	521,641	526,833	532,077	539,945	2,867,495
Cash Outflows						
Personal Emoluments	139,000	140,162	141,335	142,520	143,716	706,733
Operations & Maintenance	218,158	219,933	221,750	223,586	225,440	1,108,867
Administration	41,631	44,248	44,368	44,488	44,610	219,345
Finance						-
Capital						
Acquisition of property						-
Construction	417,505	200,000	200,000	150,000	150,000	1,117,505
Improvements						-
Special programmes		-				-
Motor Vehicles						-
	417,505	200,000	200,000	150,000	150,000	1,117,505
Cash outflows re EU projects						-
Cash outflows re Twinning						-
Cash outflows re Community Services						-
	-	-	-	-	-	-
TOTAL Outflows	816,294	604,343	607,453	560,594	563,766	3,152,450
SURPLUS / (DEFICIT)	(69,294)	(82,702)	(80,620)	(28,517)	(23,821)	(284,955)
Brought forward (Bank /Cash Bal.)	664,120	594,826	512,124	431,504	402,986	664,120
Carry forward	594,826	512,124	431,504	402,986	379,165	379,165

(B)

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
	2026	2027	2028	2029	2030	2026-2030
€	€	€	€	€	€	
Income						
1 Funds received form Central Government:						
0001 In terms of section 55 CAP 363	445,242	449,694	454,191	458,733	463,321	2,271,182
0002-0004 In terms of section 58 CAP 363	-					-
0005-0019 Other Income	49,800	50,298	50,801	51,309	54,394	256,602
	495,042	499,992	504,992	510,042	517,715	2,527,784
2 Bye-Laws & Legal Fees						
0021-0025 Community Services	2,508	2,533	2,558	2,584	2,610	12,793
0026-0035 Income from Permits	16,510	16,675	16,842	17,010	17,180	84,218
	19,018	19,208	19,400	19,594	19,790	97,011
3 Local Enforcement Income						
0037 Commission from Regional Committees	1,850	1,850	1,850	1,850	1,850	9,250
0038-0055 Contraventions	-					-
	1,850	1,850	1,850	1,850	1,850	9,250
4 Investment Income						
0091-0095 Bank interest	90	90	90	90	90	450
0096-0099 Income received from Government Securities						-
	90	90	90	90	90	450
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	-	-	-	-	-	-
0120-0129 General Income	-	500	500	500	500	2,000
	-	500	500	500	500	2,000
Total	516,000	521,641	526,833	532,077	539,945	2,636,495

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
	2026	2027	2028	2029	2030	2026-2030
€	€	€	€	€	€	
6 Personal Emoluments						
1100 Mayor's Allowance	11,676	11,793	11,911	12,030	12,150	59,559
1200 Employees' Salaries & Wages	86,292	87,155	88,026	88,907	89,796	440,175
1300 Bonuses	10,418	10,522	10,628	10,734	10,841	53,143
1400 Income Supplements	-	-	-	-	-	-
1500 Social Security Contributions	7,760	7,838	7,916	7,995	8,075	39,585
1600 Allowances	18,000	18,000	18,000	18,000	18,000	90,000
1700 Overtime	4,854	4,854	4,854	4,854	4,854	24,272
	139,000	140,162	141,335	142,520	143,716	706,733
7 Operations and Maintenance						
2100-2149 Public Utilities	8,500	8,585	8,671	8,758	8,845	43,359
2200-2259 Public Materials & Supplies	1,500	1,515	1,530	1,545	1,561	7,652
2300-2399 Repairs & Upkeep	30,000	30,300	30,603	30,909	31,218	153,030
2400-2449 Rent	1,280	1,280	1,280	1,280	1,280	6,400
3010 Street Lighting	8,000	8,080	8,161	8,242	8,325	40,808
3020 Lease of Equipment	-	-	-	-	-	-
3030 Insurance	5,000	5,050	5,101	5,152	5,203	25,505
3035 Bank Charges	600	606	612	618	624	3,061
3038 Penalties	-	-	-	-	-	-
3040 Waste Disposal	-	-	-	-	-	-
3041 Refuse Collection	3,776	3,814	3,852	3,890	3,929	19,261
3042 Bulky Refuse Collection	20,000	20,200	20,402	20,606	20,812	102,020
3043 Bins on wheels	-	-	-	-	-	-
3045 Bring in sites	-	-	-	-	-	-
3051 Road & Street Cleaning	33,414	33,414	33,414	33,414	33,414	167,070
3052 Cleaning & Maintenance of Non-Urban Areas	-	-	-	-	-	-
3053 Cleaning of Public Conveniences	26,088	26,349	26,613	26,879	27,147	133,076
3055 Cleaning of Council Premises	-	-	-	-	-	-
3060 Cleaning & Maintenance of Parks & Gardens	-	-	-	-	-	-
3061 Cleaning & Maintenance of Soft Areas	2,000	2,020	2,040	2,061	2,081	10,202
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	-	-	-	-	-	-
3300-3379 Hospitality	2,000	2,020	2,040	2,061	2,081	10,202
3380-3388 Community	70,000	70,700	71,407	72,121	72,842	357,070
3600-3694 Local Enforcement Expenses	2,500	2,500	2,525	2,550	2,576	12,651
3700-3799 EU Projects	-	-	-	-	-	-
3800-3899 Twinning	3,500	3,500	3,500	3,500	3,500	17,500
	218,158	219,933	221,750	223,586	225,440	1,108,867

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
	2026	2027	2028	2029	2030	2026-2030
€	€	€	€	€	€	
8 Administration & Other Expenditure						
2150-2199 Office Utilities	1,500	1,515	1,530	1,545	1,561	7,652
2260-2299 Office Materials & Supplies	1,000	1,000	1,000	1,000	1,000	5,000
2450-2499 Office Rent						-
2500-2599 National & International Memberships	2,500	2,500	2,500	2,500	2,500	12,500
2600-2699 Office Services	2,200	2,222	2,244	2,267	2,289	11,222
2700-2799 Transport	1,200	1,212	1,224	1,236	1,249	6,121
2800-2899 Travel	1,500	4,000	4,001	4,002	4,003	17,506
2900-2999 Information Services	6,840	6,908	6,977	7,047	7,118	34,891
3050 Office Cleaning						-
3140-3199 Professional Services	24,391	24,391	24,391	24,391	24,391	121,953
3200-3299 Training	300	300	300	300	300	1,500
3345 Office Hospitality						-
3400-3499 Incidental Expenses	200	200	200	200	200	1,000
						-
	41,631	44,248	44,368	44,488	44,610	219,345
9 Finance Costs						
3036 Interest on Bank Loan						-
ROU Interest	70	70	70	70	70	350
						-
	70	70	70	70	70	350
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)	48,885	76,688	96,108	111,108	126,108	458,898
	48,885	76,688	96,108	111,108	126,108	458,898
Total	447,744	481,101	503,631	521,772	539,945	2,494,192

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
	2026	2027	2028	2029	2030	2026-2030
€	€	€	€	€	€	
11 Inventory						
5201-5249 Stationery						-
5250-5299 Consumables	-					-
	-	-	-	-	-	-
12 Receivables						
0201-0209 Receivables	38,000	38,000	38,000	38,000	38,000	190,000
0210-0219 LES Receivables	-	-	-	-	-	-
0220-0229 Receivables from EU	-	-	-	-	-	-
0250 Prepayments & Accrued income	75,784	75,784	75,784	75,784	75,784	378,920
	113,784	113,784	113,784	113,784	113,784	568,920
13 Cash & Equivalents						
5001-5099 Bank & Cash Balances	594,826	512,124	431,504	402,986	379,165	2,320,605
	594,826	512,124	431,504	402,986	379,165	2,320,605
14 Payables						
4000 Payables	10,000	300,000	300,000	300,000	300,000	1,210,000
4100 Accruals	96,000	40,000	40,000	40,000	40,000	256,000
4150 Deferred Income	10,000	10,000	10,000	10,000	10,000	50,000
Short-term Borrowings						-
	116,000	350,000	350,000	350,000	350,000	1,516,000
15 Non Current Liabilities						
4200 Long Term Borrowings						-
Deferred Income & Lease Liability	55,000	50,000	45,000	40,000	35,000	225,000
	55,000	50,000	45,000	40,000	35,000	225,000

16 Depreciation of Property, Plant and Equipment

Asset	%	Property & Construction	Office furniture & fittings	New street signs	Urban Improvements	Office Equipment	Motor Vehicles	Computer Software & ROU	Assets under construction	Total
		€	€	€	€	€	€	€	€	
Cost										
As at 01 January 2026		2,101,974	21,945	5,280	589,592	40,930		10,835	547,539	3,318,095
Additions		310,505			107,000					417,505
Disposals										-
As at 31 December 2026		2,412,479	21,945	5,280	696,592	40,930	-	10,835	547,539	3,735,600
% of depreciation			8%	100%	10%	20%	8%	25%	0%	
		€	€	€	€	€	€	€	€	€
Grants/ other reimbursements										
As at 01 January 2026		289,572	-		234,699				67,725	591,996
Additions		131,000	-		100,000					231,000
Transfers										-
As at 31 December 2026		420,572	-	-	334,699	-	-	-	67,725	822,996
Accumulated Depreciation										
As at 01 January 2026		1,641,835	21,344	5,280	262,716	40,701		10,401		1,982,277
Charge for the year		29,853	200		18,347	229		255		48,885
Released on disposal										-
As at 31 December 2026		1,671,688	21,544	5,280	281,063	40,930	-	10,656	-	2,031,161
Budgeted NBV 31 Dec 2025		297,658	896	-	93,339	411	(13,829)	2,310	-	380,785
Budgeted NBV 31 Dec 2026		320,219	401	-	80,830	0	-	179	479,814	881,443

16 Depreciation of Property, Plant and Equipment

Asset	€										Total	
	Property & Construction 1%	Office furniture & fittings 8%	New street signs 100%	Urban Improvements 10%	Office Equipment 20%	Motor Vehicles 8%	Computer Software & ROU 25%	Assets under construction 0%	0%	€		
Cost												
As at 01 January 2027	2,412,479	21,945	5,280	696,592	40,930	-	10,835	547,539	-	-	3,735,600	
Additions				200,000							200,000	
Disposals											-	
As at 31 December 2027	2,412,479	21,945	5,280	896,592	40,930	-	10,835	547,539	-	-	3,935,600	
Grants/ other reimbursements												
As at 01 January 2027	420,572	-	-	334,699	-	-	-	67,725	-	-	822,996	
Additions											-	
Transfers											-	
As at 31 December 2027	420,572	-	-	334,699	-	-	-	67,725	-	-	822,996	
Accumulated Depreciation												
As at 01 January 2027	1,671,688	21,544	5,280	281,063	40,930	-	10,656	-	-	-	2,031,161	
Charge for the year	19,919	401		56,189	-	-	179	-	-	-	76,688	
Released on disposal											-	
As at 31 December 2027	1,691,607	21,945	5,280	337,253	40,930	-	10,835	-	-	-	2,107,850	
Budgeted NBV 31 Dec 2026	320,219	401	-	80,830	0	-	179	479,814	-	-	881,443	
Budgeted NBV 31 Dec 2027	300,300	0	-	224,640	0	-	0	479,814	-	-	1,004,754	

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16 Depreciation of Property, Plant and Equipment

Asset	Property & Construction	Office furniture & fittings	New street signs	Urban Improvements	Office Equipment	Motor Vehicles	Computer Software & ROU	Assets under construction	Total
% of depreciation	€	€	€	€	€	€	€	€	€
Cost									
As at 01 January 2028	2,412,479	21,945	5,280	896,592	40,930	-	10,835	547,539	3,935,600
Additions				200,000					200,000
Disposals									-
As at 31 December 2028	2,412,479	21,945	5,280	1,096,592	40,930	-	10,835	547,539	4,135,600
Grants/ other reimbursements									
As at 01 January 2028	420,572	-	-	334,699	-	-	-	67,725	822,996
Additions									-
Transfers									-
As at 31 December 2028	420,572	-	-	334,699	-	-	-	67,725	822,996
Accumulated Depreciation									
As at 01 January 2028	1,691,607	21,945	5,280	337,253	40,930	-	10,835	-	2,107,850
Charge for the year	19,919			76,189	-				96,108
Released on disposal									-
As at 31 December 2028	1,711,526	21,945	5,280	413,442	40,930	-	10,835	-	2,203,958
Budgeted NBV 31 Dec 2027	300,300	0	-	224,640	0	-	0	479,814	1,004,754
Budgeted NBV 31 Dec 2028	280,381	0	-	348,451	0	-	0	479,814	1,108,646

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16 Depreciation of Property, Plant and Equipment

Asset % of depreciation	€		€		€		€		€		€		Total
	Property & Construction	Office furniture & fittings	New street signs	Urban Improvements	Office Equipment	Motor Vehicles	Computer Software & ROU	Assets under construction	0%	0%	25%	8%	
Cost													
As at 01 January 2029	2,412,479	21,945	5,280	1,096,592	40,930	-	10,835	547,539	-	-	-	-	4,135,600
Additions				150,000									150,000
Disposals													-
As at 31 December 2029	2,412,479	21,945	5,280	1,246,592	40,930	-	10,835	547,539	-	-	-	-	4,285,600
Grants/ other reimbursements													
As at 01 January 2029	420,572	-	-	334,699	-	-	-	67,725	-	-	-	-	822,996
Additions													-
Transfers													-
As at 31 December 2029	420,572	-	-	334,699	-	-	-	67,725	-	-	-	-	822,996
Accumulated Depreciation													
As at 01 January 2029	1,711,526	21,945	5,280	413,442	40,930	-	10,835	-	-	-	-	-	2,203,958
Charge for the year	19,919			91,189									111,108
Released on disposal													-
As at 31 December 2029	1,731,446	21,945	5,280	504,631	40,930	-	10,835	-	-	-	-	-	2,315,066
Budgeted NBV 31 Dec 2028	280,381	0	-	348,451	0	-	0	479,814	-	-	-	-	1,108,646
Budgeted NBV 31 Dec 2029	260,461	0	-	407,262	0	-	0	479,814	-	-	-	-	1,147,538

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