



Paola Local Council

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

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Overview and Summary

Mayor

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)	772,775	811,414	851,984	894,584	939,313	4,270,070
Income raised from Bye-Laws (2)	18,000	18,900	19,845	20,837	21,879	99,461
Income raised from LES (3)	9,600	10,080	10,584	11,113	11,669	53,046
Investment Income (4)	260	273	287	301	316	1,437
Other Income (5)	2,600	2,730	2,867	3,010	3,160	14,367
TOTAL	803,235	843,397	885,567	929,845	976,337	4,438,380
Expenditure						
Personal Emoluments (6)	171,100	179,655	188,638	198,070	207,973	945,436
Operations and Maintenance (7)	483,412	507,583	532,962	559,610	587,590	2,671,156
Administration (8)	100,903	105,948	111,246	116,808	122,648	557,553
Finance Cost (9)	-	-	-	-	-	-
Other Expenditure (10)	151,990	148,741	43,961	1,959	979	347,630
TOTAL	907,405	941,927	876,806	876,446	919,191	4,521,775
Surplus / Deficit	(104,170)	(98,530)	8,761	53,399	57,147	(83,394)

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
	€	€	€	€	€	€
Non-current Assets						
Property, Plant and Equipment (16)	277,740	128,999	85,038	83,079	82,100	656,956
Current Assets						
Inventories (11)	-	-	-	-	-	-
Receivables (12)	90,871	44,150	45,612	47,148	48,760	276,542
Cash and Cash Equivalents (13)	1,360,887	1,309,983	1,256,534	1,200,412	1,141,484	6,269,300
Total Current Assets	1,451,758	1,354,133	1,302,146	1,247,560	1,190,245	6,545,842
Current Liabilities (14)						
Payables	563,365	281,032	295,084	198,700	208,635	1,546,816
Total Current Liabilities	563,365	281,032	295,084	198,700	208,635	1,546,816
Net Current Assets	888,393	1,073,100	1,007,062	1,048,860	981,610	4,999,026
Non-current liabilities (15)	-	-	-	-	-	-
Net Assets	1,166,133	1,202,099	1,092,100	1,131,939	1,063,710	5,655,982
Reserves						
Retained Funds	1,166,133	1,202,099	1,092,100	1,131,939	1,063,710	5,655,982

Financial Situation Indicator

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
	€	€	€	€	€	€
Current Assets	1,451,758	1,354,133	1,302,146	1,247,560	1,190,245	6,545,842
Current Liabilities	563,365	281,032	295,084	198,700	208,635	1,546,816
Working Capital	888,393	1,073,100	1,007,062	1,048,860	981,610	4,999,026
Government Allocation	772,775	811,414	851,984	894,584	939,313	4,270,070
FSI	115 %	132 %	118 %	117 %	105 %	117 %

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	772,775	811,414	851,985	894,584	939,313	4,270,071
Cash flows from Bye-Laws & L.N fees	18,000	18,900	19,845	20,837	21,879	99,461
Local Enforcement cash flows	9,600	10,080	10,584	11,113	11,669	53,046
Finance cash flows						
Loan Proceeds	-	-	-	-	-	-
Investment income	260	273	287	301	316	1,437
	260	273	287	301	316	1,437
Capital cash flow						
Proceeds from disposal of assets	-	-	-	-	-	-
Cash received from EU funds	-	-	-	-	-	-
Cash received from Twinning	-	-	-	-	-	-
Cash from Community Services	-	-	-	-	-	-
Other Cash Inflows	2,600	2,730	2,867	3,010	3,160	14,367
TOTAL Inflows	803,235	843,397	885,567	929,845	976,337	4,438,381
Cash Outflows						
Personal Emoluments	171,000	179,655	188,638	198,070	207,973	945,336
Operations & Maintenance	483,412	608,698	639,133	671,090	704,644	3,106,976
Administration	100,903	105,948	111,245	116,808	122,648	557,552
Finance						-
Capital						
Acquisition of property						-
Construction						-
Improvements	350,000					350,000
Special programmes						-
Office Equipment	-					-
	350,000	-	-	-	-	350,000
Cash outflows re EU projects						-
Cash outflows re Twinning						-
Cash outflows re Community Services						-
	-	-	-	-	-	-
TOTAL Outflows	1,105,315	894,301	939,016	985,967	1,035,265	4,959,864
SURPLUS / (DEFICIT)	(302,080)	(50,904)	(53,449)	(56,122)	(58,928)	(521,483)
Brought forward (Bank /Cash Bal.)	1,662,967	1,360,887	1,309,983	1,256,534	1,200,412	1,662,967
Carry forward	1,360,887	1,309,983	1,256,534	1,200,412	1,141,484	1,141,484

Detailed Estimates of Income

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
	€	€	€	€	€	€
Income						
1 Funds received form Central Government:						
0001 In terms of section 55 CAP 363	772,775	811,414	851,984	894,584	939,313	4,270,070
0002-0004 In terms of section 58 CAP 363	-	-	-	-	-	-
0005-0019 Other Income	-	-	-	-	-	-
	772,775	811,414	851,984	894,584	939,313	4,270,070
2 Bye-Laws & Legal Fees						
0021-0025 Community Services	1,000	1,050	1,103	1,158	1,216	5,526
0026-0035 Income from Permits	17,000	17,850	18,743	19,680	20,664	93,936
	18,000	18,900	19,845	20,837	21,879	99,461
3 Local Enforcement Income						
0037 Commission from Regional Committees	-	-	-	-	-	-
0038-0055 Contraventions	9,600	10,080	10,584	11,113	11,669	53,046
	9,600	10,080	10,584	11,113	11,669	53,046
4 Investment Income						
0091-0095 Bank interest	260	273	287	301	316	1,437
0096-0099 Income received from Government Securities	-	-	-	-	-	-
	260	273	287	301	316	1,437
5 General Income						
0056-0065 Sponsorships	-	-	-	-	-	-
0066-0069 Documents & Information	1,300	1,365	1,433	1,505	1,580	7,183
0070-0075 EU Funds	-	-	-	-	-	-
0076-0080 Twinning	-	-	-	-	-	-
0081-0089 Insurance Claims	-	-	-	-	-	-
0100-0109 Donations	-	-	-	-	-	-
0110-0119 Contributions	-	-	-	-	-	-
0120-0129 General Income	1,300	1,365	1,433	1,505	1,580	7,183
	2,600	2,730	2,867	3,010	3,160	14,367
Total	803,235	843,397	885,567	929,845	976,337	4,438,380

Detailed Estimates of Expenditure

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
	€	€	€	€	€	€
6 Personal Emoluments						
1100 Mayor's Allowance	16,000	16,800	17,640	18,522	19,448	88,410
1200 Employees' Salaries & Wages	130,000	136,500	143,325	150,491	158,016	718,332
1300 Bonuses	-	-	-	-	-	-
1400 Income Supplements	-	-	-	-	-	-
1500 Social Security Contributions	13,000	13,650	14,333	15,049	15,802	71,833
1600 Allowances	12,100	12,705	13,340	14,007	14,708	66,860
1700 Overtime	-	-	-	-	-	-
	171,100	179,655	188,638	198,070	207,973	945,436
7 Operations and Maintenance						
2100-2149 Public Utilities	7,400	7,770	8,159	8,566	8,995	40,890
2200-2259 Public Materials & Supplies	25,000	26,250	27,563	28,941	30,388	138,141
2300-2399 Repairs & Upkeep	44,000	46,200	48,510	50,936	53,482	243,128
2400-2449 Rent	-	-	-	-	-	-
3010 Street Lighting	13,000	13,650	14,333	15,049	15,802	71,833
3020 Lease of Equipment	-	-	-	-	-	-
3030 Insurance	5,000	5,250	5,513	5,788	6,078	27,628
3035 Bank Charges	-	-	-	-	-	-
3038 Penalties	-	-	-	-	-	-
3040 Waste Disposal	65,000	68,250	71,663	75,246	79,008	359,166
3041 Refuse Collection	117,812	123,703	129,888	136,382	143,201	650,986
3042 Bulky Refuse Collection	19,000	19,950	20,948	21,995	23,095	104,987
3043 Bins on wheels	3,200	3,360	3,528	3,704	3,890	17,682
3045 Bring in sites	-	-	-	-	-	-
3051 Road & Street Cleaning	76,000	79,800	83,790	87,980	92,378	419,948
3052 Cleaning & Maintenance of Non-Urban Areas	-	-	-	-	-	-
3053 Cleaning of Public Conveniences	13,000	13,650	14,333	15,049	15,802	71,833
3055 Cleaning of Council Premises	-	-	-	-	-	-
3060 Cleaning & Maintenance of Parks & Gardens	29,000	30,450	31,973	33,571	35,250	160,243
3061 Cleaning & Maintenance of Soft Areas	24,000	25,200	26,460	27,783	29,172	132,615
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-
3064 Other Contractual Services	5,000	5,250	5,513	5,788	6,078	27,628
3070-3090 Consultation Fees	-	-	-	-	-	-
3100-3139 Contract & Project Management	2,500	2,625	2,756	2,894	3,039	13,814
3300-3379 Hospitality	26,500	27,825	29,216	30,677	32,211	146,429
3380-3389 Community	8,000	8,400	8,820	9,261	9,724	44,205
3600-3694 Local Enforcement Expenses	-	-	-	-	-	-
3700-3799 EU Projects	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-
	483,412	507,583	532,962	559,610	587,590	2,671,156

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	5,700	5,985	6,284	6,598	6,928	31,496
2260-2299 Office Materials & Supplies	-	-	-	-	-	-
2450-2499 Office Rent	-	-	-	-	-	-
2500-2599 National & International Memberships	-	-	-	-	-	-
2600-2699 Office Services	6,200	6,510	6,836	7,177	7,536	34,259
2700-2799 Transport	4,300	4,515	4,741	4,978	5,227	23,760
2800-2899 Travel	-	-	-	-	-	-
2900-2999 Information Services	7,500	7,875	8,269	8,682	9,116	41,442
3050 Office Cleaning	18,803	19,743	20,730	21,767	22,855	103,898
3140-3199 Professional Services	55,000	57,750	60,638	63,669	66,853	303,910
3200-3299 Training	3,000	3,150	3,308	3,473	3,647	16,577
3345 Office Hospitality	-	-	-	-	-	-
3400-3499 Incidental Expenses	400	420	441	463	486	2,210
						-
	100,903	105,948	111,246	116,808	122,648	557,553
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)	151,990	148,741	43,961	1,959	979	347,630
	151,990	148,741	43,961	1,959	979	347,630
Total	907,405	941,927	876,806	876,446	919,191	4,521,775

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	27,857	29,250	30,712	32,248	33,860	153,928
0210-0219 LES Receivables						-
0220-0229 Receivables from EU						-
0250 Prepayments & Accrued income	63,014	14,900	14,900	14,900	14,900	122,614
						-
	90,871	44,150	45,612	47,148	48,760	276,542
13 Cash & Equivalents						
5001-5099 Bank & Cash Balances	1,360,887	1,309,983	1,256,534	1,200,412	1,141,484	6,269,300
	1,360,887	1,309,983	1,256,534	1,200,412	1,141,484	6,269,300
14 Payables						
4000 Payables	116,112	166,112	174,418	72,000	75,600	604,242
4100 Accruals	109,448	114,920	120,666	126,700	133,035	604,769
4150 Deferred Income	337,805	-	-	-	-	337,805
Short-term Borrowings						-
						-
	563,365	281,032	295,084	198,700	208,635	1,546,816
15 Non Current Liabilities						
4200 Long Term Borrowings						-
						-
	-	-	-	-	-	-

16 Depreciation of Property, Plant and Equipment

Asset	Property	Furn & Fixtures	Office Equipment	Computer System	Assets not yet capitalized	Plant & Machinery	Motor Vehicle	Trees	Construction & Urban Improvement	Total
% of depreciation	1%	8%	20%	25%	0%	20%	20%	0%	10%	
	€	€	€	€	€	€	€	€	€	€
Cost										
As at 01 January 2021	97,834	41,949	37,747	36,547	2,950	24,157	36,506	-	2,084,038	2,361,728
Additions	-	-		-	-	-	-	-	350,000	350,000
Disposals										-
As at 31 December 2021	97,834	41,949	37,747	36,547	2,950	24,157	36,506	-	2,434,038	2,711,728
Grants/ other reimbursements										
As at 01 January 2021			12,188				17,000		568,182	597,370
Additions									-	-
Transfers										-
As at 31 December 2021	-	-	12,188	-	-	-	17,000	-	568,182	597,370
Accumulated Depreciation										
As at 01 January 2021	13,789	31,756	22,421	31,459	-	24,157	16,257	-	1,544,789	1,684,628
Charge for the year	979	3,071	1,523	2,319	-	-	3,249	-	140,849	151,990
Released on disposal										-
As at 31 December 2021	14,768	34,827	23,944	33,778	-	24,157	19,506	-	1,685,638	1,836,618
Budgeted NBV 31 Dec 2020	84,046	9,202	6,006	5,088	-	-	3,249	2,849	849,953	960,393
Budgeted NBV 31 Dec 2021	83,066	7,122	1,615	2,769	2,950	-	-	-	180,218	277,740

16 Depreciation of Property, Plant and Equipment

Asset	Property	Furn & Fixtures	Office Equipment	Computer System	Assets not yet capitalized	Plant & Machinery	Motor Vehicle	Trees	Construction & Urban Improvement	Total
% of depreciation	1%	8%	20%	25%	0%	20%	20%	0%	10%	
	€	€	€	€	€	€	€	€	€	€
Cost										
As at 01 January 2022	97,834	41,949	37,747	36,547	2,950	24,157	36,506	-	2,434,038	2,711,728
Additions										-
Disposals										-
As at 31 December 2022	97,834	41,949	37,747	36,547	2,950	24,157	36,506	-	2,434,038	2,711,728
Grants/ other reimbursements										
As at 01 January 2022	-	-	12,188	-	-	-	17,000	-	568,182	597,370
Additions										-
Transfers										-
As at 31 December 2022	-	-	12,188	-	-	-	17,000	-	568,182	597,370
Accumulated Depreciation										
As at 01 January 2022	14,768	34,827	23,944	33,778	-	24,157	19,506	-	1,685,638	1,836,618
Charge for the year	979	3,071	1,523	2,319	-	-	-	-	140,849	148,741
Released on disposal										-
As at 31 December 2022	15,747	37,898	25,467	36,097	-	24,157	19,506	-	1,826,487	1,985,359
Budgeted NBV 31 Dec 2021	83,066	7,122	1,615	2,769	2,950	-	-	-	180,218	277,740
Budgeted NBV 31 Dec 2022	82,087	4,051	92	450	2,950	-	-	-	39,369	128,999

16 Depreciation of Property, Plant and Equipment

Asset	Property	Furn & Fixtures	Office Equipment	Computer System	Assets not yet capitalized	Plant & Machinery	Motor Vehicle	Trees	Construction & Urban Improvement	Total
% of depreciation	1%	8%	20%	25%	0%	20%	20%	0%	10%	
	€	€	€	€	€	€	€	€	€	€
Cost										
As at 01 January 2023	97,834	41,949	37,747	36,547	2,950	24,157	36,506	-	2,434,038	2,711,728
Additions										-
Disposals										-
As at 31 December 2023	97,834	41,949	37,747	36,547	2,950	24,157	36,506	-	2,434,038	2,711,728
Grants/ other reimbursements										
As at 01 January 2023	-	-	12,188	-	-	-	17,000	-	568,182	597,370
Additions										-
Transfers										-
As at 31 December 2023	-	-	12,188	-	-	-	17,000	-	568,182	597,370
Accumulated Depreciation										
As at 01 January 2023	15,747	37,898	25,467	36,097	-	24,157	19,506	-	1,826,487	1,985,359
Charge for the year	979	3,071	92	450	-	-	-	-	39,369	43,961
Released on disposal										-
As at 31 December 2023	16,726	40,969	25,559	36,547	-	24,157	19,506	-	1,865,856	2,029,320
Budgeted NBV 31 Dec 2022	82,087	4,051	92	450	2,950	-	-	-	39,369	128,999
Budgeted NBV 31 Dec 2023	81,108	980	-	-	2,950	-	-	-	-	85,038

16 Depreciation of Property, Plant and Equipment

Asset	Property	Furn & Fixtures	Office Equipment	Computer System	Assets not yet capitalized	Plant & Machinery	Motor Vehicle	Trees	Construction & Urban Improvement	Total
% of depreciation	1%	8%	20%	25%	0%	20%	20%	0%	10%	
	€	€	€	€	€	€	€	€	€	€
Cost										
As at 01 January 2024	97,834	41,949	37,747	36,547	2,950	24,157	36,506	-	2,434,038	2,711,728
Additions										-
Disposals										-
As at 31 December 2024	97,834	41,949	37,747	36,547	2,950	24,157	36,506	-	2,434,038	2,711,728
Grants/ other reimbursements										
As at 01 January 2024	-	-	12,188	-	-	-	17,000	-	568,182	597,370
Additions										-
Transfers										-
As at 31 December 2024	-	-	12,188	-	-	-	17,000	-	568,182	597,370
Accumulated Depreciation										
As at 01 January 2024	16,726	40,969	25,559	36,547	-	24,157	19,506	-	1,865,856	2,029,320
Charge for the year	979	980	-	-	-	-	-	-	-	1,959
Released on disposal										-
As at 31 December 2024	17,705	41,949	25,559	36,547	-	24,157	19,506	-	1,865,856	2,031,279
Budgeted NBV 31 Dec 2023	81,108	980	-	-	2,950	-	-	-	-	85,038
Budgeted NBV 31 Dec 2024	80,129	-	-	-	2,950	-	-	-	-	83,079

16 Depreciation of Property, Plant and Equipment

Asset	Property	Furn & Fixtures	Office Equipment	Computer System	Assets not yet capitalized	Plant & Machinery	Motor Vehicle	Trees	Construction & Urban Improvement	Total
% of depreciation	1%	8%	20%	25%	0%	20%	20%	0%	10%	
	€	€	€	€	€	€	€	€	€	€
Cost										
As at 01 January 2025	97,834	41,949	37,747	36,547	2,950	24,157	36,506	-	2,434,038	2,711,728
Additions										-
Disposals										-
As at 31 December 2025	97,834	41,949	37,747	36,547	2,950	24,157	36,506	-	2,434,038	2,711,728
Grants/ other reimbursements										
As at 01 January 2025	-	-	12,188	-	-	-	17,000	-	568,182	597,370
Additions										-
Transfers										-
As at 31 December 2025	-	-	12,188	-	-	-	17,000	-	568,182	597,370
Accumulated Depreciation										
As at 01 January 2025	17,705	41,949	25,559	36,547	-	24,157	19,506	-	1,865,856	2,031,279
Charge for the year	979	-	-	-	-	-	-	-	-	979
Released on disposal										-
As at 31 December 2025	18,684	41,949	25,559	36,547	-	24,157	19,506	-	1,865,856	2,032,258
Budgeted NBV 31 Dec 2024	80,129	-	-	-	2,950	-	-	-	-	83,079
Budgeted NBV 31 Dec 2025	79,150	-	-	-	2,950	-	-	-	-	82,100