



Il-Munxar Local Council

**Business Plan
for the
Period
2020 - 2024**

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



Damien Spiteri
Mayor



Ryan Debrincat Deputy
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
	2020	2021	2022	2023	2024	2020-2024
	€	€	€	€	€	€
Income						
Funds received from Central Government (1)	295,785	301,701	307,735	313,889	320,167	1,539,277
Income raised from Bye-Laws (2)	4,000	4,080	4,162	4,245	4,330	20,816
Income raised from LES (3)	500	510	520	531	541	2,602
Investment Income (4)	50	50	50	50	50	250
Other Income (5)	34,350	35,037	35,738	36,452	37,182	178,759
TOTAL	334,685	341,378	348,204	355,167	362,270	1,741,704
Expenditure						
Personal Emoluments (6)	100,581	102,333	104,119	105,942	107,800	520,775
Operations and Maintenance (7)	182,306	185,952	189,671	193,465	197,334	948,728
Administration (8)	33,050	33,711	34,385	35,073	35,774	171,994
Finance Cost (9)	-	-	-	-	-	-
Other Expenditure (10)	18,636	18,636	19,737	20,427	20,878	98,314
TOTAL	334,573	340,632	347,913	354,906	361,787	1,739,810
Surplus / Deficit	112	746	292	261	483	1,894

Statement of Financial Position

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET Jan-Dec 2020	BUDGET Jan-Dec 2021	BUDGET Jan-Dec 2022	BUDGET Jan-Dec 2023	BUDGET Jan-Dec 2024	BUDGET Period 2020-2024
	€	€	€	€	€	€
Non-current Assets						
Property, Plant and Equipment (16)	387,279	376,643	379,906	377,479	379,601	1,900,910
Current Assets						
Inventories (11)	-	-	-	-	-	-
Receivables (12)	25,529	25,566	25,529	25,529	25,529	127,682
Cash and Cash Equivalents (13)	101,949	113,294	109,585	110,820	107,000	542,648
Total Current Assets	127,478	138,860	135,114	136,349	132,529	670,330
Current Liabilities (14)						
Payables	90,796	90,796	90,021	88,569	86,388	446,570
Total Current Liabilities	90,796	90,796	90,021	88,569	86,388	446,570
Net Current Assets	36,682	48,064	45,093	47,780	46,141	223,760
Non-current liabilities (15)	-	-	-	-	-	-
Net Assets	423,961	424,707	424,999	425,260	425,743	2,124,670
Reserves						
Retained Funds	423,961	424,707	424,999	425,260	425,743	2,124,670

Financial Situation Indicator

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET Jan-Dec 2020	BUDGET Jan-Dec 2021	BUDGET Jan-Dec 2022	BUDGET Jan-Dec 2023	BUDGET Jan-Dec 2024	BUDGET Period 2020-2024
	€	€	€	€	€	€
Current Assets	127,478	138,860	135,114	136,349	132,529	670,330
Current Liabilities	90,796	90,796	90,021	88,569	86,388	446,570
Working Capital	36,682	48,064	45,093	47,780	46,141	223,760
Government Allocation	283,785	289,461	295,250	301,155	307,178	868,496
FSI	13 %	17 %	15 %	16 %	15 %	26 %

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
	2020	2021	2022	2023	2024	2020-2024
	€	€	€	€	€	€
Cash Inflows						
Government cash inflows	295,785	301,701	307,735	313,889	320,167	1,539,277
Cash flows from Bye-Laws & L.N fees	4,000	4,080	4,162	4,245	4,330	20,816
Local Enforcement cash flows	500	510	520	531	541	2,602
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	702,548	527,000	527,000	527,000	527,000	2,810,548
TOTAL Inflows	1,002,883	833,341	839,467	845,715	852,088	4,373,493
Cash Outflows						
Personal Emoluments	100,581	102,333	104,119	105,942	107,800	520,775
Operations & Maintenance	156,477	185,952	189,671	193,464	197,334	922,898
Administration	33,050	33,711	34,385	35,073	35,774	171,993
Finance						-
Capital						
Acquisition of property						-
Construction	249,266	-	-	-	-	249,266
Improvements						-
Special programmes	901,370	500,000	500,000	500,000	500,000	2,901,370
Office Equipment/Furniture/Plant & Machinery			15,000	10,000	15,000	40,000
	1,150,636	500,000	515,000	510,000	515,000	3,190,636
Cash outflows re EU projects						-
Cash outflows re Twinning						-
Cash outflows re Community Services						-
	-	-	-	-	-	-
TOTAL Outflows	1,440,744	821,996	843,175	844,479	855,908	4,806,303
SURPLUS / (DEFICIT)	(437,861)	11,345	(3,709)	1,235	(3,820)	(432,810)
Brought forward (Bank /Cash Bal.)	539,810	101,949	113,294	109,585	110,820	539,810
Carry forward	101,949	113,294	109,585	110,820	107,000	107,000

Detailed Estimates of Income

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET Jan-Dec 2020	BUDGET Jan-Dec 2021	BUDGET Jan-Dec 2022	BUDGET Jan-Dec 2023	BUDGET Jan-Dec 2024	BUDGET Period 2020-2024
	€	€	€	€	€	€
Income						
1 Funds received form Central Government:						
0001 In terms of section 55 CAP 363	283,785	289,461	295,250	301,155	307,178	1,476,829
0002-0004 In terms of section 58 CAP 363	-	-	-	-	-	-
0005-0019 Other Income	12,000	12,240	12,485	12,734	12,989	62,448
	295,785	301,701	307,735	313,889	320,167	1,539,277
2 Bye-Laws & Legal Fees						
0021-0025 Community Services	-	-	-	-	-	-
0026-0035 Income from Permits	4,000	4,080	4,162	4,245	4,330	20,816
	4,000	4,080	4,162	4,245	4,330	20,816
3 Local Enforcement Income						
0037 Commission from Regional Committees	500	510	520	531	541	2,602
0038-0055 Contraventions	-	-	-	-	-	-
	500	510	520	531	541	2,602
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	-	-	-	-	-	-
0110-0119 Contributions	4,000	4,080	4,162	4,245	4,330	20,816
0120-0129 General Income	2,000	2,040	2,081	2,122	2,165	10,408
Reimbursement Wasteserv Organic Collections	28,350	28,917	29,495	30,085	30,687	147,539
	34,350	35,037	35,738	36,452	37,182	178,755
Total	334,685	341,378	348,204	355,167	362,270	1,741,704

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
	2020	2021	2022	2023	2024	2020-2024
€	€	€	€	€	€	
6 Personal Emoluments						
1100 Mayor's Allowance	10,404	10,612	10,824	11,041	11,262	54,143
1200 Employees' Salaries & Wages	64,000	65,280	66,586	67,917	69,276	333,059
1300 Bonuses	6,200	6,324	6,450	6,579	6,711	32,265
1400 Income Supplements	727	742	756	771	787	3,783
1500 Social Security Contributions	6,000	6,120	6,242	6,367	6,495	31,224
1600 Allowances	13,000	13,000	13,000	13,000	13,000	65,000
1700 Overtime	250	255	260	265	271	1,301
	100,581	102,333	104,119	105,942	107,800	520,775
7 Operations and Maintenance						
2100-2149 Public Utilities	2,500	2,550	2,601	2,653	2,706	13,010
2200-2259 Public Materials & Supplies	1,000	1,020	1,040	1,061	1,082	5,204
2300-2399 Repairs & Upkeep	38,000	38,760	39,535	40,326	41,132	197,754
2400-2449 Rent	3,700	3,774	3,849	3,926	4,005	19,255
3010 Street Lighting	3,000	3,060	3,121	3,184	3,247	15,612
3020 Lease of Equipment	-	-	-	-	-	-
3030 Insurance	5,000	5,100	5,202	5,306	5,412	26,020
3035 Bank Charges	215	219	224	228	233	1,119
3038 Penalties	-	-	-	-	-	-
3040 Waste Disposal	11,000	11,220	11,444	11,673	11,907	57,244
3041 Refuse Collection	60,971	62,190	63,434	64,703	65,997	317,296
3042 Bulky Refuse Collection	3,700	3,774	3,849	3,926	4,005	19,255
3043 Bins on wheels	1,620	1,652	1,685	1,719	1,754	8,431
3045 Bring in sites	-	-	-	-	-	-
3051 Road & Street Cleaning	5,500	5,610	5,722	5,837	5,953	28,622
3052 Cleaning & Maintenance of Non-Urban Areas	-	-	-	-	-	-
3053 Cleaning of Public Conveniences	6,500	6,630	6,763	6,898	7,036	33,826
3055 Cleaning of Council Premises	2,400	2,448	2,497	2,547	2,598	12,490
3060 Cleaning & Maintenance of Parks & Gardens	2,400	2,448	2,497	2,547	2,598	12,490
3061 Cleaning & Maintenance of Soft Areas	6,000	6,120	6,242	6,367	6,495	31,224
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	1,500	1,530	1,561	1,592	1,624	7,806
3300-3379 Hospitality	16,000	16,320	16,646	16,979	17,319	83,265
3380-3389 Community	5,000	5,100	5,202	5,306	5,412	26,020
3600-3694 Local Enforcement Expenses	1,300	1,326	1,353	1,380	1,407	6,765
3700-3799 EU Projects	-	-	-	-	-	-
3800-3899 Twinning	5,000	5,100	5,202	5,306	5,412	26,020
	182,306	185,952	189,671	193,465	197,334	948,728

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
	2020	2021	2022	2023	2024	2020-2024
	€	€	€	€	€	€
8 Administration & Other Expenditure						
2150-2199 Office Utilities	5,000	5,100	5,202	5,306	5,412	26,020
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	3,500	3,570	3,641	3,714	3,789	18,214
2700-2799 Transport	3,000	3,060	3,121	3,184	3,247	15,612
2800-2899 Travel	-	-	-	-	-	-
2900-2999 Information Services	900	918	936	955	974	4,684
3050 Office Cleaning	-	-	-	-	-	-
3140-3199 Professional Services	18,000	18,360	18,727	19,102	19,484	93,673
3200-3299 Training	900	918	936	955	974	4,684
3345 Office Hospitality	-	-	-	-	-	-
3400-3499 Incidental Expenses	1,000	1,020	1,040	1,061	1,082	5,204
	33,050	33,711	34,385	35,073	35,774	171,994
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)	18,636	18,636	19,737	20,427	20,878	98,314
	18,636	18,636	19,737	20,427	20,878	98,314
Total	334,573	340,632	347,913	354,906	361,787	1,739,810

Detailed Estimates of Statement of Financial Position

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET Jan-Dec 2020	BUDGET Jan-Dec 2021	BUDGET Jan-Dec 2022	BUDGET Jan-Dec 2023	BUDGET Jan-Dec 2024	BUDGET Period 2020-2024
	€	€	€	€	€	€
11 Inventory						
5201-5249 Stationery						-
5250-5299 Consumables						-
	-	-	-	-	-	-
12 Receivables						
0201-0209 Receivables	10,529	10,566	10,529	10,529	10,529	52,682
0210-0219 LES Receivables						-
0220-0229 Receivables from EU						-
0250 Prepayments & Accrued income	15,000	15,000	15,000	15,000	15,000	75,000
	25,529	25,566	25,529	25,529	25,529	127,682
13 Cash & Equivalents						
5001-5099 Bank & Cash Balances	101,949	113,294	109,585	110,820	107,000	542,648
	101,949	113,294	109,585	110,820	107,000	542,648
14 Payables						
4000 Payables	34,000	34,000	34,000	34,000	34,000	170,000
4100 Accruals	53,846	53,846	53,071	51,619	49,438	261,820
4150 Deferred Income	2,950	2,950	2,950	2,950	2,950	14,750
Short-term Borrowings						-
	90,796	90,796	90,021	88,569	86,388	446,570
15 Non Current Liabilities						
4200 Long Term Borrowings						-
	-	-	-	-	-	-

16 Depreciation of Property, Plant and Equipment

Asset % of depreciation	Property 1%	Construction 10%	Special Programmes 10%	Assets Under Construction 0%	Urban Improvements 10%	Plant & Machinery 20%	Office Furniture 7.5%	Comp Equipment 25%	New Street Signs/Lamps 100%	Total
Cost	3,641	171,025	1,635,860	-	121,000	1,712	17,125	33,413	3,785	1,987,561
As at 01 January 2020										
Additions		249,266	685,372	200,000						1,134,638
Disposals										
As at 31 December 2020	3,641	420,291	2,321,232	200,000	121,000	1,712	17,125	33,413	3,785	3,122,199
Grants/ other reimbursements										
As at 01 January 2020			1,171,465							1,171,465
Additions		249,266	500,198	200,000						949,464
Transfers										
As at 31 December 2020	-	249,266	1,671,663	200,000						2,120,929
Accumulated Depreciation										
As at 01 January 2020	1,053	107,835	400,314	-	36,872	1,278	16,420	27,798	3,785	595,355
Charge for the year	162	1,008	9,420	-	6,625	130	190	1,101		18,636
Released on disposal										
As at 31 December 2020	1,215	108,843	409,734	-	43,497	1,408	16,610	28,899	3,785	613,991
Budgeted NBV 31 Dec 2019	2,815	65,501	84,784	-	59,627	517	4,945	3,302	-	221,491
Budgeted NBV 31 Dec 2020	2,426	62,182	239,835	-	77,503	304	515	4,514	-	387,279

16 Depreciation of Property, Plant and Equipment

Asset % of depreciation	€											Total €
	Property 1%	Construction 10%	Special Programmes 10%	Assets Under Construction 0%	Urban Improvements 10%	Plant & Machinerv 20%	Office Furniture 7.5%	Comp Equipment 25%	New Street Signs/Lamps 100%	€		
Cost												
As at 01 January 2021	3,641	420,291	2,321,232	200,000	121,000	1,712	17,125	33,413	3,785			3,122,199
Additions			500,000									500,000
Disposals												-
As at 31 December 2021	3,641	420,291	2,821,232	200,000	121,000	1,712	17,125	33,413	3,785			3,622,199
Grants/ other reimbursements												
As at 01 January 2021	-	249,266	1,671,663	200,000	-	-	-	-	-	-	-	2,120,929
Additions			492,000									492,000
Transfers												-
As at 31 December 2021	-	249,266	2,163,663	200,000	-	-	-	-	-	-	-	2,612,929
Accumulated Depreciation												
As at 01 January 2021	1,215	108,843	409,734	-	43,497	1,408	16,610	28,899	3,785			613,991
Charge for the year	162	1,008	9,420	-	6,625	130	190	1,101	-			18,636
Released on disposal												-
As at 31 December 2021	1,377	109,851	419,154	-	50,122	1,538	16,800	30,000	3,785			632,627
Budgeted NBV 31 Dec 2020	2,426	62,182	239,835	-	77,503	304	515	4,514	-			387,279
Budgeted NBV 31 Dec 2021	2,264	61,174	238,415	-	70,878	174	325	3,413	-			376,643

16 Depreciation of Property, Plant and Equipment

Asset % of depreciation	Property 1%	Construction 10%	Special Programmes 10%	Assets Under Construction 0%	Urban Improvements 10%	Plant & Machinery 20%	Office Furniture 7.5%	Comp Equipment 25%	New Street Signs/Lamps 100%	Total
€	€	€	€	€	€	€	€	€	€	€
Cost										
As at 01 January 2022	3,641	420,291	2,821,232	200,000	121,000	1,712	17,125	33,413	3,785	3,622,199
Additions			500,000			5,000	5,000	5,000		515,000
Disposals										-
As at 31 December 2022	3,641	420,291	3,321,232	200,000	121,000	6,712	22,125	38,413	3,785	4,137,199
Grants/ other reimbursements										
As at 01 January 2022	-	249,266	2,163,663	200,000	-	-	-	-	-	2,612,929
Additions			492,000							492,000
Transfers										-
As at 31 December 2022	-	249,266	2,655,663	200,000	-	-	-	-	-	3,104,929
Accumulated Depreciation										
As at 01 January 2022	1,377	109,851	419,154	-	50,122	1,538	16,800	30,000	3,785	632,627
Charge for the year	162	1,008	9,420	-	6,625	480	500	1,542	-	19,737
Released on disposal										-
As at 31 December 2022	1,539	110,859	428,574	-	56,747	2,018	17,300	31,542	3,785	652,364
Budgeted NBV 31 Dec 2021	2,264	61,174	238,415	-	70,878	174	325	3,413	-	376,643
Budgeted NBV 31 Dec 2022	2,102	60,166	236,995	-	64,253	4,694	4,825	6,871	-	379,906

16 Depreciation of Property, Plant and Equipment

Asset % of depreciation	Property 1%	Construction 10%	Special Programmes 10%	Assets Under Construction 0%	Urban Improvements 10%	Plant & Machinery 20%	Office Furniture 7.5%	Comp Equipment 25%	New Street Signs/Lamps 100%	Total
€	€	€	€	€	€	€	€	€	€	€
Cost										
As at 01 January 2023	3,641	420,291	3,321,232	200,000	121,000	6,712	22,125	38,413	3,785	4,137,199
Additions			500,000				5,000	5,000		510,000
Disposals										
As at 31 December 2023	3,641	420,291	3,821,232	200,000	121,000	6,712	27,125	43,413	3,785	4,647,199
Grants/ other reimbursements										
As at 01 January 2023	-	249,266	2,655,663	200,000	-	-	-	-	-	3,104,929
Additions			492,000							492,000
Transfers										
As at 31 December 2023	-	249,266	3,147,663	200,000	-	-	-	-	-	3,596,929
Accumulated Depreciation										
As at 01 January 2023	1,539	110,859	428,574	-	56,747	2,018	17,300	31,542	3,785	652,364
Charge for the year	162	1,008	9,420	-	6,625	480	750	1,982	-	20,427
Released on disposal										
As at 31 December 2023	1,701	111,867	437,994	-	63,372	2,498	18,050	33,524	3,785	672,791
Budgeted NBV 31 Dec 2022	2,102	60,166	236,995	-	64,253	4,694	4,825	6,871	-	379,906
Budgeted NBV 31 Dec 2023	1,940	59,158	235,575	-	57,628	4,214	9,075	9,889	-	377,479

16 Depreciation of Property, Plant and Equipment

Asset % of depreciation	Property 1%	Construction 10%	Special Programmes 10%	Assets Under Construction 0%	Urban Improvements 10%	Plant & Machinery 20%	Office Furniture 7.5%	Comp Equipment 25%	New Street Signs/Lamps 100%	Total
€	€	€	€	€	€	€	€	€	€	€
Cost										
As at 01 January 2024	3,641	420,291	3,821,232	200,000	121,000	6,712	27,125	43,413	3,785	4,647,199
Additions			500,000			5,000	5,000	5,000		515,000
Disposals										-
As at 31 December 2024	3,641	420,291	4,321,232	200,000	121,000	11,712	32,125	48,413	3,785	5,162,199
Grants/ other reimbursements										
As at 01 January 2024	-	249,266	3,147,663	200,000	-	-	-	-	-	3,596,929
Additions			492,000							492,000
Transfers										-
As at 31 December 2024	-	249,266	3,639,663	200,000	-	-	-	-	-	4,088,929
Accumulated Depreciation										
As at 01 January 2024	1,701	111,867	437,994	-	63,372	2,498	18,050	33,524	3,785	672,791
Charge for the year	162	1,008	9,420	-	6,625	480	1,000	2,183	-	20,878
Released on disposal										-
As at 31 December 2024	1,863	112,875	447,414	-	69,997	2,978	19,050	35,707	3,785	693,669
Budgeted NBV 31 Dec 2023	1,940	59,158	235,575	-	57,628	4,214	9,075	9,889	-	377,479
Budgeted NBV 31 Dec 2024	1,778	58,150	234,155	-	51,003	8,734	13,075	12,706	-	379,601