



Hal - Tarxien Local Council

**Business Plan
for the
Period
2019 - 2023**

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

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
	2019	2020	2021	2022	2023	2019-2023
€	€	€	€	€	€	
Income						
Funds received from Central Government (1)	567,870	596,264	626,076	657,379	690,247	3,137,836
Income raised from Bye-Laws (2)	25,632	26,000	27,300	28,665	30,098	137,695
Income raised from LES (3)	4,996	5,000	5,250	5,512	5,787	26,545
Investment Income (4)	-	-	-	-	-	-
Other Income (5)	59,474	54,057	56,759	57,362	57,995	285,647
TOTAL	657,972	681,320	715,385	748,918	784,127	3,587,723
Expenditure						
Personal Emoluments (6)	145,894	148,826	156,262	164,069	172,268	787,319
Operations and Maintenance (7)	276,776	285,517	299,793	314,781	330,515	1,507,382
Administration (8)	95,716	37,050	38,902	40,844	42,883	255,395
Finance Cost (9)	1,648	1,750	1,837	1,928	2,023	9,186
Other Expenditure (10)	170,073	164,835	156,663	138,580	108,853	739,004
TOTAL	690,107	637,978	653,457	660,202	656,542	3,298,286
Surplus / Deficit	(32,135)	43,342	61,928	88,716	127,585	289,437

Statement of Financial Position

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET Jan-Dec 2019	BUDGET Jan-Dec 2020	BUDGET Jan-Dec 2021	BUDGET Jan-Dec 2022	BUDGET Jan-Dec 2023	BUDGET Period 2019-2023
	€	€	€	€	€	€
Non-current Assets						
Property, Plant and Equipment (16)	1,315,003	1,150,168	993,505	854,925	746,072	5,059,673
Current Assets						
Inventories (11)	2,750	2,750	2,750	2,750	2,750	13,750
Receivables (12)	8,909	8,909	8,909	8,909	8,909	44,545
Cash and Cash Equivalents (13)	5,743	13,921	153,513	380,809	617,247	1,171,232
Total Current Assets	17,402	25,580	165,172	392,468	628,906	1,229,527
Current Liabilities (14)						
Payables	443,126	243,126	164,127	164,127	164,127	1,178,633
Total Current Liabilities	443,126	243,126	164,127	164,127	164,127	1,178,633
Net Current Assets	(425,724)	(217,546)	1,045	228,341	464,779	50,894
Non-current liabilities (15)	-	-	-	-	-	-
Net Assets	889,279	932,621	994,550	1,083,266	1,210,851	5,110,567
Reserves						
Retained Funds	889,279	932,621	994,550	1,083,266	1,210,851	5,110,567

Financial Situation Indicator

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET Jan-Dec 2019	BUDGET Jan-Dec 2020	BUDGET Jan-Dec 2021	BUDGET Jan-Dec 2022	BUDGET Jan-Dec 2023	BUDGET Period 2019-2023
	€	€	€	€	€	€
Current Assets	17,402	25,580	165,172	392,468	628,906	1,229,527
Current Liabilities	443,126	243,126	164,127	164,127	164,127	1,178,633
Working Capital	(425,724)	(217,546)	1,045	228,341	464,779	50,894
Government Allocation	567,870	596,264	626,076	657,379	690,247	1,790,210
FSI	(75) %	(36) %	0 %	35 %	67 %	3 %

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
	2019	2020	2021	2022	2023	2019-2023
	€	€	€	€	€	€
Cash Inflows						
Government cash inflows	567,870	596,264	626,076	657,379	690,247	3,137,836
Cash flows from Bye-Laws & L.N fees	85,106	80,057	84,059	86,027	88,093	423,342
Local Enforcement cash flows	4,996	5,000	5,250	5,512	5,787	26,545
Finance cash flows						
Loan Proceeds						-
Investment income						-
	-	-	-	-	-	-
Capital cash flow						
Proceeds from disposal of assets						-
Cash received from EU funds						-
Cash received from Twinning						-
Cash from Community Services						-
Other Cash Inflows						-
TOTAL Inflows	657,972	681,321	715,385	748,918	784,127	3,587,723
Cash Outflows						
Personal Emoluments	145,894	148,826	156,262	164,069	172,268	787,319
Operations & Maintenance	276,776	285,517	299,793	314,781	330,515	1,507,382
Administration	97,364	38,800	40,739	42,772	44,906	264,581
Finance						-
Capital						
Acquisition of property						-
Construction						-
Improvements						-
Special programmes	705,752	200,000	78,999			984,751
	705,752	200,000	78,999	-	-	984,751
Cash outflows re EU projects						-
Cash outflows re Twinning						-
Cash outflows re Community Services						-
	-	-	-	-	-	-
TOTAL Outflows	1,225,786	673,143	575,793	521,622	547,689	3,544,033
SURPLUS / (DEFICIT)	(567,814)	8,178	139,592	227,296	236,438	43,690
Brought forward (Bank /Cash Bal.)	573,557	5,743	13,921	153,513	380,809	573,557
Carry forward	5,743	13,921	153,513	380,809	617,247	617,247

Detailed Estimates of Income

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET Jan-Dec 2019	BUDGET Jan-Dec 2020	BUDGET Jan-Dec 2021	BUDGET Jan-Dec 2022	BUDGET Jan-Dec 2023	BUDGET Period 2019-2023
	€	€	€	€	€	€
Income						
1 Funds received form Central Government:						
0001 In terms of section 55 CAP 363	567,870	596,264	626,076	657,379	690,247	3,137,836
0002-0004 In terms of section 58 CAP 363						-
0005-0019 Other Income						-
	567,870	596,264	626,076	657,379	690,247	3,137,836
2 Bye-Laws & Legal Fees						
0021-0025 Community Services						-
0026-0035 Income from Permits	25,632	26,000	27,300	28,665	30,098	137,695
	25,632	26,000	27,300	28,665	30,098	137,695
3 Local Enforcement Income						
0037 Commission from Regional Committees						-
0038-0055 Contraventions	4,996	5,000	5,250	5,512	5,787	26,545
	4,996	5,000	5,250	5,512	5,787	26,545
4 Investment Income						
0091-0095 Bank interest						-
0096-0099 Income received from Government Securities						-
	-	-	-	-	-	-
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	11,398	11,500	12,075	12,678	13,311	60,962
Organic collection income	48,076	42,557	44,684	44,684	44,684	224,685
	59,474	54,057	56,759	57,362	57,995	285,647
Total	657,972	681,320	715,385	748,918	784,127	3,587,723

Detailed Estimates of Expenditure

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET Jan-Dec 2019	BUDGET Jan-Dec 2020	BUDGET Jan-Dec 2021	BUDGET Jan-Dec 2022	BUDGET Jan-Dec 2023	BUDGET Period 2019-2023
	€	€	€	€	€	€
6 Personal Emoluments						
1100 Mayor's Allowance	14,789	15,085	15,838	16,629	17,460	79,800
1200 Employees' Salaries & Wages	91,115	92,937	97,581	102,457	107,578	491,668
1300 Bonuses	9,000	9,294	9,758	10,245	10,757	49,054
1400 Income Supplements						-
1500 Social Security Contributions	10,590	10,802	11,342	11,909	12,504	57,148
1600 Allowances	15,400	15,708	16,493	17,317	18,182	83,100
1700 Overtime	5,000	5,000	5,250	5,512	5,787	26,549
	145,894	148,826	156,262	164,069	172,268	787,319
7 Operations and Maintenance						
2100-2149 Public Utilities						-
2200-2259 Public Materials & Supplies	1,790	1,800	1,890	1,984	2,083	9,547
2300-2399 Repairs & Upkeep	43,164	44,000	46,200	48,510	50,935	232,809
2400-2449 Rent						-
3010 Street Lighting						-
3020 Lease of Equipment						-
3030 Insurance						-
3035 Bank Charges						-
3038 Penalties						-
3040 Waste Disposal						-
3041 Refuse Collection	73,040	74,000	77,700	81,585	85,664	391,989
3042 Bulky Refuse Collection	21,570	22,000	23,100	24,255	25,467	116,392
3043 Bins on wheels						-
3045 Bring in sites	69,704	70,000	73,500	77,175	81,033	371,412
3051 Road & Street Cleaning	37,634	38,000	39,900	41,895	43,989	201,418
3052 Cleaning & Maintenance of Non-Urban Areas						-
3053 Cleaning of Public Conveniences						-
3055 Cleaning of Council Premises						-
3060 Cleaning & Maintenance of Parks & Gardens	19,382	20,000	21,000	22,050	23,152	105,584
3061 Cleaning & Maintenance of Soft Areas						-
3062 Cleaning & Maintenance of Beaches & CA						-
3063 Cleaning & Maintenance of Country Non-Urban						-
3064 Other Contractual Services	6,492	7,000	7,350	7,717	8,102	36,661
3070-3090 Consultation Fees						-
3100-3139 Contract & Project Management	-	8,717	9,153	9,610	10,090	37,570
3300-3379 Hospitality						-
3380-3389 Community						-
3600-3694 Local Enforcement Expenses						-
3700-3799 EU Projects						-
3800-3899 Twinning						-
Audit fee	4,000					4,000
	276,776	285,517	299,793	314,781	330,515	1,507,382

Detailed Estimates of Expenditure (Continued)

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET Jan-Dec 2019	BUDGET Jan-Dec 2020	BUDGET Jan-Dec 2021	BUDGET Jan-Dec 2022	BUDGET Jan-Dec 2023	BUDGET Period 2019-2023
	€	€	€	€	€	€
8 Administration & Other Expenditure						
2150-2199 Office Utilities	6,180	6,500	6,825	7,166	7,524	34,195
2260-2299 Office Materials & Supplies						-
2450-2499 Office Rent	1,200	1,200	1,260	1,323	1,389	6,372
2500-2599 National & International Memberships	1,662	1,700	1,785	1,874	1,967	8,988
2600-2699 Office Services	7,210	7,500	7,875	8,268	8,681	39,534
2700-2799 Transport	1,820	2,000	2,100	2,205	2,315	10,440
2800-2899 Travel						-
2900-2999 Information Services	140	150	157	164	172	783
3050 Office Cleaning						-
3140-3199 Professional Services	74,458	15,000	15,750	16,537	17,363	139,108
3200-3299 Training						-
3345 Office Hospitality	3,046	3,000	3,150	3,307	3,472	15,975
3400-3499 Incidental Expenses						-
	95,716	37,050	38,902	40,844	42,883	255,395
9 Finance Costs						
3036 Interest on Bank Loan						-
Bank charges	236	250	262	275	288	1,311
Finance cost - IFRS 16	1,412	1,500	1,575	1,653	1,735	7,875
	1,648	1,750	1,837	1,928	2,023	9,186
10 Other Expenditure						
3500-3599 Loss / (Profit) on Disposal of assets						-
3695 Increase/(Decrease) in allowance for bad debts	8,639					8,639
8000-8099 Depreciation (charge for the year)	161,434	164,835	156,663	138,580	108,853	730,365
	170,073	164,835	156,663	138,580	108,853	739,004
Total	690,107	637,978	653,457	660,202	656,542	3,298,286

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 2019	Jan-Dec 2020	Jan-Dec 2021	Jan-Dec 2022	Jan-Dec 2023	Period 2019-2023
	€	€	€	€	€	€
11 Inventory						
5201-5249 Stationery						-
5250-5299 Consumables						-
Books	2,750	2,750	2,750	2,750	2,750	13,750
	2,750	2,750	2,750	2,750	2,750	13,750
12 Receivables						
0201-0209 Receivables	8,909	8,909	8,909	8,909	8,909	44,545
0210-0219 LES Receivables						-
0220-0229 Receivables from EU						-
0250 Prepayments & Accrued income						-
	8,909	8,909	8,909	8,909	8,909	44,545
13 Cash & Equivalents						
5001-5099 Bank & Cash Balances	5,743	13,921	153,513	380,809	617,247	1,171,232
	5,743	13,921	153,513	380,809	617,247	1,171,232
14 Payables						
4000 Payables	443,126	243,126	164,127	164,127	164,127	1,178,633
4100 Accruals						-
4150 Deferred Income						-
Short-term Borrowings						-
	443,126	243,126	164,127	164,127	164,127	1,178,633
15 Non Current Liabilities						
4200 Long Term Borrowings						-
	-	-	-	-	-	-

16 Depreciation of Property, Plant and Equipment

Asset	Property	Office furniture & Fittings	New Street Signs	Urban Improvements	Office Equipment	Motor Vehicles	Computer Equipment	Special programs + JV	Computer S/W + ROU	Total
% of depreciation	1%	8%		10%	20%	20%	25%	10%	25%	
	€	€	€	€	€	€	€	€	€	€
Cost										
As at 01 January 2019	156,118	30,503	16,769	81,659	32,782	-	11,678	2,534,650	6,910	2,871,069
Additions	-	-	-	58,907			894	933,713		993,514
Disposals										-
As at 31 December 2019	156,118	30,503	16,769	140,566	32,782	-	12,572	3,468,363	6,910	3,864,583
Grants/ other reimbursements										
As at 01 January 2019	-	-	-	-	-	-	2,300	1,313,111		1,315,411
Additions										-
Transfers										-
As at 31 December 2019	-	-	-	-	-	-	2,300	1,313,111	-	1,315,411
Accumulated Depreciation										
As at 01 January 2019	25,533	19,223	16,769	56,439	24,236	-	8,338	917,134	5,063	1,072,735
Charge for the year	1,574	1,636	-	8,689	3,448	-	735	144,660	692	161,434
Released on disposal										-
As at 31 December 2019	27,107	20,859	16,769	65,128	27,684	-	9,073	1,061,794	5,755	1,234,169
Budgeted NBV 31 Dec 2018										-
Budgeted NBV 31 Dec 2019	129,011	9,644	-	75,438	5,098	-	1,199	1,093,458	1,155	1,315,003

16 Depreciation of Property, Plant and Equipment

Asset	Property	Office furniture & Fittings	New Street Signs	Urban Improvements	Office Equipment	Motor Vehicles	Computer Equipment	Special programs + JV	Computer S/W + ROU	Total
% of depreciation	1%	8%	0%	10%	20%	20%	25%	10%	25%	
	€	€	€	€	€	€	€	€	€	€
Cost										
As at 01 January 2020	156,118	30,503	16,769	140,566	32,782	-	12,572	3,468,363	6,910	3,864,583
Additions										-
Disposals										-
As at 31 December 2020	156,118	30,503	16,769	140,566	32,782	-	12,572	3,468,363	6,910	3,864,583
Grants/ other reimbursements										
As at 01 January 2020	-	-	-	-	-	-	2,300	1,313,111	-	1,315,411
Additions										-
Transfers										-
As at 31 December 2020	-	-	-	-	-	-	2,300	1,313,111	-	1,315,411
Accumulated Depreciation										
As at 01 January 2020	27,107	20,859	16,769	65,128	27,684	-	9,073	1,061,794	5,755	1,234,169
Charge for the year	1,574	1,561		9,827	2,147		347	149,379		164,835
Released on disposal										-
As at 31 December 2020	28,681	22,420	16,769	74,955	29,831	-	9,420	1,211,173	5,755	1,399,004
Budgeted NBV 31 Dec 2019	129,011	9,644	-	75,438	5,098	-	1,199	1,093,458	1,155	1,315,003
Budgeted NBV 31 Dec 2020	127,437	8,083	-	65,611	2,951	-	852	944,079	1,155	1,150,168

16 Depreciation of Property, Plant and Equipment

Asset	Property	Office furniture & Fittings	New Street Signs	Urban Improvements	Office Equipment	Motor Vehicles	Computer Equipment	Special programs + JV	Computer S/W + ROU	Total
% of depreciation	1%	8%	0%	10%	20%	20%	25%	10%	25%	
	€	€	€	€	€	€	€	€	€	€
Cost										
As at 01 January 2021	156,118	30,503	16,769	140,566	32,782	-	12,572	3,468,363	6,910	3,864,583
Additions										-
Disposals										-
As at 31 December 2021	156,118	30,503	16,769	140,566	32,782	-	12,572	3,468,363	6,910	3,864,583
Grants/ other reimbursements										
As at 01 January 2021	-	-	-	-	-	-	2,300	1,313,111	-	1,315,411
Additions										-
Transfers										-
As at 31 December 2021	-	-	-	-	-	-	2,300	1,313,111	-	1,315,411
Accumulated Depreciation										
As at 01 January 2021	28,681	22,420	16,769	74,955	29,831	-	9,420	1,211,173	5,755	1,399,004
Charge for the year	1,574	1,207		9,826	1,367		224	142,465		156,663
Released on disposal										-
As at 31 December 2021	30,255	23,627	16,769	84,781	31,198	-	9,644	1,353,638	5,755	1,555,667
Budgeted NBV 31 Dec 2020	127,437	8,083	-	65,611	2,951	-	852	944,079	1,155	1,150,168
Budgeted NBV 31 Dec 2021	125,863	6,876	-	55,785	1,584	-	628	801,614	1,155	993,505

16 Depreciation of Property, Plant and Equipment

Asset	Property	Office furniture & Fittings	New Street Signs	Urban Improvements	Office Equipment	Motor Vehicles	Computer Equipment	Special programs + JV	Computer S/W + ROU	Total
% of depreciation	1%	8%	0%	10%	20%	20%	25%	10%	25%	
	€	€	€	€	€	€	€	€	€	€
Cost										
As at 01 January 2022	156,118	30,503	16,769	140,566	32,782	-	12,572	3,468,363	6,910	3,864,583
Additions										-
Disposals										-
As at 31 December 2022	156,118	30,503	16,769	140,566	32,782	-	12,572	3,468,363	6,910	3,864,583
Grants/ other reimbursements										
As at 01 January 2022	-	-	-	-	-	-	2,300	1,313,111	-	1,315,411
Additions										-
Transfers										-
As at 31 December 2022	-	-	-	-	-	-	2,300	1,313,111	-	1,315,411
Accumulated Depreciation										
As at 01 January 2022	30,255	23,627	16,769	84,781	31,198	-	9,644	1,353,638	5,755	1,555,667
Charge for the year	1,574	1,182		7,936	290		224	127,374		138,580
Released on disposal										-
As at 31 December 2022	31,829	24,809	16,769	92,717	31,488	-	9,868	1,481,012	5,755	1,694,247
Budgeted NBV 31 Dec 2021	125,863	6,876	-	55,785	1,584	-	628	801,614	1,155	993,505
Budgeted NBV 31 Dec 2022	124,289	5,694	-	47,849	1,294	-	404	674,240	1,155	854,925

16 Depreciation of Property, Plant and Equipment

Asset	Property	Office furniture & Fittings	New Street Signs	Urban Improvements	Office Equipment	Motor Vehicles	Computer Equipment	Special programs + JV	Computer S/W + ROU	Total
% of depreciation	1%	8%	0%	10%	20%	20%	25%	10%	25%	
	€	€	€	€	€	€	€	€	€	€
Cost										
As at 01 January 2023	156,118	30,503	16,769	140,566	32,782	-	12,572	3,468,363	6,910	3,864,583
Additions										-
Disposals										-
As at 31 December 2023	156,118	30,503	16,769	140,566	32,782	-	12,572	3,468,363	6,910	3,864,583
Grants/ other reimbursements										
As at 01 January 2023	-	-	-	-	-	-	2,300	1,313,111	-	1,315,411
Additions										-
Transfers										-
As at 31 December 2023	-	-	-	-	-	-	2,300	1,313,111	-	1,315,411
Accumulated Depreciation										
As at 01 January 2023	31,829	24,809	16,769	92,717	31,488	-	9,868	1,481,012	5,755	1,694,247
Charge for the year	1,574	1,120		7,538	52			98,569		108,853
Released on disposal										-
As at 31 December 2023	33,403	25,929	16,769	100,255	31,540	-	9,868	1,579,581	5,755	1,803,100
Budgeted NBV 31 Dec 2022	124,289	5,694	-	47,849	1,294	-	404	674,240	1,155	854,925
Budgeted NBV 31 Dec 2023	122,715	4,574	-	40,311	1,242	-	404	575,671	1,155	746,072