



IŻ-ŻEJTUN
Gitta' Beland

ZEJTUN

Local Council

Business Plan
for the
Period

2021 - 2025



IŻ-ŻEJTUN
Gitta' Beland

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Overview and Summary

Zejtun Local Council is hereby presenting the business plan for the five year period 2020 -2024. This five year Business Plan takes into account the various factors and challenges presented, including inflation and increasing operational costs as well as increased income raised through the various initiatives and events.

The past year has been characterized by the Covid-19 pandemic, a factor which has brought many uncertainties and changes in the work practices. Whilst we were optimistic that in 2021 normality would be restored, facts have to date proved otherwise and although improvements have been seen, restrictions still apply.

For the five year period for which this Business plan is being drafted, we are hereby presenting the financial figures we deem are most accurate and reasonable. One must bear in mind that these figures are being presented with limited data as regards to income directly received by the Local Government as well as from schemes which are issued on a regular basis.

The Council is committed to continue with the regeneration of the areas which are either in a state of neglect, require upgrading or areas which have to yet completely to be developed. This will be done primarily by ensuring that the operational expenditure is kept at a minimum so as to maximize the amount which will be able to be spent on capital expenditure through savings, EU Funds and other schemes.



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)	1,179,776	1,143,126	1,168,687	1,196,006	1,220,000	5,907,595
Income raised from Bye-Laws (2)	51,900	50,715	53,250	55,913	61,200	272,978
Income raised from LES (3)	9,000	9,923	10,419	10,940	11,300	51,582
Investment Income (4)	350	2,756	2,894	3,039	4,000	13,039
Other Income (5)	22,200	62,402	65,522	68,798	75,350	294,272
TOTAL	1,263,226	1,268,922	1,300,772	1,334,696	1,371,850	6,539,466
Expenditure						
Personal Emoluments (6)	183,642	164,152	167,794	170,782	173,758	860,128
Operations and Maintenance (7)	652,700	623,001	643,330	664,464	690,400	3,273,895
Administration (8)	45,500	47,089	49,546	52,024	54,050	248,209
Finance Cost (9)	-	-	-	-	-	-
Other Expenditure (10)	301,664	305,011	311,009	315,143	-	1,232,827
TOTAL	1,183,506	1,139,253	1,171,679	1,202,413	918,208	5,615,059
Surplus / Deficit	79,720	129,669	129,093	132,283	453,642	924,407

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)	(1,664)	43,325	67,316	62,173	362,173	533,323
Current Assets						
Inventories (11)	-	-	-	-	-	-
Receivables (12)	100,148	64,789	64,789	64,789	66,700	361,215
Cash and Cash Equivalents (13)	1,287,334	1,272,695	1,549,573	1,837,606	2,106,106	8,053,314
Total Current Assets	1,387,482	1,337,484	1,614,362	1,902,395	2,172,806	8,414,529
Current Liabilities (14)						
Payables	303,008	301,594	301,594	301,594	303,000	1,510,790
Total Current Liabilities	303,008	301,594	301,594	301,594	303,000	1,510,790
Net Current Assets	1,084,474	1,035,890	1,312,768	1,600,801	1,869,806	6,903,739
Non-current liabilities (15)						
	-	-	-	-	-	-
Net Assets	1,082,810	1,079,215	1,380,084	1,662,974	2,231,979	7,437,062
Reserves						
Retained Funds	1,082,810	1,079,215	1,380,084	1,662,974	2,231,979	7,437,062

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	1,387,482	1,337,484	1,614,362	1,902,395	2,172,806	8,414,529
Current Liabilities	303,008	301,594	301,594	301,594	303,000	1,510,790
Working Capital	1,084,474	1,035,890	1,312,768	1,600,801	1,869,806	6,903,739
Government Allocation	969,657	919,903	934,903	949,903	960,000	4,734,366
FSI	112 %	113 %	140 %	169 %	195 %	146 %

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	1,179,776	1,043,901	1,065,101	1,086,611	1,100,200	5,475,589
Cash flows from Bye-Laws & L.N fees	52,900	50,715	53,251	55,913	58,000	270,779
Local Enforcement cash flows	9,000	9,923	10,419	10,940	11,200	51,482
Finance cash flows						
Loan Proceeds						-
Investment income	350	2,756	2,894	3,039	3,100	12,139
	350	2,756	2,894	3,039	3,100	12,139
Capital cash flow						
Proceeds from disposal of assets						-
Cash received from EU funds						-
Cash received from Twinning						-
Cash from Community Services						-
Other Cash Inflows	22,200	62,402	65,522	68,798	69,500	288,422
TOTAL Inflows	1,264,226	1,169,697	1,197,187	1,225,301	1,242,000	6,098,411
Cash Outflows						
Personal Emoluments	183,642	164,151	167,434	170,783	171,000	857,010
Operations & Maintenance	652,700	622,998	643,329	664,461	664,300	3,247,788
Administration	45,500	47,187	49,546	52,024	53,200	247,457
Finance						-
Capital						
Acquisition of property						-
Construction						-
Improvements	50,000	100,000	60,000	50,000	85,000	345,000
Special programmes	250,000	250,000				500,000
	300,000	350,000	60,000	50,000	85,000	845,000
Cash outflows re EU projects						-
Cash outflows re Twinning						-
Cash outflows re Community Services						-
	-	-	-	-	-	-
TOTAL Outflows	1,181,842	1,184,336	920,309	937,268	973,500	5,197,255
SURPLUS / (DEFICIT)	82,384	(14,639)	276,878	288,033	268,500	901,156
Brought forward (Bank /Cash Bal.)	1,204,950	1,287,334	1,272,695	1,549,573	1,837,606	1,204,950
Carry forward	1,287,334	1,272,695	1,549,573	1,837,606	2,106,106	2,106,106

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 from Central Government:						
0001 In terms of section 55 CAP 363	969,657	919,903	934,903	949,903	960,000	4,734,366
0002-0004 In terms of section 58 CAP 363	10,000	11,025	11,576	12,155	15,000	59,756
0005-0019 Other Income	200,119	212,198	222,208	233,948	245,000	1,113,473
	1,179,776	1,143,126	1,168,687	1,196,006	1,220,000	5,907,595
2 Bye-Laws & Legal Fees						
0021-0025 Community Services	17,500	19,294	20,258	21,271	22,500	100,823
0026-0035 Income from Permits	34,400	31,421	32,992	34,642	38,700	172,155
	51,900	50,715	53,250	55,913	61,200	272,978
3 Local Enforcement Income						
0037 Commission from Regional Committees	9,000	9,923	10,419	10,940	11,300	51,582
0038-0055 Contraventions						-
	9,000	9,923	10,419	10,940	11,300	51,582
4 Investment Income						
0091-0095 Bank interest	350	2,756	2,894	3,039	4,000	13,039
0096-0099 Income received from Government Securities						-
	350	2,756	2,894	3,039	4,000	13,039
5 General Income						
0056-0065 Sponsorships	3,000	221	232	243	250	3,946
0066-0069 Documents & Information	1,100	4,520	4,746	4,984	5,100	20,450
0070-0075 EU Funds						-
0076-0080 Twinning						-
0081-0089 Insurance Claims						-
0100-0109 Donations						-
0110-0119 Contributions						-
0120-0129 General Income	18,100	57,661	60,544	63,571	70,000	269,876
	22,200	62,402	65,522	68,798	75,350	294,272
Total	1,263,226	1,268,922	1,300,772	1,334,696	1,371,850	6,539,466

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	11,836	12,072	12,314	12,500	63,992
1200 Employees' Salaries & Wages	130,132	116,109	118,431	120,799	123,000	608,471
1300 Bonuses	3,075	3,199	3,623	3,328	3,400	16,625
1400 Income Supplements	9,965	7,439	7,588	7,739	7,900	40,631
1500 Social Security Contributions	19,500	19,639	20,031	20,432	20,400	100,002
1600 Allowances	700	728	743	758	758	3,687
1700 Overtime	5,000	5,202	5,306	5,412	5,800	26,720
	183,642	164,152	167,794	170,782	173,758	860,128
7 Operations and Maintenance						
2100-2149 Public Utilities	12,000	18,743	19,680	20,664	21,500	92,587
2200-2259 Public Materials & Supplies	10,500	7,718	8,103	8,509	8,700	43,530
2300-2399 Repairs & Upkeep	54,500	67,253	70,615	74,146	78,000	344,514
2400-2449 Rent	3,000	3,308	3,473	3,647	3,800	17,228
3010 Street Lighting	33,000	37,485	39,359	41,327	42,000	193,171
3020 Lease of Equipment						-
3030 Insurance	6,000	5,513	5,788	6,078	6,300	29,679
3035 Bank Charges	500	1,103	1,158	1,216	1,500	5,477
3038 Penalties						-
3040 Waste Disposal	88,000	72,828	74,285	75,770	78,000	388,883
3041 Refuse Collection	120,000	124,848	127,345	129,892	140,000	642,085
3042 Bulky Refuse Collection	30,000	16,646	16,979	17,319	17,500	98,444
3043 Bins on wheels						-
3045 Bring in sites						-
3051 Road & Street Cleaning	45,000	46,610	47,542	48,493	49,000	236,645
3052 Cleaning & Maintenance of Non-Urban Areas	30,000	39,535	40,326	41,132	43,000	193,993
3053 Cleaning of Public Conveniences	2,000	10,404	10,612	10,824	11,000	44,840
3055 Cleaning of Council Premises						-
3060 Cleaning & Maintenance of Parks & Gardens						-
3061 Cleaning & Maintenance of Soft Areas	48,000	49,731	50,726	51,740	53,000	253,197
3062 Cleaning & Maintenance of Beaches & CA						-
3063 Cleaning & Maintenance of Country Non-Urban						-
3064 Other Contractual Services	20,000	5,513	5,788	6,078	6,100	43,479
3070-3090 Consultation Fees						-
3100-3139 Contract & Project Management	66,000	27,563	28,941	30,388	32,000	184,892
3300-3379 Hospitality	84,200	88,200	92,610	97,241	99,000	461,251
3380-3389 Community						-
3600-3694 Local Enforcement Expenses						-
3700-3799 EU Projects						-
3800-3899 Twinning						-
	652,700	623,001	643,330	664,464	690,400	3,273,895

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
	€	€	€	€	€	€
6 Administration & Other Expenditure						
2150-2199 Office Utilities	4,000	3,859	4,052	4,254	4,400	20,565
2260-2299 Office Materials & Supplies						-
2450-2499 Office Rent						-
2500-2599 National & International Memberships	700	221	232	243	250	1,646
2600-2699 Office Services	7,500	10,474	10,997	11,547	11,600	52,118
2700-2799 Transport	3,800	3,969	4,167	4,376	4,400	20,712
2800-2899 Travel						-
2900-2999 Information Services		5,513	5,788	6,078	6,100	23,479
3050 Office Cleaning						-
3140-3199 Professional Services	5,000	5,513	5,788	6,078	6,100	28,479
3200-3299 Training						-
3345 Office Hospitality						-
3400-3499 Incidental Expenses	24,500	17,540	18,522	19,448	21,200	101,210
						-
	45,500	47,089	49,546	52,024	54,050	248,209
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)	301,664	305,011	311,009	315,143	-	1,232,827
	301,664	305,011	311,009	315,143	-	1,232,827
Total	1,183,506	1,139,253	1,171,679	1,202,413	918,208	5,615,059

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	86,984	50,597	50,597	50,597	51,500	290,275
0210-0219 LES Receivables	13,164	13,392	13,392	13,392	14,400	67,740
0220-0229 Receivables from EU						-
0250 Prepayments & Accrued income		800	800	800	800	3,200
						-
	100,148	64,789	64,789	64,789	66,700	361,215
13 Cash & Equivalents						
5001-5099 Bank & Cash Balances	1,287,334	1,272,695	1,549,573	1,837,606	2,106,106	8,053,314
	1,287,334	1,272,695	1,549,573	1,837,606	2,106,106	8,053,314
14 Payables						
4000 Payables	203,008	200,460	200,460	200,460	201,000	1,005,388
4100 Accruals	100,000	101,134	101,134	101,134	102,000	505,402
4150 Deferred Income						-
Short-term Borrowings						-
						-
	303,008	301,594	301,594	301,594	303,000	1,510,790
15 Non Current Liabilities						
4200 Long Term Borrowings						-
						-
						-
	-	-	-	-	-	-

16 Depreciation of Property, Plant and Equipment

Asset	1%	10%	8%	Repl	10%	20%	20%	0%	0%	Total
% of depreciation	€	€	€	€	€	€	€	€	€	€
Cost										
As at 01 January 2021		250,000			50,000					-
Additions										300,000
Disposals										-
As at 31 December 2021	-	250,000	-	-	50,000	-	-	-	-	300,000
Grants/ other reimbursements										
As at 01 January 2021										-
Additions										-
Transfers										-
As at 31 December 2021	-	-	-	-	-	-	-	-	-	-
Accumulated Depreciation										
As at 01 January 2021										-
Charge for the year	3,040	278,405	7,186		11,497	1,500	36			301,664
Released on disposal										-
As at 31 December 2021	3,040	278,405	7,186	-	11,497	1,500	36	-	-	301,664
Budgeted NBV 31 Dec 2020										-
Budgeted NBV 31 Dec 2021	(3,040)	(28,405)	(7,186)	-	38,503	(1,500)	(36)	-	-	(1,664)

16 Depreciation of Property, Plant and Equipment

Asset	1%	10%	8%	Repl	10%	20%	20%	0%	0%	Total
% of depreciation	€	€	€	€	€	€	€	€	€	€
Cost										
As at 01 January 2022	-	250,000	-	-	50,000	-	-	-	-	300,000
Additions	200,000	50,000			150,000					400,000
Disposals										-
As at 31 December 2022	200,000	300,000	-	-	200,000	-	-	-	-	700,000
Grants/ other reimbursements										
As at 01 January 2022	-	-	-	-	-	-	-	-	-	-
Additions					50,000					50,000
Transfers										-
As at 31 December 2022	-	-	-	-	50,000	-	-	-	-	50,000
Accumulated Depreciation										
As at 01 January 2022	3,040	278,405	7,186	-	11,497	1,500	36	-	-	301,664
Charge for the year	4,870	241,350	5,303		52,620	762	106			305,011
Released on disposal										-
As at 31 December 2022	7,910	519,755	12,489	-	64,117	2,262	142	-	-	606,675
Budgeted NBV 31 Dec 2021	(3,040)	(28,405)	(7,186)	-	38,503	(1,500)	(36)	-	-	(1,664)
Budgeted NBV 31 Dec 2022	192,090	(219,755)	(12,489)	-	85,883	(2,262)	(142)	-	-	43,325

16 Depreciation of Property, Plant and Equipment

Asset % of depreciation	1%	10%	8%	Repl	10%	20%	20%	0%	0%	Total
	€	€	€	€	€	€	€	€	€	€
Cost										
As at 01 January 2023	200,000	300,000	-	-	200,000	-	-	-	-	700,000
Additions	200,000	75,000			100,000					375,000
Disposals										
As at 31 December 2023	400,000	375,000	-	-	300,000	-	-	-	-	1,075,000
Grants/ other reimbursements										
As at 01 January 2023	-	-	-	-	50,000	-	-	-	-	50,000
Additions					40,000					40,000
Transfers										
As at 31 December 2023	-	-	-	-	90,000	-	-	-	-	90,000
Accumulated Depreciation										
As at 01 January 2023	7,910	519,755	12,489	-	64,117	2,262	142	-	-	606,675
Charge for the year	4,870	241,350	5,303		58,620	761	105			311,009
Released on disposal										
As at 31 December 2023	12,780	761,105	17,792	-	122,737	3,023	247	-	-	917,684
Budgeted NBV 31 Dec 2022	192,090	(219,755)	(12,489)	-	85,883	(2,262)	(142)	-	-	43,325
Budgeted NBV 31 Dec 2023	387,220	(386,105)	(17,792)	-	87,263	(3,023)	(247)	-	-	67,316

16 Depreciation of Property, Plant and Equipment

Asset % of depreciation	1%		10%		8%		Repl		10%		20%		20%		0%		0%		Total
	€	€	€	€	€	€	€	€	€	€	€	€	€	€	€	€	€	€	
Cost																			
As at 01 January 2024	400,000	375,000	-	-	-	-	-	-	300,000	-	-	-	-	-	-	-	-	-	1,075,000
Additions	150,000	110,000							100,000										360,000
Disposals																			-
As at 31 December 2024	550,000	485,000							400,000										1,435,000
Grants/ other reimbursements																			
As at 01 January 2024	-	-	-	-	-	-	-	-	90,000	-	-	-	-	-	-	-	-	-	90,000
Additions									50,000										50,000
Transfers																			-
As at 31 December 2024	-	-	-	-	-	-	-	-	140,000	-	-	-	-	-	-	-	-	-	140,000
Accumulated Depreciation																			
As at 01 January 2024	12,780	761,105	17,792	-	-	-	-	-	122,737	3,023	247	-	-	-	-	-	-	-	917,684
Charge for the year	4,870	241,350	5,303						63,620										315,143
Released on disposal																			-
As at 31 December 2024	17,650	1,002,455	23,095						186,357	3,023	247								1,232,827
Budgeted NBV 31 Dec 2023	387,220	(386,105)	(17,792)						87,263	(3,023)	(247)								67,316
Budgeted NBV 31 Dec 2024	532,350	(517,455)	(23,095)						73,643	(3,023)	(247)								62,173

16 Depreciation of Property, Plant and Equipment

Asset	1%	10%	8%	Repl	10%	20%	20%	0%	0%	Total
% of depreciation	€	€	€	€	€	€	€	€	€	€
Cost										
As at 01 January 2025	550,000	485,000	-	-	400,000	-	-	-	-	1,435,000
Additions	100,000	200,000								300,000
Disposals										-
As at 31 December 2025	650,000	685,000	-	-	400,000	-	-	-	-	1,735,000
Grants/ other reimbursements										
As at 01 January 2025	-	-	-	-	140,000	-	-	-	-	140,000
Additions										-
Transfers										-
As at 31 December 2025	-	-	-	-	140,000	-	-	-	-	140,000
Accumulated Depreciation										
As at 01 January 2025	17,650	1,002,455	23,095	-	186,357	3,023	247	-	-	1,232,827
Charge for the year										-
Released on disposal										-
As at 31 December 2025	17,650	1,002,455	23,095	-	186,357	3,023	247	-	-	1,232,827
Budgeted NBV 31 Dec 2024	532,350	(517,455)	(23,095)	-	73,643	(3,023)	(247)	-	-	62,173
Budgeted NBV 31 Dec 2025	632,350	(317,455)	(23,095)	-	73,643	(3,023)	(247)	-	-	362,173

