Regjun Port Local Council

Annual Budget For Financial Year 2026

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Overview and Summary

Rendikont tal-Baġit għas-Sena tad-Dħul 2026 – Reġjun Port

Skont id-direttivi mid-Divizjoni għall-Gvern Lokali, l-allokazzjoni finanzjarja għall-2026 hi kif ġej:

- **Allokazzjoni Finanzjarja eskluża l-iskart: €750,000.00**
- **Allokazzjoni għall-ġbir tal-iskart (2026): €2,321,694.64**
- **Allokazzjoni Totali Annwali: €3,071,694.64**

Barra minn hekk, hemm ukoll **€250,000 fondi addizzjonali** għar-**Reġjun tal-Kultura 2026**.

Total ġenerali tal-fondi allokati lill-Reġjun: €3,321,694.64

Dħul Addizzjonali Stmat għas-Sena 2026

Ir-Reġjun stima wkoll dħul addizzjonali li għandu jiġi rreġistrat matul is-sena:

1. Dħul minn LES - €30,000

Dawn huma fondi relatati ma' tariffi jew servizzi amministrattivi li l-Aġenzija LESA tħallas lir-Reġjun.

2. Dħul minn fatturi maħruġa lil Wasteserv u PROs - €1,083,203

Din is-somma tirrappreżenta:

- Fatturi li r-Reġjun joħroġ lil **Wasteserv Malta**,
- Fatturi li joħroġ lill-PROs (**GreenPak u GreenMT**) relatati mas-sistema tal-ġbir separat.

3. Rimborż ta' spejjeż tat-Tribunal minn LESA - €45,000

Dawn huma rimborsi ta' spejjeż amministrattivi li jirriżultaw mill-proċeduri tat-Tribunal taħt LESA.

Allokazzjoni u Estimi tal-Infiq tar-Reġjun għall-2026

L-allokazzjoni ta' **€750,000** għall-operat tar-Reġjun tinqasam kif ġej:

1. Spejjeż Operattivi u Amministrattivi

- **Żieda fl-assigurazzjoni** minħabba riskju u attività estiża relatata mar-Reġjun tal-Kultura 2026
- **€30,000 għal kuntratti u project management**
- **€400,000 għall-attivitajiet u spejjeż relatati direttament mar-Reġjun tal-Kultura**
- **€55,000 għal proġetti fil-komunitajiet**

Chev Paul Farrugia
Mayor

Lianne Cassar - Deputy
Executive Secretary

Overview and Summary

2. Tisħiħ fir-Riżorsi Umani

L-estimi jinkludu żieda fil-persunal sabiex l-operat ikun sostenibbli:

- **Uffiċjal maniġerjali (Skala 7)**
- **Uffiċjal amministrattiv (Skala 10)**
- **Uffiċjal amministrattiv (Skala 12)**

Infiq fuq il-Ġbir u r-Rimi tal-Iskart

1. Spejjeż tal-ġbir tal-iskart

- **€1,911,746** (stinma għall-2026)

2. Spejjeż għar-rimi tal-iskart

- **€1,686,717**
  Nota: din l-istima **ma tinkludix rejects**, li x'aktarx iżidu l-ispiża finali.

Żieda fl-ispejjeż tar-rimi

- **2025:** €80 + VAT kull tunnellata
- **2026:** €100 + VAT kull tunnellata

Din iż-żieda sostanzjata tirrappreżenta pressjoni finanzjarja sinifikanti fuq ir-Reġjun.

Stima Finanzjarja Finali – 2026

Wara li jitqiesu:

- L-allokazzjoni uffiċjali,
- Id-dħul addizzjonali,
- L-ispejjeż operattivi u kulturali,
- L-ispejjeż tal-ġbir u tar-rimi tal-iskart,

Ir-Reġjun qed jistma li **jagħlaq is-sena 2026 b'defiċit ta' €102,464**, li jirrappreżenta n-nuqqas ta' fondi meħtieġa:

- Biex il-kuntratt tal-ġbir tal-iskart jitħaddem b'mod sħiħ, u
- Biex jiġi kopert ir-rimi tal-iskart għas-sena 2026

Chev Paul Farrugia
Mayor

Lianne Cassar - Deputy
Executive Secretary

Statement of Income and Expenditure

DESCRIPTION	BUDGET Jan-Dec 2025	ACTUAL Jan-Dec 2025	BUDGET Jan-Dec 2026	VARIANCE Bud-Bud	VARIANCE Bud-Act
	€	€	€	€	€
Income					
Funds received from Central Government (1)	666,666	2,643,545	3,071,695	2,405,029	428,150
Income raised from Bye-Laws (2)	-	-	-	-	-
Income raised from LES (3)	30,000	30,413	30,000	-	(413)
Investment Income (4)	50	20	50	-	30
Other Income (5)	2,963,222	1,343,320	1,398,203	(1,565,019)	54,883
TOTAL	**3,659,938**	**4,017,298**	**4,499,948**	**840,010**	**482,650**
Expenditure					
Personal Emoluments (6)	217,458	140,366	277,227	59,769	136,861
Operations and Maintenance (7)	3,338,738	3,697,978	4,182,763	844,025	484,785
Administration (8)	92,000	69,848	138,400	46,400	68,552
Finance Cost (9)	-	3,316	-	-	(3,316)
Other Expenditure (10)	6,572	21,337	3,852	(2,720)	(17,485)
TOTAL	**3,654,768**	**3,932,845**	**4,602,242**	**947,474**	**669,397**
Surplus / Deficit	**5,170**	84,453	(102,294)	(107,464)	(186,747)

Statement of Financial Position

DESCRIPTION	BUDGET as at 31 Dec 2025	ACTUAL as at 31 Dec 2025	BUDGET as at 31 Dec 2026	VARIANCE Bud-Bud	VARIANCE Bud-Act
	€	€	€	€	€
Non-current Assets					
Property, Plant and Equipment (16)	52,915	25,798	33,946	(18,969)	8,148
Current Assets					
Inventories (11)	-	-	-	-	-
Receivables (12)	340,000	1,253,445	265,000	(75,000)	(988,445)
Cash and Cash Equivalents (13)	3,348,007	4,977,241	4,466,799	1,118,792	(510,442)
Total Current Assets	**3,688,007**	6,230,686	4,731,799	1,043,792	(1,498,887)
Current Liabilities (14)					
Payables	1,494,596	3,297,136	1,905,209	410,613	(1,391,927)
Total Current Liabilities	**1,494,596**	3,297,136	1,905,209	410,613	(1,391,927)
Net Current Assets	**2,193,411**	2,933,550	2,826,590	633,179	(106,960)
Non-current liabilities (15)	4,500	1,018	4,500	-	3,482
Net Assets	**2,241,826**	2,958,330	2,856,036	614,211	(102,294)
Reserves					
Retained Funds	**2,241,826**	**2,958,330**	**2,856,036**	**614,210**	**(102,294)**

Financial Situation Indicator

DESCRIPTION		BUDGET as at 31 Dec 2025	ACTUAL as at 31 Dec 2025	BUDGET as at 31 Dec 2026
		€	€	€
Current Assets		3,688,007	6,230,686	4,731,799
Current Liabilities		1,494,596	3,297,136	1,905,209
	Working Capital	2,193,411	2,933,550	2,826,590
Government Allocation		666,666	666,666	750,000
	FSI	**329 %**	**440 %**	**377 %**

Cash Budget

DESCRIPTION	QTR 1 JAN-MAR 2026 €	QTR 2 APR-JUN 2026 €	QTR 3 JUL-SEP 2026 €	QTR 4 OCT-DEC 2026 €	TOTAL 2026 €
Cash Inflows					
Government cash inflows	767,924	767,924	767,924	767,923	3,071,695
Cash flows from Bye-Laws & L.N fees					-
Local Enforcement cash flows	7,500	7,500	7,500	7,500	30,000
Finance cash flows					
Loan Proceeds					-
Investment income				50	50
	-	-	-	50	50
Capital cash flow					
Proceeds from disposal of assets					-
	-	-	-	-	-
Cash received from EU funds					-
Cash received from Twinning					-
Cash from Community Services					-
Other Cash Inflows	349,551	349,550	349,551	349,551	1,398,203
TOTAL Inflows	1,124,975	1,124,974	1,124,975	1,125,024	4,499,948
Cash Outflows					
Personal Emoluments	69,307	69,307	69,307	69,306	277,227
Operations & Maintenance	1,045,691	1,045,691	1,045,691	1,045,690	4,182,763
Administration	34,600	34,600	34,600	34,600	138,400
Finance					-
Capital					
Acquisition of property					-
Construction					-
Improvements					-
Special programmes					-
Computer Equipment/Motor Vehicle	3,000	3,000	3,000	3,000	12,000
	3,000	3,000	3,000	3,000	12,000
Cash outflows re EU projects					-
Cash outflows re Twinning					-
Cash outflows re Community Services					-
Payment to Council for DLG Schemes Fund	100,000	100,000	100,000	100,000	400,000
	100,000	100,000	100,000	100,000	400,000
TOTAL Outflows	1,252,598	1,252,598	1,252,598	1,252,596	5,010,390
SURPLUS / (DEFICIT)	(127,623)	(127,624)	(127,623)	(127,572)	(510,442)
Brought forward (Bank /Cash Bal.)	4,977,241	4,849,618	4,721,994	4,594,371	4,977,241
Carry forward	4,849,618	4,721,994	4,594,371	4,466,799	4,466,799

Detailed Estimates of Income

	DESCRIPTION	A BUDGET Jan-Dec 2025 €	B ACTUAL Jan-Sept 2025 €	C FORECAST Oct-Dec 2025 €	D (B + C) TOTAL Jan-Dec 2025 €	E BUDGET Jan-Dec 2026 €	F (E - A) VARIANCE Bud-Bud €	G (E - D) VARIANCE Bud-Act €
	Income							
1	**Funds received form Central Government:**							
0001	In terms of section 55 CAP 363	666,666	500,000	166,666	666,666	750,000	83,334	83,334
0002-0004	In terms of section 58 CAP 363				-		-	-
0005-0019	Other Income		1,482,659	494,220	1,976,879	2,321,695	2,321,695	344,816
		666,666	**1,982,659**	**660,886**	**2,643,545**	**3,071,695**	**2,405,029**	**428,150**
2	**Bye-Laws & Legal Fees**							
0021-0025	Community Services				-		-	-
0026-0035	Income from Permits				-		-	-
		-	-	-	-	-	-	-
3	**Local Enforcement Income**							
0037	Commission from Regional Committees				-		-	-
0038-0055	Contraventions	30,000	22,810	7,603	30,413	30,000	-	(413)
		30,000	**22,810**	**7,603**	**30,413**	**30,000**	**-**	**(413)**
4	**Investment Income**							
0091-0095	Bank interest	50	-	20	20	50	-	30
0096-0099	Income received from Government Securities				-		-	-
					-		-	-
		50	**-**	**20**	**20**	**50**	**-**	**30**
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				-	270,000	270,000	270,000
0120-0129	General Income	2,913,222	973,408	324,469	1,297,877	1,083,203	(1,830,019)	(214,674)
	Refunds from LESA	50,000	34,082	11,361	45,443	45,000	(5,000)	(443)
		2,963,222	**1,007,490**	**335,830**	**1,343,320**	**1,398,203**	**(1,565,019)**	**54,883**
	Total	**3,659,938**	**3,012,959**	**1,004,339**	**4,017,298**	**4,499,948**	**840,010**	**482,650**

Detailed Estimates of Expenditure

	DESCRIPTION	A BUDGET Jan-Dec 2025 €	B ACTUAL Jan-Sept 2025 €	C FORECAST Oct-Dec 2025 €	D (B + C) TOTAL Jan-Dec 2025 €	E BUDGET Jan-Dec 2026 €	F (E - A) VARIANCE Bud-Bud €	G (E - D) VARIANCE Bud-Act €
6	**Personal Emoluments**							
1100	Mayor's Allowance	23,006	18,005	6,002	24,007	25,500	2,494	1,493
1200	Employees' Salaries & Wages	174,970	74,542	24,847	99,389	213,000	38,030	113,611
1300	Bonuses	9,125	405	6,988	7,393	17,791	8,666	10,398
1400	Income Supplements	1,454	841		841	1,696	242	855
1500	Social Security Contributions	6,753	4,704	1,568	6,272	16,740	9,987	10,468
1600	Allowances	-	-	-	-	-	-	-
1700	Overtime	2,150	1,848	616	2,464	2,500	350	36
		217,458	**100,345**	**40,021**	**140,366**	**277,227**	**59,769**	**136,861**
7	**Operations and Maintenance**							
2100-2149	Public Utilities				-		-	-
2200-2259	Public Materials & Supplies				-		-	-
2300-2399	Repairs & Upkeep	4,500	1,248	416	1,664	4,500	-	2,836
2400-2449	Rent	21,500	16,125	5,375	21,500	27,500	6,000	6,000
3010	Street Lighting				-		-	-
3020	Lease of Equipment				-		-	-
3030	Insurance	3,800	2,599	866	3,465	11,800	8,000	8,335
3035	Bank Charges	500	59	187	246	500	-	254
3038	Penalties		-		-		-	-
3040	Waste Disposal	1,482,000	1,065,295	355,098	1,420,393	1,686,717	204,717	266,324
3041	Refuse Collection	1,511,438	1,427,933	475,978	1,903,911	1,911,746	400,308	7,835
3042	Bulky Refuse Collection				-		-	-
3043	Bins on wheels				-		-	-
3045	Bring in sites				-		-	-
3051	Road & Street Cleaning				-		-	-
3052	Cleaning & Maintenance of Non-Urban Areas				-		-	-
3053	Cleaning of Public Conveniences			-	-		-	-
3055	Cleaning of Council Premises				-		-	-
3060	Cleaning & Maintenance of Parks & Gardens				-		-	-
3061	Cleaning & Maintenance of Soft Areas				-		-	-
3062	Cleaning & Maintenance of Beaches & CA				-		-	-
3063	Cleaning & Maintenance of Country Non-Urban				-		-	-
3064	Other Contractual Services				-		-	-
3070-3090	Consultation Fees	10,000	-	-	-	15,000	5,000	15,000
3100-3139	Contract & Project Management	30,000	-		-	30,000	-	30,000
3300-3379	Hospitality	50,000	19,523	6,508	26,031	30,000	(20,000)	3,969
3380-3389	Community	115,000	105,843	35,281	141,124	400,000	285,000	258,876
3600-3694	Local Enforcement Expenses	10,000	10,999	3,666	14,665	10,000	-	(4,665)
3700-3799	EU Projects		-		-		-	-
3800-3899	Twinning				-		-	-
	Regional Schemes to Local Councils	100,000	123,734	41,245	164,979	55,000	(45,000)	(109,979)
		3,338,738	**2,773,358**	**924,620**	**3,697,978**	**4,182,763**	**844,025**	**484,785**

Detailed Estimates of Expenditure (Continued)

DESCRIPTION	A BUDGET Jan-Dec 2025 €	B ACTUAL Jan-Sept 2025 €	C FORECAST Oct-Dec 2025 €	D (B + C) TOTAL Jan-Dec 2025 €	E BUDGET Jan-Dec 2026 €	F (E - A) VARIANCE Bud-Bud €	G (E - D) VARIANCE Bud-Act €
8 Administration & Other Expenditure							
2150-2199 Office Utilities	8,000	3,872	1,291	5,163	8,000	-	2,837
2260-2299 Office Materials & Supplies	2,500	1,886	629	2,515	2,500	-	(15)
2450-2499 Office Rent	20,000	15,324	5,108	20,432	20,000	-	(432)
2500-2599 National & International Memberships	1,000	125	42	167	1,000	-	833
2600-2699 Office Services	11,000	7,060	2,353	9,413	11,000	-	1,587
2700-2799 Transport	2,000	2,031	677	2,708	2,000	-	(708)
2800-2899 Travel	5,000	-	-	-	5,000	-	5,000
2900-2999 Information Services	5,000	47	16	63	33,400	28,400	33,337
3050 Office Cleaning	2,000	1,328	443	1,771	2,000	-	229
3140-3199 Professional Services	32,000	20,713	6,904	27,617	50,000	18,000	22,383
3200-3299 Training	1,000		-	-	1,000	-	1,000
3345 Office Hospitality	2,500	-	-	-	2,500	-	2,500
3400-3499 Incidental Expenses				-		-	-
				-		-	-
	92,000	**52,386**	**17,462**	**69,848**	**138,400**	**46,400**	**68,552**
9 Finance Costs							
3036 Interest on Bank Loan				-		-	-
IFRS16 interest		2,487	829	3,316		-	(3,316)
				-		-	-
	-	**2,487**	**829**	**3,316**	-	-	**(3,316)**
10 Other Expenditure							
3500-3599 Loss / (Profit) on Disposal of assets				-		-	-
3695 Increase/(Decrease) in allowance for bad debts		2,613		2,613	-	-	(2,613)
8000-8099 Depreciation (Charge for the Year)	6,572	14,043	4,681	18,724	3,852	(2,720)	(14,872)
	6,572	16,656	4,681	21,337	3,852	(2,720)	(17,485)
Total	**3,654,768**	**2,945,232**	**987,613**	**3,932,845**	**4,602,242**	**947,474**	**669,397**

Detailed Estimates of Statement of Financial Position

	DESCRIPTION	A BUDGET Jan-Dec 2025 €	B ACTUAL as at 30-Sep 2025 €	C FORECAST changes from 30 Sep-31 Dec 2025 €	D (B + C) TOTAL as at 31-Dec 2025 €	E BUDGET Jan-Dec 2026 €	F (E - A) VARIANCE Bud-Bud €	G (E - D) VARIANCE Bud-Act €
11	**Inventory**							
5201-5249	Stationery				-		-	-
5250-5299	Consumables				-		-	-
	Books	-	-	-	-	-	-	-
		-	-	-	-	-	-	-
12	**Receivables**							
0201-0209	Receivables	240,000	989,378	12,478	1,001,856	240,000	-	(761,856)
0210-0219	LES Receivables	-			-	-	-	-
0220-0229	Receivables from EU				-		-	-
0250	Prepayments & Accrued income	100,000	223,607	27,982	251,589	25,000	(75,000)	(226,589)
					-		-	-
		340,000	**1,212,985**	**40,460**	**1,253,445**	**265,000**	**(75,000)**	**(988,445)**
13	**Cash & Equivalents**							
5001-5099	Bank & Cash Balances	3,348,007	5,100,782	(123,541)	4,977,241	4,466,799	1,118,792	(510,442)
		3,348,007	**5,100,782**	**(123,541)**	**4,977,241**	**4,466,799**	**1,118,792**	**(510,442)**
14	**Payables**							
4000	Payables	340,000	1,148,165	22,915	1,171,080	760,613	420,613	(410,467)
4100	Accruals	250,000	402,153	10,485	412,638	250,000	-	(162,638)
4150	Defered Income	894,596	1,828,977	(124,015)	1,704,962	894,596	-	(810,366)
	Current portion of Long-Term Borrowings	-			-	-	-	-
	IFRS16	10,000	8,456		8,456	-	(10,000)	(8,456)
		1,494,596	**3,387,751**	**(90,615)**	**3,297,136**	**1,905,209**	**410,613**	**(1,391,927)**
15	**Non Current Liabilities**							
4200	Long Term Borrowings	-			-	-	-	-
	IFRS16	4,500	1,259	(241)	1,018	4,500	-	3,482
		4,500	**1,259**	**(241)**	**1,018**	**4,500**	**-**	**3,482**

16 Depreciation of Property, Plant and Equipment

		Office furniture & Fittings	Office Equipment	Computer Equipment	Computer Software	Playground equipment	Assets - Right of Use	Motor Vehicle	Premises		**Total**
Asset											
% of depreciation		7.5%	20%	25%	25%	100%	0%	20%	0%	0%	
		€	€	€	€	€	€	€	€	€	€
Cost											
As at 01 January	2026	23,578	8,231	21,874	17,556	27,200	62,659				**161,098**
Additions		5,000		2,000	5,000	-					**12,000**
Disposals											**-**
As at 31 December	2026	**28,578**	**8,231**	**23,874**	**22,556**	**27,200**	**62,659**	-	-	-	**173,098**
Grants/ other reimbursements											
As at 01 January	2026					18,000					**18,000**
Additions									-		**-**
As at 31 December	2026	-	-	-	-	**18,000**	-	-	-	-	**18,000**
Accumulated Depreciation											
As at 01 January	2026	19,548	3,548	20,542	4,599	9,200	59,863				**117,300**
Charge for the year		1,087	428	1,922	415	-					**3,852**
Released on disposal											**-**
As at 31 December	2026	**20,635**	**3,976**	**22,464**	**5,014**	**9,200**	**59,863**	-	-	-	**121,152**
Budgeted NBV 31 Dec	**2025**	11,413	-	1,828	18,391	-	10,401	10,882	-		**52,915**
Forecasted NBV 1 Jan	**2026**	4,030	4,683	1,332	12,957	-	2,796	-	-	-	25,798
Budgeted NBV 31 Dec	**2026**	7,943	4,255	1,410	17,542	-	2,796	-	-	-	33,946