



COMHAIRLE CHONTAE
LIATHROMA



ANNUAL BUDGET 2015

Incorporating
Chief Executive's Report & Explanatory Tables.

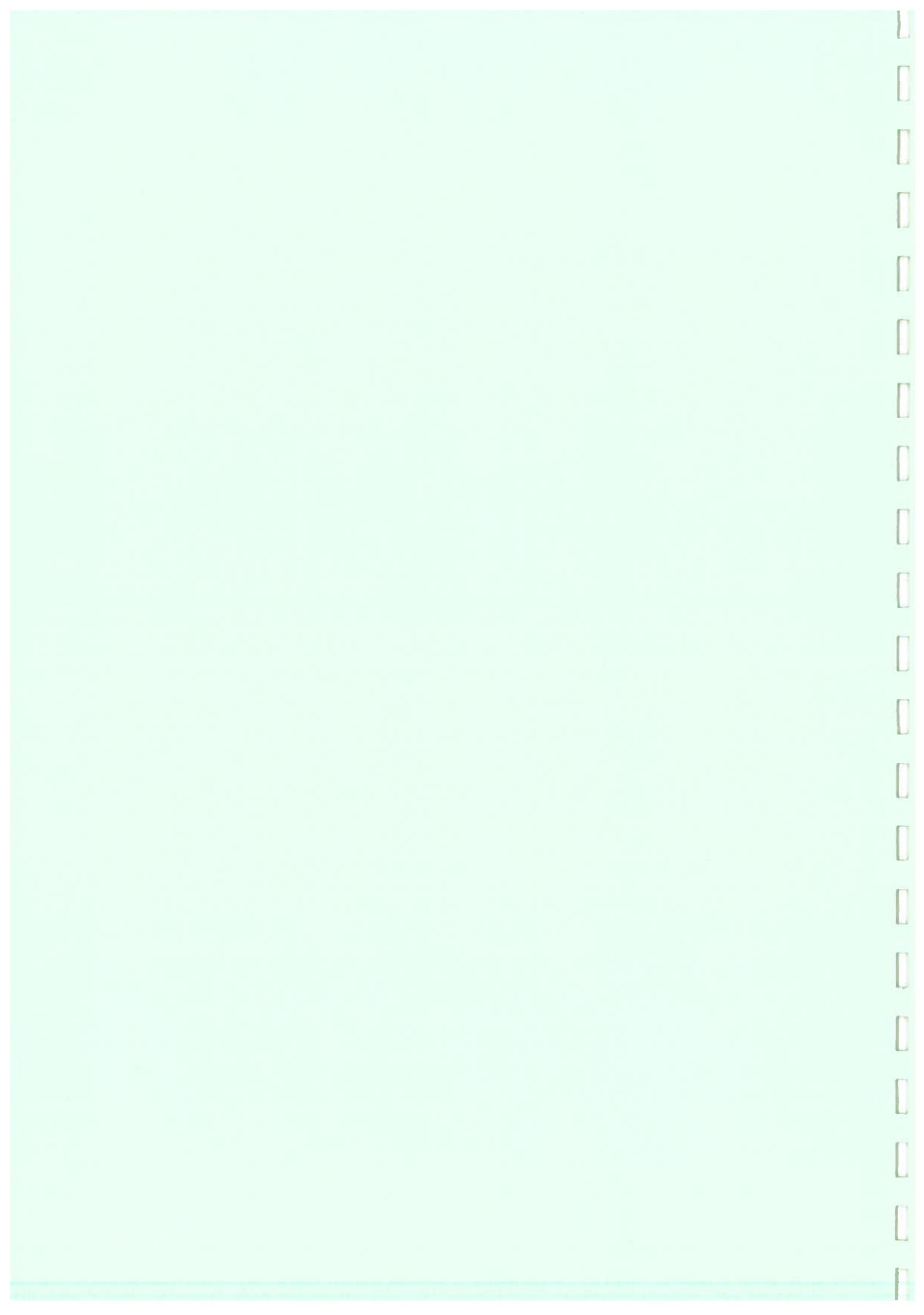


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COMHAIRLE CHONTAE LIATROMA

Áras An Chontae
Cora Droma Ruisc

12th November 2014

**Cathaoirleach agus Gach Ball,
COMHAIRLE CHONTAE LIATROMA.**

Re: Annual Revenue Budget 2015

Dear Member,

The Minister for the Environment, Community and Local Government, has determined the period 1st November 2014 to 24th November 2014 as the prescribed period for County Councils for the holding of the 2015 Budget Meeting as per Circular Fin 11-2014. The Statutory Budget Meeting will be held on November 24th 2014 and the budget must be adopted within 14 days of this date.

Budget 2015 – Financial Context

Circular Fin 14/2014, copy enclosed, advised Leitrim County Council that its provisional Local Property Tax allocation (pending any decision taken locally to vary the base rate) will be **€8,282,319**. As a local authority where 80% of the LPT income is less than the 2014 General Purpose Grants (GPG) levels, this allocation includes **€6,529,917** from the equalisation fund in order to ensure that the year on year position of the Authority is consequently no worse off because of local retention.

On Sept 15th 2014 Members voted not to vary the rate of LPT in Leitrim. The impact of this is that Leitrim County Council has a total LPT fund of €8,282,319 available in 2015. The amount available, therefore, is equal to the 2014 level of funding from the General Purposes Grant.

During October the 3 Municipal Districts adopted the General Municipal Allocations (GMA) for inclusion in the 2015 draft budget. In accordance with Section 102 Local Government Act 2001, as amended by Local Government Reform Act 2014, I have taken into account the GMA adopted and have included the total allocation of €75,000 within the relevant service divisions.

Commercial Rates

Leitrim County Council acknowledges the continuing difficult trading conditions being experienced by the business community and the important contribution that they make to the funding of services provided by the local authority. Since 2008 there has been no increase in the ARV (Annual Rate of Valuation). The draft budget 2015 continues to reflect the existing ARV. This will be the 7th year in which no increase has been implemented.

General Budget principles

In order to ensure that a balanced budget is presented to the Members and to maintain the financial stability of the local authority finances, Leitrim County Council continues to adopt a prudent approach to its expenditure. The draft budget for 2015 provides for Revenue Expenditure of **€34,504,086**.

Although the levels of resources available to the Local Authority are limited, there are a number of exiting and positive actions included in the budget for 2015.

These include:

- Additional investment of €50,000 in Housing maintenance.
- Funding the operation and maintenance of the World Class Rowing Facility at Lough Rinn, the new Artists Studios in Drumshanbo, the Sliabh an Iarainn Interpretative Centre at Acres Lake and the Sean McDiarmada Interpretative Centre at Kiltyclogher.
- Preparation and provision of new library facilities at Dromahaire.
- Preparation and Implementation of a new Economic Strategy.
- In co-operation with Leitrim Tourism Growth Alliance, the preparation and implementation of a new Tourism Strategy and the development of a new Tourism Website.
- Preparation of applications for funding under the Interreg V and Peace IV Programmes and, in partnership with Leitrim Development Company and the LCDC, the preparation of an application for funding under the next round of the Rural Development Programme.

2014 Review

Housing and Building

As with all aspects of the Local Authority's annual work plan, the provision of funding from central Government is critical to ensure that initiatives are progressed and projects are completed. In 2014 the Housing Division continued to secure funding, allowing additional local Authority houses to benefit from the Energy Efficiency Program as follows:

- The Energy Efficiency Programme, with a focus on bringing local authority houses to a “comfortable living” baseline standard was extended in 2013. Works have now been completed on a total of 153 no. houses in 2014, including 42 no. houses which benefited from a broader suite of works under the SEAI Better Energy Communities Scheme. The total investment in this programme was €208,603. Additional funding in the sum of €34,815 was also secured in respect of special case energy efficiency upgrades in the form of window & door replacement to 10 no. of these houses. A further contract for an additional 12 no. houses is proposed for completion before the end of the year.
- The Department of the Environment, Community & Local Government introduced a special measure in 2014 to return vacant and boarded-up social housing units to productive use. Funding of €224,000 was received to progress 15 houses of the 26 no. properties which were submitted by Leitrim County Council for consideration. A total of 97 allocations of tenancies have issued to end October 2014 with 42 refusals to date – this level of refusals of allocations, at 43%, is an ongoing issue of concern.
- Adaptation works have been carried out to 12 no. council houses under the Disability Works Programme for Council Houses in 2014 with works scheduled to be completed on a further 7 No. houses before year end. The anticipated total cost of works under this Programme in the current year is €62,820.
- Leitrim County Council is in the process of completing the purchase of 1 No. four bedroom house in 2014 under the 2014 Acquisitions Programme.
- Under the Council's 2014 Planned Maintenance Programme works included general estate works and a number of septic tank upgrades.
- A new Housing & Disability Steering Group comprising representatives from Leitrim County Council and the HSE has been established, in line with the provisions of the National Housing Strategy for People with Disability 2011–2016, to support and enhance any current local interagency structures that exist in order to facilitate better coordination and delivery of housing and related support services for people with disabilities. Work has commenced on the development of a Strategy to meet the short, medium and long-term housing needs of people with disabilities.

Roads and Transportation and Safety

- Overall spend on roads in 2014 will be approximately €12.3m, which represents a significant increase on the original budget allocation of €9.5m at the beginning of the year. This includes the 2014 increased allocation of €530,000 for Local Roads. Additional NRA and other funding was secured during 2014 for extra works identified by the Local Authority.
- The Compulsory Purchase Order was recently approved for the N16 Cornacloy to Sradrine Phase II scheme allowing application for the necessary funding of this construction to proceed.
- The N4 Macadam Overlay project was completed in 2014, between R201 (Masonite) junction and the Dromod Rooskey Bypass.

Water Services

Water services continued to work with Irish Water within the existing Service Level Agreement. In addition to the Capital projects, already approved by IW, there are ongoing submissions by Leitrim County Council in the form of Assets Needs Briefs. The capital office in Leitrim County Council provides follow up information to back up these applications as requested by IW. IW determines what works are priority and how these projects are funded.

Development Management

Planning

- The Draft County Development Plan 2015 – 2021 progressed through the public consultation phase in 2014 and a Chief Executive's Report was prepared and considered by the Members on foot of submissions received. This report proceeded to the next phase of public consultation in the final quarter of 2014.
- The Council continued to progress the resolution of unfinished estates in 2014 with all relevant stakeholders. Funding was secured for the completion of three schemes under the Special Resolution Fund and work is ongoing to complete these schemes by early 2015.

Tourism

In 2014, Leitrim County Council and Leitrim Tourism facilitated and delivered many projects and initiatives to enhance the tourism product and promote and market County Leitrim at home and abroad including the following:

- Development and promotion of existing and newly developed amenities and facilities including Car and Motorcycling Touring Route, Eagles Rock, & Glenade.
- Facilitation and organisation of Canadian Ambassadors' visit to County Leitrim in partnership with Waterways Ireland.
- Completion of the first phase of Lough Rinn Rowing Centre.
- Development of Sliabh an Iarainn Visitor Centre in Drumshanbo and Sean McDiarmada Visitor Centre in Kiltyclogher.
- Marketing and launch of the Blueway initiative developed by Waterways Ireland.
- Provide ongoing supports to tourism related community events throughout County Leitrim.
- Leitrim County Council has facilitated the development of Leitrim Tourism Growth Alliance. This new partnership model will facilitate and support the development of Tourism within County Leitrim.
- The process to develop a new Tourism Strategy commenced in late 2014, in partnership with all relevant stakeholders and Leitrim Tourism Growth Alliance.

Economic Development

The Local Community Development Committee (LCDC) was established in 2014 and work commenced on the preparation of a Local Economic Community Plan (LECP). Work commenced on the preparation of the Economic Development Strategy and focus groups were held with various sectoral groups within the County.

Other projects included the following:

- The procurement process for the Social Inclusion Community Activation Programme (SICAP) commenced in mid 2014 and has progressed to tender submission stage.
- The Upper Shannon-Erne Initiative continued to progress during 2014 and Leitrim County Council has participated fully in this process during 2014.
- In mid 2014 the Council commenced a Broadband Assessment initiative which resulted in the completion of a Broadband Report in November 2014 as a tool to Members and the general public alike on the status of Broadband throughout the County.
- Leitrim County Council continued to promote the County as an investment location, throughout Ireland and the world.

Local Enterprise Office

The County Enterprise Boards were dissolved in April 2014 and their functions transferred to the Local Authorities under Service Level Agreements between the Local Authorities and Enterprise Ireland. The budget to cover programme costs and staff is ring-fenced under Budget subhead AO8 through the Department of Enterprise, Jobs and Innovation. The staff of the newly formed Local Enterprise Office have relocated to new, highly visible, customised, offices at Aras An Chontae. The Local Enterprise Office is integrating with the enterprise services implemented by the Local Authority and other agencies such as Department Social Protection, working towards the concept of a "One Stop Shop" for Enterprise supports. The Local Enterprise Office has (under the service level agreement) an enterprise plan and targets that must be implemented.

Environmental Services

Environment

Throughout 2014 the Environment Division in Leitrim County Council continued to implement a programme of measures as set out under the three River Basin Management Plans, to the extent that resources allowed, which included the inspection of 50 septic tanks as part of the National Inspection Plan.

Other activities included:

- Active participation in the Catchment Flood Risk Assessment and Management Studies (CFRAMs) with the OPW. Draft maps for each of the built-up areas considered to be at risk, were prepared and placed on public display ahead of the statutory consultation period.
- Completion of a Climate Change Plan during 2014, which sets out to reduce the Councils carbon usage by 40% between 2015 by 2020. Work was also completed under the Better Energy Communities scheme (SEAI) in Mohill which will generate an estimated saving of 20,000 kgs of CO2 per year.
- Introduction of new Waste Bye-Laws during 2014 which introduced universal registration and participation together with an equitable charging policy based upon the weight of waste collected.
- The operation of the two Recycling Centres was reviewed and enhanced with significant service and cost improvements achieved. A five year programme of replacement of Glass bottle banks was also initiated in 2014.

Fire Service

The National Directorate for Fire and Emergency Management issued 47 Standard Operating Guidelines (SOG) for implementation by each Fire Service. During 2014 Leitrim Fire Service completed the process of implementing the final number of SOG's.

Progress was also achieved in the following areas:

- Keeping Communities Safe (KSC) launched by the National Directorate for Fire and Emergency Management in February 2013 is a Framework for Fire Safety in Ireland. As part of this framework Leitrim Fire service has completed the risk categorisation process within its jurisdiction. Further aspects of this framework document will be undertaken in 2015.
- Leitrim will host a Major Emergency Exercise in December.
- The implementation of a Cross Border MoU with Northern Ireland Fire and Rescue Service arising out of the recent Interreg funded Driving Change Project to improve the response to RTC's on the border between Leitrim and Fermanagh.
- The establishment of a Cross Border Emergency Management Group (with Leitrim fire service taking the lead) to improve cross border cooperation in dealing with major emergencies

Recreation and Amenity

Library and Arts

Our libraries are seen as civic spaces for all. This is reflected in the wide range of regular ongoing events organised for and in partnership with community groups and public agencies. Examples include Foróige, Citizen's Information, Age Action, Irish Countrywomen's Association, and Local History Groups. Computer Classes were held in a number of branch libraries, while Craft and Games Clubs such as Knitting and Scrabble met on a regular basis across the Library network

Leitrim County Library Service continued to support formal and informal learning for children of all ages during 2014.

Library Reading Groups continued to grow and develop in a number of our branches during 2014. Regular, well-attended monthly meetings prove that demand for Book Clubs and the opportunity to discuss quality literature is flourishing in Leitrim Libraries.

The Local Studies Department proved a hive of activity in 2014, supporting local history research, family history enquiries, presenting lectures, exhibitions and the well-received 'Picture of the Month' which runs in the Leitrim Observer. A most notable event in May 2014 was the launch and publicity of Milestones in Leitrim, an open air event at Cornacreegh, which received local and national publicity.

Community Development

2014 has been a significant one for community development in Leitrim. It saw the conclusion of several projects around the county under the Peace III programme. These addressed many groups including religious minorities, travellers and other ethnic minorities. These projects had been running for several years and were significant supports for each of those groups. However, the most significant change was County Leitrim Community Forum coming to an end. This body was the voice of all aspects of community activity in the county since 2000. A new initiative, Public Participation Network, has been introduced and a great deal of work has been done to assist its establishment in the second half of the year. Henceforth, it will be the body through which all representation on council committees is channelled. The new PPN structure will present a challenge for the council as it will require fulltime input, far greater than the Community Forum did, and this must be sourced from the council's limited resources.

Budget 2015 Overview

The preparation of a balanced budget in Leitrim in recent years has always been a challenge. Almost 77% of funding is provided centrally through grants, 15% from Commercial rates and the remaining 8% through miscellaneous income. The level of funding has been static in recent years which inevitably limits the level of flexibility available to Leitrim in preparing the budget. However, it recognised that some areas need additional funding. The following sets out the key priorities for Leitrim County Council in 2015:

Housing and Building

- The funding provision in respect of Routine Housing Maintenance has been increased by €50,000 in recognition of the less than ideal level of investment in previous years.
- Budgetary provision has also been included for a Traveller Liaison Officer, to co-ordinate the provision of services to the local Traveller Community, with this position to be 90% funded by the Department of the Environment, Community & Local Government, subject to sanction. The Traveller Resource position has been vacant since 2010 and this situation is unsustainable in the context of the extent of resources required.
- It is anticipated that a Housing Construction/Acquisition Programme will recommence in 2015 and work is ongoing on identifying proposals in relation to key demand areas in this regard.
- It is anticipated that a similar Energy Efficiency Programme will operate in 2015 and that all of the remaining eligible housing stock will be brought up to the baseline 'comfortable living' standard in 2015. Budgetary provision for an Energy Efficiency Programme has been made based on the 2014 level.
- In order to ensure the most efficient use of resources however, and to maintain housing maintenance expenditure within budget, it will be necessary to strictly adhere to the provisions of tenancy agreements. Budgetary provision of €12,000 has also been made in respect of water charges payable on vacant Council Housing Stock.
- A new Rent Scheme will be prepared for adoption by the Council in early 2015 in line with national requirements. The implementation date for the new rent scheme, details of which are awaited, will be 1 July 2015.
- In 2015 a provision of €50,000 has again been made for planned maintenance – this provision is made in the context of significant investment over a number of years in the upgrading of the Housing Stock and continuing pressure on internal sources of income – Internal Capital Receipts (ICR's) and Part V Receipts – given the closure of the 1995 Tenant Purchase Scheme and no Part V related activity.

Roads and Transportation

- Details of the grants for road maintenance will not be available until February 2015. Therefore the Roads budget has been included at the level of actual grants awarded in 2014. The Council will continue to pursue additional funding options with funding agencies during 2015 to secure and maximise roads funding available to County Leitrim.
- A Contractor will shortly be appointed to carry out the Lough Reane Overflow scheme
- A submission has been made to the NRA for funding to construct the N16 Cornacloy to Sradrine Phase II project.
- Once the 2015 roads allocation is available a full review will take place at Municipal Districts to facilitate and agree the development of the Annual Roads Programme.
- Budgeted Expenditure on Local Roads remains at €530,000 in line with the increased 2014 levels.

Water Services

Leitrim County Council will continue to work with Irish Water and make submissions for the improvement and development of water services infrastructure throughout the county. Throughout 2014 there has been ongoing investment in existing plants and it is anticipated that this will continue in 2015

Development Management

Planning

On completion of the public consultation process it is anticipated that the draft County Development Plan 2015 – 2021 will be adopted in January 2015.

The process for the development of a new Local Area plan for Carrick-on-Shannon will commence in early 2015, with the co operation and support of Roscommon County Council.

The Council will place a particular focus on the Taking in Charge of estates in light of clarification and policy amendments and updates received from the Department of Environment Community and Local Government.

Tourism

Leitrim County Council will continue to promote and market the county as a tourist destination and represent County Leitrim at all relevant trade events and promotions in co operation with Failte Ireland.

The new tourism strategy and action plan for County Leitrim will be completed in early 2015 and Leitrim County Council will, in partnership with Leitrim Tourism Growth Alliance, commence implementation of the action plan.

The development of the world class Rowing Facility at Lough Rinn was completed in 2014 and it is now essential that the facility is promoted. A total of €50,000 to maintain and manage the facility is included in this draft budget.

Leitrim County Council will continue the success of the Ambassador Programme to coincide with destination and product marketing actions arising from the new Tourism Strategy.

A new website will be developed to promote the county and highlight the key experiences and products. The website will be the main call to action in all marketing campaigns for the county.

Promotion of all the newly developed tourism products for the county will continue and will include Glencar, Lough Rinn, Glenade/Eagles Rock, and Sliabh an Iarainn Visitor centre, looped walks, car and motorcycle routes and the Shannon Blueway.

Leitrim County Council will ensure inclusion on the national and international promotion of the Wild Atlantic Way and to develop our products to a standard that will add value to the Wild Atlantic Way experiences.

Leitrim County Council will continue to support Knock Airport.

LCC will work with various partners to market and promote the forthcoming 1916 Centenary celebrations.

Local Enterprise Office

2015 will show the further integration of Enterprise supports building on the success to date. The LEOs will become further integrated into Local Economic development as delivered by Leitrim County Council while building on its level of supports and targets under its local enterprise plan. Further opportunities for cross border funding and partnerships will be pursued and delivery of national enterprise programmes and initiatives such as Micro Finance Ireland. Budget awards are generally consistent unless other sources such as Interreg can be secured.

Economic Development

The Economic Development Strategy will be completed in early 2015 and the initiatives agreed therein will commence in mid 2015. The Strategic Economic Development Objectives (SEDO) of the Strategy will be incorporated into this Local Economic Community Plan (LECP) which is being prepared in conjunction with the LCDC. The first draft of the Community Plan of the LECP will also be available in early 2015. In light of same, the first draft of the LECP will be available for public consultation in mid 2015.

The evaluation of the Social Inclusion Community Activation Programme (SICAP) will be carried out in early 2015 and Leitrim County Council, through its lead role in the LCDC, will be involved in the set up of contracts and on-going monitoring of this programme.

The Upper Shannon-Erne Initiative will be rolled out on a regional basis in 2015 with the proposed addition of a number of new sectoral groups and mentoring for small business. The initiative will support the LECP process.

Marketing of the County will continue in 2015 with the completion of a promotional DVD on economic opportunities in County Leitrim, an update of the business directory, and the addition of new case-studies to the leitrim.ie site.

Leitrim County Council, through LCDC, will also be playing an active role in the development and roll-out of a Rural Development Programme for County Leitrim during 2015.

Environment

A new national structure will be introduced in 2015 to administer and report on the work of the River Basin Plans, while new plans are been made. The work of the Environment section will continue with the implementation of the programme of measures and investigation of complaints. Risk based inspections of farms, septic tanks and point-discharges will continue as will the programmed monitoring of lake and bathing waters.

- The Catchment Flood Risk Assessment and Management Studies (CFRAMs) programme will continue during 2015
- Priority will be given to the full roll-out of the pay-by-weight domestic waste collection system and the development of a standard customer charter for the use of the Collectors servicing the county. A segregated pay by weight waste collection system will be introduced for commercial entities.
- The dynamic management and operation of the Recycling Centres together with the ongoing maintenance and update of the Bring Centre infrastructure will continue during 2015.

Emergency Services

- Work will continue on the development of Shared Services proposals as part of the National Framework on Fire Safety, (Keeping Communities Safe) with Leitrim's neighbouring fire authorities of Roscommon and Sligo.
- The ongoing review of existing mobilising protocols operated by Gardai and Ambulance service in Leitrim.
- The possible implementation of a Mutual Aid Agreement with Northern Ireland in relation to major emergencies.

Recreation and Amenity

Library and Arts

It is proposed to develop the former District Engineers Office in Dromahaire for use as a library to replace the existing facility in Dromahaire. Plans are currently being developed to adapt the building to make it suitable for public Library use.

The Dock is a cornerstone of Leitrim's Arts Infrastructure. Leitrim County Council is committed, in partnership with the Arts Council, to providing support for the programming, staffing and operational costs for The Dock recognizing its pivotal role in the furtherance of arts development locally and nationally. In recognition of the 10th anniversary of its operation in 2015 a small fund has been included in the budget to mark the occasion.

Conclusion

Leitrim County Council continues to maintain services within the very limited resources available to it and will work to continuously achieve efficiencies and savings where possible. As previously highlighted to the members the greater proportion of costs are fixed which significantly affects the level of flexibility available to the council to reduce costs.

In conclusion, I wish to thank the Cathaoirleach, Sean McDermott, Paddy O Rourke and the Members of Leitrim County Council for their contribution and support over the past financial year.

I wish also to sincerely thank all of the staff involved in the preparation of the budget and in particular to record my appreciation to the Finance team who were involved in preparing the budget.

Finally, I formally recommend the budget as presented to the Members for adoption.

Yours sincerely

**Frank Curran,
Chief Executive
Leitrim County Council**

04 September 2014

Circular Fin 14/2014

Chief Executive

cc. Head of Finance

Provisional Local Property Tax Allocations 2015 – Leitrim County Council

A Chara,

I am directed by the Minister for the Environment, Community and Local Government to inform you that the provisional Local Property Tax allocations from the Local Government Fund for 2015 have been agreed and your authority's allocation is set out below. These allocations are based on the latest Revenue Commissioners' projections of LPT income in 2015 of €500m. LPT Allocations have been calculated using the net declared liabilities of €478m (as advised in Circular Fin 09/2014), with each local authority receiving their 2014 declared liability plus a proportional share of the additional €22m expected to be collected in 2015, based on their percentage share of the 2014 declared liability (€478m).

Local Retention of Local Property Tax

Local authorities' cost and income bases vary significantly from one another. In previous years, General Purpose Grants have been structured to bring about equalisation over time; that is, a position of balance where the financial needs of local authorities are met by their resources and they are able to provide an appropriate level of service to their customers. It is understood that not all local authorities have the same ability to raise additional revenue locally and appropriate levels of financial support need to be made available to individual local authorities in order to sustain the continued ability of those authorities to meet their service delivery costs.

Under the Finance (Local Property Tax) Act 2012, commencing in 2014 the Minister for Finance will pay into the Local Government Fund an amount equivalent to the Local Property Tax (LPT) paid into the Central Fund during that year, with new powers being conferred on local authorities to vary the basic rate of LPT by up to 15% from 2015. This new funding model aims to lead to a virtuous cycle of local ownership and financial autonomy, improved outcomes and greater engagement between local electors and their local authorities.

Equalisation

Following detailed consideration of the potential impacts on the overall Exchequer financial position and the financial positions of individual local authorities, the Government has confirmed its intention to move to 80% retention of all Local Property Tax receipts within the local authority area where the Tax is raised from 2015. The remaining 20% of the Tax collected nationally will be re-distributed on an equalised basis to local authorities, within the context of the annual allocations of LPT, to ensure that no local authority is worse off from local retention of LPT in 2015 compared to General Purpose Grant allocations in 2014. This 20% will be based on the total expected level of LPT in each local authority area and will not be adjusted if the basic rate of LPT is varied. Based on its shortfall position when expected 2015 LPT receipts are compared to GPG Allocations 2014, Leitrim County Council will be in receipt of equalisation funding in 2015.

Self-Funding

Some local authorities will receive greater levels of funding in 2015 from the Local Government Fund as a result of local retention of LPT compared to the level of funding they received from General Purpose Grants for 2014. The Government has decided that these local authorities will have the surplus allocated in two ways:

- Part of the surplus up to the equivalent of 20% of total expected LPT income (or the full amount of the surplus if that is less than 20%) can be used as discretionary income by local authorities for whatever purposes they wish as part of their normal budgetary process; and
- The remainder of the surplus, if any, will then be available to the local authority to fund vital services in the social housing and roads areas thereby replacing Central Government funding for some of these services.

Based on its shortfall position when LPT receipts are compared to GPG Allocations 2014, Leitrim County Council will not be required to self-fund aspects of currently centrally funded Housing and Roads expenditure in 2015.

The specific detail of the level of Central Government Voted grants funding to be provided to local authorities is a matter that will be considered, as normal, as part of the Estimates process. The central funding of certain services will continue in areas of specific strategic importance where the burden of expenditure might itself be uneven, for example in the provision of funding of homelessness services. In this context, the matter of overall Housing grant allocations for 2015 is, of course, inextricably linked with the new Social Housing Strategy that will be finalised shortly.

Provisional Local Property Tax Allocation to Leitrim County Council in 2015

The total Local Property Tax allocation for Leitrim County Council for 2015 **(pending any decision taken locally to vary the basic rate)** is **€8,282,319**. As a local authority where 80% of LPT income is less than 2014 GPG levels, this allocation **includes** €6,529,917 from the Equalisation Fund in order to ensure that the year on year position of the authority is unchanged and the authority is consequently no worse off because of local retention.

Variation

Every local authority has the power, from 1 July 2014, to vary the basic rate of LPT by up to 15%. It should be noted that if Leitrim County Council decides to vary the LPT basic rate upwards (by up to 15%) in 2015, it will retain 100% of the resultant additional income collected in the local authority area. Similarly, if Leitrim County Council decides to vary the LPT basic rate downwards (by up to 15%) in 2015, the resultant loss in LPT income will be reflected in reduced LPT funding to the authority. No additional funding from the equalisation fund will be provided.

Please refer to the table in Appendix A, which sets out the basis for the allocation.

Mise, le meas,



Fiona Quinn
Principal
Local Government Finance

Appendix A

Leitrim County Council - 2015 LPT Allocation (Pending any decision to vary the basic rate)

	€
LPT 100%	2,190,502
LPT 20% to Equalisation Fund	438,100
GPG Allocation 2014	8,282,319
LPT Retained Locally (80%)	1,752,402
2015 Shortfall (LPT Retained Locally - 2014 GPG Allocation)	6,529,917
Total LPT Funding to be Provided in 2015	8,282,319
Value of Potential Increase or Decrease in 2015 LPT Allocation if Maximum Variation of 15% Implemented	328,575

TABLE A - CALCULATION OF ANNUAL RATE ON VALUATION

		Summary per Table A 2015				Estimated Net Expenditure Outturn 2014 (as restated)	%	
		Expenditure	Income	Budget Net Expenditure 2015				
Summary by Service Division		€	€	€		€	%	%
Gross Revenue Expenditure & Income								
Housing and Building		3,754,002	3,277,726	476,276		548,164	3%	4%
Road Transport & Safety		12,706,733	9,615,016	3,091,717		3,186,262	22%	23%
Water Services		4,191,147	4,137,628	53,519		89,101	0%	1%
Development Management		3,331,692	889,127	2,442,565		2,406,112	17%	17%
Environmental Services		3,729,204	626,226	3,102,978		3,177,221	22%	23%
Recreation and Amenity		3,073,963	336,872	2,737,091		2,744,240	19%	20%
Agriculture, Education, Health & Welfare		657,852	443,937	213,915		260,828	2%	2%
Miscellaneous Services		3,059,493	1,020,166	2,039,327		1,499,672	14%	11%
		34,504,086	20,346,698	14,157,388		13,911,600	100%	100%
Provision for Debit Balance		0		0				
Adjusted Gross Expenditure & Income	(A)	34,504,086	20,346,698	14,157,388		13,911,600	1	
Financed by Other Income/Credit Balances								
Provision for Credit Balance			0	0				
Local Property Tax / General Purpose Grant			8,282,319	8,282,319				
Pension Related Deduction			664,648	664,648				
Sub - Total	(B)			8,946,967		13,911,600		
Amount of Rates to be Levied	C=(A-B)					5,210,421		
Base Year Adjustment						0		
Amount of Rates to be Levied net of BYA	(D)					5,210,421		
Net Effective Valuation	(E)					83,838		
General Annual Rate on Valuation	D/E					62.15		

Table B		Expenditure & Income for 2015 and Estimated Outturn for 2014							
		2015				2014			
		Expenditure		Income		Expenditure		Income	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn	Adopted by Council	Estimated Outturn
Division & Services		€	€	€	€	€	€	€	€
Housing and Building									
Code									
A01	Maintenance/Improvement of LA Housing Units	1,659,346	1,659,346	2,109,980	2,109,980	1,552,359	1,531,705	2,205,750	2,060,835
A02	Housing Assessment, Allocation and Transfer	155,083	155,083	12,555	12,555	174,312	177,514	8,278	10,810
A03	Housing Rent and Tenant Purchase Administration	100,689	100,689	7,312	7,312	170,241	188,659	8,283	9,485
A04	Housing Community Development Support	119,676	119,676	3,151	3,151	148,911	146,102	4,346	4,022
A05	Administration of Homeless Service	63,245	63,245	6,465	6,465	37,207	34,639	6,508	3,725
A06	Support to Housing Capital Prog.	649,722	649,722	258,892	258,892	671,900	645,541	285,999	263,752
A07	RAS Programme	480,908	480,908	501,289	501,289	604,356	551,248	597,512	547,539
A08	Housing Loans	152,245	152,245	75,516	75,516	186,749	180,221	77,155	72,772
A09	Housing Grants	369,997	369,997	302,066	302,066	366,236	363,935	301,933	301,789
A11	Agency & Recoupable Services	3,092	3,092	500	500	3,780	3,829	500	500
A12	HAP Programme	0	0	0	0	0	0	0	0
Service Division Total		3,754,003	3,754,003	3,277,726	3,277,726	3,916,051	3,823,393	3,496,264	3,275,229
Road Transport & Safety									
Code									
B01	NP Road - Maintenance and Improvement	2,349,278	2,349,278	2,133,583	2,133,583	1,218,533	2,554,864	1,003,331	2,345,327
B02	NS Road - Maintenance and Improvement	0	0	0	0	0	0	0	0
B03	Regional Road - Maintenance and Improvement	3,712,787	3,712,787	3,097,596	3,097,596	4,681,478	3,789,575	4,067,560	3,340,380
B04	Local Road - Maintenance and Improvement	4,624,141	4,624,141	3,497,894	3,497,894	4,886,458	4,883,125	3,812,737	3,624,209
B05	Public Lighting	322,361	322,361	26,059	26,059	290,844	308,181	19,687	26,059
B06	Traffic Management Improvement	146,472	146,472	3,946	3,946	142,507	134,861	4,208	3,895
B07	Road Safety Engineering Improvement	272,992	272,992	196,223	196,223	568,961	295,791	472,498	195,002
B08	Road Safety Promotion/Education	10,100	10,100	327	327	8,708	8,557	334	309
B09	Car Parking	67,587	67,587	95,383	95,383	85,491	70,442	99,399	86,845
B10	Support to Roads Capital Prog.	351,234	351,234	12,318	12,318	388,102	386,217	13,032	12,060
B11	Agency & Recoupable Services	849,780	849,780	551,686	551,686	868,052	941,513	576,777	552,776
Service Division Total		12,706,732	12,706,732	9,615,015	9,615,015	13,139,134	13,373,126	10,069,563	10,186,862

Table B Expenditure & Income for 2015 and Estimated Outturn for 2014									
Division & Services		2015				2014			
		Expenditure		Income		Expenditure		Income	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn	Adopted by Council	Estimated Outturn
		€	€	€	€	€	€	€	€
Water Services									
Code									
C01	Water Supply	1,611,424	1,611,424	1,616,101	1,616,101	1,175,714	1,970,823	1,033,568	1,970,823
C02	Waste Water Treatment	1,209,037	1,209,037	1,211,959	1,211,959	1,125,822	1,436,388	708,800	1,436,388
C03	Collection of Water and Waste Water Charges	321,429	321,429	323,892	323,892	149,160	194,059	629,037	194,059
C04	Public Conveniences	5,485	5,485	0	0	4,930	4,941	0	0
C05	Admin of Group and Private Installations	225,779	225,779	162,509	162,509	234,055	215,302	8,755	163,102
C06	Support to Water Capital Programme	262,019	262,019	266,619	266,619	185,041	194,742	15,563	194,742
C07	Agency & Recoupable Services	154,925	154,925	155,499	155,499	123,244	163,644	392,527	131,684
C08	Local Authority Water and Sanitary Services	401,049	401,049	401,049	401,049	0	0	0	0
	Service Division Total	4,191,147	4,191,147	4,137,628	4,137,628	2,997,966	4,179,899	2,788,250	4,090,798
Development Management									
Code									
D01	Forward Planning	225,174	225,174	7,144	7,144	204,681	198,376	7,422	6,776
D02	Development Management	645,844	645,844	117,782	117,782	674,271	636,647	149,640	109,564
D03	Enforcement	267,535	267,535	8,164	8,164	257,142	365,386	8,149	7,542
D04	Industrial and Commercial Facilities	0	0	0	0	0	0	0	0
D05	Tourism Development and Promotion	292,006	292,006	2,521	2,521	289,476	272,095	2,803	2,594
D06	Community and Enterprise Function	617,889	617,889	48,017	48,017	564,355	568,876	50,949	49,536
D07	Unfinished Housing Estates	216,268	216,268	6,861	6,861	188,170	181,031	6,546	6,058
D08	Building Control	53,634	53,634	1,441	1,441	45,867	44,549	1,271	1,426
D09	Economic Development and Promotion	987,360	987,360	668,697	668,697	710,733	996,998	344,323	666,445
D10	Property Management	0	0	5,000	5,000	0	0	5,000	7,201
D11	Heritage and Conservation Services	21,470	21,470	20,000	20,000	21,699	22,296	20,000	20,000
D12	Agency & Recoupable Services	4,513	4,513	3,500	3,500	0	0	4,900	3,000
	Service Division Total	3,331,693	3,331,693	889,127	889,127	2,956,394	3,286,254	601,003	880,142

Table B Expenditure & Income for 2015 and Estimated Outturn for 2014										
		2015				2014				
		Expenditure		Income		Expenditure		Income		
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn	Adopted by Council	Estimated Outturn	Estimated Outturn
Division & Services		£	£	£	£	£	£	£	£	£
Environmental Services										
Code										
E01	Landfill Operation and Aftercare	186,395	186,395	127,000	127,000	215,904	211,300	1,573	1,456	
E02	Recovery & Recycling Facilities Operations	232,423	232,423	94,229	94,229	266,084	249,632	96,201	95,080	
E03	Waste to Energy Facilities Operations	0	0	0	0	0	0	0	0	
E04	Provision of Waste to Collection Services	27,471	27,471	161	161	26,937	26,087	175	162	
E05	Litter Management	145,060	145,060	4,794	4,794	97,304	117,420	9,121	8,188	
E06	Street Cleaning	32,158	32,158	646	646	29,442	29,659	841	779	
E07	Waste Regulations, Monitoring and Enforcement	276,495	276,495	84,026	84,026	262,771	253,905	129,283	133,142	
E08	Waste Management Planning	74,423	74,423	1,966	1,966	50,726	50,784	1,359	1,258	
E09	Maintenance of Burial Grounds	43,387	43,387	20,295	20,295	42,805	46,389	25,338	16,556	
E10	Safety of Structures and Places	255,308	255,308	84,048	84,048	261,781	270,940	89,982	92,563	
E11	Operation of Fire Service	1,920,706	1,920,706	165,983	165,983	1,962,317	1,934,910	169,667	166,855	
E12	Fire Prevention	186,195	186,195	26,525	26,525	176,228	180,226	18,669	26,172	
E13	Water Quality, Air and Noise Pollution	321,723	321,723	15,639	15,639	336,395	340,130	17,007	15,761	
E14	Agency & Recoupable Services	27,461	27,461	915	915	24,123	24,676	937	867	
Service Division Total		3,729,205	3,729,205	626,227	626,227	3,752,817	3,736,058	560,153	558,839	
Recreation & Amenity										
Code										
F01	Leisure Facilities Operations	199,723	199,723	6	6	206,207	207,037	6,515	-6,592	
F02	Operation of Library and Archival Service	1,486,829	1,486,829	64,625	64,625	1,403,028	1,378,429	59,976	55,579	
F03	Outdoor Leisure Areas Operations	393,978	393,978	69,498	69,498	434,750	454,935	21,904	91,390	
F04	Community Sport and Recreational Development	279,902	279,902	108,257	108,257	343,018	320,381	110,846	110,800	
F05	Operation of Arts Programme	711,334	711,334	94,485	94,485	754,663	742,052	124,979	107,485	
F06	Agency & Recoupable Services	2,197	2,197	0	0	66	67	0	0	
Service Division Total		3,073,963	3,073,963	336,871	336,871	3,141,732	3,102,901	324,220	358,662	

Table B Expenditure & Income for 2015 and Estimated Outturn for 2014									
Division & Services		2015				2014			
		Expenditure		Income		Expenditure		Income	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn	Adopted by Council	Estimated Outturn
		€	€	€	€	€	€	€	€
Agriculture, Education, Health & Welfare									
Code									
G01	Land Drainage Costs	105,873	105,873	65,110	65,110	56,134	64,439	0	-3,561
G02	Operation and Maintenance of Piers and Harbours	0	0	0	0	0	0	0	0
G03	Coastal Protection	0	0	0	0	0	0	0	0
G04	Veterinary Service	368,315	368,315	222,279	222,279	362,341	402,349	231,818	251,081
G05	Educational Support Services	181,748	181,748	156,548	156,548	636,848	637,184	595,765	595,691
G06	Agency & Recoupable Services	1,916	1,916	0	0	66	67	0	0
	Service Division Total	657,852	657,852	443,937	443,937	1,055,389	1,104,039	827,583	843,211
Miscellaneous Services									
Code									
H01	Profit/Loss Machinery Account	586,418	586,418	507,244	507,244	582,025	575,482	507,545	504,850
H02	Profit/Loss Stores Account	0	0	0	0	0	0	0	0
H03	Administration of Rates	939,061	939,061	10,436	10,436	867,510	903,603	12,857	12,279
H04	Franchise Costs	66,825	66,825	1,890	1,890	85,211	87,181	4,658	8,798
H05	Operation of Morgue and Coroner Expenses	59,124	59,124	326	326	52,060	62,084	0	0
H06	Weighbridges	0	0	0	0	0	0	0	0
H07	Operation of Markets and Casual Trading	1,247	1,247	450	450	266	269	450	700
H08	Malicious Damage	0	0	0	0	0	0	0	0
H09	Local Representation/Civic Leadership	864,921	864,921	3,282	3,282	946,351	944,831	2,678	2,478
H10	Motor Taxation	325,986	325,986	18,164	18,164	404,037	392,768	21,883	20,923
H11	Agency & Recoupable Services	215,911	215,911	478,374	478,374	153,054	176,903	608,900	1,093,421
	Service Division Total	3,059,493	3,059,493	1,020,166	1,020,166	3,090,514	3,143,121	1,158,971	1,643,449
	OVERALL TOTAL	34,504,088	34,504,088	20,346,697	20,346,697	34,049,997	35,748,791	19,826,007	21,837,192

	(i)	(ii)	(iii)	(iv)	(v)
Rating authority	Annual Rate on Valuation 2015	Annual Rate on Valuation 2014	Base Year Adjustment 2015	Net Effective Valuation	Value of Base Year Adjustment
			(ii)-(i)		(iii)*(iv)
	€	€	€	€	€
Name of rating authority	0.00				
Former rating authority areas					
Former town rating area		0.00	0.00		0
Former county rating area		0.00	0.00		0
...		0.00	0.00		0
TOTAL				0	0

Table D	
ANALYSIS OF BUDGET 2015 INCOME FROM GOODS AND SERVICES	
Source of Income	2015 €
Rents from Houses	1,914,453
Housing Loans Interest & Charges	71,500
Parking Fines/Charges	95,100
Irish Water	3,464,310
Planning Fees	101,250
Sale/leasing of other property / Industrial Sites	5,000
Domestic Refuse	0
Commercial Refuse	0
Landfill Charges	0
Fire Charges	118,000
Recreation / Amenity / Culture	15,000
Library Fees/Fines	30,000
Agency Services & Repayable Works	10,000
Local Authority Contributions	56,500
Superannuation	522,027
NPPR	70,000
Misc. (Detail)	2,025,991
TOTAL	8,499,131

Table E	
ANALYSIS OF BUDGET INCOME 2015 FROM GRANTS AND SUBSIDIES	
	2015 €
Department of the Environment, Community and Local Government	
Housing and Building	1,102,357
Road Transport & Safety	0
Water Services	556,049
Development Management	20,000
Environmental Services	116,500
Recreation and Amenity	101,500
Agriculture, Education, Health & Welfare	0
Miscellaneous Services	0
	1,896,406
Other Departments and Bodies	
NRA	8,836,691
Arts, Heritage & Gaeltacht	79,300
DTO	0
Social Protection	0
Defence	77,000
Education and Skills	156,170
Library Council	0
Arts Council	0
Transport Tourism & Sport	0
Justice and Equality	0
Agriculture Food & the Marine	0
Non-Dept HFA and BMW	0
Jobs, Enterprise & Innovation	494,000
Other	308,000
	9,951,161
Total Grants & Subsidies	11,847,567

**Table F Comprises Expenditure and Income by
Division to Sub-Service Level**

HOUSING AND BUILDING					
Code	Expenditure by Service and Sub-Service	2015		2014	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
A0101	Maintenance of LA Housing Units	1,025,930	1,025,930	1,006,000	1,025,125
A0102	Maintenance of Traveller Accommodation Units	13,650	13,650	19,150	136,465
A0103	Traveller Accommodation Management	101,895	101,895	30,522	61,911
A0104	Estate Maintenance	0	0	0	0
A0199	Service Support Costs	517,870	517,870	496,687	467,309
	Maintenance/Improvement of LA Housing	1,659,345	1,659,345	1,552,359	1,531,706
A0201	Assessment of Housing Needs, Allocs. & Trans.	95,158	95,158	113,172	113,172
A0299	Service Support Costs	59,925	59,925	61,140	64,342
	Housing Assessment, Allocation and Transfer	155,083	155,083	174,312	117,514
A0301	Debt Management & Rent Assessment	61,924	61,924	113,694	129,620
A0399	Service Support Costs	38,765	38,765	56,547	59,039
	Housing Rent and Tenant Purchase Administration	100,689	100,689	170,241	188,659
A0401	Housing Estate Management	83,448	83,448	102,428	97,428
A0402	Tenancy Management	0	0	0	0
A0403	Social and Community Housing Service	0	0	0	0
A0499	Service Support Costs	36,228	36,228	46,483	48,674
	Housing Community Development Support	119,676	119,676	148,911	146,102
A0501	Homeless Grants Other Bodies	0	0	0	0
A0502	Homeless Service	41,907	41,907	26,290	23,090
A0599	Service Support Costs	21,338	21,338	10,917	11,549
	Administration of Homeless Service	63,245	63,245	37,207	34,639
A0601	Technical and Administrative Support	269,887	269,887	275,857	268,500
A0602	Loan Charges	225,664	225,664	252,673	225,665
A0699	Service Support Costs	154,171	154,171	143,369	151,377
	Support to Housing Capital Prog.	649,722	649,722	671,899	645,542
A0701	RAS Operations	448,111	448,111	557,493	502,187
A0702	Long Term Leasing	4,500	4,500	4,500	4,500
A0703	Payment & Availability	0	0	0	0
A0704	Affordable Leases	0	0	0	0
A0799	Service Support Costs	28,297	28,297	42,364	44,561
	RAS and Leasing Programme	480,908	480,908	604,357	551,248

HOUSING AND BUILDING

Code	Expenditure by Service and Sub-Service	2015		2014	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
A0801	Loan Interest and Other Charges	103,104	103,104	103,104	103,104
A0802	Debt Management Housing Loans	29,417	29,417	54,072	46,035
A0899	Service Support Costs	19,724	19,724	29,573	31,082
	Housing Loans	152,245	152,245	186,749	180,221
A0901	Housing Adaptation Grant Scheme	0	0	0	0
A0902	Loan Charges DPG/ERG	0	0	0	0
A0903	Essential Repair Grants	0	0	0	0
A0904	Other Housing Grant Payments	237,500	237,500	237,500	237,500
A0905	Mobility Aids Housing Grants	62,500	62,500	62,500	62,500
A0999	Service Support Costs	69,997	69,997	66,236	63,935
	Housing Grants	369,997	369,997	366,236	363,935
A1101	Agency & Recoupable Service	500	500	500	500
A1199	Service Support Costs	2,592	2,592	3,280	3,329
	Agency & Recoupable Services	3,092	3,092	3,780	3,829
A1201	HAP Operations	0	0	0	0
A1299	Service Support Costs	0	0	0	0
	HAP Programme	0	0	0	0
	Service Division Total	3,754,002	3,754,002	3,916,051	3,823,395

HOUSING AND BUILDING				
	2015		2014	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants & Subsidies				
Environment, Community and Local Government	1,102,357	1,102,357	1,147,307	1,087,956
Other	50,000	50,000	50,000	50,000
Total Grants & Subsidies (a)	1,152,357	1,152,357	1,197,307	1,137,956
Goods and Services				
Rents from Houses	1,914,453	1,914,453	2,086,428	1,928,373
Housing Loans Interest & Charges	71,500	71,500	71,700	67,500
Superannuation	57,699	57,699	66,214	61,278
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other Income	81,717	81,717	74,615	80,122
Total Goods and Services (b)	2,125,369	2,125,369	2,298,957	2,137,273
Total Income c=(a+b)	3,277,726	3,277,726	3,496,264	3,275,229

ROAD TRANSPORT & SAFETY

Code	Expenditure by Service and Sub-Service	2015		2014	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
B0101	NP - Surface Dressing	0	0	0	0
B0102	NP – Pavement Overlay/Reconstruction	1,650,000	1,650,000	485,000	1,650,000
B0103	NP – Winter Maintenance	136,000	136,000	76,000	136,000
B0104	NP – Bridge Maintenance (Eirspan)	0	0	0	0
B0105	NP - General Maintenance	172,175	172,175	282,193	384,865
B0106	NP – General Improvements Works	0	0	0	0
B0199	Service Support Costs	391,103	391,103	375,340	383,999
National Primary Road – Maintenance and Improvement		2,349,278	2,349,278	1,218,533	2,554,864
B0201	NS - Surface Dressing	0	0	0	0
B0202	NS - Overlay/Reconstruction	0	0	0	0
B0203	NS - Overlay/Reconstruction – Urban	0	0	0	0
B0204	NS - Winter Maintenance	0	0	0	0
B0205	NS – Bridge Maintenance (Eirspan)	0	0	0	0
B0206	NS - General Maintenance	0	0	0	0
B0207	NS – General Improvement Works	0	0	0	0
B0299	Service Support Costs	0	0	0	0
National Secondary Road – Maintenance and Improvement		0	0	0	0
B0301	Regional Roads Surface Dressing	149,000	149,000	207,450	149,000
B0302	Reg Rd Surface Rest/Road Reconstruction/Overlay	1,311,834	1,311,834	1,949,750	1,343,334
B0303	Regional Road Winter Maintenance	172,173	172,173	164,396	172,173
B0304	Regional Road Bridge Maintenance	0	0	40,000	0
B0305	Regional Road General Maintenance Works	1,424,127	1,424,127	1,661,030	1,453,127
B0306	Regional Road General Improvement Works	0	0	0	0
B0399	Service Support Costs	655,653	655,653	658,852	671,941
Regional Road – Improvement and Maintenance		3,712,787	3,712,787	4,681,478	3,789,575
B0401	Local Road Surface Dressing	762,000	762,000	968,950	762,000
B0402	Local Rd Surface Rest/Road Reconstruction/Overlay	2,545,650	2,545,650	2,808,988	2,603,250
B0403	Local Roads Winter Maintenance	0	0	0	0
B0404	Local Roads Bridge Maintenance	0	0	0	0
B0405	Local Roads General Maintenance Works	530,000	530,000	532,000	707,322
B0406	Local Roads General Improvement Works	150,000	150,000	0	226,754
B0499	Service Support Costs	636,491	636,491	576,520	583,799
Local Road - Maintenance and Improvement		4,624,141	4,624,141	4,886,458	4,883,125
B0501	Public Lighting Operating Costs	306,059	306,059	273,579	291,059
B0502	Public Lighting Improvement	0	0	0	0
B0599	Service Support Costs	16,302	16,302	17,265	17,122
Public Lighting		322,361	322,361	290,844	308,181

ROAD TRANSPORT & SAFETY

Code	Expenditure by Service and Sub-Service	2015		2014	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
B0601	Traffic Management	0	0	0	0
B0602	Traffic Maintenance	0	0	0	0
B0603	Traffic Improvement Measures	0	0	0	0
B0699	Service Support Costs	146,472	146,472	142,507	134,861
	Traffic Management Improvement	146,472	146,472	142,507	134,861
B0701	Low Cost Remedial Measures	190,000	190,000	465,500	190,000
B0702	Other Engineering Improvements	0	0	0	0
B0799	Service Support Costs	82,992	82,992	103,461	105,791
	Road Safety Engineering Improvements	272,992	272,992	568,961	295,791
B0801	School Wardens	0	0	0	0
B0802	Publicity and Promotion Road Safety	6,094	6,094	5,965	5,621
B0899	Service Support Costs	4,006	4,006	2,742	2,928
	Road Safety Promotion/Education	10,100	10,100	8,707	8,550
B0901	Maintenance and Management of Car Parks	0	0	0	0
B0902	Operation of Street Parking	25,000	25,000	30,000	23,480
B0903	Parking Enforcement	16,839	16,839	17,480	8,290
B0999	Service Support Costs	25,748	25,748	38,012	38,660
	Car Parking	67,587	67,587	85,492	70,441
B1001	Administration of Roads Capital Programme	195,295	195,295	202,890	193,360
B1099	Service Support Costs	155,939	155,939	185,212	192,849
	Support to Roads Capital Programme	351,234	351,234	388,102	386,210
B1101	Agency & Recoupable Service	805,365	805,365	831,863	904,980
B1199	Service Support Costs	44,415	44,415	36,189	36,530
	Agency & Recoupable Services	849,780	849,780	868,052	941,510
	Service Division Total	12,706,732	12,706,732	13,139,134	13,373,125

ROAD TRANSPORT & SAFETY				
	2015		2014	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Environment, Community and Local Government	0	0	0	0
NRA	8,836,691	8,836,691	9,307,374	9,368,418
Arts, Heritage & Gaeltacht	0	0	0	0
DTO	0	0	0	0
Other	0	0	0	0
Total Grants & Subsidies (a)	8,836,691	8,836,691	9,307,374	9,368,418
Goods and Services				
Parking Fines & Charges	95,100	95,100	97,900	85,458
Superannuation	121,225	121,225	123,289	114,097
Agency Services & Repayable Works	10,000	10,000	10,000	-5,000
Local Authority Contributions	0	0	0	0
Other income	552,000	552,000	531,000	623,889
Total Goods and Services (b)	778,325	778,325	762,189	818,444
Total Income c=(a+b)	9,615,016	9,615,016	10,069,563	10,186,862

WATER SERVICES					
Code	Expenditure by Service and Sub-Service	2015		2014	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
C0101	Water Plants & Networks	765,986	765,986	285,806	1,159,769
C0199	Service Support Costs	845,438	845,438	889,907	811,054
	Water Supply	1,611,424	1,611,424	1,175,713	1,970,823
C0201	Waste Plants and Networks	687,750	687,750	444,228	848,521
C0299	Service Support Costs	521,287	521,287	681,594	587,867
	Waste Water Treatment	1,209,037	1,209,037	1,125,822	1,436,388
C0301	Debt Management Water and Waste Water	192,707	192,707	87,217	129,204
C0399	Service Support Costs	128,722	128,722	61,943	64,855
	Collection of Water and Waste Water Charges	321,429	321,429	149,160	194,059
C0401	Operation and Maintenance of Public Conveniences	4,000	4,000	4,000	4,000
C0499	Service Support Costs	1,485	1,485	930	941
	Public Conveniences	5,485	5,485	4,930	4,941
C0501	Grants for Individual Installations	3,832	3,832	3,714	3,082
C0502	Grants for Water Group Schemes	26,821	26,821	25,996	20,609
C0503	Grants for Waste Water Group Schemes	0	0	0	0
C0504	Group Water Scheme Subsidies	7,663	7,663	7,428	6,164
C0599	Service Support Costs	187,463	187,463	196,917	185,447
	Admin of Group and Private Installations	225,779	225,779	234,055	215,301
C0601	Technical Design and Supervision	0	0	0	0
C0699	Service Support Costs	262,019	262,019	185,041	194,741
	Support to Water Capital Programme	262,019	262,019	185,041	194,741
C0701	Agency & Recoupable Service	114,958	114,958	74,473	111,519
C0799	Service Support Costs	39,967	39,967	48,771	52,121
	Agency & Recoupable Services	154,925	154,925	123,244	163,644
C0801	Local Authority Water Services	401,049	401,049	0	0
C0802	Local Authority Sanitary Services	0	0	0	0
C0899	Service Support Costs	0	0	0	0
	Local Authority Water and Sanitary Services	401,049	401,049	0	0
	Service Division Total	4,191,147	4,191,147	2,997,965	4,179,896

WATER SERVICES				
	2015		2014	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Environment, Community and Local Government	556,049	556,049	0	359,443
Other	0	0	0	
Total Grants & Subsidies (a)	556,049	556,049	0	359,443
Goods and Services				
Irish Water	3,464,310	3,464,310	2,671,697	3,644,308
Superannuation	117,269	117,269	116,553	107,864
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	0	0	0	-20,817
Total Goods and Services (b)	3,581,579	3,581,579	2,788,250	3,731,355
Total Income c=(a+b)	4,137,628	4,137,628	2,788,250	4,090,798

DEVELOPMENT MANAGEMENT					
Code	Expenditure by Service and Sub-Service	2015		2014	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
D0101 D0199	Statutory Plans and Policy Service Support Costs	154,201 70,972	154,201 70,972	146,826 57,856	136,465 61,911
	Forward Planning	225,173	225,173	204,682	198,376
D0201 D0299	Planning Control Service Support Costs	384,717 261,127	384,717 261,127	396,414 277,857	347,868 288,780
	Development Management	645,844	645,844	674,271	636,648
D0301 D0399	Enforcement Costs Service Support Costs	164,068 103,467	164,068 103,467	158,103 99,039	262,524 102,862
	Enforcement	267,535	267,535	257,142	365,386
D0401 D0403 D0404 D0499	Industrial Sites Operations Management of & Contris to Other Commercial Facs General Development Promotion Work Service Support Costs	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0
	Industrial and Commercial Facilities	0	0	0	0
D0501 D0502 D0599	Tourism Promotion Tourist Facilities Operations Service Support Costs	210,000 0 82,006	210,000 0 82,006	210,000 0 79,476	205,337 0 66,758
	Tourism Development and Promotion	292,006	292,006	289,476	272,095
D0601 D0602 D0603 D0699	General Community & Enterprise Expenses RAPID Costs Social Inclusion Service Support Costs	333,951 0 50,973 232,965	333,951 0 50,973 232,965	275,561 0 67,488 221,305	275,061 0 62,688 231,127
	Community and Enterprise Function	617,889	617,889	564,354	568,876
D0701 D0799	Unfinished Housing Estates Service Support Costs	129,286 86,982	129,286 86,982	118,455 69,715	107,703 73,329
	Unfinished Housing Estates	216,268	216,268	188,170	181,032

DEVELOPMENT MANAGEMENT

Code	Expenditure by Service and Sub-Service	2015		2014	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
D0801	Building Control Inspection Costs	0	0	0	0
D0802	Building Control Enforcement Costs	27,339	27,339	23,207	21,190
D0899	Service Support Costs	26,295	26,295	22,659	23,360
	Building Control	53,634	53,634	45,866	44,550
D0901	Urban and Village Renewal	3,213	3,213	3,285	2,637
D0902	EU Projects	66,162	66,162	50,206	41,097
D0903	Town Twinning	0	0	0	0
D0904	European Office	0	0	0	0
D0905	Economic Development & Promotion	125,012	125,012	156,512	123,012
D0906	Local Enterprise Office	643,363	643,363	372,953	687,144
D0999	Service Support Costs	149,610	149,610	127,777	143,108
	Economic Development and Promotion	987,360	987,360	710,733	996,998
D1001	Property Management Costs	0	0	0	0
D1099	Service Support Costs	0	0	0	0
	Property Management	0	0	0	0
D1101	Heritage Services	0	0	0	0
D1102	Conservation Services	0	0	0	0
D1103	Conservation Grants	20,000	20,000	20,000	20,000
D1199	Service Support Costs	1,470	1,470	1,699	2,296
	Heritage and Conservation Services	21,470	21,470	21,699	22,296
D1201	Agency & Recoupable Service	0	0	0	0
D1299	Service Support Costs	4,513	4,513	0	0
	Agency & Recoupable Services	4,513	4,513	0	0
	Service Division Total	3,331,692	3,331,692	2,956,393	3,286,257

DEVELOPMENT MANAGEMENT				
	2015		2014	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Environment, Community and Local Government	20,000	20,000	20,000	27,500
Arts, Heritage & Gaeltacht	12,000	12,000	12,000	12,000
Jobs, Enterprise & Innovation	494,000	494,000	295,000	474,950
Other	20,000	20,000	20,000	20,000
				0
Total Grants & Subsidies (a)	546,000	546,000	347,000	534,450
Goods and Services				
Planning Fees	101,250	101,250	133,400	93,000
Sale/Leasing of other property/Industrial Sites	5,000	5,000	5,000	7,201
Superannuation	85,777	85,777	101,503	93,416
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	151,100	151,100	0	152,076
Total Goods and Services (b)	343,127	343,127	239,903	345,693
Total Income c=(a+b)	889,127	889,127	586,903	880,143

ENVIRONMENTAL SERVICES

Code	Expenditure by Service and Sub-Service	2015		2014	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
E0101	Landfill Operations	0	0	0	0
E0102	Contribution to other LA's - Landfill Facilities	0	0	0	0
E0103	Landfill Aftercare Costs.	166,760	166,760	172,760	166,760
E0199	Service Support Costs	19,635	19,635	43,144	44,540
Landfill Operation and Aftercare		186,395	186,395	215,904	211,300
E0201	Recycling Facilities Operations	118,000	118,000	133,500	117,612
E0202	Bring Centres Operations	25,000	25,000	28,000	25,000
E0204	Other Recycling Services	0	0	0	0
E0299	Service Support Costs	89,423	89,423	104,584	107,020
Recovery & Recycling Facilities Operations		232,423	232,423	266,084	249,632
E0301	Waste to Energy Facilities Operations	0	0	0	0
E0399	Service Support Costs	0	0	0	0
Waste to Energy Facilities Operations		0	0	0	0
E0401	Recycling Waste Collection Services	0	0	0	0
E0402	Organic Waste Collection Services	0	0	0	0
E0403	Residual Waste Collection Services	0	0	0	0
E0404	Commercial Waste Collection Services	0	0	0	0
E0406	Contribution to Waste Collection Services	0	0	0	0
E0407	Other Costs Waste Collection	21,000	21,000	22,000	21,000
E0499	Service Support Costs	6,471	6,471	4,937	5,087
Provision of Waste to Collection Services		27,471	27,471	26,937	26,087
E0501	Litter Warden Service	15,826	15,826	21,394	30,765
E0502	Litter Control Initiatives	5,000	5,000	10,000	9,000
E0503	Environmental Awareness Services	60,859	60,859	11,294	20,757
E0599	Service Support Costs	63,375	63,375	54,616	56,898
Litter Management		145,060	145,060	97,304	117,420
E0601	Operation of Street Cleaning Service	12,774	12,774	12,693	12,693
E0602	Provision and Improvement of Litter Bins	0	0	0	0
E0699	Service Support Costs	19,384	19,384	16,749	16,966
Street Cleaning		32,158	32,158	29,442	29,659
E0701	Monitoring of Waste Regs (incl Private Landfills)	0	0	0	0
E0702	Enforcement of Waste Regulations	76,836	76,836	77,906	64,214
E0799	Service Support Costs	199,658	199,658	184,866	189,691
Waste Regulations, Monitoring and Enforcement		276,494	276,494	262,772	253,905

ENVIRONMENTAL SERVICES					
Code	Expenditure by Service and Sub-Service	2015		2014	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
E0801	Waste Management Plan	37,110	37,110	24,857	25,057
E0802	Contrib to Other Bodies Waste Management Planning	17,500	17,500	12,500	11,500
E0899	Service Support Costs	19,813	19,813	13,369	14,227
	Waste Management Planning	74,423	74,423	50,726	50,784
E0901	Maintenance of Burial Grounds	24,389	24,389	24,702	28,087
E0999	Service Support Costs	18,998	18,998	18,103	18,302
	Maintenance and Upkeep of Burial Grounds	43,387	43,387	42,805	46,389
E1001	Operation Costs Civil Defence	110,158	110,158	113,286	121,539
E1002	Dangerous Buildings	0	0	0	0
E1003	Emergency Planning	71,531	71,531	73,072	67,229
E1004	Derelict Sites	0	0	0	2,803
E1005	Water Safety Operation	2,500	2,500	3,100	2,822
E1099	Service Support Costs	71,119	71,119	72,323	76,547
	Safety of Structures and Places	255,308	255,308	261,781	270,940
E1101	Operation of Fire Brigade Service	1,571,291	1,571,291	1,609,525	1,600,144
E1103	Fire Services Training	194,000	194,000	219,000	194,000
E1104	Operation of Ambulance Service	0	0	0	0
E1199	Service Support Costs	155,415	155,415	133,791	140,766
	Operation of Fire Service	1,920,706	1,920,706	1,962,316	1,934,910
E1201	Fire Safety Control Cert Costs	0	0	0	0
E1202	Fire Prevention and Education	3,000	3,000	3,000	3,000
E1203	Inspection/Monitoring of Commercial Facilities	0	0	0	0
E1299	Service Support Costs	183,195	183,195	173,228	177,226
	Fire Prevention	186,195	186,195	176,228	180,226
E1301	Water Quality Management	154,487	154,487	159,728	160,258
E1302	Licensing and Monitoring of Air and Noise Quality	0	0	0	0
E1399	Service Support Costs	167,236	167,236	176,667	179,872
	Water Quality, Air and Noise Pollution	321,723	321,723	336,395	340,130
E1401	Agency & Recoupable Service	17,285	17,285	17,285	17,285
E1499	Service Support Costs	10,176	10,176	6,838	7,391
	Agency & Recoupable Services	27,461	27,461	24,123	24,676
	Service Division Total	3,729,204	3,729,204	3,752,817	3,736,058

ENVIRONMENTAL SERVICES				
	2015		2014	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Environment, Community and Local Government	116,500	116,500	121,500	123,693
Social Protection	0	0	0	0
Defence	77,000	77,000	82,479	82,479
Other	0	0	45,000	49,000
Total Grants & Subsidies (a)	193,500	193,500	248,979	255,172
Goods and Services				
Domestic Refuse Charges	0	0	0	0
Commercial Refuse Charges	0	0	0	0
Landfill Charges	0	0	0	0
Fire Charges	118,000	118,000	120,000	118,000
Superannuation	54,226	54,226	57,729	53,425
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	56,500	56,500	50,000	58,057
Other income	204,000	204,000	83,445	74,183
Total Goods and Services (b)	432,726	432,726	311,174	303,665
Total Income c=(a+b)	626,226	626,226	560,153	558,837

RECREATION & AMENITY					
Code	Expenditure by Service and Sub-Service	2015		2014	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
F0101	Leisure Facilities Operations	190,000	190,000	182,000	182,000
F0103	Contribution to External Bodies Leisure Facilities	0	0	0	0
F0199	Service Support Costs	9,723	9,723	24,207	25,037
	Leisure Facilities Operations	199,723	199,723	206,207	207,037
F0201	Library Service Operations	889,142	889,142	871,575	843,482
F0202	Archive Service	38,000	38,000	38,000	35,000
F0204	Purchase of Books, CD's etc.	68,000	68,000	68,000	58,000
F0205	Contributions to Library Organisations	150	150	150	0
F0299	Service Support Costs	491,537	491,537	425,303	441,947
	Operation of Library and Archival Service	1,486,829	1,486,829	1,403,028	1,378,429
F0301	Parks, Pitches & Open Spaces	258,000	258,000	256,000	300,251
F0302	Playgrounds	20,000	20,000	50,000	10,000
F0303	Beaches	0	0	0	0
F0399	Service Support Costs	115,978	115,978	128,750	144,684
	Outdoor Leisure Areas Operations	393,978	393,978	434,750	454,935
F0401	Community Grants	0	0	0	1,000
F0402	Operation of Sports Hall/Stadium	0	0	0	0
F0403	Community Facilities	0	0	0	0
F0404	Recreational Development	157,853	157,853	212,665	184,141
F0499	Service Support Costs	122,049	122,049	130,353	135,240
	Community Sport and Recreational Development	279,902	279,902	343,018	320,381
F0501	Administration of the Arts Programme	345,881	345,881	398,519	366,746
F0502	Contributions to other Bodies Arts Programme	0	0	0	0
F0503	Museums Operations	0	0	0	0
F0504	Heritage/Interpretive Facilities Operations	302,000	302,000	290,500	306,328
F0505	Festivals & Concerts	0	0	0	0
F0599	Service Support Costs	63,453	63,453	65,644	68,978
	Operation of Arts Programme	711,334	711,334	754,663	742,052
F0601	Agency & Recoupable Service	0	0	0	0
F0699	Service Support Costs	2,197	2,197	66	67
	Agency & Recoupable Services	2,197	2,197	66	67
	Service Division Total	3,073,963	3,073,963	3,141,732	3,102,901

RECREATION & AMENITY				
	2015		2014	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Environment, Community and Local Government	101,500	101,500	101,500	171,500
Education and Skills	0	0	0	0
Arts, Heritage & Gaeltacht	67,300	67,300	67,300	67,300
Social & Protection	0	0	0	0
Library Council	0	0	0	0
Arts Council	0	0	0	0
Other	0	0	0	0
Total Grants & Subsidies (a)	168,800	168,800	168,800	238,800
Goods and Services				
Library Fees/Fines	30,000	30,000	30,000	28,300
Recreation/Amenity/Culture	15,000	15,000	20,000	7,000
Superannuation	49,422	49,422	52,845	48,906
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	73,650	73,650	52,576	35,656
Total Goods and Services (b)	168,072	168,072	155,421	119,862
Total Income c=(a+b)	336,872	336,872	324,221	358,662

AGRICULTURE, EDUCATION, HEALTH & WELFARE

<u>Code</u>	<u>Expenditure by Service and Sub-Service</u>	2015		2014	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
G0101	Maintenance of Land Drainage Areas	65,000	65,000	0	0
G0102	Contributions to Joint Drainage Bodies	20,000	20,000	20,000	26,847
G0103	Payment of Agricultural Pensions	14,556	14,556	14,556	14,556
G0199	Service Support Costs	6,317	6,317	21,578	23,036
	Land Drainage Costs	105,873	105,873	56,134	64,439
G0201	Operation of Piers	0	0	0	0
G0203	Operation of Harbours	0	0	0	0
G0299	Service Support Costs	0	0	0	0
	Operation and Maintenance of Piers and Harbours	0	0	0	0
G0301	General Maintenance - Costal Regions	0	0	0	0
G0302	Planned Protection of Coastal Regions	0	0	0	0
G0399	Service Support Costs	0	0	0	0
	Coastal Protection	0	0	0	0
G0401	Provision of Veterinary Service	128,125	128,125	113,111	116,216
G0402	Inspection of Abattoirs etc	0	0	0	0
G0403	Food Safety	0	0	0	0
G0404	Operation of Dog Warden Service	90,440	90,440	92,166	123,472
G0405	Other Animal Welfare Services (incl Horse Control)	1,000	1,000	1,000	1,000
G0499	Service Support Costs	148,750	148,750	156,064	161,660
	Veterinary Service	368,315	368,315	362,341	402,358
G0501	Payment of Higher Education Grants	161,394	161,394	600,000	600,000
G0502	Administration Higher Education Grants	7,045	7,045	14,539	14,485
G0505	Contribution to Education & Training Board	0	0	0	0
G0506	Other Educational Services	0	0	0	0
G0507	School Meals	0	0	0	0
G0599	Service Support Costs	13,309	13,309	22,309	22,690
	Educational Support Services	181,748	181,748	636,848	637,184

AGRICULTURE, EDUCATION, HEALTH & WELFARE

<u>Code</u>	Expenditure by Service and Sub-Service	2015		2014	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
G0601	Agency & Recoupable Service	0	0	0	0
G0699	Service Support Costs	1,916	1,916	66	67
	Agency & Recoupable Services	1,916	1,916	66	67
	Service Division Total	657,852	657,852	1,055,389	1,104,040

AGRICULTURE , EDUCATION, HEALTH & WELFARE				
	2015		2014	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Environment, Community and Local Government	0	0	0	0
Arts, Heritage & Gaeltacht	0	0	0	0
Education and Skills	156,170	156,170	594,776	594,776
Transport Tourism & Sport	0	0	0	0
Other	229,000	229,000	162,000	160,439
Total Grants & Subsidies (a)	385,170	385,170	756,776	755,215
Goods and Services				
Superannuation	9,267	9,267	13,307	12,315
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	49,500	49,500	57,500	75,681
Total Goods and Services (b)	58,767	58,767	70,807	87,996
Total Income c=(a+b)	443,937	443,937	827,583	843,211

MISCELLANEOUS SERVICES

Code	Expenditure by Service and Sub-Service	2015		2014	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
H0101	Maintenance of Machinery Service	0	0	0	0
H0102	Plant and Machinery Operations	500,000	500,000	500,000	488,770
H0199	Service Support Costs	86,418	86,418	82,025	86,712
	Profit/Loss Machinery Account	586,418	586,418	582,025	575,482
H0201	Purchase of Materials, Stores	0	0	0	0
H0202	Administrative Costs Stores	0	0	0	0
H0203	Upkeep of Buildings, Stores	0	0	0	0
H0299	Service Support Costs	0	0	0	0
	Profit/Loss Stores Account	0	0	0	0
H0301	Administration of Rates Office	41,478	41,478	69,494	51,316
H0302	Debt Management Service Rates	56,388	56,388	66,775	61,532
H0303	Refunds and Irrecoverable Rates	781,624	781,624	661,624	716,624
H0399	Service Support Costs	59,571	59,571	69,618	74,132
	Administration of Rates	939,061	939,061	867,511	903,604
H0401	Register of Elector Costs	0	0	0	0
H0402	Local Election Costs	0	0	12,000	14,000
H0499	Service Support Costs	66,825	66,825	73,211	73,181
	Franchise Costs	66,825	66,825	85,211	87,181
H0501	Coroner Fees and Expenses	50,000	50,000	50,000	60,000
H0502	Operation of Morgue	0	0	0	0
H0599	Service Support Costs	9,124	9,124	2,060	2,084
	Operation and Morgue and Coroner Expenses	59,124	59,124	52,060	62,084
H0601	Weighbridge Operations	0	0	0	0
H0699	Service Support Costs	0	0	0	0
	Weighbridges	0	0	0	0

MISCELLANEOUS SERVICES

Code	Expenditure by Service and Sub-Service	2015		2014	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
H0701	Operation of Markets	0	0	0	0
H0702	Casual Trading Areas	0	0	0	0
H0799	Service Support Costs	1,247	1,247	266	269
	Operation of Markets and Casual Trading	1,247	1,247	266	269
H0801	Malicious Damage	0	0	0	0
H0899	Service Support Costs	0	0	0	0
	Malicious Damage	0	0	0	0
H0901	Representational Payments	298,170	298,170	334,668	334,668
H0902	Chair/Vice Chair Allowances	24,000	24,000	40,500	34,500
H0903	Annual Allowances LA Members	103,855	103,855	117,880	110,697
H0904	Expenses LA Members	70,900	70,900	77,340	60,623
H0905	Other Expenses	39,960	39,960	27,960	33,960
H0906	Conferences Abroad	5,000	5,000	5,000	5,000
H0907	Retirement Gratuities	60,000	60,000	40,000	60,000
H0908	Contribution to Members Associations	4,500	4,500	4,500	4,500
H0999	Service Support Costs	258,536	258,536	298,503	300,886
	Local Representation/Civic Leadership	864,921	864,921	946,351	944,831
H1001	Motor Taxation Operation	217,696	217,696	277,186	258,88
H1099	Service Support Costs	108,290	108,290	126,851	133,88
	Motor Taxation	325,986	325,986	404,037	392,76
H1101	Agency & Recoupable Service	184,862	184,862	123,150	147,658
H1102	NPPR	1,000	1,000	1,000	
H1199	Service Support Costs	30,049	30,049	28,904	29,24
	Agency & Recoupable Services	215,911	215,911	153,054	176,90
	Service Division Total	3,059,493	3,059,493	3,090,515	3,143,122

MISCELLANEOUS SERVICES				
	2015		2014	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Environment, Community and Local Government	0	0	51,500	84,190
Agriculture, Food & the Marine	0	0	0	0
Social Protection	0	0	0	0
Justice and Equality	0	0	0	0
Non-Dept HFA and BMW	0	0	0	0
Other	9,000	9,000	9,000	9,000
Total Grants & Subsidies (a)	9,000	9,000	60,500	93,190
Goods and Services				
Superannuation	27,142	27,142	33,021	30,559
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
NPPR	70,000	70,000	70,000	864,248
Other income	914,024	914,024	995,450	655,452
Total Goods and Services (b)	1,011,166	1,011,166	1,098,471	1,550,259
Total Income c=(a+b)	1,020,166	1,020,166	1,158,971	1,643,449

CERTIFICATE OF ADOPTION

I hereby certify that at the budget meeting of Lethbridge Council Council held this 26th day of NOVEMBER, 2014 the Council by Resolution adopted for the financial year ending on the 31st day of December, 2015 the budget set out in Tables *(A -F) and by Resolution determined in accordance with the said budget the Rates set out in Tables *(B and C) to be the annual rate on valuation to be levied for that year for the purposes set out in those Tables.

Signed


Cathaon Leach

Countersigned


*Chief Executive Secretary

Dated this 26th day of NOVEMBER, 2014.

* Delete as appropriate

APPENDIX 1	
Summary of Central Management Charge	
	2015 €
Area Office Overhead	240,826
Corporate Affairs Overhead	545,836
Corporate Buildings Overhead	600,644
Finance Function Overhead	619,806
Human Resource Function	755,465
IT Services	990,900
Print/Post Room Service Overhead Allocation	160,451
Pension & Lump Sum Overhead	2,695,134
Total Expenditure Allocated to Services	6,609,062

