

C A R L O W
C O U N T Y C O U N C I L

COMHAIRLE CHONTAE CHEATHARLOCHA



Adopted
Local Authority Budget

For the Financial Year
1st January to 31st December 2015



County Offices
Athy Road
Carlow

CARLOW COUNTY COUNCIL

COMHAIRLE CHONTAE CHEATHARLOCHA

DRAFT BUDGET REPORT 2015

To the Cathaoirleach and Each Member of Carlow County Council

Dear Councillor,

Attached for your consideration is the draft Budget for Carlow County Council for the 2015 financial year.

Overview

The Local Government Act 2001, as amended by the Local Government Reform Act 2014, provides the legislative basis for the revised budget process. Section 102 (4A) provides that the budget is developed in a phased process involving input from the Chief Executive, the municipal district members and the Corporate Policy Group. The adoption of the budget continues to be a reserved function of the local authority.

New EU requirements dictate that the main parameters of the national budget are published by 15 October each year, including local government aspects; the European Commission is to give an opinion on the draft budget by 30 November at the latest; and budgets must be formally adopted by 31 December. Therefore, it is a requirement that, from 2015, all aspects of the budgetary process at a local authority level must be completed by the end of year prior to the financial year to which the budget relates.

The Local Government Reform Act 2014 makes a number of changes to the requirements in the Local Government Act 2001, which provides for the preparation of the draft local authority budget. There are now six phases in the budgetary process

1) Consultation with the Corporate Policy Group (CPG)

In accordance with the general guidance in the Strategic Policy Committee (SPC) and CPG Guidelines, the CPG is consulted at the preliminary phases of preparation of the budget, and assists in the setting of overall parameters, identification of issues to be addressed and approaches to be taken, including the financial consequences of any variation in basic rate of Local Property Tax (LPT), the amount of General Municipal Allocation to be provided to municipal districts and the impacts associated with decisions to be taken on rates vacancy refunds. **The CPG meeting was held on Monday 30th June 2014.**

2) Consider financial impact of LPT variation

Under section 20 of the Finance (Local Property Tax) Act 2012, a local authority may as a reserved function resolve to vary the basic rate of the Local Property Tax within its functional area by a maximum of +/- 15%. Section 20 of the 2012 Act requires that, in varying the rate, a local authority must take account of its financial position, and have regard to: the local authority's estimation of the income it will receive and the expenditure it will incur in the period for which the varied rate is to have effect; **A special meeting of the Council was held on Monday 22nd September and a second meeting was held on Friday 26th September and it was resolved not to vary the basic rate.**

3) Municipal Districts - General Municipal Allocation & Draft Budgetary Plan

The definition of *General Municipal Allocation (GMA)* is provided in regulations, and is the name given to the discretionary funding which is made available to municipal district members for allocation in the draft budgetary plan. The amount an authority can provide by way of a GMA is dependent on the total level of income available to it, and the non-discretionary costs that must be met as a first call on that income, including at municipal district level. The Chief Executive must consider the resource needs of the local authority in determining the overall level of the General Municipal Allocation proposed by the local authority; the budget strategy discussion with the CPG, the other decisions made on LPT, and the estimate of the non-discretionary costs of the authority must be taken into account. Section 102(4A) (b) of the Local Government Reform Act 2014 provides that in determining the resources to be made available to the municipal district regard should be given to (i) the needs of, and the resources available or likely to be available to the local authority, and (ii) resource needs of each municipal district including, where appropriate the population of each municipal district. The total amount of General Municipal Allocation (GMA) provided must be allocated by the Chief Executive to each municipal district in a manner that is fair and equitable. In doing so, the Chief Executive must consider the resource needs; where appropriate, the population; and should make an allocation that is transparent, just, not arbitrary, and provides a minimum level of discretionary allocation to all districts.

The Draft Budgetary Plan provides each municipal district with an opportunity to allocate its portion of the General Municipal Allocation (GMA) according to its priorities. Therefore the members of a municipal district may re allocate funding provided for that municipal district within the headings set out in the attached Draft Budgetary Plan having due regard to the impact their decision will make on those services. The members of the municipal district may also consider changes to the local charges applied in their district. The members may increase / decrease charges, or decide to introduce new charges (*e.g. parking charges*). Any resulting increase in income is "ring fenced" for that municipal district and any decrease in income is deducted from the General Municipal Allocation (GMA) for that municipal district.

The meetings of the Muinebheag Municipal District and the Carlow Municipal District to consider the 2015 General Municipal Allocation & Draft Budgetary Plan were held on Wednesday 8th October and Friday 10th October respectively. The following Budgetary Plans were adopted.

	MUINEBHEAG MD DRAFT BUDGETARY PLAN 2015	CARLOW MD DRAFT BUDGETARY PLAN 2015
GENERAL MUNICIPAL ALLOCATION	708,750	1,267,200
INCREASE / DECREASE IN OTHER CHARGES	-	-
TOTAL (A)	708,750	1,267,200
MAINTENANCE OF LA HOUSING UNITS	107,900	304,600
LOCAL ROADS MAINTENANCE (LOCAL CONTRIB.)	418,750	317,250
COMMUNITY & ENTERPRISE	39,280	58,920
SPECIAL PROJECTS	16,000	30,000
HERITAGE WEEK	1,520	2,280
LITTER CONTROL INITIATIVES	5,100	7,650
ENVIRONMENTAL AWARENESS	1,600	2,400
STREET CLEANING SERVICE	54,000	171,500
CONT. TO EXTERNAL BODIES LEISURE FACILITIES	21,300	27,800
PARKS, PITCHES & OPEN SPACES	26,300	342,800
FESTIVALS & SHOWS	2,000	2,000
CASUAL TRADING AREAS	15,000	
RELEVANT GROSS EXPENDITURE (B=A)	708,750	1,267,200

4) Information to be provided to the Department of the Environment, Community and Local Government

To meet the reporting requirements of the EU, all local authorities must submit a report to the Department by 30 September each year. The report sets out the preliminary estimates of income and expenditure, both current and capital, for the forthcoming year.

5) Local Authority Budget Meeting and Commercial Rates

- Budget meeting

Section 103 (2)(b) of the Local Government Act 2001 provides that the period for the holding of a budget meeting shall be directed by the Minister. **The prescribed period for the 2015 budget meeting is from 1 November 2014 to 24 November 2014.** Section 103 (6) provides that the budget meeting may be *adjourned* "but any such adjournment shall be to a day that is within the period of 14 days beginning on the day on which the local authority budget meeting first begins." Section 216 subsections (c) and (d) provide that the Minister may by order remove from office the members of a local authority if and whenever - a local authority fails to comply with a requirement made by notification under subsection (1) of section 10A, within 14 days after the date of notification, or a local authority in the circumstances set out in subsection (6) of section 10A, adopts a revised estimate of expenses which is, in accordance with that section, insufficient.

- Commercial rates harmonisation:

The Local Government Reform Programme requires local authorities to harmonise Annual Rates on Valuation (ARV) within each county incrementally within ten years (*i.e. harmonisation must be complete by the end of 2024*). In 2015 the Base Year Adjustment (BYA) is determined as the difference between the ARV adopted for that former rating authority area in 2014 and that which is adopted by the new authority for 2015. The effect therefore of the BYA in every case will be to neutralise any increase or decrease in rates due in 2015 that would otherwise occur as a result of the rate struck by the members for the amalgamated authority as a whole **i.e. ratepayers will be charged no more or no less in rates in 2015 than they were in 2014.** The ARV that the Council adopts in 2015 cannot be increased until the BYA that may apply in each former rating authority area has been eliminated (*i.e. its value would be zero*). The BYA cannot increase.

In Carlow there is circa a 12% variation between the Annual Rate on Valuation in Carlow Town and the rest of the County. (*Town ARV - € 73.75 & County ARV - € 65.80*). The Council has a number of options to consider in this regard

- **Option A - Adjust the Town rate to the County rate**
 - (*€73.75 - €65.80*) - *Incremental* reduction per annum from 2016 -2024. Full annual cost to the Council € 780,000 or **€594,000** net of vacancies.
- **Option B - Adjust the County rate to the Town rate**
 - (*€65.80 - €73.75*) - *Incremental* increase per annum from 2016 -2024 Full additional annual income to the Council net of vacancies **€594,000**.
(Reverse of - Option A)
- **Option C - Adjust the Town rate and the County rate to an average rate.**
- **Option D – A combination of Options A, B & C.**

As the Rate (ARV) struck in 2015 cannot increase until the Base Year Adjustment (BYA) is eliminated and the Base Year Adjustment (BYA) cannot increase the decision the Council makes in the context of the 2015 Budget will be critical in shaping Council services for the following nine years. If the Council's decision on rates harmonisation reduces the current level of income there will be less money available for services.

- Rates on vacant premises:

The Local Government Reform Act 2014 provides for a change to rating law in relation to vacant properties; it provides discretion to the elected members of individual local authorities to vary the level of rates refunds that apply in individual local electoral areas within the authority's overall administrative area. The new reserved function commenced with effect from 1 June 2014. Regulation 30 provides that the decision to alter the rate of refund should be taken at the annual budget meeting and that the rate of refund decided in respect of the relevant local electoral area shall apply to eligible persons for the year to which the budget relates, only. The absence of a decision to vary the refund means that the existing legislative provisions regarding the rate of refund applies. If a local authority wishes to have an altered rate of refund in place for a number of consecutive years, it will be necessary for the Council to take such a decision at each relevant budget meeting.

6) Schedule of municipal district works and service delivery plans.

Section 103A (1) provides that, following the adoption of the budget, a schedule of proposed works of maintenance and repair to be carried out during the financial year in each municipal district shall be prepared under the direction of the Chief Executive, having regard to the availability of resources. The schedule of municipal district works shall be considered by the municipal district members concerned and be adopted by resolution, with or without amendment by it. In making an amendment the municipal district members shall have due regard to the local authority budget adopted in accordance with section 103(9).

Parameters for the 2015 Budget

Despite the reduction in funding in recent years and the difficulties collecting commercial rates and charges Carlow County Council continues to deliver a high standard of service. The Councils policy is to “do more with less” and to achieve greater efficiencies where possible. Staff numbers have reduced by 18% or 83 in recent years and our staff in partnership with the elected members have been very successful in maintaining quality services and have also managed to keep the Council on a firm financial standing.

Following the dissolution of Carlow Town Council there is now one corporate body i.e. Carlow County Council and there is one Local Authority Budget. The preparation of the annual budget is highly dependant on funding from Central Government. The allocation from the Local Government Fund / General Purposes Grant was € 5,352,469 in 2014 and the allocation from the Local Property Tax / General Purposes Grant in 2015 is also € 5,352,469 calculated as follows.

LOCAL GOVERNMENT FUND - GPG 2014	5,352,469.00
<i>80% OF LOCAL PROPERTY TAX RETAINED LOCALLY 2015 (4,074,408.00*80%)</i>	<i>3,259,526.40</i>
<i>20% TOP UP FROM EQUALISATION FUND 2015</i>	<i>2,092,942.60</i>
LOCAL PROPERTY TAX - GPG 2015	5,352,469.00

In the computation of 2014 Local Government Fund / General Purposes Grant € 5.45 million (*net*) funding was deducted in respect of services transferring to Irish Water. The 2015 budgets have not been agreed between this Council and Irish Water and the assumption made in this draft budget is that the services provided under the 2015 Annual Service Plan will be cost neutral on the Council.

Emerging issues

There are a number of emerging issues which will have a significant impact on the Council's finances in particular the new national differential rent scheme and the abolition of the land aggregation scheme. The members have been previously briefed on both issues.

Year	National Differential Rent Scheme	Land Aggregation Scheme	Total Cost
2015	250,000	135,000	385,000
2016	450,000	274,000	724,000
2017	450,000	336,000	786,000
2018	450,000	342,000	792,000

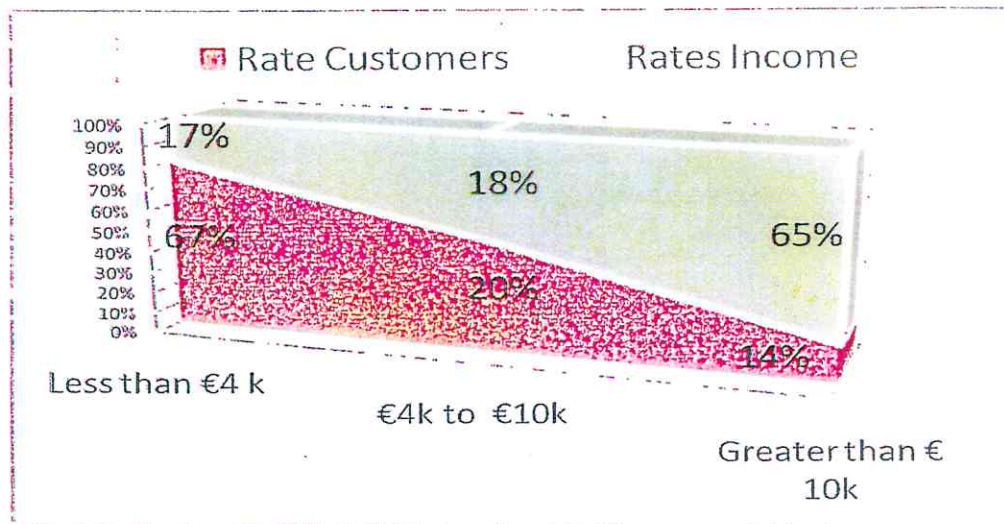
Commercial Rates

Commercial rates are a contribution towards the upkeep of the community. The income generated from commercial rates is reinvested annually in the County and supports services including the following.

- Public Lighting
- Street Cleansing
- Roads & Footpath upkeep
- Fire Service
- Parks & Open spaces
- Libraries
- Visual / Museum / Tourism / Heritage
- Community Supports & Initiatives
- Quality of Life in Carlow

It should also be noted that Carlow Town Council made an annual contribution of circa € 4 million towards County wide services.

In the last four years the Council has reduced the rate by 3% to support competitiveness in the local economy. In the 2014 budget the members adopted a "rates incentive grant scheme" whereby 75% of rate payers could avail of a 5% incentive if they paid in full in two instalments (60 days credit) or if they paid by 31st October by monthly payment plan. It is worth mentioning again that 31% pay less than €1,500, 59% pay less than € 3,000 and 75% of our rate customers pay less than € 5,000.



I have addressed the rates harmonisation issue earlier in this report and the Council has already met on two occasions to discuss same. **Ratepayers will be charged no more or no less in rates in 2015 than they were in 2014** unless there is a valuation revision affecting an individual rate payer. I am recommending the adoption of an annual rate on valuation of € 69,557 as outlined in Option C above, combined with the extension of the rates incentive grant scheme from 2016 to mitigate the impact on rate payers in the County area. Notwithstanding the fact that rates harmonisation must be achieved incrementally in full by 2024 the members will have discretion from 2016 and each year thereafter up to 2024 on the pace at which the Base Year Adjustment is eliminated. The members will also have the option of reducing the rate in future years when the economy picks up and if there is additional income from properties currently vacant. Therefore in the context of the 2015 budget the members need not make any long term decision on the annual percentage rate of write down of the Base Year Adjustment post 2015 and can review the Base Year Adjustment annually from 2016 onwards having regard to the prevailing economic climate.

By adopting the lower rate (ARV) the members would be affording themselves little flexibility in future years and an ultimate net loss of € 594,000 per year from services.

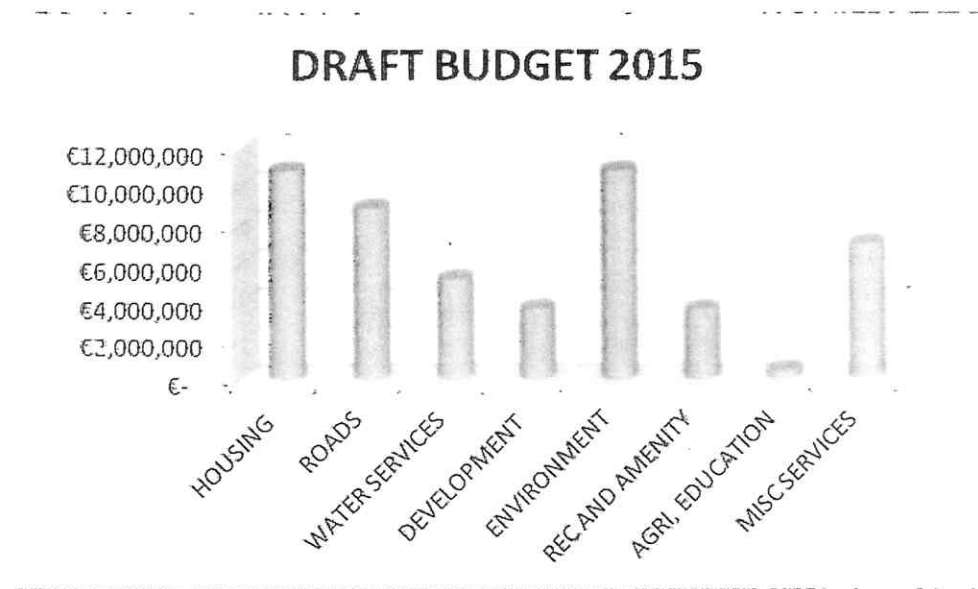
In relation to rates on vacant premises the members could decide to vary the current 100% write off / refund and use the income from same to offset some of the harmonisation costs. The following table sets out the current position on vacant rated properties in the County.

	Carlow MD	Muinebheag MD	Total
RATED PROPERTIES	1518	562	2080
VACANT OR WAIVED	491	145	636
%	32%	26%	31%
VALUE	2,600,000	490,000	3,090,000

Subject to legislation the Valuation Office intend undertaking a global revision of valuations in Carlow in the next few years. In the context of a global revaluation the overall valuation in a County will not change. It is in effect a rebalancing of valuations across the various categories of commercial property to reflect assessed full property rental values. If certain sectors benefit from the process other sectors will as a consequence loose.

Principal Service Costs included in the 2015 draft Budget

Expenditure included in the 2015 draft Budget amounts to € 51.1 million. The following table shows the distribution of that expenditure at service division level.



- Housing** – € 887,000 is included for the housing maintenance programme a decrease of € 110,000 over 2014. The decrease in funding arises as a result of efficiencies from revised work practices. The level of funding provided will ensure that the existing high standard of service is maintained in 2015. The new national differential rent scheme will reduce the Council's income by circa € 450,000 per annum commencing mid 2015. The members are also aware of the decision made at national level to abolish the land aggregation scheme and € 135,000 net is provided for loan charges in 2015. €270,000 is provided to meet the 20% local funding requirement for disability, mobility and aid for the elderly grants (no change on 2014). This provision will fund a €1.2 million programme of works subject to 80% matching funding from Central Government. Provision is also made for Housing Loan charges Voluntary Housing Loans charges, RAS and Social / Voluntary leasing. **Total provision € 10.89 million.**

- 2. Roads** – The Councils local contribution to County roads in 2015 is € 1.3m (no change on 2014 with the exception of € 23,500 re - allocated at the Municipal District budget meetings). In addition to this budget a € 500,000 programme of improvement works on footpaths and public lighting funded from development levies will be brought to Council for approval early in 2015. € 3.9 million is provisionally included in respect of Road Grants however the actual allocations will not be notified until February 2015 at which time a comprehensive programme of works will be brought to Council. An additional € 58,000 has been provided to reflect increased public lighting charges including the additional operational costs of public lighting in housing estates taken in charge. **Total provision €8.96 million.**

- 3. Public Water Production and Waste Water Treatment** – Costs include the estimated operation and maintenance of water & waste water infrastructure under the **Service Level Agreement (SLA)** with Irish Water and funded by Irish Water. **Total provision € 5.32 million.**

- 4. Physical Planning and Community Promotion** – continued support for planning services, economic development and community initiatives. € 20,000 has been provided for an urban regeneration programme and € 88,000 (an increase of € 5,000) for Carlow tourism. Provision has also been made for the Local Enterprise Office on a self financing basis. **Total provision of €3.76 million.**

- 5. Environmental Protection, Waste Disposal, Recycling, Litter Control, Emergency Services and Pollution Control** - expenditure in this area relates primarily to waste management / recycling, emergency services and pollution control . As outlined in previous reports planning permission has been granted to operate the Powerstown facility until 2018 only. The EPA have also stipulated that a biodegradable municipal waste limit of 15% will apply from July 2016. To reduce the current factors to this level extensive additional infrastructural investment would be required at Powerstown so a decision has been made to endeavour to fill the facility by 2016. Discussions have been ongoing with other Local authorities and waste operators and the budget € 5.7 million reflects an anticipated intake of 55,000 tonnes in 2015. The expenditure includes provision for a sinking fund towards after care and remediation costs currently estimated at circa € 5 million. The Council may have to incur the cost of disposing of its own waste outside the County post 2016. Provision of € 2.6 million is included for the fire service and € 540,000 for street cleaning. **Total provision of €10.91 million.**

- 6. Recreation and Amenity** – € 585,000 is included for the operating subvention towards Visual and the George Bernard Shaw Theatre and €27,000 as a contribution to Eigse. Provision of € 539,500 has been made for the upkeep and the maintenance of parks/open spaces a decrease of € 56,600 over 2014. The decrease in funding arises as a result of efficiencies from revised work practices. Provision is also included for the County arts programme, the Library services in Carlow, Tullow, Bagenalstown and Borris. € 90,000 has been included for library books / audio books. **Total provision of €3.71 million.**

- 7. Agriculture, Education and Health** – provision is made for Animal Welfare, remaining Higher Education Grant categories. **Total provision of € 0.5 million.**

- 8. Miscellaneous Services** – includes council plant, local elections, agency services, rate collection, member's expenses and motor taxation. **Total provision of € 7.1 million.**

- 9. Central Management** – includes corporate office accommodation, management services, financial management, staff training and recruitment, health and safety and information technology. Provision is included for internal audit and the audit committee. **Total provision of €6.3 million – (apportioned over 1 – 8 above).**

Voluntary and Community Contributions

I am ever mindful of the importance of maintaining the various community based programmes and I have accordingly provided € 1.357 million in the Draft Budget. This level of investment in local communities is significant particularly in the context of competition for scarce resources from other services. The following table details the distribution of funding. Included is a sum of € 46,000 for special projects at the member's discretion. I have also included a sum of € 98,200 in respect of community grants which will fund contributions to Christmas lighting, tidy towns, residents associations etc etc. In this regard a programme will be brought to each Municipal District for consideration and approval early in the New Year.

COMMUNITY GRANTS	€	COMMUNITY GRANTS	€
LOCAL COMMUNITY DEVEL. COMMITTEE	5,000	BURIAL GROUND FUND	10,000
PUBLIC PARTICIPATION NETWORK	10,000	SWIMMING POOL CONTRIB. - GRAIGUECULLEN	27,800
ANNUAL CONTRIB. TO CARLOW TOURISM	88,000	SWIMMING POOL CONTRIB. - MUINEBHEAG	12,000
COMMUNITY TOURISM DIASPORA	11,000	SWIMMING POOL CONTRIB. - CARRIGDUFF	9,300
SPECIAL PROJECTS CARLOW MD	30,000	SPORTS DEVELOPMENT	25,000
SPECIAL PROJECTS MUINEBHEAG MD	16,000	ARTS GRANTS	21,200
COMMUNITY GRANTS CARLOW MD	58,900	CARLOW YOUTH THEATRE	28,500
COMMUNITY GRANTS MUINEBHEAG MD	39,300	SUPPORT FOR ARTISTS	14,000
CONTRIB. TO CARLOW RURAL TRANSPORT	5,000	MUSIC EDUCATION	5,500
CONTRIB. TO ENERGY AGENCY LTD..	50,000	MUSIC GENERATION	15,000
CONTRIB. TO DELTA CENTRE	3,400	CONTRIBUTION TO EIGSE	27,000
HERITAGE PROJECTS	5,000	CONTRIB. TO CARLOW ARTS CENTRE LTD	585,000
CARLOWS PRIDE OF PLACE	20,000	SOUTH EAST ARTS PARTNERSHIP SCHEME	30,000
CO - OPERATION IRELAND PRIDE OF PLACE	10,000	FATHER BROPHY LIBRARY	1,400
CARLOW ASSOCIATIONS OVERSEAS	10,000	CONTRIB. TO MILITARY MUSEUM	1,500
CONTRIB. TO THE AMENITY TRUST	33,000	CONTRIB. TO TULLOW MUSEUM	2,000
URBAN REGENERATION	20,000	PAN CELTIC FESTIVAL	15,000
TOWN TWINNING	12,000	CONTRIB TO TULLOW SHOW	2,000
HERITAGE WEEK	3,800	CONTRIB TO FLORAL TRAIL FESTIVAL	9,500
POWERSTOWN COMMUNITY. DEV. FUND	55,000	TASTE OF CARLOW - PROMOTIONAL FESTIVAL	13,000
ANTI-LITTER CAMPAIGN	10,000	CONTRIB. TO SAINT MULLINS - FESTIVAL	1,000
CATHAOIRLEACHAS ENV. AWARDS	1,000	CONTRIB. TO BAGENALSTOWN -FESTIVAL	1,000
GREEN SCHOOLS PROJECT	4,000	TOTAL	1,357,122

Street Cleaning and Parks/Open Spaces

There was much discussion about budgets for Street Cleaning and Parks /Open spaces during the Municipal District budget meetings. 2015 is the first year of a new process and the merging of budgets for two local authorities. It is very understandable that certain anomalies perceived or otherwise have emerged and the debate in relation to same is positive but should be kept in proportion. It is not possible to make major changes over night but harmonisation of budgets and work practices will happen over time and until best value is achieved. **Following the adoption of the budget the directors will prepare an annual service plan for approval of the members which will set out clearly the budget for each of the above services, including a detailed programme of works for 2015. The service plan will be further refined in 2016 and thereafter.**

The following table sets out the provisions in the draft budget.

STREET CLEANING	€
STREET CLEANING - CARLOW TOWN AND ENVIRONS	320,000
STREET CLEANING - TULLOW	90,000
STREET CLEANING - MUINEBHEAG	90,000
STREET CLEANING VILLAGES - MUINEBHEAG MD	30,000
STREET CLEANING VILLAGES - CARLOW MD	10,000
TOTAL	540,000

PARKS AND OPEN SPACES	€
OPEN SPACES CARLOW TOWN AND ENVIRONS	332,350
DUCKETTS GROVE	83,350
OAK PARK AMENITY AREA	67,000
OPEN SPACES - MUINEBHEAG	16,300
OPEN SPACES - TULLOW	10,500
TULLOW PARK - SECURITY & LEASE	10,000
OPEN SPACES - BORRIS	5,000
OPEN SPACES - HACKETSTOWN	5,000
OPEN SPACES - LEIGHLINBRIDGE	5,000
OPEN SPACES - RATHVILLY	5,000
TOTAL	539,500

Capital Investment Programme 2015

To meet the growing demands on the county's infrastructure, Carlow County Council will **subject to funding** invest circa €17.4 million in 2015 on capital projects. It is anticipated that over €9.5 million of this injection into the local economy will come from state funds. The Council proposes to invest over €7.6 million in meeting the housing needs of the people of Carlow. The Housing programme includes provision for Social Housing Schemes at Borris and Maryborough St, Graiguecullen Carlow. €1.6 million is allocated for Voluntary housing projects and €1.2 million for Housing Grants. The Council continues to enhance the quality of its housing stock and will invest a further €350,000 in its energy efficiency programme in 2015. With the assistance of its transportation partners, Carlow County Council proposes to invest €2.9 million in improving the road transportation network in 2015. This investment will focus on improving the condition of a number of bridges within the County as well as progressing works on the Carlow Southern Relief road. A full roads works programme will be presented to council early in the New Year. The Councils Capital programme maintains the Council's commitment to improve the community facilities and amenities within the county with an investment of over €1.7million. This programme contains the investment of circa €700,000 in SEAI Better Energy in the Communities initiative, the upgrading of parks in our major towns and continued support to the Local Sports Partnership programme. The Councils commitment to the environment is supported by an investment of €1.24 million which includes circa €500,000 investment in improving the quality of our river basins. It also maintains our programme of improving the quality of our bring centres and provides for preparation of a new Waste Management Plan for the southern region. The upgrading of the Counties Fire and emergency Services will continue with an investment of €625,000 which will also support the brigade's role as the lead authority for the south east regions major emergency management programme. Details of the Capital Programme are provided below.

2015 CAPITAL PROGRAMME	EXPEND. 2015	GRANTS	LOANS	OTHER INCOME	TOTAL INCOME
HOUSING	7,683,000	5,430,000	1,600,000	653,000	7,683,000
AMENITIES	1,220,000	800,000		420,000	1,220,000
COMMUNITY	552,500	150,000		402,500	552,500
ROADS	2,966,000	1,050,000		1,916,000	2,966,000
EMERGENCY SERVICES	625,000	619,700		5,300	625,000
WATER SERVICES	1,666,000	823,000		843,000	1,666,000
WASTE MANAGEMENT	1,240,000	574,000		666,000	1,240,000
PLANNING & DEVELOPMENT	1,302,000	105,000		1,197,000	1,302,000
INFORMATION TECH.	138,000			138,000	138,000
Total	17,392,500	9,551,700	1,600,000	6,240,800	17,392,500

Conclusion

In conclusion I wish to thank all the members of the Council and the Cathaoirleach Cllr. Fergal Browne, leas Cathaoirleach Cllr. Denis Foley and the members of the Corporate Policy Group for their continuing work in advancing the County. I also wish to thank the Cathaoirleach of the Muinebheag Municipal District Cllr. Willie Quinn and the Mayor of the Carlow Municipal District Councillor John Pender. 2014 has been a year of unprecedented change in local government and there are many new challenges ahead for the Council including the roll out of shared services with adjoining counties. Achieving a balanced draft Budget is as always a difficult task and more so in recent years. Funding services will always be one of the biggest challenges. Stable public finances are an essential prerequisite to the long term economic well being of the County and in this regard the preparation and adoption of the annual budget is a vital component in keeping the Council on a firm financial footing.

T Barry

*Chief Executive.
12th November 2014*

TABLE A - CALCULATION OF ANNUAL RATE ON VALUATION

	Summary per Table A 2015				
	Expenditure	Income	Budget Net Expenditure 2015	Estimated Net Expenditure Outturn 2014 (as restated)	
	€	€	€	€	%
Summary by Service Division					
Gross Revenue Expenditure & Income					
Housing and Building	10,891,861	11,892,097	-1,000,236	-1,353,334	-7%
Road Transport & Safety	8,955,214	4,560,746	4,394,468	4,414,059	21%
Water Services	5,320,259	5,036,560	283,699	253,954	1%
Development Management	3,762,146	963,689	2,798,457	2,372,171	14%
Environmental Services	10,913,156	6,615,364	4,297,792	4,118,070	21%
Recreation and Amenity	3,715,659	145,129	3,570,530	3,499,031	17%
Agriculture, Education, Health & Welfare	502,073	245,593	256,480	286,873	1%
Miscellaneous Services	7,111,132	1,124,852	5,986,280	7,037,753	34%
	51,171,500	30,584,030	20,587,470	20,628,577	100%
Provision for Debit Balance	0		0		
Adjusted Gross Expenditure & Income	(A)	30,584,030	20,587,470	20,628,577	
Financed by Other Income/Credit Balances					
Provision for Credit Balance		0	0	0	
Local Property Tax / General Purpose Grant		5,352,470	5,352,470	5,352,470	
Pension Related Deduction		785,000	785,000	837,000	
Sub - Total	(B)		6,137,470	14,439,107	
Amount of Rates to be Levied	C=(A-B)		14,450,000		
Base Year Adjustment			0		
Amount of Rates to be Levied net of BYA	(D)		14,450,000		
Net Effective Valuation	(E)		207,743		
General Annual Rate on Valuation	D/E		69.557		

Table B Expenditure & Income for 2015 and Estimated Outturn for 2014

Code	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		
		€	€	€	€	€	€	€	€		
Housing and Building											
A01	Maintenance/Improvement of L.A Housing Units	1,800,497	1,800,497	4,432,805	4,432,805	1,784,090	1,757,939	4,869,258	4,702,629		
A02	Housing Assessment, Allocation and Transfer	210,080	210,080	3,837	3,837	204,207	199,472	3,844	3,844		
A03	Housing Rent and Tenant Purchase Administration	327,681	327,681	3,621	3,621	299,419	288,923	3,628	3,628		
A04	Housing Community Development Support	192,590	192,590	49,018	49,018	208,209	203,877	49,522	49,022		
A05	Administration of Homeless Service	157,771	157,771	120,577	120,577	157,944	157,173	120,578	120,578		
A06	Support to Housing Capital Prog.	2,034,009	2,034,009	1,765,981	1,765,981	2,054,026	2,135,502	1,798,392	1,889,292		
A07	RAS Programme	5,142,720	5,142,720	5,162,113	5,162,113	4,635,146	4,838,810	4,595,331	4,809,731		
A08	Housing Loans	646,297	646,297	351,090	351,090	645,451	615,785	369,016	353,696		
A09	Housing Grants	380,217	380,217	3,055	3,055	392,630	384,666	3,061	3,061		
A11	Agency & Recoupable Services	0	0	0	0	98,250	97,500	98,250	97,500		
A12	HAP Programme	0	0	0	0	0	0	0	0		
Service Division Total		10,891,862	10,891,862	11,892,097	11,892,097	10,479,372	10,679,647	11,910,880	12,032,981		
Road Transport & Safety											
B01	NP Road - Maintenance and Improvement	0	0	0	0	0	0	0	0		
B02	NS Road - Maintenance and Improvement	481,031	481,031	177,696	177,696	347,454	561,731	129,408	360,108		
B03	Regional Road - Maintenance and Improvement	1,676,371	1,676,371	1,191,947	1,191,947	1,577,268	1,623,267	1,198,185	1,256,435		
B04	Local Road - Maintenance and Improvement	5,091,953	5,100,953	2,498,971	2,498,971	5,580,159	6,087,672	2,754,583	3,268,283		
B05	Public Lighting	847,324	847,324	53,892	53,892	809,088	815,905	53,893	53,893		
B06	Traffic Management Improvement	121,118	121,118	10,103	10,103	220,113	211,235	5,108	9,608		
B07	Road Safety Engineering Improvement	159,445	159,445	127,803	127,803	156,353	161,201	121,806	127,806		
B08	Road Safety Promotion/Education	198,623	198,623	3,509	3,509	208,946	200,754	3,516	3,516		
B09	Car Parking	227,750	227,750	470,000	470,000	207,250	217,000	495,000	572,500		
B10	Support to Roads Capital Prog.	151,600	151,600	6,675	6,675	221,893	220,631	6,688	6,688		
B11	Agency & Recoupable Services	0	0	20,150	20,150	191,700	119,100	211,950	145,600		
Service Division Total		8,955,215	8,964,215	4,560,746	4,560,746	9,520,224	10,218,496	4,980,137	5,804,437		

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	2,671,442	2,671,442	61,859	61,859	3,867,321	2,552,032	61,978	61,978	
C02	2,214,017	2,214,017	62,819	62,819	3,884,164	2,098,791	62,940	62,940	
C03	192,333	192,333	3,771	3,771	196,010	192,729	713,778	3,778	
C04	76,110	76,110	2,568	2,568	84,486	75,470	2,573	2,573	
C05	22,606	22,606	1,823	1,823	27,213	25,807	1,826	1,826	
C06	0	0	0	0	0	0	0	0	
C07	22,750	22,750	0	0	445,050	36,550	385,000	0	
C08	121,000	121,000	4,903,720	4,903,720	23,750	42,500	6,939,796	4,636,830	
Service Division Total	5,320,258	5,320,258	5,036,560	5,036,560	8,527,994	5,023,879	8,167,891	4,769,925	
Development Management									
Code									
D01	155,130	155,130	3,573	3,573	153,721	148,910	3,580	3,580	
D02	872,910	872,910	74,081	74,081	863,818	838,004	99,015	89,315	
D03	309,730	309,730	5,606	5,606	294,160	294,805	5,617	5,617	
D04	231,912	231,912	941	941	173,199	169,814	943	943	
D05	99,031	99,031	2,400	2,400	83,036	83,034	0	2,400	
D06	814,140	814,140	15,514	15,514	717,504	678,810	15,544	15,544	
D07	126,112	126,112	1,601	1,601	59,188	55,552	1,604	1,604	
D08	150,163	150,163	7,141	7,141	143,268	131,727	6,749	7,149	
D09	927,417	927,417	837,200	837,200	924,831	961,818	841,800	880,300	
D10	66,876	66,876	15,632	15,632	29,066	28,675	14,134	21,534	
D11	8,725	8,725	0	0	9,483	9,208	0	0	
D12	0	0	0	0	211,700	198,100	211,700	198,100	
Service Division Total	3,762,146	3,762,146	963,689	963,689	3,662,974	3,598,457	1,200,686	1,226,286	

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	
	€	€	€	€	€	€	€	€	
Environmental Services									
E01 Landfill Operation and Aftercare	5,763,383	5,763,383	5,689,274	5,689,274	2,870,010	4,464,468	2,649,292	4,259,292	
E02 Recovery & Recycling Facilities Operations	267,670	267,670	127,056	127,056	291,298	275,562	173,663	167,063	
E03 Waste to Energy Facilities Operations	0	0	0	0	0	0	0	0	
E04 Provision of Waste to Collection Services	0	0	0	0	0	0	0	0	
E05 Litter Management	209,418	209,418	8,539	8,539	209,063	213,894	8,545	6,865	
E06 Street Cleaning	584,377	584,377	4,302	4,302	630,932	595,902	4,310	4,310	
E07 Waste Regulations, Monitoring and Enforcement	334,166	334,166	186,457	186,457	312,523	268,936	185,070	186,970	
E08 Waste Management Planning	82,233	82,233	1,793	1,793	88,925	63,172	1,796	1,796	
E09 Maintenance of Burial Grounds	200,328	200,328	52,226	52,226	175,202	205,505	52,227	52,227	
E10 Safety of Structures and Places	370,370	370,370	115,285	115,285	364,324	356,090	122,299	114,299	
E11 Operation of Fire Service	2,627,257	2,627,257	298,675	298,675	2,616,412	2,516,899	298,807	313,807	
E12 Fire Prevention	199,627	199,627	114,638	114,638	192,084	183,429	75,247	169,647	
E13 Water Quality, Air and Noise Pollution	274,326	274,326	17,119	17,119	325,011	267,620	18,331	17,131	
E14 Agency & Recoupable Services	0	0	0	0	5,000	0	5,000	0	
Service Division Total	10,913,155	10,913,155	6,615,364	6,615,364	8,080,784	9,411,477	3,594,587	5,293,407	
Recreation & Amenity									
F01 Leisure Facilities Operations	49,100	49,100	0	0	49,100	49,100	0	0	
F02 Operation of Library and Archival Service	1,586,366	1,586,366	55,482	55,482	1,560,781	1,528,097	60,047	55,547	
F03 Outdoor Leisure Areas Operations	841,170	841,170	7,083	7,083	920,998	898,893	7,097	7,097	
F04 Community Sport and Recreational Development	34,496	34,496	0	0	65,207	62,704	8,000	8,000	
F05 Operation of Arts Programme	1,204,528	1,204,528	82,564	82,564	1,115,574	1,113,457	80,426	82,576	
F06 Agency & Recoupable Services	0	0	0	0	0	0	0	0	
Service Division Total	3,715,660	3,715,660	145,129	145,129	3,711,660	3,652,251	155,570	153,220	

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										
	Agriculture, Education, Health & Welfare										
Code											
G01	Land Drainage Costs	55,062	55,062	0	0	55,071	55,068	0	0	0	
G02	Operation and Maintenance of Piers and Harbours	0	0	0	0	0	0	0	0	0	
G03	Coastal Protection	0	0	0	0	0	0	0	0	0	
G04	Veterinary Service	159,584	159,584	72,400	72,400	149,290	167,034	61,500	70,000	70,000	
G05	Educational Support Services	287,427	287,427	173,193	173,193	843,973	727,267	704,496	592,496	592,496	
G06	Agency & Recoupable Services	0	0	0	0	0	0	0	0	0	
	Service Division Total	502,073	502,073	245,593	245,593	1,048,334	949,369	765,996	662,496	662,496	
	Miscellaneous Services										
Code											
H01	Profit/Loss Machinery Account	254,654	254,654	151,726	151,726	235,947	233,768	151,729	151,729	151,729	
H02	Profit/Loss Stores Account	0	0	0	0	0	0	0	0	0	
H03	Administration of Rates	4,838,452	4,838,452	6,972	6,972	5,064,623	5,089,653	6,985	6,985	6,985	
H04	Franchise Costs	154,748	154,748	2,345	2,345	154,202	165,471	2,349	2,349	2,349	
H05	Operation of Morgue and Coroner Expenses	88,013	88,013	0	0	89,023	88,211	0	0	0	
H06	Weighbridges	0	0	0	0	0	0	0	0	0	
H07	Operation of Markets and Casual Trading	18,753	18,753	558	558	26,487	26,233	609	559	559	
H08	Malicious Damage	0	0	0	0	0	0	0	0	0	
H09	Local Representation/Civic Leadership	902,102	893,102	2,633	2,633	1,001,479	964,677	2,638	2,638	2,638	
H10	Motor Taxation	663,310	663,310	38,108	38,108	645,210	591,384	43,134	29,134	29,134	
H11	Agency & Recoupable Services	191,100	191,100	922,510	922,510	1,046,750	1,913,100	1,698,300	1,841,350	1,841,350	
	Service Division Total	7,111,132	7,102,132	1,124,852	1,124,852	8,263,721	9,072,497	1,905,744	2,034,744	2,034,744	
	OVERALL TOTAL	51,171,501	51,171,501	30,584,030	30,584,030	53,295,063	52,606,073	32,681,491	31,977,496	31,977,496	

	(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	69.557				
Former rating authority areas					
Former town rating area		73.75	4.19	98103	411337
Former county rating area		65.80	-3.76	109483	-411337
TOTAL					

Table D	
ANALYSIS OF BUDGET 2015 INCOME FROM GOODS AND SERVICES	
Source of Income	2015 €
Rents from Houses	4,795,000
Housing Loans Interest & Charges	335,650
Parking Fines/Charges	470,000
Irish Water	4,903,720
Planning Fees	159,700
Sale/leasing of other property / Industrial Sites	14,900
Domestic Refuse	0
Commercial Refuse	0
Landfill Charges	5,680,000
Fire Charges	150,000
Recreation / Amenity / Culture	0
Library Fees/Fines	22,000
Agency Services & Repayable Works	189,200
Local Authority Contributions	137,000
Superannuation	520,000
NPPR	20,000
Misc. (Detail)	1,804,860
TOTAL	19,202,030

Table E	
ANALYSIS OF BUDGET INCOME 2015 FROM GRANTS AND SUBSIDIES	
	2015 €
Department of the Environment, Community and Local Government	
Housing and Building	6,280,300
Road Transport & Safety	0
Water Services	0
Development Management	0
Environmental Services	195,000
Recreation and Amenity	0
Agriculture, Education, Health & Welfare	10,000
Miscellaneous Services	0
	6,485,300
Other Departments and Bodies	
NRA	3,941,600
Arts, Heritage & Gaeltacht	0
DTO	0
Social Protection	0
Defence	49,900
Education and Skills	161,700
Library Council	0
Arts Council	67,300
Transport Tourism & Sport	0
Justice and Equality	0
Agriculture Food & the Marine	0
Non-Dept HFA and BMW	0
Jobs, Enterprise & Innovation	667,200
Other	9,000
	4,896,700
Total Grants & Subsidies	11,382,000

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

HOUSING AND BUILDING

		2015		2014	
Code	Expenditure by Service and Sub-Service	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
A0101	Maintenance of LA Housing Units	887,500	887,500	996,500	989,000
A0102	Maintenance of Traveller Accommodation Units	87,000	87,000	86,000	86,000
A0103	Traveller Accommodation Management	43,200	43,200	43,000	41,700
A0104	Estate Maintenance	0	0	0	0
A0199	Service Support Costs	782,797	782,797	658,590	641,239
Maintenance/Improvement of LA Housing		1,800,497	1,800,497	1,784,090	1,757,939
A0201	Assessment of Housing Needs, Allocs. & Trans.	145,950	145,950	139,574	138,920
A0299	Service Support Costs	64,130	64,130	64,633	60,552
Housing Assessment, Allocation and Transfer		210,080	210,080	204,207	199,472
A0301	Debt Management & Rent Assessment	269,050	269,050	240,117	233,500
A0399	Service Support Costs	58,631	58,631	59,302	55,423
Housing Rent and Tenant Purchase Administration		327,681	327,681	299,419	288,923
A0401	Housing Estate Management	7,000	7,000	7,000	6,600
A0402	Tenancy Management	151,850	151,850	166,924	165,200
A0403	Social and Community Housing Service	0	0	0	0
A0499	Service Support Costs	33,740	33,740	34,285	32,077
Housing Community Development Support		192,590	192,590	208,209	203,877
A0501	Homeless Grants Other Bodies	137,500	137,500	137,500	137,500
A0502	Homeless Service	0	0	0	0
A0599	Service Support Costs	20,271	20,271	20,444	19,673
Administration of Homeless Service		157,771	157,771	157,944	157,173
A0601	Technical and Administrative Support	256,350	256,350	301,028	291,100
A0602	Loan Charges	1,268,200	1,268,200	1,227,600	1,242,000
A0699	Service Support Costs	509,459	509,459	525,398	602,402
Support to Housing Capital Prog.		2,034,009	2,034,009	2,054,026	2,135,502
A0701	RAS Operations	4,056,400	4,056,400	3,960,500	3,800,850
A0702	Long Term Leasing	150,000	150,000	110,000	54,000
A0703	Payment & Availability	400,000	400,000	0	483,700
A0704	Affordable Leases	132,500	132,500	122,800	111,700
A0799	Service Support Costs	403,820	403,820	441,846	388,560
RAS and Leasing Programme		5,142,720	5,142,720	4,635,146	4,838,810

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	348,050	348,050	403,250	350,650
A0802	Debt Management Housing Loans	246,750	246,750	190,200	216,500
A0899	Service Support Costs	51,497	51,497	52,001	48,635
Housing Loans		646,297	646,297	645,451	615,785
A0901	Housing Adaptation Grant Scheme	0	0	0	0
A0902	Loan Charges DPG/ERG	80,000	80,000	80,000	80,000
A0903	Essential Repair Grants	0	0	0	0
A0904	Other Housing Grant Payments	0	0	0	0
A0905	Mobility Aids Housing Grants	190,000	190,000	190,000	190,000
A0999	Service Support Costs	110,217	110,217	122,630	114,666
Housing Grants		380,217	380,217	392,630	384,666
A1101	Agency & Recoupable Service	0	0	98,250	97,500
A1199	Service Support Costs	0	0	0	0
Agency & Recoupable Services		0	0	98,250	97,500
A1201	HAP Operations	0	0	0	0
A1299	Service Support Costs	0	0	0	0
HAP Programme		0	0	0	0
Service Division Total		10,891,862	10,891,862	10,479,372	10,679,647

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	6,280,300	6,280,300	5,762,400	5,977,000
Other	0	0	0	0
Total Grants & Subsidies (a)	6,280,300	6,280,300	5,762,400	5,977,000
Goods and Services				
Rents from Houses	4,795,000	4,795,000	5,116,429	5,194,500
Housing Loans Interest & Charges	335,650	335,650	351,770	335,650
Superannuation	44,747	44,747	44,831	44,831
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	98,250	97,500
Other Income	436,400	436,400	537,200	383,500
Total Goods and Services (b)	5,611,797	5,611,797	6,148,480	6,055,981
Total Income c=(a+b)	11,892,097	11,892,097	11,910,880	12,032,981

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	0	0	0	0
B0103	NP – Winter Maintenance	0	0	0	0
B0104	NP – Bridge Maintenance (Eirspan)	0	0	0	0
B0105	NP - General Maintenance	0	0	0	0
B0106	NP – General Improvements Works	0	0	0	0
B0199	Service Support Costs	0	0	0	0
National Primary Road – Maintenance and Improvement		0	0	0	0
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	60,000	60,000	23,000	60,000
B0205	NS – Bridge Maintenance (Eirspan)	0	0	0	0
B0206	NS - General Maintenance	111,300	111,300	100,000	293,700
B0207	NS – General Improvement Works	0	0	0	0
B0299	Service Support Costs	309,731	309,731	224,454	208,031
National Secondary Road – Maintenance and Improvement		481,031	481,031	347,454	561,731
B0301	Regional Roads Surface Dressing	60,000	60,000	114,000	65,700
B0302	Reg Rd Surface Rest/Road Reconstruction/Overlay	500,000	500,000	482,000	553,250
B0303	Regional Road Winter Maintenance	0	0	0	0
B0304	Regional Road Bridge Maintenance	0	0	0	0
B0305	Regional Road General Maintenance Works	512,000	512,000	494,700	512,000
B0306	Regional Road General Improvement Works	100,000	100,000	87,500	105,500
B0399	Service Support Costs	504,371	504,371	399,068	386,817
Regional Road – Improvement and Maintenance		1,676,371	1,676,371	1,577,268	1,623,267
B0401	Local Road Surface Dressing	390,000	390,000	546,500	429,300
B0402	Local Rd Surface Rest/Road Reconstruction/Overlay	1,421,700	1,421,700	1,568,000	1,976,700
B0403	Local Roads Winter Maintenance	0	0	20,000	0
B0404	Local Roads Bridge Maintenance	0	0	0	0
B0405	Local Roads General Maintenance Works	1,297,500	1,306,500	1,307,000	1,327,000
B0406	Local Roads General Improvement Works	627,200	627,200	506,200	780,200
B0499	Service Support Costs	1,355,553	1,355,553	1,632,459	1,574,472
Local Road - Maintenance and Improvement		5,091,953	5,100,953	5,580,159	6,087,672
B0501	Public Lighting Operating Costs	750,000	750,000	692,000	691,000
B0502	Public Lighting Improvement	59,500	59,500	72,000	70,500
B0599	Service Support Costs	37,824	37,824	45,088	54,405
Public Lighting		847,324	847,324	809,088	815,905

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	20,000	20,000	50,000	50,000
B0699	Service Support Costs	101,118	101,118	170,113	161,235
Traffic Management Improvement		121,118	121,118	220,113	211,235
B0701	Low Cost Remedial Measures	126,000	126,000	120,000	126,000
B0702	Other Engineering Improvements	0	0	0	0
B0799	Service Support Costs	33,445	33,445	36,353	35,201
Road Safety Engineering Improvements		159,445	159,445	156,353	161,201
B0801	School Wardens	171,200	171,200	178,500	171,900
B0802	Publicity and Promotion Road Safety	5,250	5,250	7,500	7,450
B0899	Service Support Costs	22,173	22,173	22,946	21,404
Road Safety Promotion/Education		198,623	198,623	208,946	200,754
B0901	Maintenance and Management of Car Parks	53,000	53,000	44,500	44,500
B0902	Operation of Street Parking	51,250	51,250	62,750	56,500
B0903	Parking Enforcement	123,500	123,500	100,000	116,000
B0999	Service Support Costs	0	0	0	0
Car Parking		227,750	227,750	207,250	217,000
B1001	Administration of Roads Capital Programme	0	0	0	0
B1099	Service Support Costs	151,600	151,600	221,893	220,631
Support to Roads Capital Programme		151,600	151,600	221,893	220,631
B1101	Agency & Recoupable Service	0	0	191,700	119,100
B1199	Service Support Costs	0	0	0	0
Agency & Recoupable Services		0	0	191,700	119,100
Service Division Total		8,955,215	8,964,215	9,520,224	10,218,496

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	3,941,600	3,941,600	4,095,300	4,862,750
Arts, Heritage & Gaeltacht	0	0	0	0
DTO	0	0	0	0
Other	0	0	0	0
Total Grants & Subsidies (a)	3,941,600	3,941,600	4,095,300	4,862,750
Goods and Services				
Parking Fines & Charges	470,000	470,000	495,000	572,500
Superannuation	99,696	99,696	99,887	99,887
Agency Services & Repayable Works	12,000	12,000	13,000	22,300
Local Authority Contributions	0	0	241,800	136,900
Other income	37,450	37,450	35,150	110,100
Total Goods and Services (b)	619,146	619,146	884,837	941,687
Total Income c=(a+b)	4,560,746	4,560,746	4,980,137	5,804,437

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	1,363,935	1,363,935	2,575,177	1,384,850
C0199	Service Support Costs	1,307,507	1,307,507	1,292,144	1,167,182
	Water Supply	2,671,442	2,671,442	3,867,321	2,552,032
C0201	Waste Plants and Networks	981,135	981,135	2,587,923	970,650
C0299	Service Support Costs	1,232,882	1,232,882	1,296,241	1,128,141
	Waste Water Treatment	2,214,017	2,214,017	3,884,164	2,098,791
C0301	Debt Management Water and Waste Water	140,100	140,100	143,230	143,450
C0399	Service Support Costs	52,233	52,233	52,780	49,279
	Collection of Water and Waste Water Charges	192,333	192,333	196,010	192,729
C0401	Operation and Maintenance of Public Conveniences	62,350	62,350	70,350	62,350
C0499	Service Support Costs	13,760	13,760	14,136	13,120
	Public Conveniences	76,110	76,110	84,486	75,470
C0501	Grants for Individual Installations	0	0	0	0
C0502	Grants for Water Group Schemes	0	0	0	0
C0503	Grants for Waste Water Group Schemes	0	0	0	0
C0504	Group Water Scheme Subsidies	0	0	0	0
C0599	Service Support Costs	22,606	22,606	27,213	25,807
	Admin of Group and Private Installations	22,606	22,606	27,213	25,807
C0601	Technical Design and Supervision	0	0	0	0
C0699	Service Support Costs	0	0	0	0
	Support to Water Capital Programme	0	0	0	0
C0701	Agency & Recoupable Service	22,750	22,750	445,050	36,550
C0799	Service Support Costs	0	0	0	0
	Agency & Recoupable Services	22,750	22,750	445,050	36,550
C0801	Local Authority Water Services	0	0		0
C0802	Local Authority Sanitary Services	121,000	121,000	0	42,500
C0899	Service Support Costs	0	0	23,750	0
	Local Authority Water and Sanitary Services	121,000	121,000	23,750	42,500
					42,500
	Service Division Total	5,320,258	5,320,258	8,527,994	5,023,879

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	0	0	0	0
Other	0	0	0	0
Total Grants & Subsidies (a)	0	0	0	0
Goods and Services				
Irish Water	4,903,720	4,903,720	6,939,796	4,636,830
Superannuation	132,840	132,840	133,095	133,095
Agency Services & Repayable Works	0	0		0
Local Authority Contributions	0	0	385,000	0
Other income	0	0	710,000	0
Total Goods and Services (b)	5,036,560	5,036,560	8,167,891	4,769,925
Total Income c=(a+b)	5,036,560	5,036,560	8,167,891	4,769,925

DEVELOPMENT MANAGEMENT

		2015		2014	
Code	Expenditure by Service and Sub-Service	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
D0101	Statutory Plans and Policy	103,200	103,200	101,667	100,020
D0199	Service Support Costs	51,930	51,930	52,054	48,890
	Forward Planning	155,130	155,130	153,721	148,910
D0201	Planning Control	595,250	595,250	585,009	576,270
D0299	Service Support Costs	277,660	277,660	278,809	261,734
	Development Management	872,910	872,910	863,818	838,004
D0301	Enforcement Costs	232,900	232,900	216,761	222,360
D0399	Service Support Costs	76,830	76,830	77,399	72,445
	Enforcement	309,730	309,730	294,160	294,805
D0401	Industrial Sites Operations	110,100	110,100	111,200	109,000
D0403	Management of & Contribs to Other Commercial Facs	0	0	0	0
D0404	General Development Promotion Work	109,550	109,550	49,331	48,930
D0499	Service Support Costs	12,262	12,262	12,668	11,884
	Industrial and Commercial Facilities	231,912	231,912	173,199	169,814
D0501	Tourism Promotion	99,000	99,000	83,000	83,000
D0502	Tourist Facilities Operations	0	0	0	0
D0599	Service Support Costs	31	31	36	34
	Tourism Development and Promotion	99,031	99,031	83,036	83,034
D0601	General Community & Enterprise Expenses	578,050	578,050	481,200	457,550
D0602	RAPID Costs	0	0	0	0
D0603	Social Inclusion	0	0	0	0
D0699	Service Support Costs	236,090	236,090	236,304	221,260
	Community and Enterprise Function	814,140	814,140	717,504	678,810
D0701	Unfinished Housing Estates	104,050	104,050	37,000	34,850
D0799	Service Support Costs	22,062	22,062	22,188	20,702
	Unfinished Housing Estates	126,112	126,112	59,188	55,552

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	57,900	57,900	49,900	47,400
D0802	Building Control Enforcement Costs	43,750	43,750	43,800	38,100
D0899	Service Support Costs	48,513	48,513	49,568	46,227
Building Control		150,163	150,163	143,268	131,727
D0901	Urban and Village Renewal	20,000	20,000	0	0
D0902	EU Projects	0	0	0	0
D0903	Town Twinning	12,000	12,000	21,581	21,580
D0904	European Office	0	0	0	0
D0905	Economic Development & Promotion	58,000	58,000	58,200	58,200
D0906	Local Enterprise Office	837,200	837,200	841,800	880,300
D0999	Service Support Costs	217	217	3,250	1,738
Economic Development and Promotion		927,417	927,417	924,831	961,818
D1001	Property Management Costs	56,900	56,900	19,000	19,300
D1099	Service Support Costs	9,976	9,976	10,066	9,375
Property Management		66,876	66,876	29,066	28,675
D1101	Heritage Services	3,800	3,800	3,800	3,800
D1102	Conservation Services	0	0	0	0
D1103	Conservation Grants	0	0	0	0
D1199	Service Support Costs	4,925	4,925	5,683	5,408
Heritage and Conservation Services		8,725	8,725	9,483	9,208
D1201	Agency & Recoupable Service	0	0	211,700	198,100
D1299	Service Support Costs	0	0	0	0
Agency & Recoupable Services		0	0	211,700	198,100
Service Division Total		3,762,146	3,762,146	3,662,974	3,598,457

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	0	0	0	0
Arts, Heritage & Gaeltacht	0	0	0	0
Jobs, Enterprise & Innovation	667,200	667,200	841,800	741,950
Other	0	0	0	0
Total Grants & Subsidies (a)	667,200	667,200	841,800	741,950
Goods and Services				
Planning Fees	59,700	59,700	84,200	75,100
Sale/Leasing of other property/Industrial Sites	14,900	14,900	13,400	20,800
Superannuation	49,489	49,489	49,586	49,586
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	211,700	198,100
Other income	172,400	172,400	0	140,750
Total Goods and Services (b)	296,489	296,489	358,886	484,336
Total Income c=(a+b)	963,689	963,689	1,200,686	1,226,286

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	4,447,450	4,447,450	2,414,400	3,463,800
E0102	Contribution to other LA's - Landfill Facilities	0	0	0	0
E0103	Landfill Aftercare Costs.	0	0	0	0
E0199	Service Support Costs	1,315,933	1,315,933	455,610	1,000,668
Landfill Operation and Aftercare		5,763,383	5,763,383	2,870,010	4,464,468
E0201	Recycling Facilities Operations	125,000	125,000	140,000	140,000
E0202	Bring Centres Operations	30,500	30,500	38,500	28,500
E0204	Other Recycling Services	38,700	38,700	33,500	35,950
E0299	Service Support Costs	73,470	73,470	79,298	71,112
Recovery & Recycling Facilities Operations		267,670	267,670	291,298	275,562
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	0	0	0	0
E0499	Service Support Costs	0	0	0	0
Provision of Waste to Collection Services		0	0	0	0
E0501	Litter Warden Service	126,500	126,500	115,500	126,500
E0502	Litter Control Initiatives	12,750	12,750	12,750	12,750
E0503	Environmental Awareness Services	4,000	4,000	4,000	4,000
E0599	Service Support Costs	66,168	66,168	76,813	70,644
Litter Management		209,418	209,418	209,063	213,894
E0601	Operation of Street Cleaning Service	540,000	540,000	554,850	523,850
E0602	Provision and Improvement of Litter Bins	2,500	2,500	7,000	5,000
E0699	Service Support Costs	41,877	41,877	69,082	67,052
Street Cleaning		584,377	584,377	630,932	595,902
E0701	Monitoring of Waste Regs (incl Private Landfills)	0	0	0	0
E0702	Enforcement of Waste Regulations	31,750	31,750	37,000	22,150
E0799	Service Support Costs	302,416	302,416	275,523	246,786
Waste Regulations, Monitoring and Enforcement		334,166	334,166	312,523	268,936

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	0	0	0	0
E0802	Contrib to Other Bodies Waste Management Planning	15,000	15,000	25,000	12,000
E0899	Service Support Costs	67,233	67,233	63,925	51,172
	Waste Management Planning	82,233	82,233	88,925	63,172
E0901	Maintenance of Burial Grounds	176,000	176,000	145,000	176,000
E0999	Service Support Costs	24,328	24,328	30,202	29,505
	Maintenance and Upkeep of Burial Grounds	200,328	200,328	175,202	205,505
E1001	Operation Costs Civil Defence	86,300	86,300	82,500	82,300
E1002	Dangerous Buildings	5,000	5,000	5,000	5,000
E1003	Emergency Planning	123,700	123,700	122,400	119,350
E1004	Derelict Sites	30,000	30,000	28,100	29,450
E1005	Water Safety Operation	21,850	21,850	21,850	21,800
E1099	Service Support Costs	103,520	103,520	104,474	98,190
	Safety of Structures and Places	370,370	370,370	364,324	356,090
E1101	Operation of Fire Brigade Service	1,773,750	1,773,750	1,764,500	1,693,050
E1103	Fire Services Training	187,900	187,900	183,800	183,500
E1104	Operation of Ambulance Service	0	0	0	0
E1199	Service Support Costs	665,607	665,607	668,112	640,349
	Operation of Fire Service	2,627,257	2,627,257	2,616,412	2,516,899
E1201	Fire Safety Control Cert Costs	76,500	76,500	73,000	67,500
E1202	Fire Prevention and Education	20,700	20,700	20,700	20,400
E1203	Inspection/Monitoring of Commercial Facilities	39,950	39,950	35,300	36,260
E1299	Service Support Costs	62,477	62,477	63,084	59,269
	Fire Prevention	199,627	199,627	192,084	183,429
E1301	Water Quality Management	38,000	38,000	60,400	38,000
E1302	Licensing and Monitoring of Air and Noise Quality	0	0	0	0
E1399	Service Support Costs	236,326	236,326	264,611	229,620
	Water Quality, Air and Noise Pollution	274,326	274,326	325,011	267,620
E1401	Agency & Recoupable Service	0	0	5,000	0
E1499	Service Support Costs	0	0	0	0
	Agency & Recoupable Services	0	0	5,000	0
	Service Division Total	10,913,155	10,913,155	8,080,784	9,411,477

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	195,000	195,000	235,000	235,000
Social Protection	0	0	0	0
Defence	49,900	49,900	49,900	49,900
Other	0	0	0	0
Total Grants & Subsidies (a)	244,900	244,900	284,900	284,900
Goods and Services				
Domestic Refuse Charges	0	0	0	0
Commercial Refuse Charges	0	0	0	0
Landfill Charges	5,680,000	5,680,000	2,640,000	4,250,000
Fire Charges	150,000	150,000	150,000	150,000
Superannuation	117,614	117,614	117,837	117,837
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	137,000	137,000	149,000	152,000
Other income	285,850	285,850	252,850	338,670
Total Goods and Services (b)	6,370,464	6,370,464	3,309,687	5,008,507
Total Income c=(a+b)	6,615,364	6,615,364	3,594,587	5,293,407

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	0	0	0	0
F0103	Contribution to External Bodies Leisure Facilities	49,100	49,100	49,100	49,100
F0199	Service Support Costs	0	0	0	0
	Leisure Facilities Operations	49,100	49,100	49,100	49,100
F0201	Library Service Operations	997,750	997,750	967,950	963,600
F0202	Archive Service	0	0	0	0
F0204	Purchase of Books, CD's etc.	90,000	90,000	90,000	90,000
F0205	Contributions to Library Organisations	0	0	0	0
F0299	Service Support Costs	498,616	498,616	502,831	474,497
	Operation of Library and Archival Service	1,586,366	1,586,366	1,560,781	1,528,097
F0301	Parks, Pitches & Open Spaces	539,500	539,500	631,100	612,060
F0302	Playgrounds	0	0	0	0
F0303	Beaches	0	0	0	0
F0399	Service Support Costs	301,670	301,670	289,898	286,833
	Outdoor Leisure Areas Operations	841,170	841,170	920,998	898,893
F0401	Community Grants	0	0	0	0
F0402	Operation of Sports Hall/Stadium	0	0	0	0
F0403	Community Facilities	9,000	9,000	14,659	12,180
F0404	Recreational Development	25,000	25,000	33,000	33,000
F0499	Service Support Costs	496	496	17,548	17,524
	Community Sport and Recreational Development	34,496	34,496	65,207	62,704
F0501	Administration of the Arts Programme	237,250	237,250	190,500	189,300
F0502	Contributions to other Bodies Arts Programme	642,000	642,000	627,500	627,500
F0503	Museums Operations	200,000	200,000	178,043	179,140
F0504	Heritage/Interpretive Facilities Operations	0	0	8,831	8,830
F0505	Festivals & Concerts	41,500	41,500	26,500	29,500
F0599	Service Support Costs	83,778	83,778	84,200	79,187
	Operation of Arts Programme	1,204,528	1,204,528	1,115,574	1,113,457
F0601	Agency & Recoupable Service	0	0	0	0
F0699	Service Support Costs	0	0	0	0
	Agency & Recoupable Services	0	0	0	0
	Service Division Total	3,715,660	3,715,660	3,711,660	3,652,251

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	0	0	0	0
Education and Skills	0	0	0	0
Arts, Heritage & Gaeltacht	0	0	0	0
Social & Protection	0	0	0	0
Library Council	0	0	0	0
Arts Council	67,300	67,300	74,150	67,300
Other	9,000	9,000	0	9,000
Total Grants & Subsidies (a)	76,300	76,300	74,150	76,300
Goods and Services				
Library Fees/Fines	22,000	22,000	26,500	22,000
Recreation/Amenity/Culture	0	0	0	0
Superannuation	46,829	46,829	46,920	46,920
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	8,000	8,000
Other income	0	0	0	0
Total Goods and Services (b)	68,829	68,829	81,420	76,920
Total Income c=(a+b)	145,129	145,129	155,570	153,220

AGRICULTURE, EDUCATION, HEALTH & WELFARE					
Code	Expenditure by Service and Sub-Service	2015		2014	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
G0101	Maintenance of Land Drainage Areas	0	0	0	0
G0102	Contributions to Joint Drainage Bodies	55,000	55,000	55,000	55,000
G0103	Payment of Agricultural Pensions	0	0	0	0
G0199	Service Support Costs	62	62	71	68
Land Drainage Costs		55,062	55,062	55,071	55,068
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	0	0	0	0
G0402	Inspection of Abattoirs etc	0	0	0	0
G0403	Food Safety	0	0	0	0
G0404	Operation of Dog Warden Service	105,000	105,000	105,000	105,000
G0405	Other Animal Welfare Services (incl Horse Control)	50,000	50,000	39,000	57,000
G0499	Service Support Costs	4,584	4,584	5,290	5,034
Veterinary Service		159,584	159,584	149,290	167,034
G0501	Payment of Higher Education Grants	168,700	168,700	700,000	588,000
G0502	Administration Higher Education Grants	15,950	15,950	32,700	32,400
G0505	Contribution to Education & Training Board	8,720	8,720	8,721	8,720
G0506	Other Educational Services	0	0	0	0
G0507	School Meals	20,000	20,000	20,000	20,000
G0599	Service Support Costs	74,057	74,057	82,552	78,147
Educational Support Services		287,427	287,427	843,973	727,267
G0601	Agency & Recoupable Service	0	0	0	0
G0699	Service Support Costs	0	0	0	0
Agency & Recoupable Services		0	0	0	0
Service Division Total		502,073	502,073	1,048,334	949,369

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	10,000	10,000	10,000	10,000
Arts, Heritage & Gaeltacht	0	0	0	0
Education and Skills	161,700	161,700	693,000	581,000
Transport Tourism & Sport	0	0	0	0
Other	0	0	0	0
Total Grants & Subsidies (a)	171,700	171,700	703,000	591,000
Goods and Services				
Superannuation	1,493	1,493	1,496	1,496
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	72,400	72,400	61,500	70,000
Total Goods and Services (b)	73,893	73,893	62,996	71,496
Total Income c=(a+b)	245,593	245,593	765,996	662,496

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	27,000	27,000	25,000	25,000
H0102	Plant and Machinery Operations	150,000	150,000	150,000	150,000
H0199	Service Support Costs	77,654	77,654	60,947	58,768
	Profit/Loss Machinery Account	254,654	254,654	235,947	233,768
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	121,800	121,800	185,383	165,730
H0302	Debt Management Service Rates	264,150	264,150	184,132	198,730
H0303	Refunds and Irrecoverable Rates	4,355,000	4,355,000	4,596,740	4,632,800
H0399	Service Support Costs	97,502	97,502	98,368	92,393
	Administration of Rates	4,838,452	4,838,452	5,064,623	5,089,653
H0401	Register of Elector Costs	77,650	77,650	78,400	92,750
H0402	Local Election Costs	18,000	18,000	18,000	18,000
H0499	Service Support Costs	59,098	59,098	57,802	54,721
	Franchise Costs	154,748	154,748	154,202	165,471
H0501	Coroner Fees and Expenses	86,000	86,000	86,700	86,000
H0502	Operation of Morgue	0	0	0	0
H0599	Service Support Costs	2,013	2,013	2,323	2,211
	Operation and Morgue and Coroner Expenses	88,013	88,013	89,023	88,211
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	15,000	15,000	22,500	22,500
H0799	Service Support Costs	3,753	3,753	3,987	3,733
	Operation of Markets and Casual Trading	18,753	18,753	26,487	26,233
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	333,000	333,000
H0902	Chair/Vice Chair Allowances	30,500	30,500	57,650	56,150
H0903	Annual Allowances LA Members	84,600	84,600	127,000	123,000
H0904	Expenses LA Members	39,800	39,800	131,150	127,500
H0905	Other Expenses	104,500	95,500	30,300	21,900
H0906	Conferences Abroad	0	0	0	0
H0907	Retirement Gratuities	180,000	180,000	114,000	100,000
H0908	Contribution to Members Associations	11,500	11,500	18,000	18,000
H0999	Service Support Costs	153,032	153,032	190,379	185,127
	Local Representation/Civic Leadership	902,102	893,102	1,001,479	964,677
H1001	Motor Taxation Operation	382,850	382,850	365,440	327,190
H1099	Service Support Costs	280,460	280,460	279,770	264,194
	Motor Taxation	663,310	663,310	645,210	591,384
H1101	Agency & Recoupable Service	177,200	177,200	1,022,850	1,899,350
H1102	NPPR	0	0	10,000	0
H1199	Service Support Costs	13,900	13,900	13,900	13,750
	Agency & Recoupable Services	191,100	191,100	1,046,750	1,913,100
	Service Division Total	7,111,132	7,102,132	8,263,721	9,072,497

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	0	0
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	0	0	0	0
Total Grants & Subsidies (a)	0	0	0	0
Goods and Services				
Superannuation	27,292	27,292	27,344	27,344
Agency Services & Repayable Works	177,200	177,200	177,700	174,050
Local Authority Contributions	0	0	815,150	815,150
NPPR	20,000	20,000	30,000	650,000
Other income	900,360	900,360	855,550	368,200
Total Goods and Services (b)	1,124,852	1,124,852	1,905,744	2,034,744
Total Income c=(a+b)	1,124,852	1,124,852	1,905,744	2,034,744

APPENDIX 1	
Summary of Central Management Charge	
	2015 €
Area Office Overhead	0
Corporate Affairs Overhead	899,800
Corporate Buildings Overhead	668,650
Finance Function Overhead	715,200
Human Resource Function	359,640
IT Services	956,850
Print/Post Room Service Overhead Allocation	135,000
Pension & Lump Sum Overhead	2,610,000
Total Expenditure Allocated to Services	6,345,140

CERTIFICATE OF ADOPTION

I hereby certify that at the budget meeting of Carlow County Council held this 21st 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 (B - F) and by Resolution determined in accordance with the said budget the Rates set out in Tables (A & C) to be the annual rate on valuation to be levied for that year for the purposes set out in those Tables.

Signed



Cathaoirleach

Countersigned



Chief Executive

Dated this 21st day of November, 2014