



**Comhairle Contae
Dhún na nGall**
Donegal County Council

2015



Comhairle Contae Dhún na nGall
Donegal County Council

**Buiséad Ioncaim 2015
Revenue Budget 2015**



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Statutory Revenue Budget 2015

Memorandum - Budget 2015

The Draft Revenue Budget 2015 was considered by the Council at the Statutory Budget Meeting held on 18th November 2014.

The words Draft Revenue Budget can now be replaced with Adopted Revenue Budget throughout the text.

Annual Budget 2015

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Dréachtbhuiséad Ionoaim 2015

Réamhrá

Cuirim faoi bhur mbráid Dréacht-Bhuiséad Ionoaim 2015 de shuim €131,256,054 don bhliain dar críoch 31 Nollaig 2015 le go bpléifí é agus go nglacfaí leis. Féachann an Dréacht-Bhuiséad seo, a ullmhaíodh i gcomhairle leis an Ghrúpa Beartais Chorpáraidigh, le bonn taca a chur faoi chumas na Comhairle an leibhéal soláthair seirbhísí a choinneáil, agus san am céanna a chur ar ár gcumas tacaíocht áirithe a chur ar fáil don téarnamh geilleagrach go háitiúil, ag tógáil ar an dul chun cinn a rinneadh le linn 2014 go háirithe in earnáil na Turasóireachta agus forbairt acmhainní eile an Chontae. Is príomh-aidhm de chuid an Dréacht-Bhuiséid seo é cuidiú leis an athrú i dtreo aon údarás éifeachtach amháin don chontae a chur i gcrích, príomhchuspóirí na Comhairle a chur i bhfeidhm ar nós cuidiú le hinfeistíocht bhonneagair, tacú le timpeallacht a thig fostaíocht a chruthú agus a chothabháil, tacú le forbairt phobail agus ag cur leis an chaighdeán saoil i gcomhthéacs an ghá atá le caiteachas a choinneáil ag leibhéal atá inláimhseáilte.

Agus creat á chur ar Dhréacht-Bhuiséad 2015 bhí mé aireach ar thuairimí na Comhairle i dtaca le gealltanas leanúnach chun tacú an oiread agus is féidir leis an Bhuiséad Bóithre, as ár gcuid acmhainní féin, agus chun leanúint ar aghaidh le meicníocht a bhunú a rachadh i ngleic le riachtanais chothabhála Tithíochta agus béim ar sheirbhísí a bheith ar fáil ag Ionaid Seirbhísí Poiblí na Comhairle. Bhí aird agam chomh maith ar thuairimí meáite na gComhairleoirí tofa mar a cuireadh i láthair iad fríd an phlé a rinneadh ag cruinnithe buiséid don bhliain 2015 ag leibhéal an Cheantair Bhardais.

Cé go bhfuil dul chun cinn suntasach déanta le roinnt blianta anuas, blianta deacra cinnte, tá dúshlán ann go fóill i dtaca le seasamh airgeadais na Comhairle, agus ar an ábhar sin tá srianta ann go fóill i dtaca le leathnú seirbhísí ag an am seo.

In aineoinn na bhfeabhsúchán a tuairiscíodh maidir leis an timpeallacht trádála le haghaidh cúrsaí gnó sa chontae le linn 2014, tá dúshlán ghinearálta ann go fóill, cé gur mó ábhar dóchais atá againn ná mar a bhí roimhe. Ba mhaith liom aitheantas a thabhairt i dtaca leis an ioncam suntasach a bhfuiltear ag súil leis ón earnáil seo, chuig ioncam na Comhairle don bhliain 2015.

Annual Revenue Budget 2015

Introduction

I submit for your consideration and adoption the Draft Revenue Budget 2015 in the sum of €131,256,054 for the year ending 31st December 2015. This Draft Budget which has been prepared in consultation with the Corporate Policy Group aims to underpin the Council's capability to maintain service level provision, while also providing a capacity to support a recovery process locally, building on progress made during 2014 particularly in the area of Tourism and the spin off that this brings to many local businesses. It is a key intent that the focus of this Draft Budget is to deliver on the transition to an effective single authority model in the County since the amalgamation of the four former Town Councils into the County Council, to deliver on key Council objectives such as enabling infrastructural investment, supporting an environment that can sustain and create employment, supporting community development, fostering social inclusion and enhancing quality of life in the context of the need to maintain expenditures at affordable levels.

In framing the Draft Revenue Budget 2015 I have been very mindful of the views of the Council with respect to the commitment to funding the Roads Budget to the maximum extent from own resources, to the continuation of a mechanism to respond to needs in the area of Housing maintenance and the Councils emphasis on service availability at the Public Service Centres. I have also had regard to the considered views of the members as presented through the Municipal District Budget consideration process for 2015.

While considerable progress has been made during the past number of very difficult years, the financial position of the Council remains challenging and as a consequence has a limiting effect on the extent to which service can expand at this time. It is my belief that we can build on what we have achieved in a well planned and structured manner.

There is a reported improvement in the trading environment for business in the County during 2014, notwithstanding this welcome indicator the situation remains generally challenging although more positive than previous. I want to acknowledge the anticipated significant contribution from the business sector to the Council's income for 2015.

Context

Local Property Tax

This is the first Budget that relies on the new Local Property Tax (LPT) system. In this context, Donegal County Council will receive an equalisation fund transfer of €13,898,292 bringing the total Local Property Tax income when the 80% local retention rate is applied to €22,720,760. I want to acknowledge the significant contribution from this LPT whether local or through the equalisation process to the Council's income for 2015.

Local Government Reform

The Local Government Reform Programme as experienced during the past year has seen an unprecedented level of change across the entire Local Government Sector. This change in areas such

as structure, funding, emphasis and role has seen among other matters the abolition of the Town Councils, the transfer of the water function and the transfer of former County Enterprise Board functions through the establishment of the Local Enterprise Offices. The work which was needed to make this happen brought a considerable change at local level and required a very significant effort to ensure a practical transition in areas such as service transfer, financial management, human resources implications and service point provision. The increase in membership of the Council, together with the establishment and transition to the full operations of the Municipal Districts builds on the work already done by this Council when it established the Local Electoral Area system and the accompanying provision of area based service. This Draft Revenue Budget makes provision to further establish the new structures and systems and also provides for an orderly transition of the former Town Council activities and programmes.

The changed and changing arrangements for the Local Community and Economic Planning process has provided the opportunity for a new and closer relationship between the Council and the Local Development sector. It remains a priority for the Council to maintain the progress made during the time of County Development Board process and to retain the close working relationships that have been established across all the sectors in the County in that time and which will be further developed under the new Alignment arrangements.

In the context of the above, I wish to acknowledge the co-operation of all parties affected by the whole reform process and in particular to acknowledge the co-operation and help of those directly involved in making the change process happen.

Staffing and Payroll & Workforce Planning

The Council has since 2010 been required to continually review and make changes to how work is resourced and done as a response to the huge economic downturn in the country, the changes in demand for service, the Local Government Reform Process generally and particularly as a consequence of the huge reduction in the numbers employed by the Council through various national initiatives including the employment embargo. I believe that there is now a need to return the organisation, in a measured way to a more normalised approach to recruitment and not simply operate a policy of non-replacement of staff who leave the organisation.

The Council has been requested by the DECLG to prepare a detailed workforce plan in respect of the staffing of the Council. This process has been underway for some time and is now in the final stages of completion. The Council has had positive engagement with the Unions and staff in relation to agreeing the stages that has underpinned the reorganisation that has taken place in the Council over the last number of years. Engagement with staff representative organisations has increased during 2014 to consider the implications arising from the reform programme. It is intended to conclude the necessary engagements at local level shortly to enable the submission of a workforce plan to the Department that meets local needs and to obtain the necessary consents to implement the said plan. In this context, the Draft Revenue Budget herein provides for the recruitment of a number of additional staff, likely in the range 15-20, at an early juncture in 2015.

In addition to this it is anticipated that the provisions made in the national Budget for Housing and Housing Construction programmes among others will require the deployment of additional staff during 2015, the cost of which it is expected will be provided for within the capital funding that accompanies the programme. In order to be best prepared in this context the Council will engage with the Department at the earliest opportunity to ensure that this key work is resourced and progressed and where necessary that the necessary staff are available. There will also be a likely

and welcome need to recruit additional personnel on a cost neutral basis arising from the Council's selection as lead authority in the roll-out of the new Roads Management Office for the country.

Road Management Office

The Local Government Efficiency Review conducted in 2010 identified a number of efficiency and saving measures that could be implemented within the local government sector. Amongst the recommendations which have been implemented by Government and the sector is the development of shared services between local authorities for various functions.

These themes have been developed since 2012 in the Government's programme for Local Government, *Putting People First*. Projects have been identified for evaluation, development and award to competing local authorities under broad headings of Transactional Services, Technology Enablers, Centres of Excellence (e.g. Veterinary Services) and Shared Procurement (e.g. Public Lighting). Among the shared services developed is the Roads Management Office for Regional and Local Roads which will administer and manage:

- The centralisation, online, of all road licensing management, administration, and billing and the development of online management reporting tools for the Department of Transport Tourism and Sport (DTTAS), Local Authorities (LAs) and all utility companies.
- The rollout of a national pavement management framework for Regional and Local roads and the development with local authorities of their own pavement management plans within this national framework of key performance indicators and policies.
- The development and administration of support tools for the management of pavements including condition surveys/inspections, inventory records, works records and deterioration models for pavements.
- The coordination of a multi-agency approach to the development of technical standards, best practice and learning for the sector as it relates to Roads Management.

Donegal County Council as lead authority - with Cork, Tipperary and Kerry County Councils and Cork City Council as partners - secured the shared service following completion of a competitive bid process in July 2014.

The office will develop from a relatively small number of engineering staff (4-5 persons) to a larger office with a significant national remit around the topics described earlier with the potential to employ up to 20 administrative and engineering staff and beyond. The Office will also utilise existing council infrastructure where appropriate (buildings, IS systems, etc), while reducing fixed costs for the organisation. Separately the office will offer further roads related development and networking opportunities for the organisation at a national level that would not otherwise be available to it. The work in this office has already begun and will intensify during 2015.

I am pleased that our county was able to assemble a strong team to compete, prepare and submit its plan and qualifications, attend interview and ultimately be selected for this national office. It helps dispel some beliefs that Donegal is remote and not suitable to handle a service for the whole country. Our selection will put us at the forefront of developments on best practice and national policy in this area of work. The Council is committed to giving it every chance to succeed and grow and offer the additional jobs it brings and perform the work that is expected of us.

Economic Development and Enterprise Support

Donegal County Council is a key agency in the economic development of the County, with regard to development of the County's resources and also with regard to supporting business and entrepreneurship generally. This role relates to the work carried out by Donegal County Council in its own right, across its various Directorates, and also in its role as lead agency within the Local Community and Economic Planning Process and its coordinating role with regard to the preparation and implementation of successive County Strategies.

The enterprise role of the Council has been augmented during 2014 with the establishment of the Donegal Local Enterprise Office (LEO) which replaces the function of the County Enterprise Board. This new structure will enable and create synergies and add to existing County Council support activities with regard to enterprise supports and development. This role is further increasing in importance through the Councils lead in the new structures established to replace the County Development Boards. These are now well established in the County through the workings of a dedicated Local and Community Development Committee (LCDC) and the new Council Economic Development Committee (CEDC) and through the new Council Economic and Enterprise SPC.

The rate payer in Donegal provides a substantial income to the Council which contributes to the funding of various services. The members have requested that approaches be examined on how the Council can assist small businesses in particular in reducing their Rates costs and in assisting them through a challenging business environment. In this context I am recommending the establishment of a small business grant scheme which will enable the majority of small businesses in the County in accessing an effective 5% reduction on their Rate bill for 2015. The Council will also continue to work with our Rates customers and facilitate payment plans where appropriate.

The Council has and will continue to be proactive with regard to projects across a range of sectors relating to the economic regeneration of the county – Tourism Product Development, Tourism Marketing and Promotion, the Green Economy and Creative Economy. The Council will also continue to build effective partnerships with other bodies in its development of externally funded projects to support economic, community and social development and the promotion of a unique Donegal brand. The Council will also in its business support role work in close collaboration with a range of companies in the county to support and facilitate development, consolidation and expansion of companies (both indigenous and inward investment) in the county.

The Council will continue during 2015 to advance and consolidate key developments across relevant sectors including, among others, Tourism Product Development with flagship projects such as Malin Head, Inch Levels, Fanad Lighthouse, St. John's Point Lighthouse and Sliabh Liag. The Council will continue to support Tourism Marketing and Promotion activities through Donegal Tourism Limited Marketing Programme. Work will continue e.g. on the Go Visit Donegal website and with the launch of the new Donegal Town brochure. We will also continue to focus on opportunities in the Marine Tourism sector. The Council will continue to have a key role in the development and promotion of the Wild Atlantic Way as a strategic tourism initiative for this region. A focus will also continue on activities in the Green Economy (such as the Killybegs Renewables Centre of Excellence, REN-NET) and work to promote the Creative Economy (e.g. through the preparation of a new Creative Industries Strategy).

The Donegal Diaspora Project will continue to build networks and to advance collaborations which will support economic development and entrepreneurship. The Diaspora Project will continue to provide the County with valuable links to Business, Universities, Development Support Agencies and Research and Innovation Bodies, which can directly benefit this region. An example of the results of

this collaboration is the recently launched M2D2 project at the new North West Science Park in Letterkenny. Continued participation in the Golden Bridges event, organised business itineraries and use of a range of communication media connects Donegal to the broad Donegal/Irish Diaspora and enables collaborations to be established and pursued for mutual benefit. We will continue to support the annual Tip O'Neill Irish Diaspora Award as a means of reaching out to the Global Community/Pobal Domhanda which is such an important resource for this county.

The Council's EU Unit provides a resource which has identified additional sources of funding for the Council and its partner organisations. This can include a combination of funding from the exchequer, cross-border and the EU. It will also see the consolidation and further development of networking with a range of partners in a European context.

ACKNOWLEDGEMENTS

I wish to extend my thanks and appreciation to the Cathaoirleach, Cllr. John Campbell, former Mayor, Cllr. Ian Mc Garvey and to the Members of both the last and current Council for their support and co-operation over the past 12 months. I wish to thank the Corporate Policy Group and the Strategic Policy Committees for their efforts and application in delivery on the extensive 2014 work plan and for their planning work for the time ahead particularly in the establishment of the new Strategic Policy Committees.

I wish to acknowledge the continued significant contribution of the Directors of Service and their staff in the preparation of this Draft Revenue Budget for 2015. I wish to acknowledge the efforts of Mr. Garry Martin and his staff and in particular to acknowledge the efforts, insights and experience that Mr. Bartley McGlynn brings to the budgetary process and to thank him particularly for his contribution. I wish to thank Mr. Liam Mc Carron and Ms. Margaret Houston for their role in running of the Chief Executive's Office.

RECOMMENDATION

As required in line with S29 of the Local Government (Reform) Act 2014 I recommend that the Council adopt the 2015 Draft Revenue Budget as presented with harmonised Annual Rate of Valuation (ARV) of €68.39.

Seamus Neely
Chief Executive

7th November 2014

Head of Finance Commentary

Prescribed Period of Budget 2015

The Minister for the Environment, Community and Local Government has determined the period 1st November 2014 to 24 November 2014 as the prescribed period for Donegal County Council for the holding of the 2015 Revenue Budget Meeting. The Statutory Revenue Budget Meeting will be held at 10am on 18th November 2014.

The Budget must be adopted within a period of 14 days commencing on that date, the final date for the adoption of the Budget is 1st December 2014.

The Draft Budget has been prepared in the format prescribed by the Department of the Environment, Community and Local Government.

Corporate Policy Group

The Corporate Policy Group discussed the context and considerations effecting the preparation of the 2015 Draft Budget at meetings held on 15th September 2014, 26th September 2014 and further discussed, advised on and agreed the approach to the having of a specific budget workshop on 17th November 2014, at its meeting of 22nd October 2014.

Municipal Districts

The Municipal Districts, as part of their draft budgetary plan process in the period 1st - 7th October 2014, made various submissions which were considered as part of the preparation of this draft Budget Book.

Financial Context

The 2015 Budget

This Budget is based on the following bases and assumptions:

- A Local Property Tax allocation of €22,720,760 including equalisation funding of €13,898,282 has been made to Donegal County Council for 2015.
- The Local Property Tax has not been varied in respect of Donegal for 2015.
- The draft budget contains provision for the same broad level of services within the County and former Town Council areas in 2015 as was in 2014 and as part of an orderly and equitable transition to a single, county authority.
- The annual rate of valuation (ARV or rates multiplier) of €68.39 has been recommended as the harmonised rate for all of County Donegal, in line with Circular Fin 6/2014.
- A base year adjustment (BYA) has been applied to every rate account to neutralise any increase or decrease in rates due for 2015 resulting from the harmonisation process as provided for in legislation.
- The draft budget provides for a total directly applied General Municipal Allocation (GMA) of €740,000, which includes the provisionally allocated sum of €500,000 as part of the Municipal District draft budgetary process.
- It is recommended that no change will take place to the current policy of not collecting monies in respect of rates from premises vacant and available for lease/let for 2015.

- The Council will deliver certain water services on behalf of Irish Water in 2015 and this budget is prepared on the basis that the costs incurred by the Council will be recouped in line with the existing Service Level Agreement with Irish Water.
- A range of exceptional measures have been taken to match income with required expenditure for 2015 and in an effort to provide a balanced budget for the members' consideration. This includes :
 - Non-payment of principal on certain non-mortgage loans €2,633,151
 - Utilisation of Internal Capital Receipts €1,400,000
 - Availability of certain other reserves €400,000
 - Targeting of exceptional NPPR income €2,629,000
 - Total** **€7,062,151**
- A multi-annual approach in dealing with this systemic issue is to be applied.

The draft Budget for 2015 provides for total expenditure of €131,256,054 and anticipates income of €99,071,950 from a range of services and sources including Local Property Tax / General Purpose Grant, rents, fees, charges, loan repayments, grants, recoupments, ICR's, certain reserves and NPPR. The balance of €32,184,104 will be funded from a combination of commercial rates (€29,834,104) and retained pension related deductions from staff remuneration (€2,350,000).

Division	Budget 2015
Housing and Building	€15,708,823
Road Transport & Safety	€36,339,015
Water Services	€21,810,922
Development Management	€11,136,533
Environmental Services	€12,570,202
Recreation and Amenity	€7,712,304
Agriculture, Education, Health & Welfare	€4,252,347
Miscellaneous Services	€21,725,908
Total	€131,256,054

Commercial Rates

Commercial Rates will provide income of €29,834,104 in 2015.

The draft budget has been prepared in line with S29 of the Local Government (Reform) Act 2014. The effect of this is that no rate-payer will, in 2015, pay any more than they paid in 2014, regardless of whether they are in a County Council or former Town Council area, following the application of a Base Year Adjustment (BYA) as appropriate.

The adoption of a harmonised rate for the County as a whole, to reflect the amalgamation of former County & Town Council areas, is required and this has been calculated on the basis of a requirement that there should be no income loss or gain in 2015 from 2014 baseline incomes from the County & former Town Councils, whilst accounting for normal ongoing movements in the Net Effective Valuation (NEV).

On this basis the recommended harmonisation rate is €68.39. The pace at which harmonisation will take place will be considered by the members at each annual Budget meeting, commencing with next year's budget meeting.

Annual Rates Billing Bands	Commercial Rates 2014	No. of Accounts	% of Ratepayers in Category	Average payment per band
0.00 - 1,000.00	840,505	1475	27.6%	570
1,001.00 - 3,000.00	3,640,892	2009	37.6%	1,812
3,001.00 - 5,000.00	2,871,118	751	14.1%	3,823
5,001.00 - 10,000.00	4,192,949	603	11.3%	6,953
10,001.00 - 50,000.00	8,677,554	431	8.1%	20,134
50,001.00 - 100,000.00	3,305,923	50	0.9%	66,118
101,000.00 - 500,000.00	3,382,510	21	0.4%	161,072
greater than 500,000.00	2,922,654	3	0.1%	974,218
Total	29,834,104	5343	100%	5,584

Out-turn 2014

The 2014 Revenue Budget has been managed with the objective of working towards a balanced outturn at year end. Exceptional measures applied as part of the 2014 Revenue Budget adopted have been worked through with highlights including the contribution of exceptional additional income of €2,650,000 in 2014 from NPPR receipts. This has greatly assisted in the ongoing efforts to work in balance for 2014.

While the outcome for 2014 will not be known until completion of the Annual Financial Statement, the indications at present are trending towards a broadly balanced outcome.

The 2014 accounts, when completed, will also reflect the consolidated accounts for the former Town Councils.

Irish Water

Irish Water has been calculated as a contra item for 2015, i.e. that all expenditure associated with the provision of the SLA will be recouped in full and that no cost will fall to the Council in respect of this work area for the coming year.

This is currently estimated at €19,361,599.

Payroll

The total payroll cost for 2015 is €61,561,462. Of this amount €11,227,491 is included in the Irish Water budget and €1,702,800 is budgeted for in the Capital Account.

Pensions and Gratuities amount to €9,131,145 made up of €2,722,973 for gratuities and €6,400,172 for pensions. While the level of gratuities will vary from year to year, the underlying trend for pension payments alone is upwards.

Table of Expenditure & Income Budget 2015/Budget 2014

Divisions	Budget Expenditure 2015	Budget Expenditure 2014	Budget Income 2015	Budget Income 2014
Housing & Building	€15,708,823	€14,932,144	€17,519,572	€16,875,753
Road Transport & Safety	€36,339,015	€40,068,987	€21,596,962	€23,044,685
Water Services	€21,810,922	€34,552,890	€19,953,782	€30,439,499
Development Management	€11,136,533	€11,058,424	€1,782,394	€1,314,539
Environmental Services	€12,570,202	€11,856,101	€1,037,618	€1,317,794
Recreation & Amenity	€7,712,304	€8,585,499	€610,282	€903,142
Agriculture, Education, Health & Welfare	€4,252,347	€5,428,636	€2,238,004	€3,180,557
Miscellaneous Services	€21,725,908	€22,459,498	€11,612,576	€17,158,291*
Local Property Tax/General Purposes Grant			€22,720,760	€22,720,760
Pension Related Deduction			€2,350,000	€2,578,000
Amount of Rates to be Levied			€29,834,104	€29,400,159
Total	€131,256,054	€148,942,179	€131,256,054	€148,942,179

* Includes for Inter Authority Accounts Adjustment

Income & Expenditure Movements 2014 - 2015

Overall expenditure has reduced from €148,942,179 in 2014 to an estimated €131,256,054 in 2015.

The primary reasons for this adjustment include:

- A reduction in the Irish Water budget in the amount of €10,201,724 as a result of their increasing purchasing and procurement of goods and services through their own platforms and to their now direct responsibility for Design, Build & Operate (DBO) contracts.
- A reduction in Service Support Costs of €1,482,000 year on year.
- A reduction in Specific Road Grants in the amount of €1.4 million
- The additional deferring of principal payments on certain Non-Mortgage loans in the amount of €981,000.
- A reduction in the amount of Higher Education Grants processed in the amount of €928,000.
- A reduction in the amount of €1,175,000 resulting from non recurring inter authority activity.

Sources of Expenditure Comparison with Previous Year

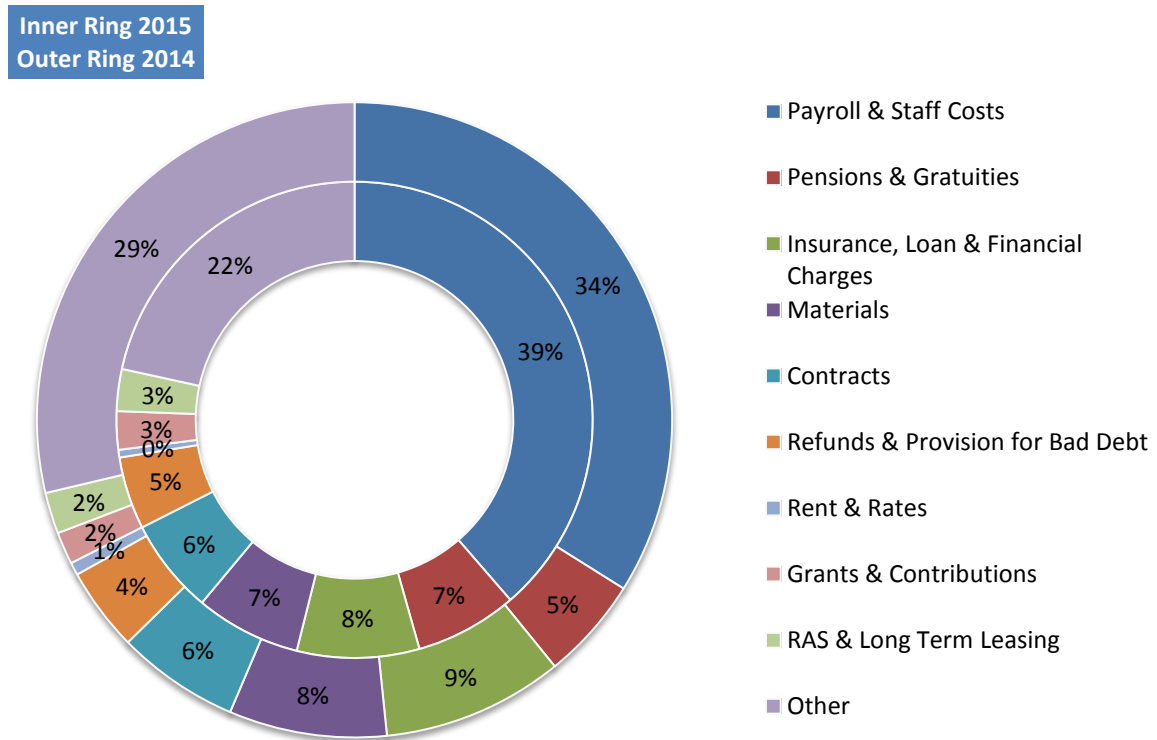


Table of Sources of Expenditure 2015/2014

Sources of Expenditure	Budget 2015	Budget 2014	2015 %	2014 %
Payroll & Staff Costs	€50,727,517	€50,515,365	38.65%	34.61%
Pensions & Gratuities	€9,131,145	€7,780,602	6.96%	5.33%
Insurance, Loan & Financial Charges	€10,900,123	€13,748,735	8.30%	9.42%
Materials	€9,398,937	€11,971,826	7.16%	8.20%
Contracts	€8,496,048	€9,294,748	6.47%	6.37%
Refunds & Provision for Bad Debt	€6,461,391	€6,342,693	4.92%	4.35%
Rent & Rates	€684,253	€964,290	0.52%	0.66%
Grants & Contributions	€3,415,299	€2,450,693	2.60%	1.68%
RAS & Long Term Leasing	€3,735,218	€3,124,879	2.85%	2.10%
Other	€28,306,123	€42,748,348	21.57%	29.29%
Total	€131,256,054	€148,942,179	100%	100%

Sources of Income Comparison with Previous Year

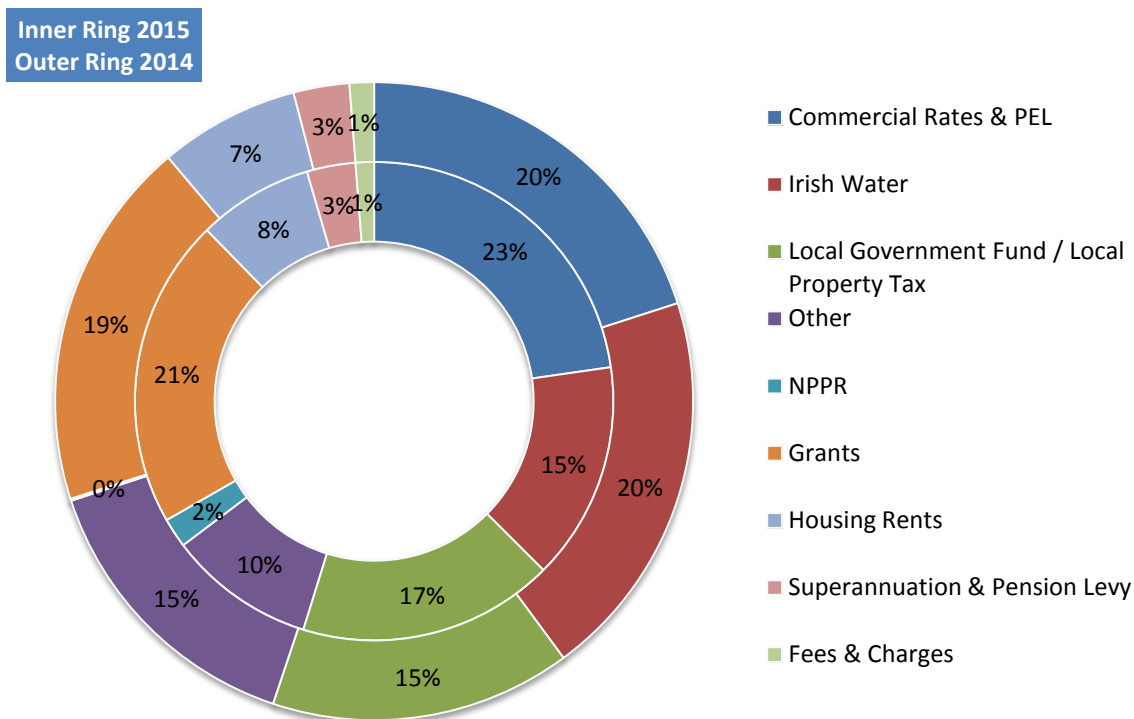


Table of Sources of Income 2015/2014

Sources of Income	Budget 2015	Budget 2014	2015 %	2014 %
Commercial Rates & PEL	€29,834,104	€29,834,104	24.60%	20.03%
Irish Water	€19,361,599	€29,563,323	15.97%	19.85%
Local Government Fund / Local Property Tax	€22,720,760	€22,720,760	18.74%	15.25%
Other	€13,029,090	€22,063,610	2.50%	14.81%
NPPR	€2,629,000	€150,000	2.17%	0.10%
Grants	€27,507,423	€27,979,976	22.69%	18.79%
Housing Rents	€10,226,578	€10,570,906	8.43%	7.10%
Superannuation & Pension Levy	€4,319,000	€4,219,000	3.56%	2.83%
Fees & Charges	€1,628,500	€1,840,500	1.34%	1.24%
Total	€131,256,054	€148,942,179	100%	100%

Garry Martin, CPFA
Director of Finance, Information Systems & Emergency Services

DIVISIONAL PREAMBLES
2015

Central Management Charges and Service Support Costs

1. This budget book has been prepared in a format (services costing) required by the Department of the Environment, Community and Local Government.
2. Costs wholly or directly attributed to a service are charged to the service.
3. Central overheads, where costs cannot be directly attributed to any one service, are assigned to cost pools. These cumulative costs are then shared out using “cost drivers” and are added to direct service support costs under sub-service headings entitled “service support costs”.
4. All divisions and service areas have such costs and are attributed under the sub-services ending with “99” in this Budget book e.g. for National Primary Roads Maintenance & Improvement, the code is in B0199.
5. These service support costs tend to be of a fixed or semi-fixed nature e.g. salaries, pensions, loan charges, I.S., semi-fixed overheads, etc. As such, they are not discretionary.
6. The costs can vary widely year to year and service to service. Reasons for this include spikes in gratuity or lump sum payments, consolidation (in the case of merging Councils where varying approaches to applications of overheads may have applied), relevance (area office overheads applicable for County Councils, not so for Town Councils), changes in the driver basis of the cost drivers e.g. numbers of transactions in finance, etc.
7. The table below details the cost pools and drivers for 2015.

Sequence	Cost Pool		Driver Basis
1	Pensions & Lump Sums		Salary and Wages costs
2	Corporate Buildings		M ²
3	Corporate Affairs		Staff numbers
4	IT	Intranet	No. of networked PC's
		Applications Network	Percentage usage basis
5	Post Room		Recorded Post Out Costs and usage basis of photocopying facilities
6	Human Resources		Weighted staff nos.
7	Finance		Transactions
8	Area Offices		Time Spent on Service by Area Office Staff

8. The summary CMC costs for 2015 are reflected in Appendix 1 of this Budget book.

Division A - Housing and Building

- 1.1 The total of owned Council Housing stock for 2015 is 4,641.
- 1.2 The sum of €2,825,768 is provided for in the maintenance of this stock, as part of an overall figure of €3,254,772 which also includes insurance, loan charges etc.
- 1.3 €10,226,578 is anticipated for rental income in 2015, including standard rents, €9,696,057 and Shared Ownership rent, €530,521. A reduction on 2014 income in respect of standard rents (€184,723) has occurred on foot of a new Differential Rent Scheme commencing in 2015. The average rent charged per week is €42.00.
- 1.4 The total of properties providing social housing under RAS is 341 and under leasing is 172 and a sum in the amount of €3,735,218 is provided for in this regard. This is funded by Grants and lease rentals.
- 1.5 A sum of €67,000 is provided in respect of Housing Estate Management.
- 1.6 The Housing waiting list at 6th November 2014 is 2,216 qualified applicants. A budget of €522,658 is provided for in respect of Housing Needs assessment.
- 1.7 A total of 686 customers currently have Housing Loans with the Council and with an estimated repayment of €812,955 in 2015.
- 1.8 A total of €1,454,211 is provided for Technical and Administrative support which includes €718,807 in respect of Voluntary Housing Loan Charges and €469,743 for the Housing Construction and Design office costs.
- 1.9 Service Support Costs in respect of Division A amount to €3,993,265 of which €2,756,934 are allocated costs from Appendix 1.

Division B - Road Transport & Safety

- 2.1 The following sums have been provided for. The specific allocation of aspects of these will be determined following consideration at Municipal District level as

part of the Road Work programme as appropriate.

- 2.2 National Primary
 - Winter Maintenance €275,000
 - General Maintenance €488,150

- National Secondary
- Surface Dressing €200,000
 - Winter Maintenance €155,000
 - General Maintenance €310,576

The National Primary & National Secondary allocations are provided for at the same level as in 2014 and are fully funded.

- 2.3 Regional Roads
 - Surface Dressing €724,000
 - Winter Maintenance €750,000
 - General Maintenance €2,350,000
 - General Improvements €390,843

- Local Roads
- Surface Dressing €1,863,081
 - Road Restoration & Overlay €9,467,000
 - General Maintenance €7,337,150
 - General Improvements €470,000

The amounts included for Regional & Local Roads are the same as were allocated in 2014, taking into account movements between both categories to more accurately report on expenditure areas.

- 2.4 The extent of the road Network in Donegal is detailed below (km):

Electoral Area	National Primary	National Secondary	Regional	Local	Total
Donegal	53.4	29.7	128.0	1,141.5	1,352.6
Glenties	0.0	104.9	193.5	969.3	1,267.7
In/owen	22.3	0.0	180.2	1,364.7	1,567.2
L/kenny	19.0	22.0	199.8	1,056.2	1,297.0
St/orlar	57.1	0.0	82.2	783.7	923.0
Totals	151.8	156.6	783.7	5,315.4	6,407.5

- 2.5 The road lengths serviced (gritted) under Winter maintenance by category is
 NP - 150km - Priority One
 NS - 157km - Priority One
 R - 324km - Priority One, 238km - Priority 2
 L - 60km - Priority One, 48km - Priority 2
- 2.6 A sum in the amount of €2,065,800 has been provided for in respect of public

lighting now including former Town areas and seed monies for the improvement of some of the poorest lighting.

- 2.7 Car parking income, net of fixed expenditure, is retained in the towns where collected. Total income in respect of car parking for 2015 is €821,500.
- 2.8 School Warden costs of €184,605 are included in addition to €141,603 for an ongoing Road Safety campaign.
- 2.9 The Council is lead Authority for the National shared service Road Management Office (RMO) and will commence a rollout of the functions of this in 2015.

Division C - Water Services

- 3.1 The budget provided for in Division C for 2015 reflects the ongoing Service Level Agreement between the Council and Irish Water for the continued provision of water & waste water services within Donegal.
- 3.2 A budget in the amount of €19,361,599 is included to reflect this. This budget has reduced year on year as Irish Water increase the extent of their direct purchasing of goods & services, including electricity, through their own purchasing platforms and the transfer of DBO legal obligations. Loan charges in the sum of €3,043,327 are included and are recoupable in full.
- 3.3 The Council continues as part of the SLA to collect Non-Domestic Water Charges on behalf of Irish Water dealing with approximately 10,329 meters. It has been indicated that this function will transfer to Irish Water in late 2015.
- 3.4 A sum in the amount of €261,275 has been provided for in respect of public conveniences, providing the same service levels as 2014 including former Town Council areas.

Division D - Development Management

- 4.1 Provision in the amount of €639,006 has been made to allow for the preparation of a variation to the County Development Plan (2012-2018) (€110,550) and also for local area plans in Carndonagh, Bridgend, Ballybofey, Stranorlar, Donegal Town, Ballyshannon, Killybegs and Dungloe.
- 4.2 A sum in the amount of €1,342,705 has been provided for Planning Control.
- 4.3 Anticipated planning fees income is €400,000, a marginal increase on 2014.
- 4.4 The planning permission application trend for the period 2012 - 2014 (YTD) is as follows:

Year	2012	2013	2014 (to 31/10/14)
No.	1979	1645	1292

- 4.5 A provision in the amount of €668,260 has been provided for in respect of enforcement activities in 2015. This includes issuing of warning letters, issuing of enforcement notices, including urgent enforcement and prosecutions initiated. This area includes the pursuance of liable Development Contribution Scheme (DCS) charges.
- 4.6 Provision has been made, primarily through salaries, for the completion of the Local Economic and Community Plan (LECP) during 2015.
- 4.7 Provision has been made to allow for the commencement of work on the National Inventory of Architectural Heritage in 2015.
- 4.8 Provision has been made, primarily through salaries, for the ongoing work by financial planning in conjunction with Community and Enterprise, associated with the development hubs and Letterkenny Gateway in 2015.
- 4.9 An equivalent amount (€601,031) is provided for in 2015 as was in 2014 for Tourism Promotion with the statutory tables in this book reflecting a more specific application of the budget for 2015. This includes funding in respect of Donegal Tourism and contributions to existing & potential strategic initiatives.

- 4.10 The discretionary Development Funds have been increased respectively from €500,000 (Development Fund Initiative, now titled Strategic Development Fund) to €740,000 and the Members Fund from €185,000 to €236,000 representing the retention of a sum of €6,350 per member for the increased 37 member Council.
- 4.11 In line with agreed approach, funding has also been allocated centrally, in respect of various contributions of a Countywide and committed nature.
- 4.12 An allocation of €70,000 has been made in respect of playground maintenance & inspection in line with ROSPA requirements.
- 4.13 A sum in the amount of €517,958 has been provided for in respect of Unfinished Housing estates, including an allocation of €250,000 for surveying activity.
- 4.14 A budget of €400,701 is allocated under economic development and consists primarily of salaries associated with developmental tasks including strategic infrastructure / tourism product development initiatives across the County.
- 4.15 The Local Enterprise Office (LEO) became established in the Council in April 2014. A budget in the amount of €982,709 is provided for to cover costs associated with the supporting of micro-businesses in the County, both by direct grant aid and by business support and training initiatives. This is primarily funded by the Department of Jobs, Enterprise and Innovation.

Division E - Environmental Services

- 5.1 A sum in the amount of €1,544,195 is provided for which includes the maintenance of Ballinacarrick Landfill (€477,240) and historical loan charges (€990,555).
- 5.2 A sum in the amount of €333,224 has been provided for in respect of the six recycling centres in the County at Carndonagh, Letterkenny, Milford, Dungloe, Stranorlar and Laghey. These are operated on a contractual basis.

Funding is also included in this to facilitate the network of 71 Bring Bank sites across the County and other recycling activities (€51,650)

- 5.3 A sum of €288,180 is provided for in respect of the continued employment of litter wardens to enforce the provisions of the Litter Pollution Acts and Waste Management Act.
- 5.4 A sum of €662,003 has been provided for in respect of street cleaning in 2015, to the same standard as was provided in 2014 and, where appropriate, using more efficient delivery methods.
- 5.5 Provision of €221,197 has been provided for to cover staff and associated costs in relation to waste regulation including issues around monitoring waste facility permits, authorised treatment facilities for end of life vehicles and enforcing waste collection permit regulations.
- 5.6 Provision of €138,127 is made to enable Civil Defence to continue to provide crucial support services to community events, shows etc. and also to facilitate support during severe weather incidents and to support the County's Emergency Response Agencies. This is approximately 60% funded by the Department of Defence.
- 5.7 Provision of €416,042 has been provided to cover Water Safety including the employment of Life Guards at beaches during the summer months (to the same level as 2014) and for the provision of life saving equipment.
- 5.8 A sum in the amount of €6,465,950 is provided for in respect of the Fire Service. This service has 145 retained fire fighters across 15 fire stations, 2 volunteer brigades and additional services are provided by the Northern Ireland Fire & Rescue Service in certain parts of the County.
- 5.9 Primary areas of expenditure include:
- Personnel costs including gratuities €3,279,511
 - General training programmes €626,741

- Standard operating guidelines training programmes €218,943
- Contribution to Regional Command Centre €354,658
- Buildings and Equipment maintenance and running costs €957,163

5.10 Services will continue to be provided for in areas of major emergency management, primary schools programme, fire prevention and education and fire safety awareness.

5.11 €434,385 is provided for in respect of County Laboratory costs including Blue Flag compliance testing and general pollution control.

Division F - Recreation and Amenity

6.1 A provision in the amount of €859,977, equivalent to the 2014 provision, has been made in respect of leisure facility operations / contributions and loan charges. Movements reflected in the statutory pages are reflective of loan charges adjustments.

6.2 A provision of €2,549,618 is provided for the continuation of a countywide library network of libraries (13), the County Library and Taobh Tíre outreach points (11).

Library activity levels for 2013 and 2014 (YTD) were as follows:

Year	2013	2014 (YTD)
Library Membership	13,485	13,523
Library Visits	335,735	245,184

6.3 A sum of €1,141,444 is provided for to maintain services at 2014 levels in respect of maintenance and upkeep of parks & open spaces, (excluding exceptional approach to certain loan charges in 2015).

6.4 An allocation of €208,700 is provided for Beach maintenance and cleaning in 2015.

6.5 A provision of €1,239,796 has been provided for to cover the wide range of Countywide Arts activity and including

initiatives such as An Grianán Theatre, the Regional Cultural Centre, Abbey Centre, Strategic Art Grants, support for venues and support for festivals in 2015.

6.6 A sum in the amount of €313,328 is provided for in respect of the County Museum services.

Division G - Agriculture, Education, Health and Welfare

7.1 Included in the Land Drainage heading is €50,000 for an anticipated grant for minor flooding and coastal protection.

7.2 A provision of €1,225,594 has been made in respect of Operation of Harbours, including maintenance of lights, defouling of slipways and general harbour repairs.

7.3 €570,822 is provided for in respect of Council Veterinary Services which provides statutory, advisory and administrative supports across a range of areas including food safety, zoonotic disease prevention and control, waste disposal and waste treatment, animal welfare, abattoirs and dog control.

7.4 A provision of €1,899,145 including grants totalling €1,785,000 is provided for in respect of Higher Education Grants. This is the second last year of the Council providing this grant processing service following the establishment of Student Universal Support Ireland (SUSI).

Division H - Miscellaneous Services

8.1 A sum of €4,075,722 is provided for in respect of machinery yard, (machinery and central stores) of which €3,646,000 is funded.

8.2 A provision of €250,000 has been made to fund a small business grant scheme in 2015.

8.3 A provision for irrecoverable rates is included in the amount of €6,093,476, in gross terms as required, and is similar to the 2014 provision.

8.4 A sum in the amount of €346,319 is provided for, primarily by way of salaries,

in administering the rate book, including collection, with bills totalling €29,834,104 for 2015.

- 8.5 An allocation in the amount of €103,153 in respect of register of electors has been provided for, including franchise fees, advertising, postage, etc.
- 8.6 A provision of €299,716, which must be fully financed by the Council, is provided for in respect of Coroners' fees for 2015.
- 8.7 A provision of €1,203,545 is provided for in 2015 to cover a range of members associated costs including representational payments, expenses, allowances and other costs. This is a reduction of €245,514 from the 2014 figure for the combined County & Town Councils, primarily caused by non-recurring gratuity costs in 2015.
- 8.8 A sum in the amount of €1,385,536 is provided for in respect of Motor Tax Operations.
- 8.9 Included in Agency & Recoupable services amount of €5,511,668 are numerous headings including Public and Employers Liability Insurance, Loan Charges, Facilities Management & Maintenance and miscellaneous pay and non pay costs.

DRAFT FORMAT OF BUDGET 2015

Donegal County Council

TABLE A - CALCULATION OF ANNUAL RATE ON VALUATION

Summary by Service Division							
		Expenditure	Income	Budget Net Expenditure 2015		Estimated Net Expenditure Outturn 2014	
		€	€	€	%	€	%
Gross Revenue Expenditure & Income							
Housing and Building		15,708,823	17,519,572	-1,810,749	-3%	-1,989,140	-4%
Road Transport & Safety		36,339,015	21,596,962	14,742,053	27%	16,924,407	30%
Water Services		21,810,922	19,953,782	1,857,140	3%	4,111,344	7%
Development Management		11,136,533	1,782,394	9,354,139	17%	9,679,387	17%
Environmental Services		12,570,202	1,037,618	11,532,584	21%	10,740,413	19%
Recreation and Amenity		7,712,304	610,282	7,102,022	13%	7,615,024	13%
Agriculture, Education, Health & Welfare		4,252,347	2,238,004	2,014,343	4%	2,214,927	4%
Miscellaneous Services		21,725,908	11,612,576	10,113,332	18%	7,402,557	13%
		131,256,054	76,351,190	54,904,864	100%	56,698,919	100%
Provision for Debit Balance		0	0	0		0	
Adjusted Gross Expenditure & Income	(A)	131,256,054	76,351,190	54,904,864		56,698,919	
Financed by Other Income/Credit Balances							
Provision for Credit Balance			0	0		0	
Local Property Tax / General Purpose Grant			22,720,760	22,720,760		22,720,760	
Pension Related Deduction			2,350,000	2,350,000		2,578,000	
Sub - Total	(B)			25,070,760		31,400,159	
Amount of Rates to be Levied	C=(A-B)			29,834,104			
Base Year Adjustment				(731,166)			
Amount of Rates to be Levied net of BYA	(D)			30,565,270			
Net Effective Valuation	(E)			446,926			
General Annual Rate on Valuation	D/E			68.39			

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
Code		€	€	€	€	€	€	€	€
	Housing and Building								
A01	Maintenance/Improvement of LA Housing Units	4,535,808	4,535,808	718,022	718,022	4,203,735	4,184,295	2,404,912	2,341,489
A02	Housing Assessment, Allocation and Transfer	1,361,408	1,361,408	78,454	78,454	1,343,714	1,326,923	81,768	76,768
A03	Housing Rent and Tenant Purchase Administration	1,067,213	1,067,213	10,248,510	10,248,510	1,110,508	1,036,376	8,695,889	8,661,695
A04	Housing Community Development Support	243,677	243,677	5,913	5,913	222,236	221,412	5,414	5,414
A05	Administration of Homeless Service	290,656	290,656	111,744	111,744	295,427	290,431	121,572	119,634
A06	Support to Housing Capital Prog.	1,727,553	1,727,553	947,375	947,375	1,890,653	1,898,859	946,319	961,546
A07	RAS Programme	4,136,084	4,136,084	4,535,895	4,535,895	3,570,722	3,457,926	3,679,984	3,576,599
A08	Housing Loans	1,500,632	1,500,632	826,460	826,460	1,479,210	1,404,324	894,909	824,499
A09	Housing Grants	820,699	820,699	16,114	16,114	787,044	772,915	14,431	14,431
A11	Agency & Recoupable Services	25,095	25,095	31,085	31,085	28,895	30,029	30,555	30,555
A12	HAP Programme	0	0	0	0	0	0	0	0
	Service Division Total	15,708,823	15,708,823	17,519,572	17,519,572	14,932,144	14,623,490	16,875,753	16,612,630
	Road Transport & Safety								
Code									
B01	NP Road - Maintenance and Improvement	1,140,708	1,140,708	724,579	724,579	1,061,436	1,190,552	655,511	724,579
B02	NS Road - Maintenance and Improvement	1,247,698	1,247,698	640,476	640,476	1,062,433	1,327,450	412,015	640,476
B03	Regional Road - Maintenance and Improvement	7,680,290	7,680,290	2,659,370	2,659,370	7,822,110	9,768,683	3,152,510	4,825,700
B04	Local Road - Maintenance and Improvement	21,798,473	21,798,473	16,274,897	16,274,897	25,364,194	23,483,953	17,663,178	16,274,897
B05	Public Lighting	2,089,535	2,089,535	162,169	162,169	2,199,732	2,197,169	32,321	32,321
B06	Traffic Management Improvement	47,896	47,896	1,498	1,498	107,683	103,308	2,100	2,100
B07	Road Safety Engineering Improvement	282,291	282,291	187,223	187,223	255,441	288,018	151,888	186,438
B08	Road Safety Promotion/Education	361,402	361,402	3,743	3,743	301,594	301,645	5,505	5,505
B09	Car Parking	978,420	978,420	838,157	838,157	862,300	859,501	834,609	834,609
B10	Support to Roads Capital Prog.	654,688	654,688	88,044	88,044	958,128	938,965	94,448	94,447
B11	Agency & Recoupable Services	57,613	57,613	16,806	16,806	73,936	123,235	40,600	37,000
	Service Division Total	36,339,015	36,339,015	21,596,962	21,596,962	40,068,987	40,582,479	23,044,685	23,658,072

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
Code	Water Services								
C01	Water Supply	10,368,788	10,368,788	318,175	318,175	21,242,746	15,932,060	29,879,296	22,315,973
C02	Waste Water Treatment	3,655,078	3,655,078	77,302	77,302	8,151,387	6,113,540	75,286	75,386
C03	Collection of Water and Waste Water Charges	1,041,683	1,041,683	20,723	20,723	1,451,308	1,417,380	14,873	14,873
C04	Public Conveniences	317,263	317,263	5,503	5,503	344,596	320,766	91,270	91,602
C05	Admin of Group and Private Installations	118,459	118,459	72,796	72,796	126,409	123,881	78,140	70,000
C06	Support to Water Capital Programme	1,770,177	1,770,177	49,899	49,899	2,253,672	2,095,915	62,290	62,290
C07	Agency & Recoupable Services	897,835	897,835	2,047,785	2,047,785	982,772	913,979	238,344	176,053
C08	Local Authority Water and Sanitary Services	3,641,638	3,641,638	17,361,599	17,361,599	0	0	0	0
	Service Division Total	21,810,922	21,810,922	19,953,782	19,953,782	34,552,890	26,917,521	30,439,499	22,806,177
Code	Development Management								
D01	Forward Planning	855,619	855,619	22,902	22,902	851,058	815,534	59,465	19,051
D02	Development Management	2,324,296	2,324,296	492,258	492,258	2,812,086	2,763,312	664,062	652,255
D03	Enforcement	941,115	941,115	25,587	25,587	1,104,185	1,101,127	26,221	26,732
D04	Industrial and Commercial Facilities	1,575	1,575	0	0	2,517	2,500	0	0
D05	Tourism Development and Promotion	781,090	781,090	15,399	15,399	1,170,275	1,163,914	17,608	22,692
D06	Community and Enterprise Function	3,326,526	3,326,526	145,661	145,661	3,136,575	3,165,587	156,863	179,619
D07	Unfinished Housing Estates	550,667	550,667	4,197	4,197	116,609	176,984	0	0
D08	Building Control	124,805	124,805	53,728	53,728	115,764	115,958	52,337	52,337
D09	Economic Development and Promotion	1,761,503	1,761,503	977,828	977,828	1,154,365	2,026,785	104,765	974,944
D10	Property Management	0	0	0	0	43,517	43,512	0	0
D11	Heritage and Conservation Services	129,835	129,835	3,077	3,077	148,209	227,336	22,604	102,604
D12	Agency & Recoupable Services	339,501	339,501	41,757	41,757	403,264	342,127	210,614	235,055
	Service Division Total	11,136,533	11,136,533	1,782,394	1,782,394	11,058,424	11,944,676	1,314,539	2,265,289

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
Code	Environmental Services								
E01	Landfill Operation and Aftercare	1,870,605	1,870,605	63,156	63,156	1,862,671	1,855,422	67,081	67,081
E02	Recovery & Recycling Facilities Operations	547,902	547,902	115,082	115,082	558,049	552,751	112,349	111,874
E03	Waste to Energy Facilities Operations	0	0	0	0	0	0	0	0
E04	Provision of Waste to Collection Services	45,427	45,427	0	0	45,309	45,302	0	0
E05	Litter Management	1,152,778	1,152,778	84,843	84,843	1,194,310	1,191,162	99,246	81,446
E06	Street Cleaning	673,677	673,677	1,474	1,474	424,046	419,334	33,391	33,391
E07	Waste Regulations, Monitoring and Enforcement	291,107	291,107	272,982	272,982	257,628	276,210	271,997	273,577
E08	Waste Management Planning	310	310	0	0	362	354	0	0
E09	Maintenance of Burial Grounds	42,283	42,283	507	507	41,710	41,686	319	319
E10	Safety of Structures and Places	605,955	605,955	96,305	96,305	660,745	648,254	90,014	95,343
E11	Operation of Fire Service	6,316,020	6,316,020	205,478	205,478	5,807,482	5,794,525	381,989	207,451
E12	Fire Prevention	451,812	451,812	165,813	165,813	399,463	396,960	203,023	161,759
E13	Water Quality, Air and Noise Pollution	572,325	572,325	31,977	31,977	602,361	605,200	58,004	56,052
E14	Agency & Recoupable Services	0	0	0	0	1,965	1,927	381	381
	Service Division Total	12,570,202	12,570,202	1,037,618	1,037,618	11,856,101	11,829,087	1,317,794	1,088,674
Code	Recreation & Amenity								
F01	Leisure Facilities Operations	874,924	874,924	49,964	49,964	1,293,579	1,216,156	128,465	52,669
F02	Operation of Library and Archival Service	3,610,306	3,610,306	185,285	185,285	3,604,295	3,599,541	173,459	185,643
F03	Outdoor Leisure Areas Operations	1,445,811	1,445,811	103,575	103,575	1,723,132	1,715,021	118,732	117,182
F04	Community Sport and Recreational Development	699	699	0	0	119,414	119,405	0	0
F05	Operation of Arts Programme	1,780,564	1,780,564	271,458	271,458	1,845,079	1,848,775	482,486	528,380
F06	Agency & Recoupable Services	0	0	0	0	0	0	0	0
	Service Division Total	7,712,304	7,712,304	610,282	610,282	8,585,499	8,498,898	903,142	883,874

		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									
Code	Agriculture, Education, Health & Welfare								
G01	Land Drainage Costs	76,997	76,997	50,168	50,168	15,742	15,727	0	50,000
G02	Operation and Maintenance of Piers and Harbours	1,410,438	1,410,438	46,548	46,548	1,646,925	1,695,981	73,237	77,259
G03	Coastal Protection	37,606	37,606	133	133	0	0	0	0
G04	Veterinary Service	694,805	694,805	359,454	359,454	662,298	642,260	397,190	369,463
G05	Educational Support Services	2,032,501	2,032,501	1,781,701	1,781,701	3,103,671	2,854,811	2,710,130	2,497,130
G06	Agency & Recoupable Services	0	0	0	0	0	0	0	0
	Service Division Total	4,252,347	4,252,347	2,238,004	2,238,004	5,428,636	5,208,779	3,180,557	2,993,852
Code	Miscellaneous Services								
H01	Profit/Loss Machinery Account	4,960,385	4,960,385	3,686,062	3,686,062	4,365,481	4,820,981	3,534,363	4,055,586
H02	Profit/Loss Stores Account	17,920	17,920	3,077	3,077	3,550	3,479	1,413	1,413
H03	Administration of Rates	7,011,158	7,011,158	17,744	17,744	5,910,567	7,103,309	333,686	87,713
H04	Franchise Costs	197,195	197,195	4,940	4,940	382,367	365,165	4,715	3,100
H05	Operation of Morgue and Coroner Expenses	304,924	304,924	454	454	305,651	305,582	396	396
H06	Weighbridges	1,630	1,630	0	0	219	215	0	0
H07	Operation of Markets and Casual Trading	25,249	25,249	17,345	17,345	23,861	23,855	17,000	17,000
H08	Malicious Damage	0	0	0	0	0	0	0	0
H09	Local Representation/Civic Leadership	1,270,163	1,270,163	1,404	1,404	1,668,348	1,649,156	3,845	3,845
H10	Motor Taxation	2,046,650	2,046,650	93,141	93,141	1,990,030	1,999,529	86,236	84,786
H11	Agency & Recoupable Services	5,890,634	5,890,634	7,788,410	7,788,410	7,809,424	6,707,799	11,768,872	11,322,674
	Service Division Total	21,725,908	21,725,908	11,612,577	11,612,577	22,459,498	22,979,070	15,750,526	15,576,513
	OVERALL TOTAL	131,256,054	131,256,054	76,351,190	76,351,190	148,942,179	142,584,000	92,826,495	85,885,081

**Standard Rounding Rules Apply*

Table C - CALCULATION OF BASE YEAR ADJUSTMENT					
	(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)
	€	€	€	€	€
Donegal County Council	68.39	69.70	1.31	314,710.00	412,270.00
Former rating authority areas					
Letterkenny	68.39	65.21	-3.18	85,876.00	-273,085.68
Bundoran	68.39	59.64	-8.75	16,055.00	-140,481.25
Buncrana	68.39	44.29	-24.10	30,285.00	-729,868.50
TOTAL				446,926.00	-731,165.43

Table D	
ANALYSIS OF BUDGET 2015 INCOME FROM GOODS AND SERVICES	
Source of Income	2015 €
Rents from Houses	10,226,578
Housing Loans Interest & Charges	812,955
Parking Fines/Charges	821,500
Irish Water	19,361,599
Planning Fees	400,000
Sale/leasing of other property / Industrial Sites	700,897
Domestic Refuse	0
Commercial Refuse	0
Landfill Charges	0
Fire Charges	342,000
Recreation / Amenity / Culture	0
Library Fees/Fines	65,000
Agency Services & Repayable Works	19,700
Local Authority Contributions	0
Superannuation	1,969,000
NPPR	2,629,000
Misc. (Detail)	11,495,537
TOTAL	48,843,766

Table E	
ANALYSIS OF BUDGET INCOME 2015 FROM GRANTS AND SUBSIDIES	
Department of the Environment, Community & Local Government	2015 €
Housing and Building	4,584,263
Road Transport & Safety	0
Water Services	70,000
Development Management	63,000
Environmental Services	350,700
Recreation and Amenity	0
Agriculture, Education, Health & Welfare	0
Miscellaneous Services	0
	5,067,963
Other Departments and Bodies	
NRA	19,300,957
Arts, Heritage & Gaeltacht	0
DTO	0
Social Protection	0
Defence	83,500
Education and Skills	1,777,612
Library Council	25,000
Arts Council	178,000
Transport Tourism & Sport	0
Justice and Equality	0
Agriculture Food & the Marine	0
Non-Dept HFA and BMW	0
Jobs, Enterprise & Innovation	760,469
Other	313,922
	22,439,460
Total Grants & Subsidies	27,507,423

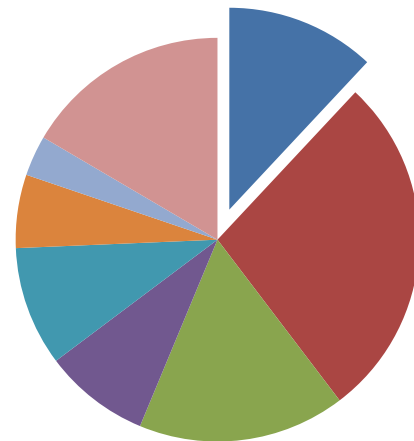
**Table F Comprises Expenditure and Income by
Division to Sub-Service Level**

Division A - Housing and Building

Division	Amount	%
A Housing and Building	15,708,823	12%
B Road Transport & Safety	36,339,015	28%
C Water Services	21,810,922	17%
D Development Management	11,136,533	8%
E Environmental Services	12,570,202	10%
F Recreation and Amenity	7,712,304	6%
G Agriculture, Education, Health & Welfare	4,252,347	3%
H Miscellaneous Services	21,725,908	17%
Grand Total	131,256,054	100%

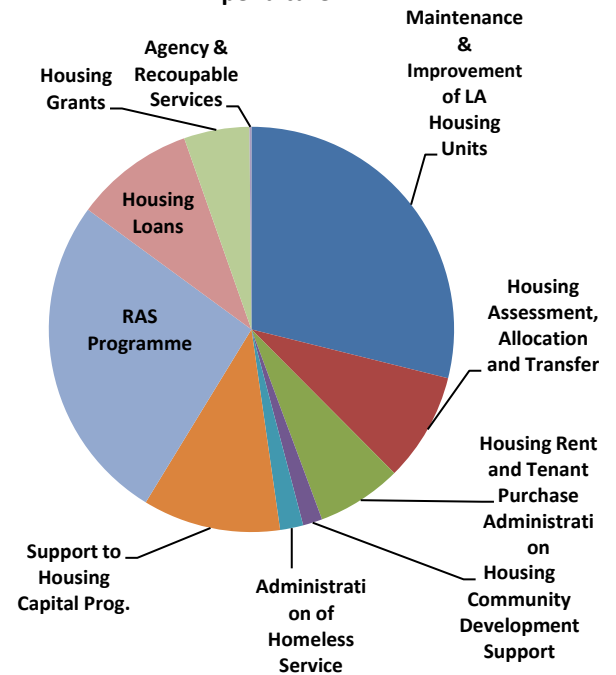
Overall Expenditure

Division A - Housing and Building 12%



How the Division is Spent	Amount	%
Maintenance & Improvement of LA Hous	4,535,808	28.9%
Housing Assess, Allocation and Transfer	1,361,408	8.7%
Housing Rent and Tenant Purchase Admin	1,067,213	6.8%
Housing Community Development Support	243,677	1.6%
Administration of Homeless Service	290,656	1.9%
Support to Housing Capital Prog.	1,727,553	11.0%
RAS Programme	4,136,084	26.3%
Housing Loans	1,500,632	9.6%
Housing Grants	820,699	5.2%
Agency & Recoupable Services	25,095	0.2%
Grand Total	15,708,823	100%

Expenditure



Sources of Income in the Division	Amount	%
Environment, Community & Local Govt.	4,584,263	26%
Rents from houses	10,226,578	58%
Housing Loans Interest & Charges	812,955	5%
Superannuation	172,037	1%
Other income	1,723,739	10%
Grand Total	17,519,572	100%

Income

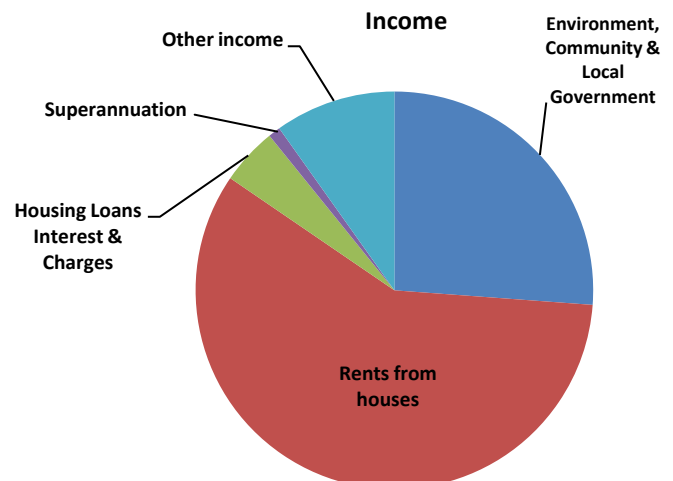


		Table B Expenditure & Income for 2015 and Estimated Outturn for 2014							
		2015				2014			
		Expenditure		Income		Expenditure		Income	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn	Adopted by Council	Estimated Outturn
Division & Services		€	€	€	€	€	€	€	€
Code	Housing and Building								
A01	Maintenance/Improvement of LA Housing Units	4,535,808	4,535,808	718,022	718,022	4,203,735	4,184,295	2,404,912	2,341,489
A02	Housing Assessment, Allocation and Transfer	1,361,408	1,361,408	78,454	78,454	1,343,714	1,326,923	81,768	76,768
A03	Housing Rent and Tenant Purchase Administration	1,067,213	1,067,213	10,248,510	10,248,510	1,110,508	1,036,376	8,695,889	8,661,695
A04	Housing Community Development Support	243,677	243,677	5,913	5,913	222,236	221,412	5,414	5,414
A05	Administration of Homeless Service	290,656	290,656	111,744	111,744	295,427	290,431	121,572	119,634
A06	Support to Housing Capital Prog.	1,727,553	1,727,553	947,375	947,375	1,890,653	1,898,859	946,319	961,546
A07	RAS Programme	4,136,084	4,136,084	4,535,895	4,535,895	3,570,722	3,457,926	3,679,984	3,576,599
A08	Housing Loans	1,500,632	1,500,632	826,460	826,460	1,479,210	1,404,324	894,909	824,499
A09	Housing Grants	820,699	820,699	16,114	16,114	787,044	772,915	14,431	14,431
A11	Agency & Recoupable Services	25,095	25,095	31,085	31,085	28,895	30,029	30,555	30,555
A12	HAP Programme	0	0	0	0	0		0	
	Service Division Total	15,708,823	15,708,823	17,519,572	17,519,572	14,932,144	14,623,490	16,875,753	16,612,630

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	3,254,772	3,254,772	2,871,668	2,872,000
A0102	Maintenance of Traveller Accommodation Units	134,000	134,000	134,000	134,000
A0103	Traveller Accommodation Management	121,805	121,805	119,250	120,000
A0104	Estate Maintenance	0	0	52,659	52,659
A0199	Service Support Costs	1,025,231	1,025,231	1,026,159	1,005,636
	Maintenance/Improvement of LA Housing Units	4,535,808	4,535,808	4,203,736	4,184,295
A0201	Assessment of Housing Needs, Allocs. & Trans.	522,658	522,658	516,240	516,000
A0299	Service Support Costs	838,750	838,750	827,473	810,923
	Housing Assessment, Allocation and Transfer	1,361,408	1,361,408	1,343,713	1,326,923
A0301	Debt Management & Rent Assessment	743,684	743,684	754,003	750,000
A0399	Service Support Costs	323,529	323,529	356,506	286,376
	Housing Rent and Tenant Purchase Administration	1,067,213	1,067,213	1,110,509	1,036,376
A0401	Housing Estate Management	67,000	67,000	42,000	42,000
A0402	Tenancy Management	121,942	121,942	115,530	116,000
A0403	Social and Community Housing Service	0	0	0	0
A0499	Service Support Costs	54,735	54,735	64,706	63,412
	Housing Community Development Support	243,677	243,677	222,236	221,412
A0501	Homeless Grants Other Bodies	125,068	125,068	131,722	130,000
A0502	Homeless Service	0	0	0	0
A0599	Service Support Costs	165,588	165,588	163,705	160,431
	Administration of Homeless Service	290,656	290,656	295,427	290,431
A0601	Technical and Administrative Support	1,454,211	1,454,211	1,559,164	1,574,000
A0602	Loan Charges	0	0	0	0
A0699	Service Support Costs	273,342	273,342	331,489	324,859
	Support to Housing Capital Prog.	1,727,553	1,727,553	1,890,653	1,898,859
A0701	RAS Operations	2,404,173	2,404,173	2,388,730	2,380,000
A0702	Long Term Leasing	1,331,045	1,331,045	736,149	641,000
A0703	Payment & Availability	0	0	0	0
A0704	Affordable Leases	0	0	0	0
A0799	Service Support Costs	400,866	400,866	445,843	436,926
	RAS and Leasing Programme	4,136,084	4,136,084	3,570,722	3,457,926

HOUSING AND BUILDING

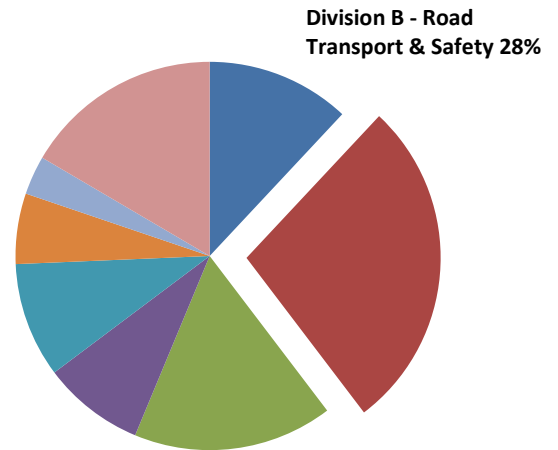
		2015		2014	
Expenditure by Service and Sub-Service		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
A0801	Loan Interest and Other Charges	597,720	597,720	578,898	510,000
A0802	Debt Management Housing Loans	761,591	761,591	747,940	745,000
A0899	Service Support Costs	141,321	141,321	152,372	149,324
Housing Loans		1,500,632	1,500,632	1,479,210	1,404,324
A0901	Housing Adaptation Grant Scheme	0	0	0	0
A0902	Loan Charges DPG/ERG	50,795	50,795	51,416	52,000
A0903	Essential Repair Grants	0	0	0	0
A0904	Other Housing Grant Payments	0	0	0	0
A0905	Mobility Aids Housing Grants	0	0	0	0
A0999	Service Support Costs	769,904	769,904	735,628	720,915
Housing Grants		820,699	820,699	787,044	772,915
A1101	Agency & Recoupable Service	21,003	21,003	28,866	30,000
A1199	Service Support Costs	4,092	4,092	30	29
Agency & Recoupable Services		25,095	25,095	28,896	30,029
A1201	HAP Operations	0	0	0	0
A1299	Service Support Costs	0	0	0	0
HAP Programme		0	0	0	0
Service Division Total		15,708,823	15,708,823	14,932,146	14,623,490

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 & Local Government	4,584,263	4,584,263	3,975,010	4,000,000
Other	0	0	0	0
Total Grants & Subsidies (a)	4,584,263	4,584,263	3,975,010	4,000,000
Goods and Services				
Rents from houses	10,226,578	10,226,578	10,570,906	10,368,053
Housing Loans Interest & Charges	812,955	812,955	883,189	812,955
Superannuation	172,037	172,037	156,622	156,622
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	1,723,739	1,723,739	1,290,027	1,275,000
Total Goods and Services (b)	12,935,309	12,935,309	12,900,744	12,612,630
Total Income c=(a+b)	17,519,572	17,519,572	16,875,754	16,612,630

Division B - Road Transport & Safety

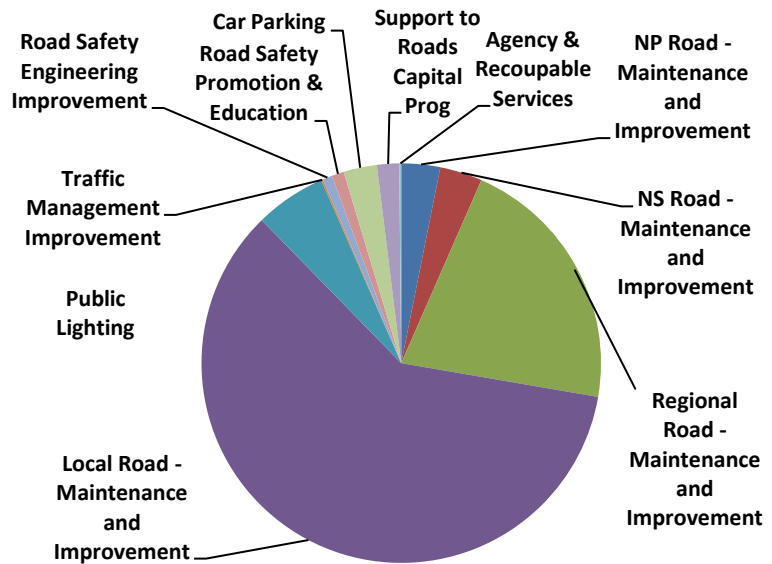
Division	Amount	%
A Housing and Building	15,708,823	12%
B Road Transport & Safety	36,339,015	28%
C Water Services	21,810,922	17%
D Development Management	11,136,533	8%
E Environmental Services	12,570,202	10%
F Recreation and Amenity	7,712,304	6%
G Agriculture, Education, Health & Welfare	4,252,347	3%
H Miscellaneous Services	21,725,908	17%
Grand Total	131,256,054	100%

Overall Expenditure



How the Division is Spent	Amount	%
NP Road - Maintenance and Improvement	1,140,708	3.1%
NS Road - Maintenance and Improvement	1,247,698	3.4%
Regional Road - Maintenance & Improvement	7,680,290	21.1%
Local Road - Maintenance and Improvement	21,798,473	60.0%
Public Lighting	2,089,535	5.8%
Traffic Management Improvement	47,896	0.1%
Road Safety Engineering Improvement	282,291	0.8%
Road Safety Promotion & Education	361,402	1.0%
Car Parking	978,420	2.7%
Support to Roads Capital Prog	654,688	1.8%
Agency & Recoupable Services	57,613	0.2%
Grand Total	36,339,015	100%

Expenditure



Sources of Income in the Division	Amount	%
NRA	19,300,957	89.4%
Parking Fines & Charges	821,500	3.8%
Superannuation	626,402	2.9%
Agency Services & Repayable Works	19,700	0.1%
Other income	828,403	3.8%
Grand Total	21,596,962	100%

Income

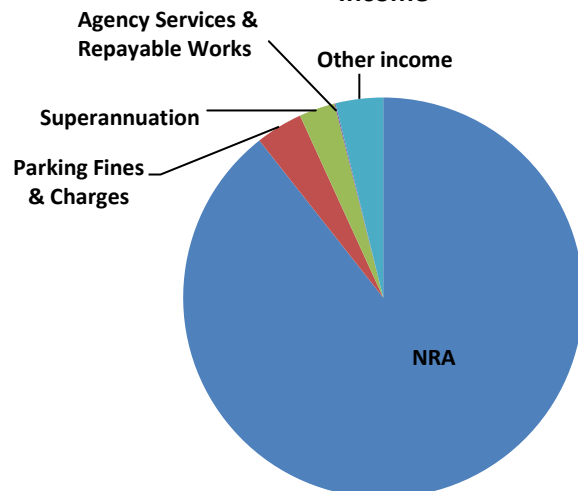


		Table B Expenditure & Income for 2015 and Estimated Outturn for 2014							
		2015				2014			
Division & Services		Expenditure		Income		Expenditure		Income	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn	Adopted by Council	Estimated Outturn
		€	€	€	€	€	€	€	€
Code	Road Transport & Safety								
B01	NP Road - Maintenance and Improvement	1,140,708	1,140,708	724,579	724,579	1,061,436	1,190,552	655,511	724,579
B02	NS Road - Maintenance and Improvement	1,247,698	1,247,698	640,476	640,476	1,062,433	1,327,450	412,015	640,476
B03	Regional Road - Maintenance & Improvement	7,680,290	7,680,290	2,659,370	2,659,370	7,822,110	9,768,683	3,152,510	4,825,700
B04	Local Road - Maintenance and Improvement	21,798,473	21,798,473	16,274,897	16,274,897	25,364,194	23,483,953	17,663,178	16,274,897
B05	Public Lighting	2,089,535	2,089,535	162,169	162,169	2,199,732	2,197,169	32,321	32,321
B06	Traffic Management Improvement	47,896	47,896	1,498	1,498	107,683	103,308	2,100	2,100
B07	Road Safety Engineering Improvement	282,291	282,291	187,223	187,223	255,441	288,018	151,888	186,438
B08	Road Safety Promotion/Education	361,402	361,402	3,743	3,743	301,594	301,645	5,505	5,505
B09	Car Parking	978,420	978,420	838,157	838,157	862,300	859,501	834,609	834,609
B10	Support to Roads Capital Prog.	654,688	654,688	88,044	88,044	958,128	938,965	94,448	94,447
B11	Agency & Recoupable Services	57,613	57,613	16,806	16,806	73,936	123,235	40,600	37,000
	Service Division Total	36,339,015	36,339,015	21,596,962	21,596,962	40,068,987	40,582,479	23,044,685	23,658,072

ROAD TRANSPORT & SAFETY

		2015		2014	
Expenditure by Service and Sub-Service		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
Code		€	€	€	€
B0101	NP - Surface Dressing	0	0	0	0
B0102	NP – Pavement Overlay/Reconstruction	0	0	0	0
B0103	NP – Winter Maintenance	275,000	275,000	165,000	275,000
B0104	NP – Bridge Maintenance (Eirspan)	0	0	0	0
B0105	NP - General Maintenance	488,150	488,150	460,311	488,150
B0106	NP – General Improvements Works	0	0	0	0
B0199	Service Support Costs	377,558	377,558	436,125	427,402
National Primary Road – Maintenance and Improvement		1,140,708	1,140,708	1,061,436	1,190,552
B0201	NS - Surface Dressing	200,000	200,000	0	200,000
B0202	NS - Overlay/Reconstruction	0	0	0	0
B0203	NS - Overlay/Reconstruction – Urban	0	0	0	0
B0204	NS - Winter Maintenance	155,000	155,000	105,000	155,000
B0205	NS – Bridge Maintenance (Eirspan)	0	0	0	0
B0206	NS - General Maintenance	310,576	310,576	282,051	310,576
B0207	NS – General Improvement Works	0	0	0	0
B0299	Service Support Costs	582,122	582,122	675,382	661,874
National Secondary Road – Maintenance and Improvement		1,247,698	1,247,698	1,062,433	1,327,450
B0301	Regional Roads Surface Dressing	724,000	724,000	724,532	724,000
B0302	Reg Rd Surface Rest/Road Reconstruction/Overlay	0	0	0	0
B0303	Regional Road Winter Maintenance	750,000	750,000	400,000	750,000
B0304	Regional Road Bridge Maintenance	0	0	0	0
B0305	Regional Road General Maintenance Works	2,350,000	2,350,000	1,954,746	4,350,000
B0306	Regional Road General Improvement Works	390,843	390,843	2,391,975	390,843
B0399	Service Support Costs	3,465,447	3,465,447	2,350,857	3,553,840
Regional Road – Improvement and Maintenance		7,680,290	7,680,290	7,822,110	9,768,683
B0401	Local Road Surface Dressing	1,863,081	1,863,081	1,863,081	1,863,081
B0402	Local Rd Surface Rest/Road Reconstruction/Overlay	9,467,000	9,467,000	11,684,251	9,467,000
B0403	Local Roads Winter Maintenance	0	0	36,140	36,140
B0404	Local Roads Bridge Maintenance	0	0	0	0
B0405	Local Roads General Maintenance Works	7,337,150	7,337,150	6,778,716	7,337,150
B0406	Local Roads General Improvement Works	470,000	470,000	700,393	470,000
B0499	Service Support Costs	2,661,242	2,661,242	4,301,614	4,310,582
Local Road - Maintenance and Improvement		21,798,473	21,798,473	25,364,195	23,483,953
B0501	Public Lighting Operating Costs	2,065,800	2,065,800	2,066,600	2,066,600
B0502	Public Lighting Improvement	0	0	5,000	5,000
B0599	Service Support Costs	23,735	23,735	128,132	125,569
Public Lighting		2,089,535	2,089,535	2,199,732	2,197,169

ROAD TRANSPORT & SAFETY

		2015		2014	
Code	Expenditure by Service and Sub-Service	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	29,137	29,137	78,797	75,000
B0699	Service Support Costs	18,759	18,759	28,886	28,308
Traffic Management Improvement		47,896	47,896	107,683	103,308
B0701	Low Cost Remedial Measures	185,000	185,000	150,450	185,000
B0702	Other Engineering Improvements	75,001	75,001	86,604	85,000
B0799	Service Support Costs	22,290	22,290	18,386	18,018
Road Safety Engineering Improvements		282,291	282,291	255,440	288,018
B0801	School Wardens	184,605	184,605	142,582	143,000
B0802	Publicity and Promotion Road Safety	141,063	141,063	114,476	115,000
B0899	Service Support Costs	35,734	35,734	44,536	43,645
Road Safety Promotion/Education		361,402	361,402	301,594	301,645
B0901	Maintenance and Management of Car Parks	445,607	445,607	385,231	385,000
B0902	Operation of Street Parking	0	0	119,866	120,000
B0903	Parking Enforcement	427,129	427,129	220,978	221,000
B0999	Service Support Costs	105,684	105,684	136,225	133,501
Car Parking		978,420	978,420	862,300	859,501
B1001	Administration of Roads Capital Programme	0	0	0	0
B1099	Service Support Costs	654,688	654,688	958,128	938,965
Support to Roads Capital Programme		654,688	654,688	958,128	938,965
B1101	Agency & Recoupable Service	16,200	16,200	33,900	84,000
B1199	Service Support Costs	41,413	41,413	40,036	39,235
Agency & Recoupable Services		57,613	57,613	73,936	123,235
Service Division Total		36,339,015	36,339,015	40,068,987	40,582,479

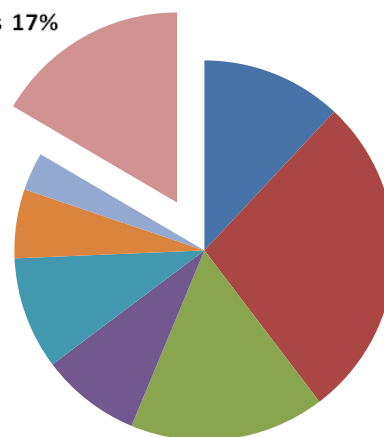
ROAD TRANSPORT & SAFETY				
	2015		2014	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Environment, Community & Local Government	0	0	0	0
NRA	19,300,957	19,300,957	20,223,238	21,300,957
Arts, Heritage & Gaeltacht	0	0	0	0
DTO	0	0	440,000	0
Other	0	0	0	0
Total Grants & Subsidies (a)	19,300,957	19,300,957	20,663,238	21,300,957
Goods and Services				
Parking Fines & Charges	821,500	821,500	816,000	816,000
Superannuation	626,402	626,402	598,915	598,915
Agency Services & Repayable Works	19,700	19,700	18,200	16,200
Local Authority Contributions	0	0	26,000	26,000
Other income	828,403	828,403	922,331	900,000
Total Goods and Services (b)	2,296,005	2,296,005	2,381,446	2,357,115
Total Income c=(a+b)	21,596,962	21,596,962	23,044,684	23,658,072

Division C - Water Services

Division	Amount	%
A Housing and Building	15,708,823	12%
B Road Transport & Safety	36,339,015	28%
C Water Services	21,810,922	17%
D Development Management	11,136,533	8%
E Environmental Services	12,570,202	10%
F Recreation and Amenity	7,712,304	6%
G Agriculture, Education, Health & Welfare	4,252,347	3%
H Miscellaneous Services	21,725,908	17%
Grand Total	131,256,054	100%

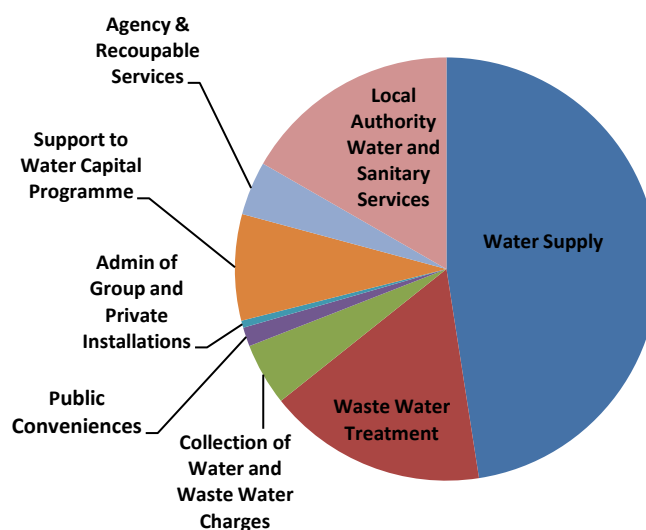
Overall Expenditure

C - Water Services 17%



How the Division is Spent	Amount	%
Water Supply	10,368,788	47.5%
Waste Water Treatment	3,655,078	16.8%
Collection of Water and Waste Water Charges	1,041,683	4.8%
Public Conveniences	317,263	1.5%
Admin of Group and Private Installations	118,459	0.5%
Support to Water Capital Programme	1,770,177	8.1%
Agency & Recoupable Services	897,835	4.1%
Local Authority Water and Sanitary Services	3,641,638	16.7%
Grand Total	21,810,922	100%

Expenditure



Sources of Income in the Division	Amount	%
Environment, Community & Local Govt.	70,000	0.4%
Irish Water	19,361,599	97.0%
Superannuation	522,183	2.6%
Grand Total	19,953,782	100%

Income

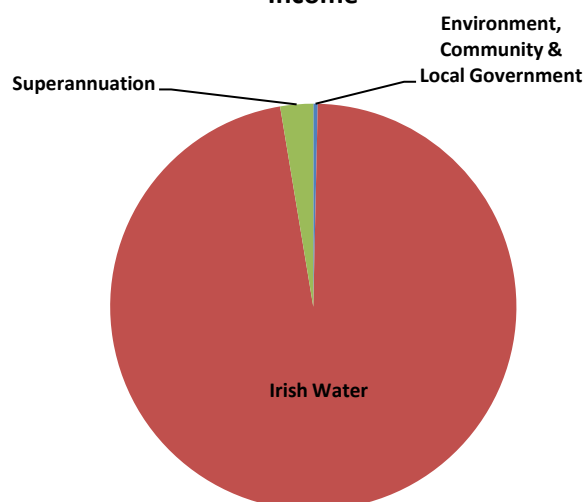


Table B Expenditure & Income for 2015 and Estimated Outturn for 2014									
Division & Services		2015				2014			
		Expenditure		Income		Expenditure		Income	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn	Adopted by Council	Estimated Outturn
		€	€	€	€	€	€	€	€
Code	Water Services								
C01	Water Supply	10,368,788	10,368,788	318,175	318,175	21,242,746	15,932,060	29,879,296	22,315,973
C02	Waste Water Treatment Collection of Water and Waste Water	3,655,078	3,655,078	77,302	77,302	8,151,387	6,113,540	75,286	75,386
C03	Charges	1,041,683	1,041,683	20,723	20,723	1,451,308	1,417,380	14,873	14,873
C04	Public Conveniences	317,263	317,263	5,503	5,503	344,596	320,766	91,270	91,602
C05	Admin of Group and Private Installations	118,459	118,459	72,796	72,796	126,409	123,881	78,140	70,000
C06	Support to Water Capital Programme	1,770,177	1,770,177	49,899	49,899	2,253,672	2,095,915	62,290	62,290
C07	Agency & Recoupable Services	897,835	897,835	2,047,785	2,047,785	982,772	913,979	238,344	176,053
C08	Local Authority Water and Sanitary Services	3,641,638	3,641,638	17,361,599	17,361,599	0	0	0	0
	Service Division Total	21,810,922	21,810,922	19,953,782	19,953,782	34,552,890	26,917,521	30,439,499	22,806,177

WATER SERVICES

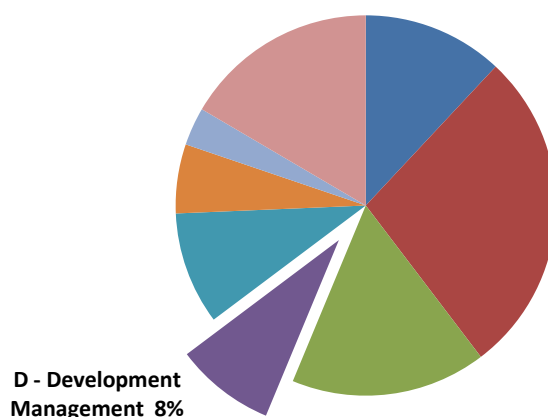
		2015		2014	
Code	Expenditure by Service and Sub-Service	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
C0101	Water Plants & Networks	7,178,309	7,178,309	14,781,429	11,086,072
C0199	Service Support Costs	3,190,479	3,190,479	6,461,318	4,845,989
	Water Supply	10,368,788	10,368,788	21,242,747	15,932,060
C0201	Waste Plants and Networks	2,249,813	2,249,813	6,174,198	4,630,649
C0299	Service Support Costs	1,405,265	1,405,265	1,977,188	1,482,891
	Waste Water Treatment	3,655,078	3,655,078	8,151,386	6,113,540
C0301	Debt Management Water and Waste Water	583,578	583,578	515,206	500,000
C0399	Service Support Costs	458,105	458,105	936,102	917,380
	Collection of Water and Waste Water Charges	1,041,683	1,041,683	1,451,308	1,417,380
C0401	Operation and Maintenance of Public Conveniences	261,275	261,275	297,896	275,000
C0499	Service Support Costs	55,988	55,988	46,700	45,766
	Public Conveniences	317,263	317,263	344,596	320,766
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	118,459	118,459	126,409	123,881
	Admin of Group and Private Installations	118,459	118,459	126,409	123,881
C0601	Technical Design and Supervision	1,334,003	1,334,003	1,074,369	999,163
C0699	Service Support Costs	436,174	436,174	1,179,303	1,096,752
	Support to Water Capital Programme	1,770,177	1,770,177	2,253,672	2,095,915
C0701	Agency & Recoupable Service	513,346	513,346	923,426	858,786
C0799	Service Support Costs	384,489	384,489	59,347	55,193
	Agency & Recoupable Services	897,835	897,835	982,773	913,979
C0801	Local Authority Water Services	2,450,932	2,450,932	0	0
C0802	Local Authority Sanitary Services	592,395	592,395	0	0
C0899	Service Support Costs	598,311	598,311	0	0
	Local Authority Water and Sanitary Services	3,641,638	3,641,638	0	0
	Service Division Total	21,810,922	21,810,922	34,552,891	26,917,521

WATER SERVICES				
	2015		2014	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Environment, Community & Local Government	70,000	70,000	70,000	70,000
Other	0	0	0	0
Total Grants & Subsidies (a)	70,000	70,000	70,000	70,000
Goods and Services				
Irish Water	19,361,599	19,361,599	29,563,323	22,000,000
Commercial Water	0	0	0	0
Domestic Waste Water	0	0	0	0
Commercial Waste Water	0	0	0	0
Superannuation	522,183	522,183	480,777	480,777
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	240,900	240,900
Other income	0	0	84,500	84,500
Total Goods and Services (b)	19,883,782	19,883,782	30,369,500	22,806,177
Total Income c=(a+b)	19,953,782	19,953,782	30,439,500	22,876,177

Division D - Development Management

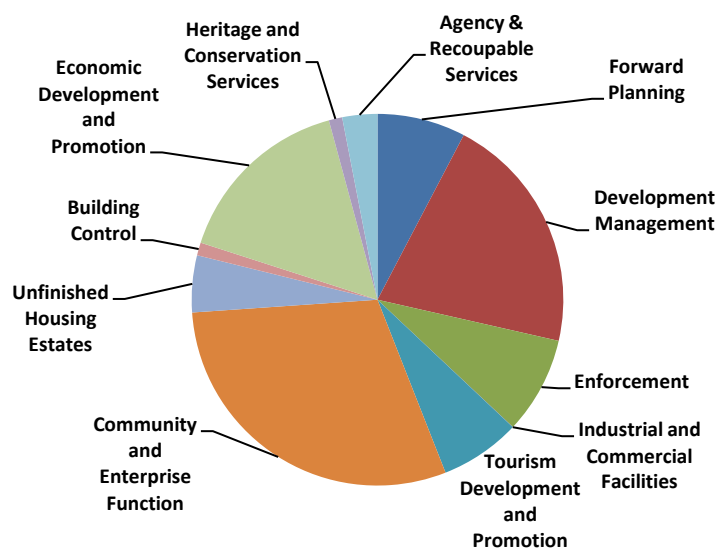
Division	Amount	%
A Housing and Building	15,708,823	12%
B Road Transport & Safety	36,339,015	28%
C Water Services	21,810,922	17%
D Development Management	11,136,533	8%
E Environmental Services	12,570,202	10%
F Recreation and Amenity	7,712,304	6%
G Agriculture, Education, Health & Welfare	4,252,347	3%
H Miscellaneous Services	21,725,908	17%
Grand Total	131,256,054	100%

Overall Expenditure



How the Division is Spent	Amount	%
Forward Planning	855,619	7.7%
Development Management	2,324,296	20.9%
Enforcement	941,115	8.5%
Industrial and Commercial Facilities	1,575	0.0%
Tourism Development and Promotion	781,090	7.0%
Community and Enterprise Function	3,326,526	29.9%
Unfinished Housing Estates	550,667	4.9%
Building Control	124,805	1.1%
Economic Development and Promotion	1,761,503	15.8%
Heritage and Conservation Services	129,835	1.2%
Agency & Recoupable Services	339,501	3.0%
Grand Total	11,136,533	100%

Expenditure



Sources of Income in the Division	Amount	%
Environment, Community & Local Govt.	63,000	3.5%
Jobs, Enterprise & Innovation	760,469	42.7%
Planning Fees	400,000	22.4%
Sale/Leasing other property/Industrial Sites	56,097	3.1%
Superannuation	224,307	12.6%
Other income	278,521	15.6%
Grand Total	1,782,394	100%

Income

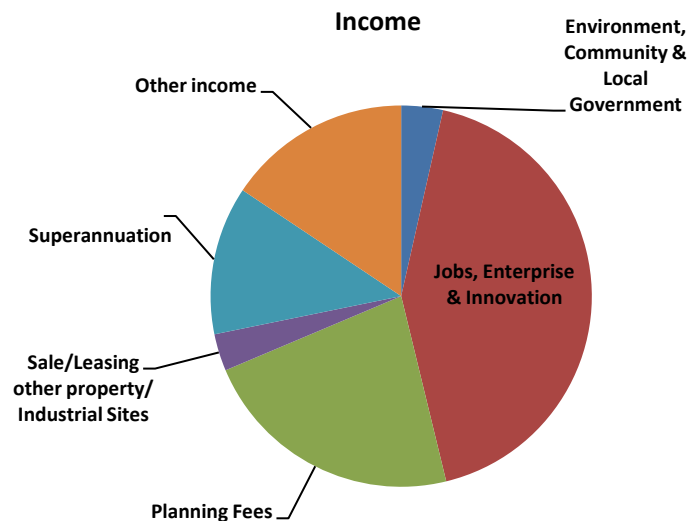


Table B		Expenditure & Income for 2015 and Estimated Outturn for 2014							
Division & Services		2015				2014			
		Expenditure		Income		Expenditure		Income	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn	Adopted by Council	Estimated Outturn
Code		€	€	€	€	€	€	€	€
	Development Management								
D01	Forward Planning	855,619	855,619	22,902	22,902	851,058	815,534	59,465	19,051
D02	Development Management	2,324,296	2,324,296	492,258	492,258	2,812,086	2,763,312	664,062	652,255
D03	Enforcement	941,115	941,115	25,587	25,587	1,104,185	1,101,127	26,221	26,732
D04	Industrial and Commercial Facilities	1,575	1,575	0	0	2,517	2,500	0	0
D05	Tourism Development and Promotion	781,090	781,090	15,399	15,399	1,170,275	1,163,914	17,608	22,692
D06	Community and Enterprise Function	3,326,526	3,326,526	145,661	145,661	3,136,575	3,165,587	156,863	179,619
D07	Unfinished Housing Estates	550,667	550,667	4,197	4,197	116,609	176,984	0	0
D08	Building Control	124,805	124,805	53,728	53,728	115,764	115,958	52,337	52,337
D09	Economic Development and Promotion	1,761,503	1,761,503	977,828	977,828	1,154,365	2,026,785	104,765	974,944
D10	Property Management	0	0	0	0	43,517	43,512	0	0
D11	Heritage and Conservation Services	129,835	129,835	3,077	3,077	148,209	227,336	22,604	102,604
D12	Agency & Recoupable Services	339,501	339,501	41,757	41,757	403,264	342,127	210,614	235,055
	Service Division Total	11,136,533	11,136,533	1,782,394	1,782,394	11,058,424	11,944,676	1,314,539	2,265,289

DEVELOPMENT MANAGEMENT					
Code	Expenditure by Service and Sub-Service	2015		2014	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
D0101	Statutory Plans and Policy	639,006	639,006	605,616	575,000
D0199	Service Support Costs	216,613	216,613	245,442	240,534
	Forward Planning	855,619	855,619	851,058	815,534
D0201	Planning Control	1,342,705	1,342,705	1,651,564	1,626,000
D0299	Service Support Costs	981,591	981,591	1,160,522	1,137,312
	Development Management	2,324,296	2,324,296	2,812,086	2,763,312
D0301	Enforcement Costs	668,260	668,260	730,586	735,000
D0399	Service Support Costs	272,855	272,855	373,599	366,127
	Enforcement	941,115	941,115	1,104,185	1,101,127
D0401	Industrial Sites Operations	0	0	0	0
D0403	Management & Contribs to Other Commercial Facs	1,575	1,575	1,575	1,575
D0404	General Development Promotion Work	0	0	0	0
D0499	Service Support Costs	0	0	942	925
	Industrial and Commercial Facilities	1,575	1,575	2,517	2,500
D0501	Tourism Promotion	601,031	601,031	926,485	925,000
D0502	Tourist Facilities Operations	0	0	0	0
D0599	Service Support Costs	180,059	180,059	243,790	238,914
	Tourism Development and Promotion	781,090	781,090	1,170,275	1,163,914
D0601	General Community & Enterprise Expenses	2,870,796	2,870,796	2,300,094	2,345,836
D0602	RAPID Costs	0	0	0	0
D0603	Social Inclusion	0	0	0	0
D0699	Service Support Costs	455,730	455,730	836,481	819,751
	Community and Enterprise Function	3,326,526	3,326,526	3,136,575	3,165,587
D0701	Unfinished Housing Estates	517,958	517,958	116,567	175,000
D0799	Service Support Costs	32,709	32,709	42	1,984
	Unfinished Housing Estates	550,667	550,667	116,609	176,984

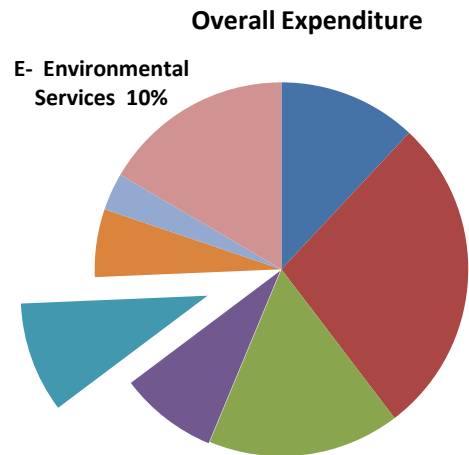
DEVELOPMENT MANAGEMENT

		2015		2014	
Expenditure by Service and Sub-Service		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
D0801	Building Control Inspection Costs	63,377	63,377	58,641	59,000
D0802	Building Control Enforcement Costs	28,707	28,707	26,553	27,000
D0899	Service Support Costs	32,721	32,721	30,570	29,958
Building Control		124,805	124,805	115,764	115,958
D0901	Urban and Village Renewal	1,000	1,000	351,122	351,000
D0902	EU Projects	0	0	0	0
D0903	Town Twinning	0	0	500	500
D0904	European Office	0	0	0	0
D0905	Economic Development & Promotion	400,701	400,701	390,665	380,000
D0906	Local Enterprise Office	982,709	982,709	0	891,449
D0999	Service Support Costs	377,093	377,093	412,078	403,836
Economic Development and Promotion		1,761,503	1,761,503	1,154,365	2,026,785
D1001	Property Management Costs	0	0	43,300	43,300
D1099	Service Support Costs	0	0	217	212
Property Management		0	0	43,517	43,512
D1101	Heritage Services	0	0	0	0
D1102	Conservation Services	93,662	93,662	110,111	190,000
D1103	Conservation Grants	0	0	0	0
D1199	Service Support Costs	36,173	36,173	38,098	37,336
Heritage and Conservation Services		129,835	129,835	148,209	227,336
D1201	Agency & Recoupable Service	256,309	256,309	360,277	300,000
D1299	Service Support Costs	83,192	83,192	42,987	42,127
Agency & Recoupable Services		339,501	339,501	403,264	342,127
Service Division Total		11,136,533	11,136,533	11,058,424	11,944,676

DEVELOPMENT MANAGEMENT				
	2015		2014	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Environment, Community & Local Government	63,000	63,000	37,850	56,786
Arts, Heritage & Gaeltacht	0	0	0	0
Jobs, Enterprise & Innovation	760,469	760,469	0	891,449
Other	0	0	0	0
Total Grants & Subsidies (a)	823,469	823,469	37,850	948,235
Goods and Services				
Planning Fees	400,000	400,000	392,000	380,000
Sale/Leasing of other property/Industrial Sites	56,097	56,097	74,887	53,617
Superannuation	224,307	224,307	210,218	210,218
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	223,219	223,219
Other income	278,521	278,521	376,366	450,000
Total Goods and Services (b)	958,925	958,925	1,276,690	1,317,054
Total Income c=(a+b)	1,782,394	1,782,394	1,314,540	2,265,289

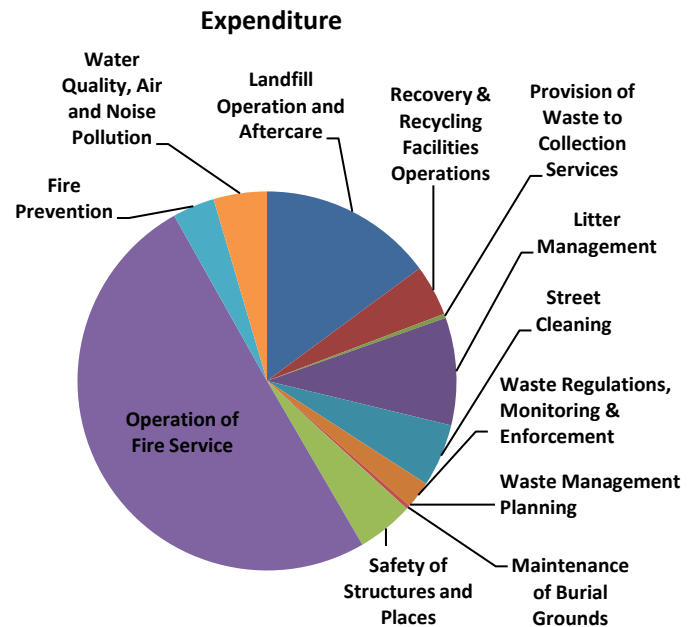
Division E - Environmental Services

Division	Amount	%
A Housing and Building	15,708,823	12%
B Road Transport & Safety	36,339,015	28%
C Water Services	21,810,922	17%
D Development Management	11,136,533	8%
E Environmental Services	12,570,202	10%
F Recreation and Amenity	7,712,304	6%
G Agriculture, Education, Health & Welfare	4,252,347	3%
H Miscellaneous Services	21,725,908	17%
Grand Total	131,256,054	100%



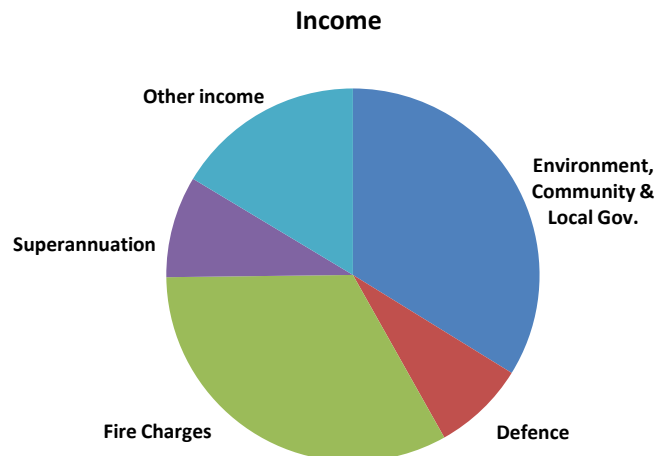
How the Division is Spent

How the Division is Spent	Amount	%
Landfill Operation and Aftercare	1,870,605	14.9%
Recovery & Recycling Facilities Operations	547,902	4.4%
Provision of Waste to Collection Services	45,427	0.4%
Litter Management	1,152,778	9.2%
Street Cleaning	673,677	5.4%
Waste Regulations, Monitoring & Enforcem	291,107	2.3%
Waste Management Planning	310	0.0%
Maintenance of Burial Grounds	42,283	0.3%
Safety of Structures and Places	605,955	4.8%
Operation of Fire Service	6,316,020	50.2%
Fire Prevention	451,812	3.6%
Water Quality, Air and Noise Pollution	572,325	4.6%
Grand Total	12,570,202	100%



Sources of Income in the Division

Sources of Income in the Division	Amount	%
Environment, Community & Local Gov.	350,700	33.8%
Defence	83,500	8.0%
Fire Charges	342,000	33.0%
Superannuation	91,392	8.8%
Other income	170,026	16.4%
Grand Total	1,037,618	100%



Division & Services		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
		€	€	€	€	€	€	€	€
Code	Environmental Services								
E01	Landfill Operation and Aftercare	1,870,605	1,870,605	63,156	63,156	1,862,671	1,855,422	67,081	67,081
E02	Recovery & Recycling Facilities Operations	547,902	547,902	115,082	115,082	558,049	552,751	112,349	111,874
E03	Waste to Energy Facilities Operations	0	0	0	0	0	0	0	0
E04	Provision of Waste to Collection Services	45,427	45,427	0	0	45,309	45,302	0	0
E05	Litter Management	1,152,778	1,152,778	84,843	84,843	1,194,310	1,191,162	99,246	81,446
E06	Street Cleaning	673,677	673,677	1,474	1,474	424,046	419,334	33,391	33,391
E07	Waste Regulations, Monitoring and Enforcement	291,107	291,107	272,982	272,982	257,628	276,210	271,997	273,577
E08	Waste Management Planning	310	310	0	0	362	354	0	0
E09	Maintenance of Burial Grounds	42,283	42,283	507	507	41,710	41,686	319	319
E10	Safety of Structures and Places	605,955	605,955	96,305	96,305	660,745	648,254	90,014	95,343
E11	Operation of Fire Service	6,316,020	6,316,020	205,478	205,478	5,807,482	5,794,525	381,989	207,451
E12	Fire Prevention	451,812	451,812	165,813	165,813	399,463	396,960	203,023	161,759
E13	Water Quality, Air and Noise Pollution	572,325	572,325	31,977	31,977	602,361	605,200	58,004	56,052
E14	Agency & Recoupable Services	0	0	0	0	1,965	1,927	381	381
	Service Division Total	12,570,202	12,570,202	1,037,618	1,037,618	11,856,101	11,829,087	1,317,794	1,088,674

ENVIRONMENTAL SERVICES

		2015		2014	
<u>Code</u>	Expenditure by Service and Sub-Service	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
E0101	Landfill Operations	1,544,195	1,544,195	1,571,426	1,570,000
E0102	Contribution to other LA's - Landfill Facilities	0	0	0	0
E0103	Landfill Aftercare Costs.	284,859	284,859	219,385	215,000
E0199	Service Support Costs	41,551	41,551	71,859	70,422
Landfill Operation and Aftercare		1,870,605	1,870,605	1,862,670	1,855,422
E0201	Recycling Facilities Operations	388,374	388,374	386,874	385,000
E0202	Bring Centres Operations	0	0	0	0
E0204	Other Recycling Services	0	0	0	0
E0299	Service Support Costs	159,528	159,528	171,175	167,751
Recovery & Recycling Facilities Operations		547,902	547,902	558,049	552,751
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	45,000	45,000	45,000	45,000
E0407	Other Costs Waste Collection	0	0	0	0
E0499	Service Support Costs	427	427	309	302
Provision of Waste to Collection Services		45,427	45,427	45,309	45,302
E0501	Litter Warden Service	288,180	288,180	322,791	320,000
E0502	Litter Control Initiatives	433,397	433,397	472,212	472,000
E0503	Environmental Awareness Services	184,507	184,507	176,694	177,000
E0599	Service Support Costs	246,694	246,694	222,614	222,162
Litter Management		1,152,778	1,152,778	1,194,311	1,191,162
E0601	Operation of Street Cleaning Service	662,003	662,003	352,925	350,000
E0602	Provision and Improvement of Litter Bins	2,000	2,000	20,780	20,000
E0699	Service Support Costs	9,674	9,674	50,341	49,334
Street Cleaning		673,677	673,677	424,046	419,334
E0701	Monitoring of Waste Regs (incl Private Landfills)	221,197	221,197	191,087	211,000
E0702	Enforcement of Waste Regulations	0	0	0	0
E0799	Service Support Costs	69,910	69,910	66,541	65,210
Waste Regulations, Monitoring and Enforcement		291,107	291,107	257,628	276,210

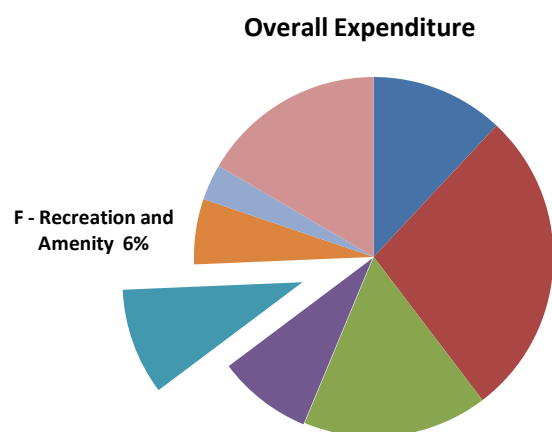
ENVIRONMENTAL SERVICES

		2015		2014	
Code	Expenditure by Service and Sub-Service	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	0	0	0	0
E0899	Service Support Costs	310	310	362	354
Waste Management Planning		310	310	362	354
E0901	Maintenance of Burial Grounds	40,000	40,000	40,000	40,000
E0999	Service Support Costs	2,283	2,283	1,710	1,686
Maintenance and Upkeep of Burial Grounds		42,283	42,283	41,710	41,686
E1001	Operation Costs Civil Defence	138,127	138,127	130,593	130,000
E1002	Dangerous Buildings	5,000	5,000	5,000	3,000
E1003	Emergency Planning	0	0	0	0
E1004	Derelict Sites	10,000	10,000	10,000	8,500
E1005	Water Safety Operation	416,042	416,042	472,546	465,000
E1099	Service Support Costs	36,786	36,786	42,606	41,754
Safety of Structures and Places		605,955	605,955	660,745	648,254
E1101	Operation of Fire Brigade Service	4,878,231	4,878,231	4,553,058	4,550,000
E1103	Fire Services Training	845,684	845,684	771,746	771,500
E1104	Operation of Ambulance Service	0	0	0	0
E1199	Service Support Costs	592,105	592,105	482,678	473,025
Operation of Fire Service		6,316,020	6,316,020	5,807,482	5,794,525
E1201	Fire Safety Control Cert Costs	0	0	0	0
E1202	Fire Prevention and Education	233,561	233,561	196,111	196,000
E1203	Inspection/Monitoring of Commercial Facilities	106,663	106,663	87,067	87,000
E1299	Service Support Costs	111,588	111,588	116,285	113,960
Fire Prevention		451,812	451,812	399,463	396,960
E1301	Water Quality Management	434,385	434,385	372,565	380,000
E1302	Licensing and Monitoring of Air and Noise Quality	0	0	0	0
E1399	Service Support Costs	137,940	137,940	229,796	225,200
Water Quality, Air and Noise Pollution		572,325	572,325	602,361	605,200
E1401	Agency & Recoupable Service	0	0	0	0
E1499	Service Support Costs	0	0	1,965	1,927
Agency & Recoupable Services		0	0	1,965	1,927
Service Division Total		12,570,202	12,570,202	11,856,101	11,829,087

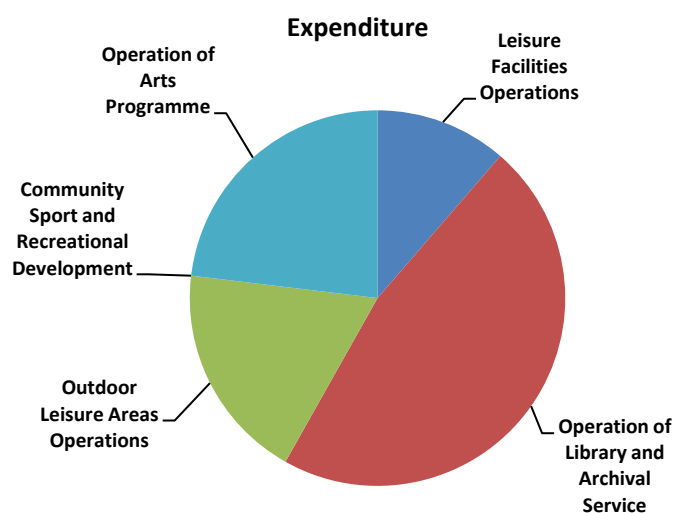
ENVIRONMENTAL SERVICES				
	2015		2014	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Environment, Community & Local Government	350,700	350,700	351,000	351,000
Social Protection	0	0	0	0
Defence	83,500	83,500	77,070	78,500
Other	0	0	700	0
Total Grants & Subsidies (a)	434,200	434,200	428,770	429,500
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	342,000	342,000	562,000	341,212
Superannuation	91,392	91,392	97,962	97,962
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	30,000	30,000
Other income	170,026	170,026	199,060	190,000
Total Goods and Services (b)	603,418	603,418	889,022	659,174
Total Income c=(a+b)	1,037,618	1,037,618	1,317,792	1,088,674

Division F - Recreation and Amenity

Division	Amount	%
A Housing and Building	15,708,823	12%
B Road Transport & Safety	36,339,015	28%
C Water Services	21,810,922	17%
D Development Management	11,136,533	8%
E Environmental Services	12,570,202	10%
F Recreation and Amenity	7,712,304	6%
G Agriculture, Education, Health & Welfare	4,252,347	3%
H Miscellaneous Services	21,725,908	17%
Grand Total	131,256,054	100%



How the Division is Spent	Amount	%
Leisure Facilities Operations	874,924	11.3%
Operation of Library and Archival Service	3,610,306	46.8%
Outdoor Leisure Areas Operations	1,445,811	18.7%
Community Sport & Recreational Development	699	0.0%
Operation of Arts Programme	1,780,564	23.1%
Grand Total	7,712,304	100%



Sources of Income in the Division	Amount	%
Library Council	25,000	4.1%
Arts Council	178,000	29.2%
Other	18,870	3.1%
Library Fees/Fines	65,000	10.7%
Superannuation	135,412	22.2%
Other income	188,000	30.8%
Grand Total	610,282	100%

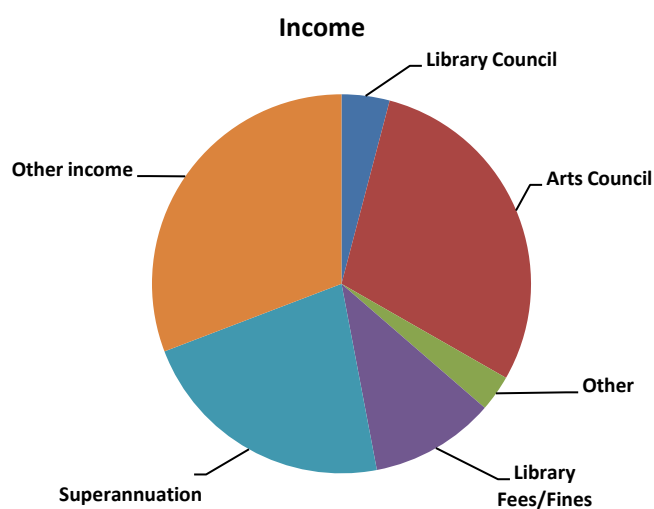


Table B Expenditure & Income for 2015 and Estimated Outturn for 2014									
		2015				2014			
		Expenditure		Income		Expenditure		Income	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn	Adopted by Council	Estimated Outturn
Division & Services		€	€	€	€	€	€	€	€
Code	Recreation & Amenity								
F01	Leisure Facilities Operations	874,924	874,924	49,964	49,964	1,293,579	1,216,156	128,465	52,669
F02	Operation of Library and Archival Service	3,610,306	3,610,306	185,285	185,285	3,604,295	3,599,541	173,459	185,643
F03	Outdoor Leisure Areas Operations Community Sport and Recreational	1,445,811	1,445,811	103,575	103,575	1,723,132	1,715,021	118,732	117,182
F04	Development	699	699	0	0	119,414	119,405	0	0
F05	Operation of Arts Programme	1,780,564	1,780,564	271,458	271,458	1,845,079	1,848,775	482,486	528,380
F06	Agency & Recoupable Services	0	0	0	0	0	0	0	0
	Service Division Total	7,712,304	7,712,304	610,282	610,282	8,585,499	8,498,898	903,142	883,874

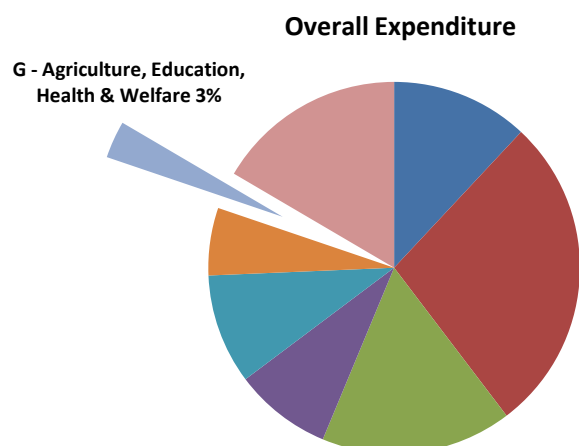
RECREATION & AMENITY

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	783,977	783,977	1,182,726	1,106,000
F0103	Contribution to External Bodies Leisure Facilities	76,000	76,000	76,000	76,000
F0199	Service Support Costs	14,947	14,947	34,853	34,156
	Leisure Facilities Operations	874,924	874,924	1,293,579	1,216,156
F0201	Library Service Operations	2,419,618	2,419,618	2,393,638	2,409,600
F0202	Archive Service	113,119	113,119	106,227	105,000
F0204	Purchase of Books, CD's etc.	130,000	130,000	130,000	130,000
F0205	Contributions to Library Organisations	0	0	0	0
F0299	Service Support Costs	947,569	947,569	974,430	954,941
	Operation of Library and Archival Service	3,610,306	3,610,306	3,604,295	3,599,541
F0301	Parks, Pitches & Open Spaces	1,141,444	1,141,444	1,272,713	1,272,000
F0302	Playgrounds	0	0	19,746	19,746
F0303	Beaches	208,700	208,700	218,153	215,000
F0399	Service Support Costs	95,667	95,667	212,520	208,275
	Outdoor Leisure Areas Operations	1,445,811	1,445,811	1,723,132	1,715,021
F0401	Community Grants	0	0	109,000	109,000
F0402	Operation of Sports Hall/Stadium	0	0	0	0
F0403	Community Facilities	0	0	10,000	10,000
F0404	Recreational Development	0	0	0	0
F0499	Service Support Costs	699	699	414	405
	Community Sport and Recreational Development	699	699	119,414	119,405
F0501	Administration of the Arts Programme	1,239,796	1,239,796	1,179,576	1,190,000
F0502	Contributions to other Bodies Arts Programme	0	0	0	0
F0503	Museums Operations	313,328	313,328	452,467	450,000
F0504	Heritage/Interpretive Facilities Operations	0	0	0	0
F0505	Festivals & Concerts	0	0	0	0
F0599	Service Support Costs	227,440	227,440	213,036	208,775
	Operation of Arts Programme	1,780,564	1,780,564	1,845,079	1,848,775
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	7,712,304	7,712,304	8,585,499	8,498,898

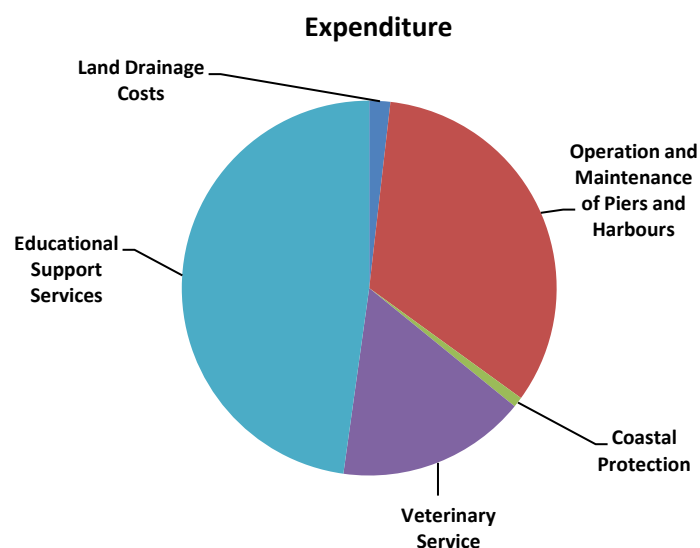
RECREATION & AMENITY				
	2015		2014	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Environment, Community & Local Government	0	0	0	0
Education and Skills	0	0	0	0
Arts, Heritage & Gaeltacht	0	0	0	0
Social & Protection	0	0	0	0
Library Council	25,000	25,000	25,000	25,000
Arts Council	178,000	178,000	200,000	188,750
Other	18,870	18,870	144,239	140,000
Total Grants & Subsidies (a)	221,870	221,870	369,239	353,750
Goods and Services				
Library Fees/Fines	65,000	65,000	65,000	65,000
Recreation/Amenity/Culture	0	0	0	0
Superannuation	135,412	135,412	131,126	131,126
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	193,998	193,998
Other income	188,000	188,000	143,780	140,000
Total Goods and Services (b)	388,412	388,412	533,904	530,124
Total Income c=(a+b)	610,282	610,282	903,143	883,874

Division G - Agriculture, Education, Health & Welfare

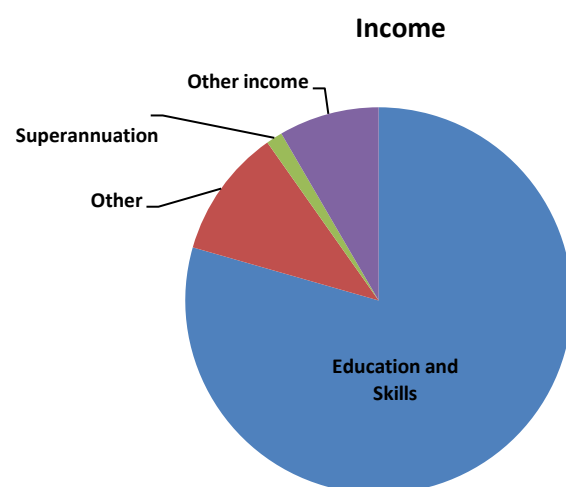
Division	Amount	%
A Housing and Building	15,708,823	12%
B Road Transport & Safety	36,339,015	28%
C Water Services	21,810,922	17%
D Development Management	11,136,533	8%
E Environmental Services	12,570,202	10%
F Recreation and Amenity	7,712,304	6%
G Agriculture, Education, Health & Welfare	4,252,347	3%
H Miscellaneous Services	21,725,908	17%
Grand Total	131,256,054	100%



How the Division is Spent	Amount	%
Land Drainage Costs	76,997	1.8%
Operation & Maintenance of Piers & Harbours	1,410,438	33.2%
Coastal Protection	37,606	0.9%
Veterinary Service	694,805	16.3%
Educational Support Services	2,032,501	47.8%
Grand Total	4,252,347	100%



Sources of Income in the Division	Amount	%
Education and Skills	1,777,612	79.4%
Other	241,700	10.8%
Superannuation	30,692	1.4%
Other income	188,000	8.4%
Grand Total	2,238,004	100%



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
		€	€	€	€	€	€	€	€
Code	Agriculture, Education, Health & Welfare								
G01	Land Drainage Costs	76,997	76,997	50,168	50,168	15,742	15,727	0	50,000
G02	Operation and Maintenance of Piers and Harbours	1,410,438	1,410,438	46,548	46,548	1,646,925	1,695,981	73,237	77,259
G03	Coastal Protection	37,606	37,606	133	133	0	0	0	0
G04	Veterinary Service	694,805	694,805	359,454	359,454	662,298	642,260	397,190	369,463
G05	Educational Support Services	2,032,501	2,032,501	1,781,701	1,781,701	3,103,671	2,854,811	2,710,130	2,497,130
G06	Agency & Recoupable Services	0	0	0	0	0	0	0	0
	Service Division Total	4,252,347	4,252,347	2,238,004	2,238,004	5,428,636	5,208,779	3,180,557	2,993,852

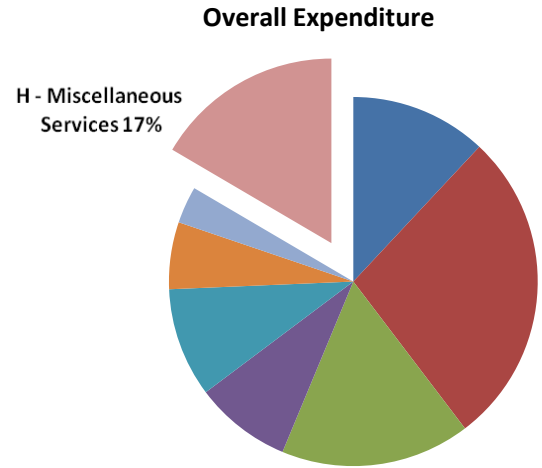
AGRICULTURE, EDUCATION, HEALTH & WELFARE

		2015		2014	
Code	Expenditure by Service and Sub-Service	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
G0101	Maintenance of Land Drainage Areas	75,000	75,000	15,000	15,000
G0102	Contributions to Joint Drainage Bodies	0	0	0	0
G0103	Payment of Agricultural Pensions	0	0	0	0
G0199	Service Support Costs	1,997	1,997	742	727
Land Drainage Costs		76,997	76,997	15,742	15,727
G0201	Operation of Piers	0	0	0	0
G0203	Operation of Harbours	1,225,594	1,225,594	1,473,474	1,526,000
G0299	Service Support Costs	184,844	184,844	173,451	169,981
Operation and Maintenance of Piers and Harbours		1,410,438	1,410,438	1,646,925	1,695,981
G0301	General Maintenance - Costal Regions	37,003	37,003	0	0
G0302	Planned Protection of Coastal Regions	0	0	0	0
G0399	Service Support Costs	603	603	0	0
Coastal Protection		37,606	37,606	0	0
G0401	Provision of Veterinary Service	12,000	12,000	12,000	12,000
G0402	Inspection of Abattoirs etc	251,308	251,308	244,559	235,000
G0403	Food Safety	0	0	0	0
G0404	Operation of Dog Warden Service	248,616	248,616	231,961	230,000
G0405	Other Animal Welfare Services (incl Horse Control)	58,898	58,898	56,166	50,000
G0499	Service Support Costs	123,983	123,983	117,612	115,260
Veterinary Service		694,805	694,805	662,298	642,260
G0501	Payment of Higher Education Grants	1,899,145	1,899,145	2,826,185	2,613,185
G0502	Administration Higher Education Grants	0	0	0	0
G0505	Contribution to Education & Training Board	0	0	30,929	0
G0506	Other Educational Services	0	0	0	0
G0507	School Meals	0	0	0	0
G0599	Service Support Costs	133,356	133,356	246,557	241,626
Educational Support Services		2,032,501	2,032,501	3,103,671	2,854,811
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		4,252,347	4,252,347	5,428,636	5,208,779

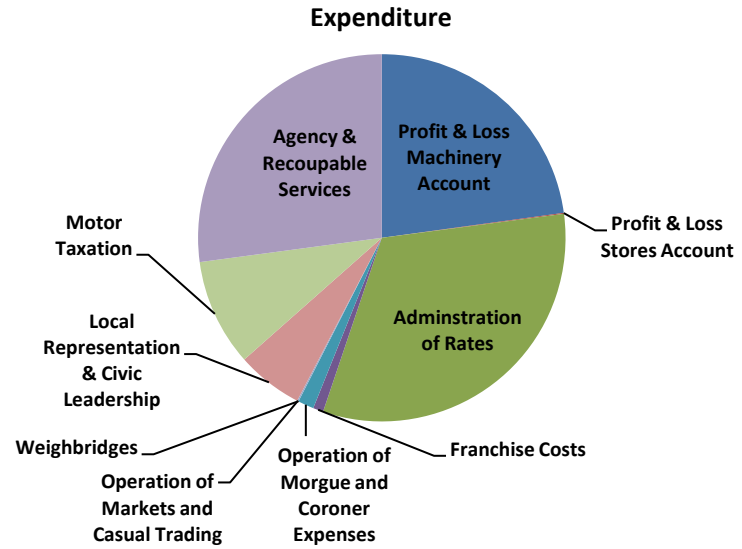
AGRICULTURE , EDUCATION, HEALTH & WELFARE				
	2015		2014	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Environment, Community & Local Government	0	0	0	0
Arts, Heritage & Gaeltacht	0	0	0	0
Education and Skills	1,777,612	1,777,612	2,705,612	2,492,612
Transport Tourism & Sport	0	0	0	0
Other	241,700	241,700	209,305	240,000
Total Grants & Subsidies (a)	2,019,312	2,019,312	2,914,917	2,732,612
Goods and Services				
Superannuation	30,692	30,692	31,240	31,240
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	188,000	188,000	234,400	230,000
Total Goods and Services (b)	218,692	218,692	265,640	261,240
Total Income c=(a+b)	2,238,004	2,238,004	3,180,557	2,993,852

Division H - Miscellaneous Services

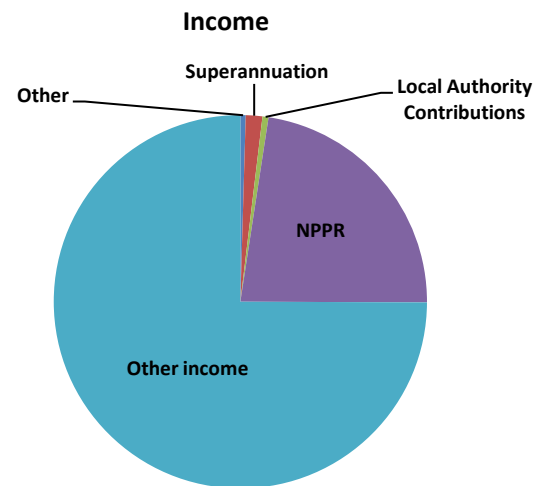
Division	Amount	%
A Housing and Building	15,708,823	12%
B Road Transport & Safety	36,339,015	28%
C Water Services	21,810,922	17%
D Development Management	11,136,533	8%
E Environmental Services	12,570,202	10%
F Recreation and Amenity	7,712,304	6%
G Agriculture, Education, Health & Welfare	4,252,347	3%
H Miscellaneous Services	21,725,908	17%
Grand Total	131,256,054	100%



How the Division is Spent	Amount	%
Profit & Loss Machinery Account	4,960,385	22.8%
Profit & Loss Stores Account	17,920	0.1%
Administration of Rates	7,011,158	32.3%
Franchise Costs	197,195	0.9%
Operation of Morgue & Coroner Expenses	304,924	1.4%
Weighbridges	1,630	0.0%
Operation of Markets and Casual Trading	25,249	0.1%
Local Representation & Civic Leadership	1,270,163	5.8%
Motor Taxation	2,046,650	9.4%
Agency & Recoupable Services	5,890,634	27.1%
Grand Total	21,725,908	100%



Sources of Income in the Division	Amount	%
Other	53,352	0.5%
Superannuation	166,576	1.4%
Local Authority Contributions	61,018	0.5%
NPPR	2,629,000	22.6%
Other income	8,702,630	74.9%
Grand Total	11,612,576	100%



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
		€	€	€	€	€	€	€	€
Code	Miscellaneous Services								
H01	Profit/Loss Machinery Account	4,960,385	4,960,385	3,686,062	3,686,062	4,365,481	4,820,981	3,534,363	4,055,586
H02	Profit/Loss Stores Account	17,920	17,920	3,077	3,077	3,550	3,479	1,413	1,413
H03	Administration of Rates	7,011,158	7,011,158	17,744	17,744	5,910,567	7,103,309	333,686	87,713
H04	Franchise Costs	197,195	197,195	4,940	4,940	382,367	365,165	4,715	3,100
H05	Operation of Morgue and Coroner Expenses	304,924	304,924	454	454	305,651	305,582	396	396
H06	Weighbridges	1,630	1,630	0	0	219	215	0	0
H07	Operation of Markets and Casual Trading	25,249	25,249	17,345	17,345	23,861	23,855	17,000	17,000
H08	Malicious Damage	0	0	0	0	0	0	0	0
H09	Local Representation/Civic Leadership	1,270,163	1,270,163	1,404	1,404	1,668,348	1,649,156	3,845	3,845
H10	Motor Taxation	2,046,650	2,046,650	93,141	93,141	1,990,030	1,999,529	86,236	84,786
H11	Agency & Recoupable Services	5,890,634	5,890,634	7,788,410	7,788,410	7,809,424	6,707,799	11,768,872	11,322,674
	Service Division Total	21,725,908	21,725,908	11,612,576	11,612,576	22,459,498	22,979,070	15,750,526	15,576,513

MISCELLANEOUS SERVICES

		2015		2014	
Code	Expenditure by Service and Sub-Service	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
H0101	Maintenance of Machinery Service	344,438	344,438	301,169	300,000
H0102	Plant and Machinery Operations	3,731,284	3,731,284	3,226,577	3,700,000
H0199	Service Support Costs	884,662	884,662	837,736	820,981
Profit/Loss Machinery Account		4,960,385	4,960,385	4,365,482	4,820,981
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	17,920	17,920	3,550	3,479
Profit/Loss Stores Account		17,920	17,920	3,550	3,479
H0301	Administration of Rates Office	339,010	339,010	139,229	140,000
H0302	Debt Management Service Rates	346,319	346,319	534,051	534,000
H0303	Refunds and Irrecoverable Rates	6,093,476	6,093,476	4,894,600	6,093,476
H0399	Service Support Costs	232,353	232,353	342,687	335,833
Administration of Rates		7,011,158	7,011,158	5,910,567	7,103,309
H0401	Register of Elector Costs	103,153	103,153	127,140	103,140
H0402	Local Election Costs	0	0	150,000	158,904
H0499	Service Support Costs	94,042	94,042	105,227	103,121
Franchise Costs		197,195	197,195	382,367	365,165
H0501	Coroner Fees and Expenses	299,716	299,716	299,445	299,500
H0502	Operation of Morgue	0	0	0	0
H0599	Service Support Costs	5,208	5,208	6,206	6,082
Operation and Morgue and Coroner Expenses		304,924	304,924	305,651	305,582
H0601	Weighbridge Operations	0	0	0	0
H0699	Service Support Costs	1,630	1,630	219	215
Weighbridges		1,630	1,630	219	215

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	23,600	23,600	23,600	23,600
H0799	Service Support Costs	1,649	1,649	261	255
Operation of Markets and Casual Trading		25,249	25,249	23,861	23,855
H0801	Malicious Damage	0	0	0	0
H0899	Service Support Costs	0	0	0	0
Malicious Damage		0	0	0	0
H0901	Representational Payments	678,905	678,905	626,069	626,069
H0902	Chair/Vice Chair Allowances	36,000	36,000	46,000	46,000
H0903	Annual Allowances LA Members	0	0	19,900	19,900
H0904	Expenses LA Members	441,140	441,140	395,940	376,444
H0905	Other Expenses	0	0	60,500	60,500
H0906	Conferences Abroad	15,000	15,000	17,000	22,210
H0907	Retirement Gratuities	15,000	15,000	260,000	260,000
H0908	Contribution to Members Associations	17,500	17,500	23,650	23,130
H0999	Service Support Costs	66,618	66,618	219,289	214,903
Local Representation/Civic Leadership		1,270,163	1,270,163	1,668,348	1,649,156
H1001	Motor Taxation Operation	1,385,536	1,385,536	1,327,244	1,350,000
H1099	Service Support Costs	661,114	661,114	662,785	649,529
Motor Taxation		2,046,650	2,046,650	1,990,029	1,999,529
H1101	Agency & Recoupable Service	5,511,668	5,511,668	6,543,865	5,449,146
H1102	NPPR	36,529	36,529	920,241	920,241
H1199	Service Support Costs	342,437	342,437	345,318	338,412
Agency & Recoupable Services		5,890,634	5,890,634	7,809,424	6,707,799
Service Division Total		21,725,908	21,725,908	22,459,498	22,979,070

MISCELLANEOUS SERVICES				
	2015		2014	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants		0		
Environment, Community & 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	53,352	53,352	130,352	52,352
Total Grants & Subsidies (a)	53,352	53,352	130,352	52,352
Goods and Services				
Superannuation	166,576	166,576	157,141	157,241
Agency services	0	0	0	0
Local Authority Contributions	61,018	61,018	813,590	813,590
NPPR	2,629,000	2,629,000	246,000	2,800,000
Other income	8,702,630	8,702,630	14,403,444	11,753,330
Total Goods and Services (b)	11,559,224	11,559,224	15,620,175	15,524,161
Total Income c=(a+b)	11,612,576	11,612,576	15,750,527	15,576,513

APPENDIX 1	
Summary of Central Management Charge	
	2015 €
Area Office Overhead	1,492,138
Corporate Affairs Overhead	1,091,609
Corporate Buildings Overhead	1,915,031
Finance Function Overhead	1,424,641
Human Resource Function	992,763
IT Services	2,428,272
Print/Post Room Service Overhead Allocation	264,886
Pension & Lump Sum Overhead	8,643,172
Total Expenditure Allocated to Services	18,252,512

CERTIFICATE OF ADOPTION

I hereby certify that at the budget meeting of Donegal County Council held this 18th 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 (A and C) to be the annual rate on valuation to be levied for that year for the purposes set out in those Tables.

Signed John Campbell
 Cathaoirleach

Countersigned S. Neely
 Chief Executive

Dated this 18th day of November 2014