



Comhairle Contae Dhún na nGall

Donegal County Council

Buiséad Ioncaim 2016
Revenue Budget 2016

2016





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

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Statutory Revenue Budget 2016

Memorandum – Budget 2015

The Draft Revenue Budget 2016 was considered by the Council at the Statutory Budget Meeting held on 18th November 2015.

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

Annual Budget 2016

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BUISEAD BLIANTÚIL 2016

1. RÉAMHRÁ

Cuirim faoi bhur mbráid lena phlé an Dréacht-Bhúiséad do 2016. Soláthraíonn an Dréacht-Bhúiséad seo, a ullmhaíodh i gcomhairle le Coiste Beartas Corparáide na Comhairle, do chaiteachas de shuim €132,833,778 don bhliain dar críoch 31 Nollaig 2016. Ag croílár ullmhú an Dreácht-Bhúiséid seo tá na cuspóirí straitéiseacha a leag an Chomhairle amach sa Phlean Corparáideach 2015-2019, mar atá:

- (1) Ról ceannasach a ghlacadh i dtaca le **forbairt eacnamaíoch inbhuanaithe agus cruthú post** a chur chun cinn i nDún na nGall.
- (2) Leanúint ar aghaidh ag bainistiú, ag cothabháil agus ag forbairt an **infreastruchtúir** fhisiciúil, shóisialta, eacnamaíoch, comhshaoil, pobail agus chultúrtha inár gContae.
- (3) **Seirbhísí agus tacaíochtaí** inrochtana, éifeachtúla agus ar luach ar airgead a chur ar fáil.
- (4) **Ár n-ealaíona, cultúr, comhshaoil, oidhreacht agus teangacha** a chaomhnú, a bhainistiú, a chur chun cinn agus tacú leo.
- (5) Tacú le **pobail inbhuanaithe agus chuimsitheacha** agus iad a chur chun cinn.
- (6) Tacú lenár **gcumas eagraíochtúil** lenár gcuspóirí a bhaint amach agus é a fhorbairt.

Le linn 2015 bhí sé de thosaíocht againn an choimítmint chun athrú go dtí Rialtas Áitiúil de mhúnla údarás singil sa Chontae a chur i bhfeidhm, i ndiaidh do na ceithre iar-Chomhairlí Baile teacht le chéile faoi aon díon amháin na Comhairle Contae. Agus é seo á dhéanamh, nascadh an obair agus na gníomhaíochtaí a soláthraíodh dóibh i mbúiséid na gComhairlí Baile in 2014 le cláracha caiteachais an Chontae don bhliain 2015, bíodh sin ag leibhéal Ceantar Bardais nó ag leibhéal an Údaráis Lárnaigh, ag brath ar nádúr na seirbhíse nó na gníomhaíochta a bhí i gceist. Tá an cumas chun leanúint leis an choimítmint seo curtha san áireamh sa Dréacht-Bhúiséad do 2016.

Agus creat á chur ar an Dréacht-Bhúiséad do 2016, thug mé mo stiúradh ó thuairimí na Comhairle Tofa, agus leagadh béim ar roinnt príomh-réimsí i dtaca le gníomhaíochtaí agus seirbhísí a sholáthar, ar a n-áirítear:

- Forbairt eacnamaíoch agus cruthú post
- Infreastruchtúr tábhachtach a chothabháil agus a fheabhsú
- Coimítmint acmhainní na Comhairle féin i dtaca le Bóithre
- An gá atá le hacmhainní a mhéadú le haghaidh Cothabháil Tithíochta
- An leibhéal folúntais Tithíochta a laghdú
- Fócas leanúnach ar Fhorbairt agus ar Chur Chun Cinn na Turasóireachta
- Soláthar Seirbhísí sna hIonaid Seirbhísí Poiblí
- Cumas na heagraíochta chun deiseanna úra a thapú
- Díriú ar Shruithanna Seachtracha Maoinithe

Tá tionchar ag an staid reatha eacnamaíochta, agus ag an easpa deiseanna atá ann airgeadas breise a aimsiú go háitiúil, ar an chumas atá againn cur leis na Leithdháiltí Ginearálta Bardasacha. Mar sin féin, bhí aird agam ar thuairimí meáite na gComhaltaí mar a cuireadh i láthair ag Cruinnithe na gCeantar Bardais go ginearálta iad agus fríd an phlé a rinneadh ag cruinnithe búiséid na gCeantar Bardais don bhliain 2016. Tá mé ag súil go mbeidh cuid mhór de na pointí a cuireadh chun tosaigh tríd na Ceantracha Bardais curtha san áireamh sna cláracha éagsúla oibre a thiocfaidh i bhfeidhm de bharr Dréacht-Bhúiséad 2016. Sa bhreis air sin, tá rún leanúnach ag an Chomhairle foinsí seachtracha maoinithe a aimsiú, ar nós INTERREG, PEACE, Deontais ar leith Áisíneachta/Roinne agus cineálacha eile cuidiú teicniúil a chuirfeadh lenár gcumas freastal ar na riachtanais éagsúla a pléadh

ag leibhéal na gCeantar Bardais. Sa chomhthéacs seo, is ábhar dóchais dom é go raibh an Chomhairle in ann:

- Ciste beagán faoi €1m a bhunú le cur ar a cumas comh-mhaoiniú a dhéanamh ar scéimeanna atá maoinithe go seachtrach, ar fud réimsí éagsúla a bhfuiltear le díriú orthu in 2016 agus ina dhiaidh sin.
- Líon iomlán de 25 fostaí úra a earcú isteach san eagraíocht le linn 2015 go dtí seo, ag cur le cumas na Comhairle dul i mbun gnímh i réimsí atá fíorthábhachtach i gcomhthéacs chuspóirí mór-iomlána na Comhairle.

ANNUAL REVENUE BUDGET 2016

1. INTRODUCTION

I submit for your consideration the Draft Revenue Budget for 2016. This Draft Budget, which has been prepared in consultation with the Council's Corporate Policy Group, provides for expenditure in the sum of €132,833,778 for the year ending 31st December 2016. Central to the preparation of this Draft Budget are the strategic objectives set out by the Council in its Corporate Plan 2015-2019, these are:

- (1) To take a lead role in promoting sustainable **economic development and job creation** in Donegal.
- (2) To continue to manage, maintain and develop the physical, social, economic, environmental, community and cultural **infrastructure** in our County.
- (3) To provide accessible, efficient and good value **services and supports**.
- (4) To conserve, manage, support and promote our **arts, culture, environment, heritage and languages**.
- (5) To support and promote **sustainable and inclusive communities**.
- (6) To support and develop our **organisational capacity** to achieve our objectives.

During 2015 it has been a priority to deliver on the commitment to transition to an effective single authority model of Local Government in the County following the amalgamation of the four former Town Councils into the County Council. In doing this, the work and activities provided for in Town Council budgets for 2014 have been transitioned into the County expenditure programmes for 2015, either at Municipal District level or Central level, depending on the nature of the service or activity concerned. The capacity to continue this commitment is again provided for in the Draft Budget 2016.

In framing the Draft Revenue Budget for 2016, I have taken account of the views of the Elected Council, with an emphasis on a number of key areas of service delivery and activity which includes:

- Economic development and job creation
- The maintenance and improvement of key infrastructure
- The Council's own resource commitment for Roads
- The need to increase resources for Housing Maintenance
- The reduction in void levels of Housing
- A continued focus on Tourism Development and Promotion
- Service availability at the Public Service Centres
- Organisational readiness to respond to new opportunity
- Targeting External Funding streams

The current financial position of the Council and the general limitations to raise additional revenue at local level impacts on the scope to provide increases in General Municipal Allocations. Notwithstanding this, I have had regard to the considered views of the Members as presented through the Municipal District Meetings generally and the Municipal District Budget considerations process for 2016. I anticipate that much of what has been raised through the Municipal Districts can and will form integral components of the various work programmes that Draft Budget 2016 will enable. In addition, the Council remains committed to targeting external sources of funding such as INTERREG, PEACE, specific Agency/Department Grants and other forms of technical assistance which

will provide additional means of meeting the various needs as discussed at Municipal District level. In this context I am encouraged that the Council has been in a position to:

- Already establish a fund of just under €1m to enable it co-fund schemes that are externally funded across a range of areas to be targeted in 2016 and beyond.
- Recruit a total of 25 new employees into the organisation during 2015 to date enhancing the Council's ability to resource areas of activity that are critical in the context of the Council's overall objectives.

2. CONTEXT

Members will be aware that considerable progress has been made during the past number of years in dealing with the overall financial position of the Council. In recent years and as a means to maintain the necessary level of service and activity, the Council has had a reliance on exceptional measures to balance its Budgets. In 2015 the value of the exceptional measures necessary to balance the Budget was €7.062m. The structured approach taken by the Council was to establish an ability to reduce the reliance on these exceptional measures and to eliminate same incrementally. The Draft Budget 2016 has reduced the value of the exceptional measures from €7.062m to €5.123m. It is my view that the Council's approach to maintaining expenditure and investment levels, through the use of such an approach, in areas such as Roads, Housing, Economic Development and Tourism Support, has had a positive cost benefit for the organisation, the local economy and the citizens of the County. The approach to date during the past few years in particular has been focused and structured and places the organisation in good stead to embrace the new opportunities that are emerging.

There is evidence to suggest an improvement in the trading environment for business in the County during the past year. GDP growth for the Country for this year is projected to exceed 6% with an increase of over 4% expected for 2016. Notwithstanding this, indications are that the situation locally remains challenging albeit in a much more positive environment than heretofore.

2.1 Local Property Tax

Local Property Tax (LPT) is a very significant source of revenue income for the Council in 2016. The total income from LPT relied on in the Draft Revenue Budget 2016 is €22,720,760 which is made up of an amount of €14,253,524 being received as an equalisation fund transfer. This equalisation transfer represents the single largest such transfer to any Local Authority for 2016. The notification of the allocation at an early stage of the budgetary process is welcome and ensures greater certainty. I wish to acknowledge the significant contribution from the LPT whether local or through the equalisation process to the Council's income for 2016. The decision by the Council not to vary the LPT rate for 2016 has ensured that the overall amount of LPT available to it in 2016 remains the same as for 2015.

2.2 Commercial Rates

Commercial Rates are a key area of revenue income for the Council representing some 23% of projected overall income in 2016. The small business grant scheme which enabled the majority of small businesses to achieve a 5% reduction in rates has been well received in 2015. I am recommending that this scheme is repeated in 2016. The approach of the Council has seen rates being reduced by 8.2% in the period 2010 to 2016 (exclusive of the small business grant scheme). This coupled with the approach taken on rates harmonisation has provided a significant reduction in

amount levied on individual businesses and has enabled an unprecedented certainty for business for the immediate future. I want to acknowledge the significant contribution from the business sector to the Council's finances down through the years.

2.3 Staffing & Workforce Planning

In my presentation to the Members in respect of the Budget for 2015, I indicated that there was 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-filling of vacancies. In that context, I indicated that the 2015 Draft Budget provided for the recruitment of additional staff, likely in the range of 15-20. In the event the Council has employed 25 new staff during 2015 to date, which has enabled the resourcing of areas of work that are critical to the delivery of key objectives of the Council.

The Council has, following the engagement with Unions and Staff, completed and submitted a Workforce Plan to the DECLG. The said Plan has, following discussion with the Department, been approved in the late summer of 2015. The process of filling posts has commenced and will continue during the early months of 2016. The implementation of the Workforce Plan and the creation of panels will enable the Council to respond in a timely manner to opportunities arising and in particular will enable it to recruit the funded project staff required to support new initiatives and relevant new grant led programmes.

3. LOCAL GOVERNMENT REFORM

3.1 Municipal Districts

The new arrangements underpinning the work of the Plenary Council and the five Municipal Districts continues to evolve. The Municipal Districts play a key role in the delivery of Council services and in providing the necessary civic leadership and engagement in their respective areas, through their oversight of work programmes, prioritisation of works, community engagement and community development. The resources applied to the Municipal District arrangements in terms of facilities, management & staff, oversight and delivery of work programmes and community engagement is among the most developed, if not the most developed, in the Country. This Draft Budget continues the provision to sustain and enhance this approach in 2016.

Facilitating the future development of our towns, villages and local communities is a key area for the Council whether by way of support to local development initiatives or specific intervention. In this context it is intended that the Elected Members, through the Municipal District process, will play a key role through schemes such as the Designated Urban Grant Scheme, the proposed Urban and Village Renewal Scheme and other technical supports as a follow-on to the "Development Centres approach" previously adopted by the Council.

3.2 Alignment

The recent Local Government Reform process has seen significant change across the sector in areas such as structure, funding, emphasis and roles. The alignment process and the work of the Local Economic Development Committee has ramped up significantly during 2015. It has been and remains a priority for the Council to ensure that the gains made in earlier years are maintained and strengthened. The work done to date in progressing the Local Economic and Community Plan for Donegal provides an ideal platform on which to build. The Council, working in conjunction with the LCDC, has put the necessary arrangements in place to ensure the drawdown to the County of key

community funding such as SICAP and LEADER. This work remains as a key priority for 2016 and beyond. These revised arrangements for the Local Community and Economic Planning process provide an ongoing opportunity for closer working relationships between the Council and the Local Development Sector. I wish to acknowledge the continued cooperation and help of those directly involved.

3.3 Economic Development, Enterprise and Community 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 Draft Budget for 2016 provides for the continuation of this approach to enable business, community and sectoral development. The level of Strategic Development and Members funding for 2016 is the same as that provided for 2015. The Council will work to ensure that the capacity and supports available from the LEO, EU Unit and various committees and those involving external partners such as the LCDC, Cross Border and Donegal Tourism Limited, amongst others, are aligned and cohesive.

3.4 Local Enterprise Office

The set up of the Donegal Local Enterprise Office, as a follow on to the County Enterprise Board, is a valuable resource. The LEO offers much potential working in partnership with other agencies, businesses generally and emerging entrepreneurs in particular in association with the wider Council to drive the creation of new business and employment either through business expansion or new start-ups. It is intended to ensure that the synergies that exist between LEO activities and other work of the Council are maximised in the context of enterprise support and development.

4. DEVELOPING THE COUNTY

4.1 Access to the County

One of the critical enablers of increased visitor numbers to the County in future years will be the extent to which a higher proportion of "new visitors" to Ireland come to the North West of the Country. Key to this will be the leveraging of the capacity in Donegal Airport and Derry City and Ireland West Airport Knock (IWAK) Airports. The decision of the Council during 2015 in relation to the IWAK provides a platform to progress this work. The revised working arrangements with Derry City & Strabane District Council will enable a structured engagement in relation to further developing traffic to the County through the City of Derry Airport. Central to this blended approach is the leveraging of the capacity of our own Donegal Airport. The new and emerging opportunity through Donegal Airport already enables connections into North America which is a key market for Donegal. I have met with representatives of Donegal Airport to consider how this potential can collectively be harnessed. It is expected that a more detailed plan will be available shortly for deliberation by Council so that we can settle on the key deliverables for 2016 in the context of the partnership necessary to make them happen.

4.2 Developing Communities

The Council is very proud of the achievements of the various communities across the County in the Tidy Towns Competition in 2015. In particular the achievement of Letterkenny as the overall winner is commended. This work has a huge benefit for each of the areas/communities concerned through the civic ownership and pride that it fosters not to mention the marketing value of the exposure arising.

The Council is committed to maintaining its support for these activities in 2016 and will seek to develop programmes to provide project technical assistance across the Municipal Districts to support specific initiatives and will seek matching monies from other agencies to do work to assist business and communities to capitalise on increasing tourism numbers in the context of an improved offering. The Draft Budget provides a means to part fund a project management approach, working with Fáilte Ireland and the community, to drive the development of the Malin Head resource in the context of the North Inishowen offering.

4.3 Tourism

The Council has maintained a very proactive approach during 2015 in its support of Tourism Development in the County. The Council acknowledges the valued engagement of all the relevant stakeholders at local, regional and national level and intends to continue this approach in 2016 both in its direct activities and in its collaborative working with others in the context of Donegal Tourism Limited.

The Wild Atlantic Way has been a very successful initiative which has brought significant opportunity to the County and Region. I acknowledge the collaborative approach and strong partnership that exists between the Council and Fáilte Ireland in this regard. Much work has been done already to improving the “visitor experience” through the development of some of the iconic attractions in the County. We are fortunate to have jewels such as Sliabh Liag, Glenveagh Castle and Park, Malin Head, Fanad Lighthouse, amongst others. Significant work has also been done on the 134 discovery points that provide the essential “stop off” links across the County.

In order to build successfully on the achievements to date, the Draft Budget 2016 has again made a significant provision to further support Council activity in Tourism generally. Key areas of focus for 2016 will be further development of the WAW route experience, engaging business and communities across the County to further expand the market offering to the visitor, the development of access routes including air and renewed emphasis on the development of Malin Head as a key destination.

4.3.1 Developing the WAW Route in the County:

It is recognised, as mentioned earlier, that a lot of good work has already been done to develop the WAW Route. However, it is clear that there is an enormous potential to create linkages between what is seen as the WAW route and the range of attractions that exist right across, and deep into the County, thereby improving the visitor’s experience, increasing dwell time and spreading the benefit. Members will be aware that much work is done on developing the strategic approach to the further development of walking and cycle routes in the County which will be a key resource in this regard. It is a priority to move these projects from the planning phase during 2016 by targeting the various funding programmes to enable construction. The co-funding reserve created by the Council earlier in 2015 will be a key enabler of this and other work.

4.4 Cross Border Dimension

The Council has long recognised the value of and need to foster and sustain close cross border working arrangements. During 2015 both Donegal and Derry City & Strabane District Council have worked together to take a renewed approach to realise and sustain the development and growth of the North West Region of the Island. In this context it is well recognised that while the North West faces many challenges, the region is in many ways an untapped source of great potential, economically, socially and environmentally. Recognising that the challenges can be met and opportunities pursued through a consistent long term approach to the coordination of the development of the region, Donegal County Council has worked with Derry City & Strabane District Council to develop a "Regional Prospectus". This Prospectus is a first step to demonstrating an ambitious vision for the North West Region which involves maximising growth and opportunity. It is intended to further develop this approach during 2016 as a key enabler of the development of the North West Region generally.

5. COMMEMORATING AND CELEBRATING 1916-2016

Donegal's 2016 Centenary Celebration

Ireland 2016 is a year-long programme of activity, in which everyone is invited to participate, to commemorate the events of the 1916 Rising, to reflect on our achievements as a democratic state over the last 100 years and to look towards Ireland's future.

The national programme, includes seven strands; State Ceremonial; Historical Reflection; An Teanga Bheo/The Living Language; Youth and Imagination; Cultural Expression; Community Participation; Global and Diaspora.

Donegal's 2016 Centenary Programme is the outcome of consultations with interested local groups, organisations and individuals, who were invited to participate in the planning and implementation of the local programme. Led by the Donegal 2016 Steering Committee the programme contains events and initiatives ranging across all seven strands of the Ireland 2016 programme.

Some of the events planned for Donegal include:

- *New video artwork by Willie Doherty:* Internationally renowned artist Willie Doherty will make a new video artwork in response to the Centenary of the Easter Rising 1916. The project is commissioned in partnership with Nerve Centre Derry, Kerlin Gallery Dublin and Matt's Gallery London and is one of only 9 projects to receive funding under the Arts Council's open call on the Irish imagination for which over 250 applications were received.
- *Irish and English Folk:* A 1916 Centenary Project exploring the relationship between Ireland and England through folk song and music. The weekend will feature a programme of talks, films, sessions, concerts and commissions by leading Irish and English folk musicians as part of the Earagail Arts Festival.
- *Allingham Festival Hedge School:* The Allingham Arts Association will host a lively round-table discussion with historians and well-known personalities on the theme of Remembering and Commemorating the events of 1916 and is taking place during this years Allingham Arts Festival.

- *Foras Cultúir Uladh*: An event to commemorate the leaders of the 1916 Rising's outlook on linguistic and cultural affairs. A symposium will be organised by Oideas Gael on 5th July 2016 in Foras Cultúir Uladh with a panel of speakers to talk on the subject "*The Irish Language belongs to everyone*".

6. SPECIFIC ELEMENTS OF NOTE IN THE DRAFT 2016 BUDGET.

6.1 Public lighting renewal programme

The Council has approximately 15,000 public lights. Much of the lighting stock is old with many of the fittings both corroded and energy inefficient. A number of lights in the past few years have had to be replaced as they were showing signs of their age and were no longer fit for purpose. The whole stock needs assessment and significant upgrading. There has been no significant investment in the existing stock for 15 to 20 years with the last Public Lighting Improvement Programme occurring in the mid 1990's. An estimate to complete the upgrade of the existing stock is in the order of €7 to €10 million. The Draft Budget 2016 and 2016 work programmes provides an amount of €39,000, in respect of servicing a proposed loan in the amount of €500,000, to begin a small programme to upgrade the worst lights. It is intended that any new upgrades will use good quality energy efficient lights and be installed to meet modern lighting standards and control systems.

Separately, but related to some extent, the Council in 2015 has embarked on a programme of work in conjunction with SEAI to obtain ISO 50001 accreditation by June 2016. This programme is to meet the Government's commitment that public bodies will reduce energy consumption by 33% from 2009 to 2020. Electricity for public lighting, accounting for approximately 45% of what we spend on energy, is by far the greatest component of energy consumption that the Council is responsible for and, as such, it will require a significant reduction in energy-use through replacement of existing lights with modern energy efficient lighting which is developing and evolving all the time. Other significant energy components are fuel for lorries, plant and heating. The Council will obtain some energy credits for re-use of gas from landfills.

6.2 Increase in Housing Maintenance

I wish to acknowledge the extensive work carried out by the Housing & Corporate Strategic Policy Committee in this area. Arising from this work, revisions have been agreed to the Tenants Handbook which will be presented to the plenary Council for approval at the November 2015 meeting. The increase in maintenance costs for 2016 associated with these revisions has been estimated at €476,000. An increase in the overall Housing Maintenance budget to provide for this extra demand has been included in the draft budget. This will result in the Council being in a position to respond in a more positive manner to maintenance requests from tenants which previously have been considered to be the tenants responsibility. Provision has also been included for additional staffing resources arising from considerations emerging from the Workforce Plan for Outdoor Employees.

6.3 Vacant Council Stock

The Department introduced a programme of funding in 2014 aimed at providing a mechanism for Local Authorities to deal with the large number of vacant units across the Country. This is an issue which has been raised by Elected Members as an area of concern.

In 2015, the Department advised that the number of units allocated under this programme would form part of our overall target of Units in the 2015 to 2017 period (170 Units). Earlier this year, the

Council was allocated a sum of €386,782 to return 43 units to rental standard. The work in relation to these 43 units was largely completed by the end of July 2015, and the monies drawn down. In light of this, the Council made a further bid for funding to the DECLG in early September with respect to further units, which we wished to complete by the end of 2015. The Council received confirmation of approval for an additional 112 units at a cost of €954,000. This additional funding is very welcome and every effort is being made to have these works completed and the additional monies drawn down before the end of the current year. This will bring the total number of units under this heading in 2015 to 155 units.

As certain aspects of the works undertaken are not covered through the funding made available by the DECLG, the Council has to meet the additional element from within its own resources. An additional provision of €370,000 has been provided in the draft Budget book with a view to having a similar level of activity under this heading in 2016.

The Department also sought details in late September 2015, from each Local Authority in relation to vacant units which have not been repaired to date due to the costs involved i.e. in excess of €30,000 per unit required. It is understood that the Department is considering making funding available where the Council is confident that there would be no difficulty in re-letting the property. The Council has identified a number of such properties and has advised the Department accordingly. It is likely that any funding with respect to such units will come on stream in 2016.

ACKNOWLEDGEMENTS

I wish to extend my thanks and appreciation to the Cathaoirleach, Cllr. Ciaran Brogan, former Cathaoirleach, Cllr. John Campbell and to the Members of the 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 2015 work plan.

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 2016. I wish to acknowledge the efforts of Mr. Garry Martin and his staff. I wish to acknowledge the input to the process of Mr. Richard Gibson as the Council's newly appointed Management Accountant. I wish to thank Mr. Liam McCarron and Ms. Margaret Houston for their roles in supporting the running of the Chief Executive's Office.

RECOMMENDATION

I recommend that the Council adopt the 2016 Draft Revenue Budget as presented with harmonised Annual Rate of Valuation (ARV) of €68.39.

Seamus Neely
Chief Executive

9th November 2015

Head of Finance Commentary

Prescribed Period of Budget 2016

The Minister for the Environment, Community and Local Government has determined the period 2nd November 2015 to 27th November 2015 as the prescribed period for Donegal County Council for the holding of the 2016 Revenue Budget Meeting. The Statutory Revenue Budget Meeting will be held at 10am on 18th November 2015.

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 2015.

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

Budget Preparation

The Council

The full Council held a specific budget workshop on matters relating to the 2016 Revenue Budget, including Local Property Tax (LPT) considerations on 21st September 2015. The full Council considered and resolved to maintain the LPT in 2016 for Donegal at the same rate as for 2015 at the Council meeting on 28th September 2015.

Corporate Policy Group

The Corporate Policy Group discussed the context and considerations affecting the preparation of the 2016 Draft Budget at meetings held on 29th June 2015, 21st September 2015 and 2nd November 2015.

Municipal Districts

The Municipal Districts, as part of the draft budgetary plan and plenary budget preparation discussed a range of relevant issues as part of budget workshops held during 5th - 13th October 2015 and made specific submissions when formally considering their respective draft budgetary plans on 5th and 6th November 2015.

Financial Context

The 2016 Budget

This Budget is based on the following bases and assumptions:

- A Local Property Tax allocation of €22,720,760 (unchanged from 2015) and including equalisation funding of €14,253,524 (up from €13,898,282 in 2015) has been made to Donegal County Council for 2016.
- The Local Property Tax has not been varied in respect of Donegal for 2016.
- The annual rate of valuation (ARV or rates multiplier) of €68.39 has already been adopted as the harmonised rate for all of County Donegal, in line with Circular Fin 6/2014, as part of the adoption of the Revenue Budget for 2015.

- A base year adjustment (BYA) has been applied for 2016 to every rate account to effect the first phase of harmonisation of Rates between the former Town Councils and the County Council.
- This will see in excess of 70% of all businesses in County Donegal experiencing a marginal reduction in Rates payable for 2016 as a result of the harmonisation process.
- 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 2016.
- The Council will deliver certain water services on behalf of Irish Water in 2016 and this budget is prepared on the basis that the costs incurred by the Council will be recouped in full in line with the existing Service Level Agreement with Irish Water.
- The Council has, in line with multi-annual plan to close systemic finance challenges, budgeted for the payment of both principal and interest on all non-mortgage loans in 2016.
- There remains a requirement, as part of this multi-annual approach to continue with a number of exceptional measures to match income with required expenditure for 2016 and in an effort to provide a balanced budget for the members' consideration. This includes :

- Utilisation of Internal Capital Receipts	€1,400,000
- Availability of certain other reserves	€734,822
- Targeting of exceptional NPPR income	€2,300,000
- Global - Valuation / Income Recovery	€688,117
Total	€5,122,939

- A multi-annual approach in dealing with this systemic issue is being applied with the extent of exceptional measures reducing from €7.062m in 2015 to €5.123m in 2016.

The draft Budget for 2016 provides for total expenditure of €132,833,778 and anticipates income of €99,775,397 from a range of services and sources including Local Property Tax, rents, fees, charges, loan repayments, grants, recoupments, ICR's, certain reserves and NPPR. The balance of €33,058,381 will be funded from a combination of commercial rates (€30,708,381) and retained Pension Related Deductions (PRD) from staff remuneration (€2,350,000).

Division	Budget 2016
Housing and Building	17,059,713
Road Transport & Safety	38,105,159
Water Services	18,458,028
Development Management	11,382,977
Environmental Services	12,674,642
Recreation and Amenity	8,758,595
Agriculture, Education, Health & Welfare	3,102,082
Miscellaneous Services	23,292,582
Total	132,833,778

Commercial Rates

Commercial Rates will provide income of €30,708,381 in 2016.

The late notification (4th November 2015) of revisions to global valuations on utilities has seen a reduction of €688,117 manifest on the expected 2016 Rates accrual. A number of options, including appeal of these revisions present and all efforts will be made to mitigate this, now reflected as an exceptional measure, during 2016.

The adoption of a harmonised rate for the County as a whole, to reflect the amalgamation of former County & Town Council areas took place as part of the 2015 Revenue Budget process with a harmonised rate of €68.39 being adopted.

The general principle that this harmonisation should take place over the lifetime of the current Council (with the exception of Buncrana) was taken as part of that process and as such the pace of harmonisation has been applied with this in mind.

Outturn 2015

The 2015 Revenue Budget has been managed with the objective of working towards a balanced outturn at year end. Exceptional measures applied as part of the 2015 Revenue Budget adopted have been worked through, with the objective of mitigating where possible.

While the outcome for 2015 will not be known until completion of the Annual Financial Statement, the indications at present are trending towards a broadly balanced outcome.

Irish Water

Irish Water has been calculated as a contra item for 2016, 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 €16,308,610, broadly in line with the expected outturn for this area in 2015. The expenditure trend in this area continues downward, as spend on areas such as goods and services are no longer reflected in the Councils accounts.

Payroll

The total payroll cost for 2016 is €64,602,469. Of this amount €11,227,491 is included in the Irish Water budget (same as 2015) and €3,095,817 is budgeted for in the Capital Account.

Pensions and Gratuities amount to €9,026,263 made up of €2,361,847 for gratuities and €6,664,416 for pensions. While the level of gratuities will vary from year to year, the underlying trend for pension payments each year continues upwards.

The overall payroll budget for 2016 shows an increase, primarily driven by the implementation of the organisations workforce plan, both indoor and outdoor, and reflecting both additional numbers and revised grading structures.

Table of Expenditure & Income Budget 2016/Budget 2015

Divisions	Budget Expenditure 2016	Budget Expenditure 2015	Budget Income 2016	Budget Income 2015
Housing & Building	€17,059,713	€15,708,823	€18,052,570	€17,519,572
Road Transport & Safety	€38,105,159	€36,339,015	€23,171,728	€21,596,962
Water Services	€18,458,028	€21,810,922	€16,918,583	€19,953,782
Development Management	€11,382,977	€11,136,533	€2,139,254	€1,782,394
Environmental Services	€12,674,642	€12,570,202	€1,015,861	€1,037,618
Recreation & Amenity	€8,758,595	€7,712,304	€901,754	€610,282
Agriculture, Education, Health & Welfare	€3,102,082	€4,252,347	€1,021,231	€2,238,004
Miscellaneous Services	€23,292,582	€21,725,908	€13,833,655	€11,612,576
Local Property Tax/General Purposes Grant			€22,720,760	€22,720,760
Pension Related Deduction			€2,350,000	€2,350,000
Amount of Rates to be Levied			€30,708,381	€29,834,104
Total	€132,833,778	€131,256,054	€132,833,778	€131,256,054

Standard Rounding Rules Apply

Income & Expenditure Movements 2015 - 2016

Overall expenditure has increased from €131,256,054 in 2015 to an estimated €132,833,778 in 2016.

The primary reasons for this movement include:

- A reduction in the Irish Water Budget in excess of €3.0m as a result of all former HFA water/waste water loans no longer being the responsibility of the Council to pay.
- An increase in loan repayments of some €2.1m as a result of reverting to payment of principal and interest in 2016 on Non-Mortgage Loans.
- An increase in payroll, attributable to Revenue only, of approximately €1.75m.
- A reduction in Higher Education Grants in the amount of approximately €1.28m.
- An increase in spend on Housing Maintenance Voids (€0.37m) and Housing Maintenance (€0.476m).

Sources of Expenditure Comparison with Previous Year

Inner Ring 2016
Outer Ring 2015

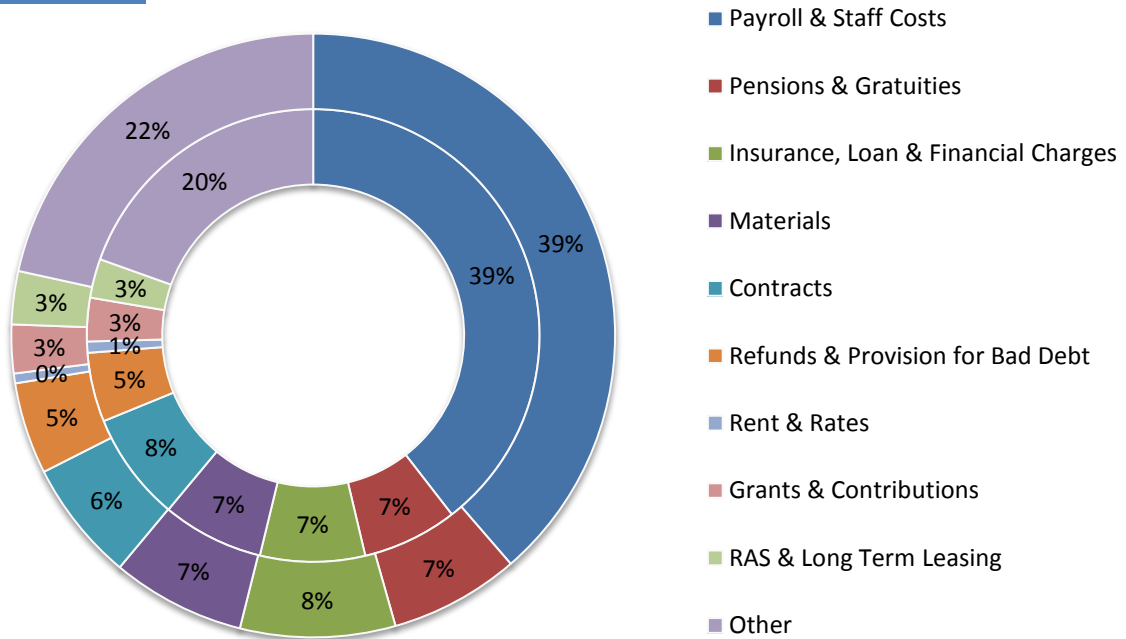


Table of Sources of Expenditure 2016/2015

Sources of Expenditure	Budget 2016	Budget 2015	2016 %	2015 %
Payroll & Staff Costs	€52,480,390	€50,727,517	39.21%	38.65%
Pensions & Gratuities	€9,026,263	€9,131,145	6.74%	6.96%
Insurance, Loan & Financial Charges	€9,944,263	€10,900,123	7.43%	8.30%
Materials	€9,633,910	€9,398,937	7.20%	7.16%
Contracts	€10,342,048	€8,496,048	7.73%	6.47%
Refunds & Provision for Bad Debt	€6,576,416	€6,461,391	4.91%	4.92%
Rent & Rates	€1,062,520	€684,253	0.79%	0.52%
Grants & Contributions	€4,125,116	€3,415,299	3.08%	2.60%
RAS & Long Term Leasing	€3,700,879	€3,735,218	2.77%	2.85%
Other	€25,941,973	€28,306,123	20.13%	21.57%
Total	€132,833,778	€131,256,054	100%	100%

Sources of Income Comparison with Previous Year

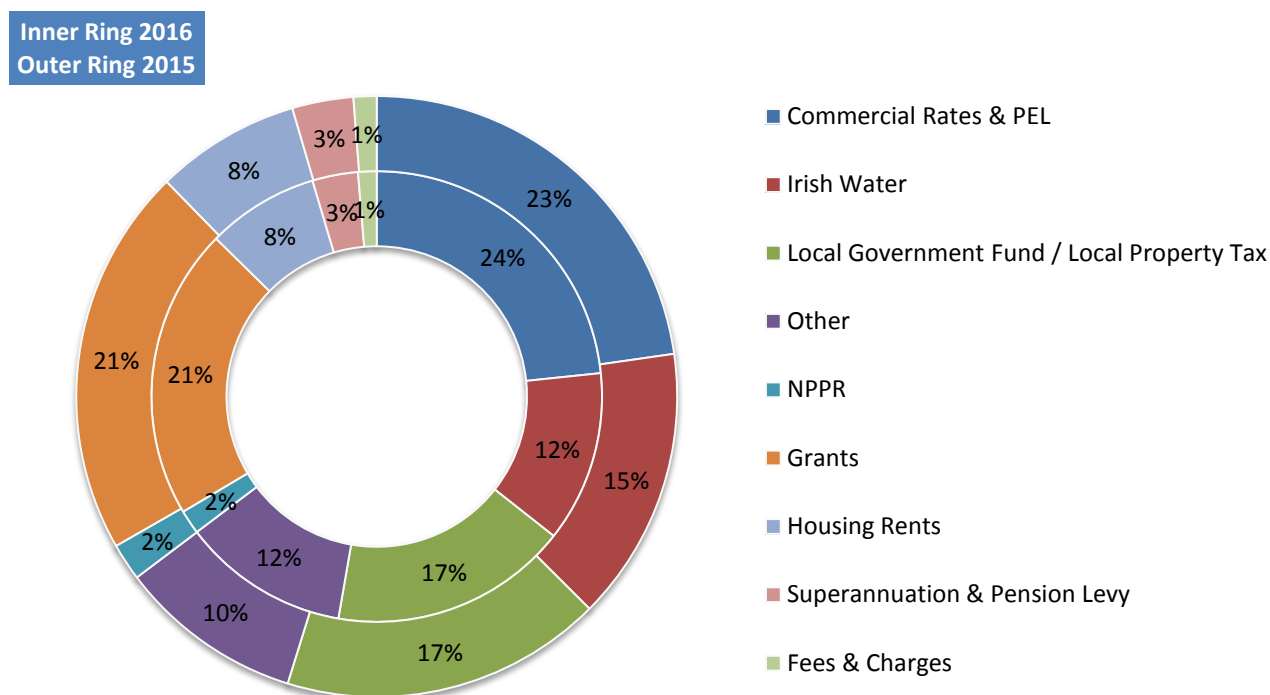


Table of Sources of Income 2016/2015

Sources of Income	Budget 2016	Budget 2015	2016 %	2015 %
Commercial Rates & PEL	€31,008,381	€29,834,104	23.34%	22.73%
Irish Water	€16,308,610	€19,361,599	12.28%	14.75%
Local Government Fund / Local Property Tax	€22,720,760	€22,720,760	17.10%	17.31%
Other	€15,946,207	€13,029,090	12.00%	9.93%
NPPR	€2,300,000	€2,629,000	1.73%	2.00%
Grants	€27,764,510	€27,507,423	20.90%	20.96%
Housing Rents	€10,670,809	€10,226,578	8.03%	7.79%
Superannuation & Pension Levy	€4,350,000	€4,319,000	3.27%	3.29%
Fees & Charges	€1,764,500	€1,628,500	1.33%	1.24%
Total	€132,833,778	€131,256,054	100%	100%

Standard Rounding Rules Apply

ACKNOWLEDGEMENTS

I would like to acknowledge the work of Mr. Bartley McGlynn, who retired earlier this year and Mr. Richard Gibson, who has recently taken up the position of Management Accountant on the respective work in providing transitioning advice and support and in the preparation of this book. I would also like to acknowledge specifically the staff in Management Accounts, Ms Anne Marie Quinn, Ms Pauline Smyth and Ms Cathy Slattery in their work in the preparation of this book.

Garry Martin, CPFA

Director of Finance, Information Systems & Emergency Services

DIVISIONAL PREAMBLES
2016

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 2016.

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 2016 are reflected in Appendix 1 of this Budget book.

Division A - Housing and Building

- 1.1 The total of owned Council Housing stock for 2016 is 4,610.
- 1.2 The Council has been pro-active in drawing down monies made available by the DECLG under the Voids programme. In May 2015, the Council received an allocation to cover 43 Units at a cost of €386,000. Having completed this work, a subsequent application with respect to 112 Units at a cost of €954,000 was approved in September 2015 with work underway in terms of completing the 112 units before year end. As certain aspects of the works undertaken are not covered by the allocations with a limit on the level of funding available, the Council has to meet the additional demand from its own resources. An additional provision of €370,000 has been made in the draft Revenue Budget in this regard.
- 1.3 Resulting from SPC recommendations for revisions to the Tenants Handbook, and subject to adoption at the November 2015 plenary Council meeting, an additional budget of €476,000 has been allocated to the Housing Maintenance Budget for 2016, which now totals €4,386,478. This will result in the Council being in a position to respond in a more flexible manner to maintenance requests from tenants which previously have been regarded as the tenants responsibility. Provision has also been included for additional staffing resources arising from considerations emerging from the Workforce Plan for Outdoor Employees.
- 1.4 An extensive review of the level of certain grants including Housing Adaptation Grants is underway with the matter to be considered in detail at the November 2015 meeting of the Housing & Corporate Strategic Policy Committee. This is likely to lead to an increased demand for co-funding monies and provision has been made to the value of €200,000 in this regard.
- 1.5 €10,670,809 is anticipated for rental income in 2016, including standard rents, (€9,696,057), RAS, Third Party Tenant Rent (€584,451) and Shared Ownership rent,

(€390,301). A reduction on 2016 income in respect of standard rents (€140,220) is estimated on foot of a new Differential Rent Scheme commenced in 2015. The average rent charged per week is €41.70.

- 1.6 The total of properties providing social housing under RAS is 299 and under leasing is 176 and a sum in the amount of €3,700,879 is provided for in this regard. This is funded by grants and lease rentals.
- 1.7 A sum of €66,992 is provided in respect of Housing Estate Management.
- 1.8 The Housing waiting list at 5th November 2015 is 2,519 qualified applicants. A budget of €604,986 is provided for in respect of Housing Needs Assessment.
- 1.9 A total of 686 customers currently have Housing Loans with the Council, including 98 that are variously arrears only, MARP etc. and with an estimated repayment of €757,647 in 2016.
- 1.10 A total of €924,866 is provided for technical and administrative support which includes €601,304 in respect of Voluntary Housing Loan Charges and €53,275 for the Housing Construction and Design office costs.
- 1.11 Service Support Costs in respect of Division A amount to €4,242,705 of which €2,954,411 are allocated costs from Appendix 1.

Division B - Road Transport & Safety

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

Municipal District	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	1,094.7	1,335.5
St/orlar	57.1	0.0	82.2	783.7	923.0
Totals	151.8	156.6	783.7	5,353.9	6,446.0

- 2.2 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.

- 2.3 National Primary
- Winter Maintenance €270,000
 - General Maintenance €408,226
- National Secondary
- Surface Dressing €100,000
 - Winter Maintenance €170,000
 - General Maintenance €275,000
- The National Primary & National Secondary allocations are provided for at the same level as in 2015 and are fully funded.

- 2.4 Regional Roads
- Surface Dressing €839,469
 - Winter Maintenance €800,000
 - General Maintenance €3,239,019
 - General Improvements €1,171,649
- Local Roads
- Surface Dressing €1,900,000
 - Road Restoration & Overlay €7,250,000
 - General Maintenance €5,859,416
 - General Improvements €382,000

The amounts included for Regional & Local Roads are the same as were allocated in 2015, taking into account movements between both categories to more accurately report on expenditure areas.

- 2.5 The discretionary maintenance monies will be spent on the following activities after the fixed and the non-recoupable grant costs are addressed:

Activity	Amount per Municipal District %
Drainage Works of Roads	40 - 50
Road Surface Repairs	35 - 45
Verge Maintenance	0 - 10
Sign Maintenance	0 - 5
Bridge Inspections	0 - 5
Emergency RTC & Flooding Response	0 - 5
Street Cleaning	0 - 15

Monies will be disbursed across Municipal Districts by reference to road length and allowing for fixed costs in each Municipal District including staff costs. Activities to be carried out shall be agreed with members at Municipal District level. With exception of street cleaning, all works will be delivered using the Council's staff and minor works/service contracts with suppliers.

- 2.6 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

- 2.7 The Council has approximately 15,000 public lights, much of it is old and energy inefficient. While the whole stock needs an assessment and significant upgrading, an estimate to complete this is in the order of €7 to €10m. A provision in the amount of €39,000, to service a loan in the amount of €500,000, has been made to begin a small programme to upgrade the worst lights. It is intended that the upgrades will use quality energy efficient lights and be installed to meet modern lighting standards and control systems.

- 2.8 The Council in 2015 has also embarked on a programme of work in conjunction with SEAI to obtain ISO 50001 accreditation by June 2016 to meet the Government's commitment for public bodies to reduce energy consumption by 33% from 2009 to 2020. This will require a significant reduction in energy use through replacement of existing public lights with modern, evolving, energy efficient lighting. Other significant energy components will be fuel for lorries, plant and heating.

- 2.9 Car parking income, net of fixed expenditure, is retained in the towns where collected. Total income in respect of car parking for 2016 is €821,500.

- 2.10 School Warden costs of €71,000 are included in addition to €125,053 for an ongoing Road Safety campaign.

- 2.11 The Council is lead authority for the National shared service Road Management Office (RMO) with the continued rollout of the functions of this in 2016 with all costs recoupable.

Division C - Water Services

- 3.1 The budget provided for in Division C for 2016 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 €16,308,611 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. Relevant remaining loan charges in the sum of €41,841 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 in excess of 10,000 customers.
- 3.4 A sum in the amount of €287,251 has been provided for in respect of public conveniences.

Division D - Development Management

- 4.1 Provision in the amount of €658,101 has been made to allow for the preparation of a variation to the County Development Plan (2012-2018) (€130,100) 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 €1,441,541 has been provided for Planning Control.
- 4.3 Anticipated planning fees income for 2016 is €500,000.
- 4.4 The planning permission application trend for the period 2012 - 2014 (YTD) is as follows:

Year	2012	2013	2014	2015 (to end Sep)
No.	1979	1645	1568	1293

- 4.5 A provision in the amount of €673,604 has been provided for in respect of enforcement activities in 2016. This includes site investigations, preparation of cases for prosecution, issuing of warning letters, issuing of enforcement notices, including urgent enforcement and prosecution at court. This area of work also includes the pursuit of liable

Development Contribution Scheme (DCS) charges.

- 4.6 Provision has been made, primarily through payroll, for the completion of the Local Economic and Community Plan (LECP) during 2016, which shall include a promotional executive summary publication.
- 4.7 Provision has been made to promote and harness the value of heritage within the Development Centres/Hubs and the Heritage/Historic Towns through the development and implementation of action plans. Provision has also been made for the commencement of work on the National Inventory of Architectural Heritage in 2016.
- 4.8 Provision is again included in the draft budget to support the development of the network of hubs across the county. The Council recognises the potential of the identified hubs and will strive to see this potential harnessed during the coming year. Specific application has been made under the Designated Urban Grant Scheme for the Letterkenny Gateway and it is envisaged that this will progress during 2016.
- 4.9 Provision is included in the amount of €606,796 to support the ongoing work of the Council in the area of Tourism. The provisions within the draft budget will see the Council being in a position to continue its support of the valuable work being carried out through Donegal Tourism, with a targeted approach to further increase the benefits to the county from the Wild Atlantic Way and other initiatives. The Council will continue its support to flagship Tourism products including Sliabh Liag, Malin Head and Fanad Lighthouse.
- 4.10 A specific allocation in the amount of €50,000 has been made to support air access into the region, allocated equally to Ireland West & Donegal International Airports.
- 4.11 A specific allocation to support ferry services in the amount of €50,000 has been budgeted for.

- 4.12 The discretionary Strategic Development Fund has been maintained at €740,000 and the Members Fund maintained at €236,000, the latter representing an allocation capacity of €6,350 per member.
- 4.13 In line with existing practice, funding has also been allocated centrally, in respect of various contributions of a Countywide and committed nature.
- 4.14 An allocation of €105,500 has been made in respect of playground maintenance & inspection in line with ROSPA requirements.
- 4.15 A sum in the amount of €410,396 has been provided for in respect of Unfinished Housing estates.
- 4.16 A budget of €349,672 is allocated under economic development and consists primarily of salaries associated with developmental tasks including strategic infrastructure / tourism product development initiatives across the County.
- 4.17 The Local Enterprise Office (LEO) became established in the Council in April 2014. A budget in the amount of €952,697 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. While primarily funded by the Department of Jobs, Enterprise and Innovation, a specific allocation of €50,000 is included as a provision.
- 5.3 A sum of €479,687 is provided for in respect of the application of resources to the enforcement of the provision of the Litter Pollution Act and the Waste Management Act.
- 5.4 There is also a provision of €194,686 in the Waste Awareness Programme to enhance the Council's ongoing support for Tidy Towns in the National Tidy Towns Competition.
- 5.5 A sum of €664,003 has been provided for in respect of street cleaning in 2016.
- 5.6 Provision of €243,665 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.
- 5.7 Provision of €160,571 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.
- 5.8 Provision of €420,726 has been made to cover Water Safety including the employment of Beach Life Guards at beaches during the summer months. This includes a provision of €7,000 in the 2016 draft budget to target the award of an additional Blue Flag (location to be determined) with the objective of having the highest number of such awards in the country to support the promotion of tourism and The Wild Atlantic Way.

Division E - Environmental Services

- 5.1 A sum of €1,585,224 is provided for which includes the maintenance of closed landfills (€487,240) and historical loan charges (€1,021,583).
- 5.2 A sum in the amount of €338,224 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 72 Bring Bank sites across the County and other recycling activities (€51,650)
- 5.9 A sum in the amount of €6,551,204 is provided for in respect of the Fire Service. This service has 145 retained fire fighters across 15 fire stations and 2 volunteer brigades. Additional services are provided by the Northern Ireland Fire & Rescue Service in certain parts of the County.
- 5.10 Primary areas of expenditure include:
- Personnel costs including gratuities €3,108,349

- General training programmes €641,863
- Standard operating guidelines training programmes €158,247
- Contribution to Regional Command Centre €383,150
- Buildings and Equipment maintenance and running costs €865,400

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

5.12 €436,651 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 €1,288,982 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 review of the operating models and commitments required by the Council to all leisure centres is ongoing and will be concluded in early 2016.

6.3 A provision of €2,804,906 is provided for the continuation of a countywide library network of libraries (13), the County Library and Taobh Tíre outreach points (9).

Library activity levels for 2013, 2014 and 2015 (YTD) were as follows:

Year	2013	2014	2015 (YTD) (to end Oct)
Library Membership	13,485	14,332	12,989
Library Visits	335,735	339,990	293,713

6.4 A sum of €1,303,407 is provided for in respect of maintenance and upkeep of parks & open spaces.

6.5 An allocation of €215,700 is provided for Beach maintenance and cleaning in 2016.

6.6 A provision of €1,366,611 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 2016.

6.7 A sum in the amount of €320,412 is provided for in respect of the County Museum services.

6.8 A range of allocations across a number of headings has been allocated to meet the requirements of appropriately meeting the commemoration of the 1916 rising.

Division G - Agriculture, Education, Health and Welfare

7.1 Included in the Land Drainage heading is €108,100 for an anticipated grant for minor flooding and coastal protection, which is 90% grant funded.

7.2 A provision of €1,428,677 has been made in respect of Operation of Harbours, including maintenance of lights, defouling of slipways and general harbour repairs.

7.3 An additional allocation of €20,000 has been made available in 2016 for the replacement of mooring buoys/chains.

7.4 €579,902 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.

7.5 A provision of €508,778 including grants totalling €500,000 is provided for in respect of Higher Education Grants. This is the final 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 €4,384,000 is provided for in respect of machinery yard, (machinery and central stores) of which €3,942,845 is funded.
- 8.2 A provision of €250,000 has been made to fund the continuation of the small business grant scheme in 2016.
- 8.3 A provision for irrecoverable rates is included in the amount of €6,200,000, in gross terms as required, and is similar to the 2015 provision.
- 8.4 A sum in the amount of €435,528 is provided for, primarily by way of salaries, in administering the rate book, including collection, with bills totalling €30,708,381 for 2016. A project to review the current rate book of over 5,400 rateable properties to ensure that all business in the County required to pay rates are doing so will be completed during 2016.
- 8.5 NPPR remains an important transitioning income source in 2016 and work will continue in identifying properties liable for charge. A budget in the amount of €191,307, associated with the assignment of dedicated staff to work in the area is provided for.
- 8.6 An allocation in the amount of €129,732 in respect of register of electors has been provided for, including franchise fees, advertising, postage, etc.
- 8.7 A provision of €302,806, which must be fully financed by the Council, is provided for in respect of Coroners' fees for 2016.
- 8.8 A provision of €1,194,205 is provided for in 2016 to cover a range of members associated costs including representational payments, expenses, allowances and other costs.
- 8.9 A sum in the amount of €1,344,496 is provided for in respect of Motor Tax Operations.
- 8.10 Included in Agency & Recoupable services amount of €6,793,889 are numerous headings including Public and Employers Liability Insurance, Loan Charges, Facilities

Management & Maintenance and miscellaneous pay and non pay costs.

- 8.11 In addition to the management & maintenance of all Council I.C.T. systems, the I.S. section of the Council will continue to support Council objectives in cross cutting areas including:
- Leading development & implementation of Donegal digital action plan, utilising technology to support economic activity.
 - Development of platforms including apps and systems to create further efficiencies & better user experiences.
 - Further develop the Council online presence, utilising communications office and social media.

DRAFT FORMAT OF BUDGET 2016

Donegal County Council

TABLE A - CALCULATION OF ANNUAL RATE ON VALUATION

Summary by Service Division		Summary per Table A 2016				Estimated Net Expenditure Outturn 2015 (as restated)	
		Expenditure	Income	Budget Net Expenditure 2016			
		€	€	€	%		
Gross Revenue Expenditure & Income							
Housing and Building		17,059,713	18,052,570	-992,857	-2%	-1,699,611	-3%
Road Transport & Safety		38,105,159	23,171,728	14,933,431	27%	14,742,053	26%
Water Services		18,458,028	16,918,583	1,539,445	3%	1,877,140	3%
Development Management		11,382,977	2,139,254	9,243,723	17%	9,313,139	16%
Environmental Services		12,674,642	1,015,861	11,658,781	21%	11,924,908	21%
Recreation and Amenity		8,758,595	901,754	7,856,841	14%	7,102,008	13%
Agriculture, Education, Health & Welfare		3,102,082	1,021,231	2,080,851	4%	2,009,907	4%
Miscellaneous Services		23,292,583	13,833,655	9,458,928	17%	11,524,586	20%
		132,833,778	77,054,636	55,779,143	100%	56,794,130	100%
Provision for Debit Balance		0	0	0	0	0	
Adjusted Gross Expenditure & Income	(A)	132,833,778	77,054,636	55,779,143		56,794,130	
Financed by Other Income/Credit Balances							
Provision for Credit Balance			0	0		0	
Local Property Tax			22,720,760	22,720,760		22,720,760	
Pension Related Deduction			2,350,000	2,350,000		2,250,000	
Sub - Total	(B)			25,070,760		31,823,370	
Net Amount of Rates to be Levied	(C)=(A-B)			30,708,381			
Value of Base Year Adjustment				(668,777)			
Amount of Rates to be Levied (Gross of BYA)	(D)			31,377,158			
Net Effective Valuation	(E)			458,797			
General Annual Rate on Valuation	D/E			68.39			

*Standard rounding rules apply

Table B Expenditure & Income for 2016 and Estimated Outturn for 2015									
Division & Services		2016				2015			
		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	5,768,131	5,768,131	1,659,531	1,659,531	4,535,808	4,535,808	718,022	718,022
A02	Housing Assessment, Allocation and Transfer	1,498,646	1,498,646	79,055	79,055	1,361,408	1,361,408	78,454	78,454
A03	Housing Rent and Tenant Purchase Administration	1,275,860	1,275,860	10,108,788	10,108,788	1,067,213	1,067,213	10,248,510	10,120,960
A04	Housing Community Development Support	244,359	244,359	6,065	6,065	243,677	243,677	5,913	5,913
A05	Administration of Homeless Service	296,847	296,847	127,383	127,383	290,656	290,656	111,744	111,744
A06	Support to Housing Capital Prog.	1,208,330	1,208,330	801,202	801,202	1,727,553	1,683,108	947,375	902,930
A07	RAS Programme	4,133,260	4,133,260	4,413,755	4,413,755	4,136,084	4,136,084	4,535,895	4,535,895
A08	Housing Loans	1,203,670	1,203,670	809,164	809,164	1,500,632	1,442,265	826,460	784,505
A09	Housing Grants	1,400,030	1,400,030	16,528	16,528	820,699	820,699	16,114	16,114
A11	Agency & Recoupable Services	30,580	30,580	31,098	31,098	25,095	25,095	31,085	31,085
A12	HAP Programme	0	0	0	0	0	0	0	0
	Service Division Total	17,059,713	17,059,713	18,052,570	18,052,570	15,708,825	15,606,011	17,519,572	17,305,622
	Road Transport & Safety								
Code									
B01	NP Road - Maintenance and Improvement	1,213,348	1,213,348	870,553	870,553	1,140,708	1,260,708	724,579	844,579
B02	NS Road - Maintenance and Improvement	1,161,176	1,161,176	576,374	576,374	1,247,698	1,147,698	640,476	540,476
B03	Regional Road - Maintenance and Improvement	12,418,774	12,418,774	7,572,673	7,572,673	7,680,290	10,510,290	2,659,370	5,489,370
B04	Local Road - Maintenance and Improvement	18,277,527	18,277,527	12,379,483	12,379,483	21,798,473	19,298,473	16,274,897	13,774,897
B05	Public Lighting	2,190,739	2,190,739	205,483	205,483	2,089,535	2,089,535	162,169	162,169
B06	Traffic Management Improvement	68,470	68,470	1,537	1,537	47,896	47,896	1,498	1,498
B07	Road Safety Engineering Improvement	749,496	749,496	607,280	607,280	282,291	717,291	187,223	622,223
B08	Road Safety Promotion/Education	235,772	235,772	3,839	3,839	361,402	361,402	3,743	3,743
B09	Car Parking	1,051,751	1,051,751	838,584	838,584	978,420	978,420	838,157	838,157
B10	Support to Roads Capital Prog.	668,276	668,276	90,301	90,301	654,688	654,688	88,044	88,044
B11	Agency & Recoupable Services	69,830	69,830	25,622	25,622	57,613	57,613	16,806	16,806
	Service Division Total	38,105,159	38,105,159	23,171,728	23,171,728	36,339,014	37,124,015	21,596,962	22,381,962

Table B Expenditure & Income for 2016 and Estimated Outturn for 2015									
Division & Services		2016				2015			
		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	10,522,852	10,522,852	326,333	326,333	10,368,788	10,244,879	318,175	318,175
C02	Waste Water Treatment	3,008,552	3,008,552	79,284	79,284	3,655,078	2,942,054	77,302	77,302
C03	Collection of Water and Waste Water Charges	1,082,397	1,082,397	21,254	21,254	1,041,683	1,055,306	20,723	20,723
C04	Public Conveniences	351,901	351,901	10,044	10,044	317,263	337,264	5,503	5,503
C05	Admin of Group and Private Installations	129,493	129,493	72,868	72,868	118,459	118,459	72,796	72,796
C06	Support to Water Capital Programme	1,823,280	1,823,280	51,179	51,179	1,770,177	1,802,699	49,899	49,899
C07	Agency & Recoupable Services	908,782	908,782	2,699,010	2,699,010	897,835	899,485	2,047,785	2,047,785
C08	Local Authority Water and Sanitary Services	630,771	630,771	13,658,611	13,658,611	3,641,638	943,133	17,361,599	13,873,955
	Service Division Total	18,458,027	18,458,027	16,918,583	16,918,583	21,810,921	18,343,278	19,953,782	16,466,138
	Development Management								
D01	Forward Planning	881,389	881,389	23,489	23,489	855,619	815,619	22,902	22,902
D02	Development Management	2,473,524	2,473,524	590,795	590,795	2,324,296	2,324,296	492,258	492,258
D03	Enforcement	955,641	955,641	26,244	26,244	941,115	941,115	25,587	25,587
D04	Industrial and Commercial Facilities	1,975	1,975	0	0	1,575	1,575	0	0
D05	Tourism Development and Promotion	797,626	797,626	15,794	15,794	781,090	781,090	15,399	15,399
D06	Community and Enterprise Function	3,382,352	3,382,352	449,722	449,722	3,326,526	3,326,526	145,661	145,661
D07	Unfinished Housing Estates	443,547	443,547	4,305	4,305	550,667	550,667	4,197	4,197
D08	Building Control	124,894	124,894	53,823	53,823	124,805	124,805	53,728	53,728
D09	Economic Development and Promotion	1,732,016	1,732,016	924,896	924,896	1,761,503	1,760,503	977,828	977,828
D10	Property Management	0	0	0	0	0	0	0	0
D11	Heritage and Conservation Services	152,695	152,695	3,156	3,156	129,835	154,835	3,077	28,077
D12	Agency & Recoupable Services	437,318	437,318	47,030	47,030	339,501	339,501	41,757	41,757
	Service Division Total	11,382,977	11,382,977	2,139,254	2,139,254	11,136,532	11,120,533	1,782,394	1,807,394

Table B Expenditure & Income for 2016 and Estimated Outturn for 2015									
Division & Services		2016				2015			
		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	1,884,305	1,884,305	63,237	63,237	1,870,605	1,982,981	63,156	63,156
E02	Recovery & Recycling Facilities Operations	547,364	547,364	115,211	115,211	547,902	547,902	115,082	115,082
E03	Waste to Energy Facilities Operations	0	0	0	0	0	0	0	0
E04	Provision of Waste to Collection Services	45,500	45,500	0	0	45,427	45,427	0	0
E05	Litter Management	1,328,581	1,328,581	85,642	85,642	1,152,778	1,432,726	84,843	84,843
E06	Street Cleaning	674,799	674,799	1,512	1,512	673,677	673,677	1,474	1,474
E07	Waste Regulations, Monitoring and Enforcement	317,438	317,438	208,135	208,135	291,107	291,107	272,982	272,982
E08	Waste Management Planning	60,334	60,334	0	0	310	310	0	0
E09	Maintenance of Burial Grounds	42,415	42,415	520	520	42,283	42,283	507	507
E10	Safety of Structures and Places	641,469	641,469	94,777	94,777	605,955	605,955	96,305	96,305
E11	Operation of Fire Service	6,400,899	6,400,899	228,824	228,824	6,316,020	6,316,020	205,478	205,478
E12	Fire Prevention	150,305	150,305	169,155	169,155	451,812	451,812	165,813	165,813
E13	Water Quality, Air and Noise Pollution	581,233	581,233	48,849	48,849	572,325	572,325	31,977	31,977
E14	Agency & Recoupable Services	0	0	0	0	0	0	0	0
	Service Division Total	12,674,642	12,674,642	1,015,861	1,015,861	12,570,201	12,962,526	1,037,618	1,037,618
	Recreation & Amenity								
F01	Leisure Facilities Operations	1,305,554	1,305,554	261,989	261,989	874,924	1,094,924	49,964	269,964
F02	Operation of Library and Archival Service	3,902,739	3,902,739	187,728	187,728	3,610,306	3,610,306	185,285	185,285
F03	Outdoor Leisure Areas Operations	1,625,757	1,625,757	103,949	103,949	1,445,811	1,445,811	103,575	103,575
F04	Community Sport and Recreational Development	820	820	0	0	699	685	0	0
F05	Operation of Arts Programme	1,923,725	1,923,725	348,088	348,088	1,780,564	1,816,094	271,458	306,988
F06	Agency & Recoupable Services	0	0	0	0	0	0	0	0
	Service Division Total	8,758,596	8,758,596	901,754	901,754	7,712,304	7,967,820	610,282	865,812

Table B Expenditure & Income for 2016 and Estimated Outturn for 2015									
Division & Services		2016				2015			
		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	110,420	110,420	97,463	97,463	76,997	101,997	50,168	74,958
G02	Operation and Maintenance of Piers and Harbours	1,622,708	1,622,708	46,972	46,972	1,410,438	1,410,438	46,548	46,548
G03	Coastal Protection	37,641	37,641	136	136	37,606	171,089	133	103,133
G04	Veterinary Service	699,350	699,350	379,854	379,854	694,805	694,805	359,454	359,454
G05	Educational Support Services	631,963	631,963	496,806	496,806	2,032,501	1,188,760	1,781,701	973,089
G06	Agency & Recoupable Services	0	0	0	0	0	0	0	0
	Service Division Total	3,102,082	3,102,082	1,021,231	1,021,231	4,252,347	3,567,089	2,238,004	1,557,182
	Miscellaneous Services								
H01	Profit/Loss Machinery Account	4,833,367	4,833,367	3,818,934	3,818,934	4,960,385	4,960,385	3,686,062	3,686,062
H02	Profit/Loss Stores Account	62,652	62,652	168,156	168,156	17,920	17,920	3,077	3,077
H03	Administration of Rates	7,219,958	7,219,958	317,173	317,173	7,011,158	7,011,158	17,744	17,744
H04	Franchise Costs	226,911	226,911	5,067	5,067	197,195	197,195	4,940	4,940
H05	Operation of Morgue and Coroner Expenses	308,048	308,048	466	466	304,924	304,924	454	454
H06	Weighbridges	1,997	1,997	0	0	1,630	1,630	0	0
H07	Operation of Markets and Casual Trading	29,359	29,359	10,353	10,353	25,249	25,249	17,345	17,345
H08	Malicious Damage	0	0	0	0	0	0	0	0
H09	Local Representation/Civic Leadership	1,267,946	1,267,946	1,440	1,440	1,270,163	1,221,323	1,404	1,404
H10	Motor Taxation	1,999,148	1,999,148	94,497	94,497	2,046,650	2,046,650	93,141	93,141
H11	Agency & Recoupable Services	7,343,197	7,343,197	9,417,569	9,417,569	5,890,634	5,990,654	7,788,410	6,428,336
	Service Division Total	23,292,583	23,292,583	13,833,655	13,833,655	21,725,908	21,777,088	11,612,577	10,252,502
	OVERALL TOTAL	132,833,778	132,833,778	77,054,636	77,054,636	131,256,054	128,468,359	76,351,190	71,674,229

**Standard rounding rules apply*

Table C - CALCULATION OF BASE YEAR ADJUSTMENT					
	(i)	(ii)	(iii)	(iv)	(v)
Rating authority	Annual Rate on Valuation 2016	Effective ARV (Net of BYA) 2016	Base Year Adjustment 2016	Net Effective Valuation	Value of Base Year Adjustment
			(ii)-(i)		(iii)*(iv)
	€	€	€	€	€
Donegal County Council	68.39	69.18	0.79	310,416.51	245,229.04
Former rating authority areas					
Letterkenny	68.39	66.01	-2.38	107,697.09	-256,319.07
Bundoran	68.39	61.84	-6.55	15,525.80	-101,693.99
Buncrana	68.39	46.29	-22.10	25,158.06	-555,993.13
TOTAL				458,797.46	-668,777.15

Table D	
ANALYSIS OF BUDGET 2016 INCOME FROM GOODS AND SERVICES	
Source of Income	2016 €
Rents from Houses	10,670,809
Housing Loans Interest & Charges	757,647
Parking Fines/Charges	821,500
Irish Water	16,266,770
Planning Fees	500,000
Sale/leasing of other property / Industrial Sites	707,962
Domestic Refuse	0
Commercial Refuse	0
Landfill Charges	0
Fire Charges	368,000
Recreation / Amenity / Culture	0
Library Fees/Fines	75,000
Agency Services & Repayable Works	0
Local Authority Contributions	0
Superannuation	2,000,000
NPPR	2,300,000
Misc.	14,822,439
TOTAL	49,290,127

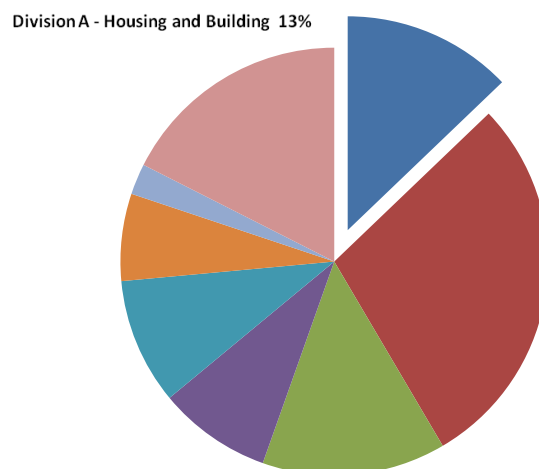
Table E	
ANALYSIS OF BUDGET INCOME 2016 FROM GRANTS AND SUBSIDIES	
	2016 €
Department of the Environment, Community & Local Government	
Housing and Building	4,397,406
Road Transport & Safety	0
Water Services	111,841
Development Management	0
Environmental Services	366,700
Recreation and Amenity	0
Agriculture, Education, Health & Welfare	0
Miscellaneous Services	0
LPT Self Funding	0
	4,875,947
Other Departments and Bodies	
TII Transport Infrastructure Ireland	20,892,762
Arts, Heritage & Gaeltacht	0
DTO	0
Social Protection	0
Defence	83,500
Education and Skills	492,612
Library Council	25,000
Arts Council	245,000
Transport Tourism & Sport	0
Justice and Equality	0
Agriculture Food & the Marine	0
Non-Dept HFA and BMW	0
Jobs, Enterprise & Innovation	729,771
Other	419,918
	22,888,563
Total Grants & Subsidies	27,764,510

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

Division A - Housing and Building

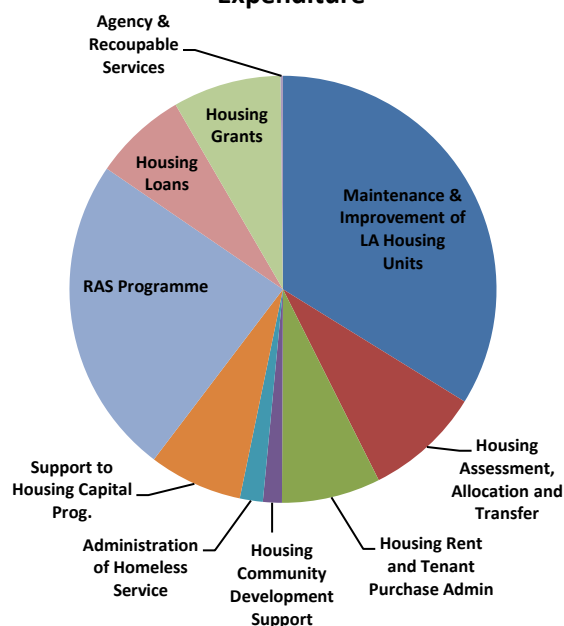
Division	Amount	%
A Housing and Building	7,059,713	13%
B Road Transport & Safety	38,105,159	29%
C Water Services	18,458,027	14%
D Development Management	11,382,977	9%
E Environmental Services	12,674,642	10%
F Recreation and Amenity	8,758,596	7%
G Agriculture, Education, Health & Welfare	3,102,082	2%
H Miscellaneous Services	23,292,582	18%
Grand Total	132,833,778	100%

Overall Expenditure



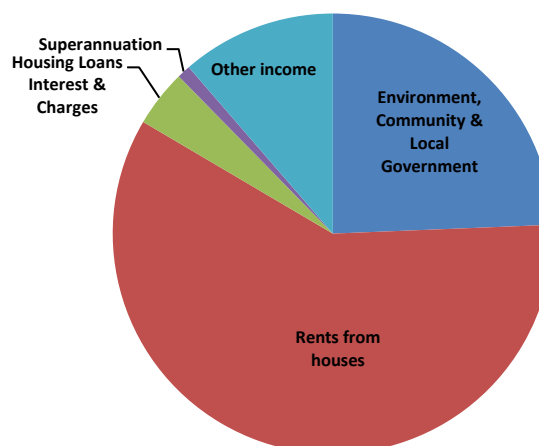
How the Division is Spent	Amount	%
Maintenance & Improvement LA Housing Units	5,768,131	33.8%
Housing Assess, Allocation and Transfer	1,498,646	8.8%
Housing Rent and Tenant Purchase Admin	1,275,860	7.5%
Housing Community Development Support	244,359	1.4%
Administration of Homeless Service	296,847	1.7%
Support to Housing Capital Prog.	1,208,330	7.1%
RAS Programme	4,133,260	24.2%
Housing Loans	1,203,670	7.1%
Housing Grants	1,400,030	8.2%
Agency & Recoupable Services	30,580	0.2%
Grand Total	17,059,713	100%

Expenditure



Sources of Income in the Division	Amount	%
Environment, Community & Local Govt.	4,397,406	24%
Rents from houses	10,670,809	59%
Housing Loans Interest & Charges	757,647	4%
Superannuation	176,448	1%
Other income	2,050,260	11%
Grand Total	18,052,570	100%

Income



Expenditure & Income for 2016 and Estimated Outturn for 2015									
Division & Services		2016				2015			
		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	5,768,131	5,768,131	1,659,531	1,659,531	4,535,808	4,535,808	718,022	718,022
A02	Housing Assessment, Allocation and Transfer	1,498,646	1,498,646	79,055	79,055	1,361,408	1,361,408	78,454	78,454
A03	Housing Rent and Tenant Purchase Administration	1,275,860	1,275,860	10,108,788	10,108,788	1,067,213	1,067,213	10,248,510	10,120,960
A04	Housing Community Development Support	244,359	244,359	6,065	6,065	243,677	243,677	5,913	5,913
A05	Administration of Homeless Service	296,847	296,847	127,383	127,383	290,656	290,656	111,744	111,744
A06	Support to Housing Capital Prog.	1,208,330	1,208,330	801,202	801,202	1,727,553	1,683,108	947,375	902,930
A07	RAS Programme	4,133,260	4,133,260	4,413,755	4,413,755	4,136,084	4,136,084	4,535,895	4,535,895
A08	Housing Loans	1,203,670	1,203,670	809,164	809,164	1,500,632	1,442,265	826,460	784,505
A09	Housing Grants	1,400,030	1,400,030	16,528	16,528	820,699	820,699	16,114	16,114
A11	Agency & Recoupable Services	30,580	30,580	31,099	31,099	25,095	25,095	31,085	31,085
A12	HAP Programme	0	0	0	0	0	0	0	0
	Service Division Total	17,059,713	17,059,713	18,052,570	18,052,570	15,708,825	15,606,011	17,519,572	17,305,622

HOUSING AND BUILDING					
Code	Expenditure by Service and Sub-Service	2016		2015	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
A0101	Maintenance of LA Housing Units	4,386,478	4,386,478	3,254,772	3,254,772
A0102	Maintenance of Traveller Accommodation Units	134,000	134,000	134,000	134,000
A0103	Traveller Accommodation Management	122,054	122,054	121,805	121,805
A0104	Estate Maintenance	0	0	0	0
A0199	Service Support Costs	1,125,599	1,125,599	1,025,231	1,025,231
	Maintenance/Improvement of LA Housing Units	5,768,131	5,768,131	4,535,808	4,535,808
A0201	Assessment of Housing Needs, Allocs. & Trans.	604,986	604,986	522,658	522,658
A0299	Service Support Costs	893,660	893,660	838,750	838,750
	Housing Assessment, Allocation and Transfer	1,498,646	1,498,646	1,361,408	1,361,408
A0301	Debt Management & Rent Assessment	935,332	935,332	743,684	743,684
A0399	Service Support Costs	340,528	340,528	323,529	323,529
	Housing Rent and Tenant Purchase Administration	1,275,860	1,275,860	1,067,213	1,067,213
A0401	Housing Estate Management	66,992	66,992	67,000	67,000
A0402	Tenancy Management	121,473	121,473	121,942	121,942
A0403	Social and Community Housing Service	0	0	0	0
A0499	Service Support Costs	55,894	55,894	54,735	54,735
	Housing Community Development Support	244,359	244,359	243,677	243,677
A0501	Homeless Grants Other Bodies	137,341	137,341	125,068	125,068
A0502	Homeless Service	0	0	0	0
A0599	Service Support Costs	159,506	159,506	165,588	165,588
	Administration of Homeless Service	296,847	296,847	290,656	290,656
A0601	Technical and Administrative Support	924,866	924,866	1,454,211	1,409,766
A0602	Loan Charges	0	0	0	0
A0699	Service Support Costs	283,464	283,464	273,342	273,342
	Support to Housing Capital Prog.	1,208,330	1,208,330	1,727,553	1,683,108
A0701	RAS Operations	2,271,343	2,271,343	2,404,173	2,404,173
A0702	Long Term Leasing	1,429,536	1,429,536	1,331,045	1,331,045
A0703	Payment & Availability	0	0	0	0
A0704	Affordable Leases	0	0	0	0
A0799	Service Support Costs	432,381	432,381	400,866	400,866
	RAS and Leasing Programme	4,133,260	4,133,260	4,136,084	4,136,084

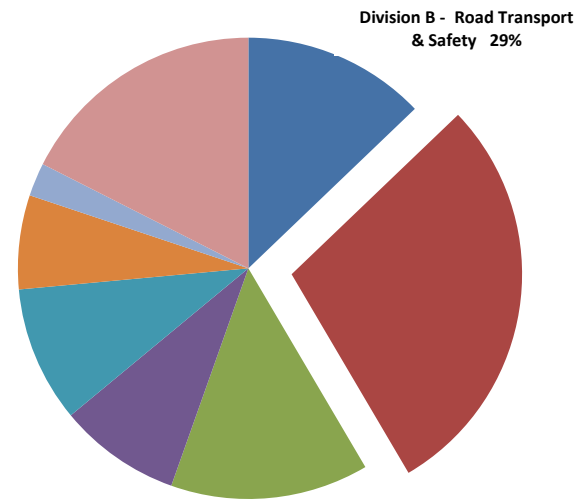
HOUSING AND BUILDING					
Code	Expenditure by Service and Sub-Service	2016		2015	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
A0801	Loan Interest and Other Charges	473,778	473,778	597,720	539,353
A0802	Debt Management Housing Loans	585,856	585,856	761,591	761,591
A0899	Service Support Costs	144,036	144,036	141,321	141,321
	Housing Loans	1,203,670	1,203,670	1,500,632	1,442,265
A0901	Housing Adaptation Grant Scheme	0	0	0	0
A0902	Loan Charges DPG/ERG	597,058	597,058	50,795	50,795
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	802,972	802,972	769,904	769,904
	Housing Grants	1,400,030	1,400,030	820,699	820,699
A1101	Agency & Recoupable Service	25,915	25,915	21,003	21,003
A1199	Service Support Costs	4,665	4,665	4,092	4,092
	Agency & Recoupable Services	30,580	30,580	25,095	25,095
A1201	HAP Operations	0	0	0	0
A1299	Service Support Costs	0	0	0	0
	HAP Programme	0	0	0	0
	Service Division Total	17,059,713	17,059,713	15,708,825	15,606,011

HOUSING AND BUILDING				
	2016		2015	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants & Subsidies				
Environment, Community & Local Government	4,397,406	4,397,406	4,584,263	4,539,818
Other	0	0	0	0
LPT Self Funding	0	0	0	0
Total Grants & Subsidies (a)	4,397,406	4,397,406	4,584,263	4,539,818
Goods and Services				
Rents from houses	10,670,809	10,670,809	10,226,578	10,099,028
Housing Loans Interest & Charges	757,647	757,647	812,955	771,000
Superannuation	176,448	176,448	172,037	172,037
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	2,050,260	2,050,260	1,723,739	1,723,739
Total Goods and Services (b)	13,655,164	13,655,164	12,935,309	12,765,804
Total Income c=(a+b)	18,052,570	18,052,570	17,519,572	17,305,622

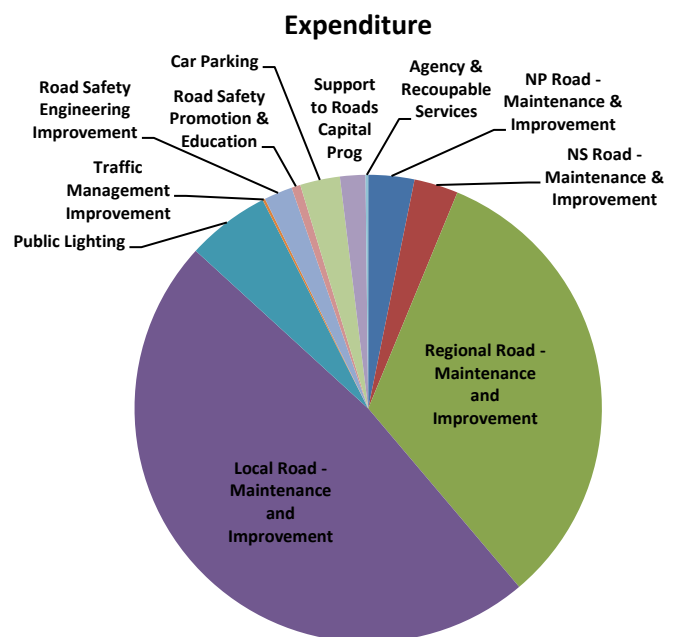
Division B - Road Transport & Safety

Division	Amount	%
A Housing and Building	17,059,713	13%
B Road Transport & Safety	38,105,159	29%
C Water Services	18,458,027	14%
D Development Management	11,382,977	9%
E Environmental Services	12,674,642	10%
F Recreation and Amenity	8,758,596	7%
G Agriculture, Education, Health & Welfare	3,102,082	2%
H Miscellaneous Services	23,292,582	18%
Grand Total	132,833,778	100%

Overall Expenditure

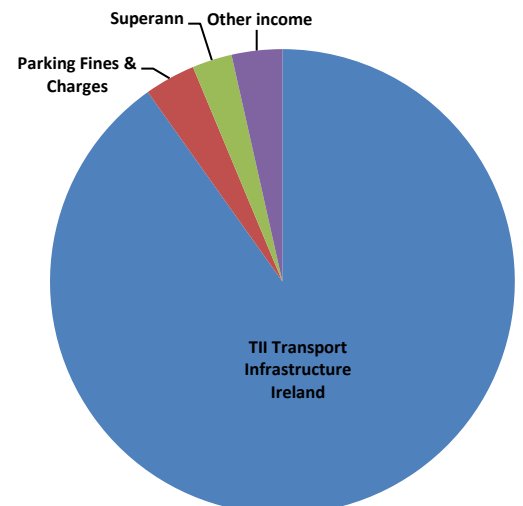


How the Division is Spent	Amount	%
NP Road - Maintenance and Improvement	1,213,348	3.2%
NS Road - Maintenance and Improvement	1,161,176	3.0%
Regional Road - Maintenance & Improvem	12,418,774	32.6%
Local Road - Maintenance & Improvement	18,277,527	48.0%
Public Lighting	2,190,739	5.7%
Traffic Management Improvement	68,470	0.2%
Road Safety Engineering Improvement	749,496	2.0%
Road Safety Promotion & Education	235,772	0.6%
Car Parking	1,051,751	2.8%
Support to Roads Capital Prog.	668,276	1.8%
Agency & Recoupable Services	69,830	0.2%
Grand Total	38,105,159	100%



Income

Sources of Income in the Division	Amount	%
TII Transport Infrastructure Ireland	20,892,762	90.2%
Parking Fines & Charges	821,500	3.5%
Superannuation	642,463	2.8%
Other income	815,003	3.5%
Grand Total	23,171,728	100%



Expenditure & Income for 2016 and Estimated Outturn for 2015									
Division & Services		2016				2015			
		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	1,213,348	1,213,348	870,553	870,553	1,140,708	1,260,708	724,579	844,579
B02	NS Road - Maintenance and Improvement	1,161,176	1,161,176	576,374	576,374	1,247,698	1,147,698	640,476	540,476
B03	Regional Road - Maintenance and Improvement	12,418,774	12,418,774	7,572,673	7,572,673	7,680,290	10,510,290	2,659,370	5,489,370
B04	Local Road - Maintenance and Improvement	18,277,527	18,277,527	12,379,483	12,379,483	21,798,473	19,298,473	16,274,897	13,774,897
B05	Public Lighting	2,190,739	2,190,739	205,483	205,483	2,089,535	2,089,535	162,169	162,169
B06	Traffic Management Improvement	68,470	68,470	1,537	1,537	47,896	47,896	1,498	1,498
B07	Road Safety Engineering Improvement	749,496	749,496	607,280	607,280	282,291	717,291	187,223	622,223
B08	Road Safety Promotion/Education	235,772	235,772	3,839	3,839	361,402	361,402	3,743	3,743
B09	Car Parking	1,051,751	1,051,751	838,584	838,584	978,420	978,420	838,157	838,157
B10	Support to Roads Capital Prog.	668,276	668,276	90,301	90,301	654,688	654,688	88,044	88,044
B11	Agency & Recoupable Services	69,830	69,830	25,622	25,621	57,613	57,613	16,806	16,806
	Service Division Total	38,105,159	38,105,159	23,171,728	23,171,728	36,339,014	37,124,015	21,596,962	22,381,962

ROAD TRANSPORT & SAFETY

Code	Expenditure by Service and Sub-Service	2016		2015	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
B0101	NP - Surface Dressing	120,000	120,000	0	120,000
B0102	NP – Pavement Overlay/Reconstruction	0	0	0	0
B0103	NP – Winter Maintenance	270,000	270,000	275,000	275,000
B0104	NP – Bridge Maintenance (Eirspan)	0	0	0	0
B0105	NP - General Maintenance	408,226	408,226	488,150	488,150
B0106	NP – General Improvements Works	0	0	0	0
B0199	Service Support Costs	415,122	415,122	377,558	377,558
National Primary Road – Maintenance and Improvement		1,213,348	1,213,348	1,140,708	1,260,708
B0201	NS - Surface Dressing	100,000	100,000	200,000	100,000
B0202	NS - Overlay/Reconstruction	0	0	0	0
B0203	NS - Overlay/Reconstruction – Urban	0	0	0	0
B0204	NS - Winter Maintenance	170,000	170,000	155,000	155,000
B0205	NS – Bridge Maintenance (Eirspan)	0	0	0	0
B0206	NS - General Maintenance	275,000	275,000	310,576	310,576
B0207	NS – General Improvement Works	0	0	0	0
B0299	Service Support Costs	616,176	616,176	582,122	582,122
National Secondary Road – Maintenance and Improvement		1,161,176	1,161,176	1,247,698	1,147,698
B0301	Regional Roads Surface Dressing	839,469	839,469	724,000	724,000
B0302	Reg Rd Surface Rest/Road Reconstruction/Overlay	2,292,575	2,292,575	0	2,300,000
B0303	Regional Road Winter Maintenance	800,000	800,000	750,000	750,000
B0304	Regional Road Bridge Maintenance	225,000	225,000	0	225,000
B0305	Regional Road General Maintenance Works	3,239,019	3,239,019	2,350,000	2,350,000
B0306	Regional Road General Improvement Works	1,171,649	1,171,649	390,843	695,843
B0399	Service Support Costs	3,851,062	3,851,062	3,465,447	3,465,447
Regional Road – Improvement and Maintenance		12,418,774	12,418,774	7,680,290	10,510,290
B0401	Local Road Surface Dressing	1,900,000	1,900,000	1,863,081	1,863,081
B0402	Local Rd Surface Rest/Road Reconstruction/Overlay	7,250,000	7,250,000	9,467,000	7,167,000
B0403	Local Roads Winter Maintenance	0	0	0	0
B0404	Local Roads Bridge Maintenance	0	0	0	0
B0405	Local Roads General Maintenance Works	5,859,416	5,859,416	7,337,150	7,337,150
B0406	Local Roads General Improvement Works	382,000	382,000	470,000	270,000
B0499	Service Support Costs	2,886,111	2,886,111	2,661,242	2,661,242
Local Road - Maintenance and Improvement		18,277,527	18,277,527	21,798,473	19,298,473
B0501	Public Lighting Operating Costs	2,124,866	2,124,866	2,065,800	2,065,800
B0502	Public Lighting Improvement	39,000	39,000	0	0
B0599	Service Support Costs	26,873	26,873	23,735	23,735
Public Lighting		2,190,739	2,190,739	2,089,535	2,089,535

ROAD TRANSPORT & SAFETY

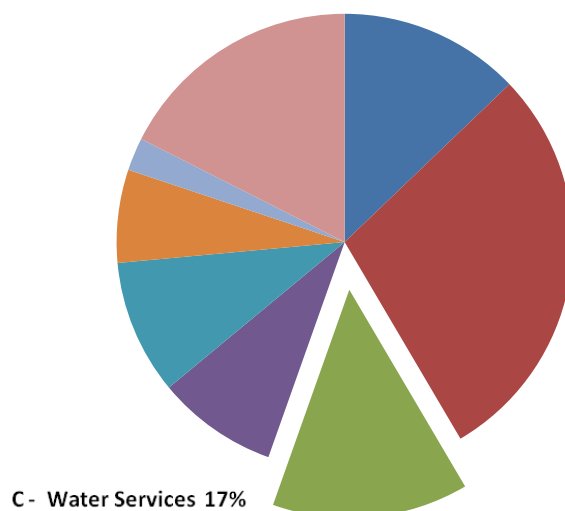
		2016		2015	
Expenditure by Service and Sub-Service		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
Code		€	€	€	€
B0601	Traffic Management	0	0	0	0
B0602	Traffic Maintenance	0	0	0	0
B0603	Traffic Improvement Measures	48,574	48,574	29,137	29,137
B0699	Service Support Costs	19,896	19,896	18,759	18,759
Traffic Management Improvement		68,470	68,470	47,896	47,896
B0701	Low Cost Remedial Measures	462,000	462,000	185,000	477,000
B0702	Other Engineering Improvements	263,866	263,866	75,001	218,001
B0799	Service Support Costs	23,630	23,630	22,290	22,290
Road Safety Engineering Improvements		749,496	749,496	282,291	717,291
B0801	School Wardens	71,000	71,000	184,605	184,605
B0802	Publicity and Promotion Road Safety	125,053	125,053	141,063	141,063
B0899	Service Support Costs	39,719	39,719	35,734	35,734
Road Safety Promotion/Education		235,772	235,772	361,402	361,402
B0901	Maintenance and Management of Car Parks	668,729	668,729	445,607	445,607
B0902	Operation of Street Parking	23,493	23,493	0	0
B0903	Parking Enforcement	245,379	245,379	427,129	427,129
B0999	Service Support Costs	114,150	114,150	105,684	105,684
Car Parking		1,051,751	1,051,751	978,420	978,420
B1001	Administration of Roads Capital Programme	0	0	0	0
B1099	Service Support Costs	668,276	668,276	654,688	654,688
Support to Roads Capital Programme		668,276	668,276	654,688	654,688
B1101	Agency & Recoupable Service	25,000	25,000	16,200	16,200
B1199	Service Support Costs	44,830	44,830	41,413	41,413
Agency & Recoupable Services		69,830	69,830	57,613	57,613
Service Division Total		38,105,159	38,105,159	36,339,014	37,485,417

ROAD TRANSPORT & SAFETY				
	2016		2015	
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
TII Transport Infrastructure Ireland	20,892,762	20,892,762	19,300,957	20,085,957
Arts, Heritage & Gaeltacht	0	0	0	0
DTO	0	0	0	0
Other	0	0	0	0
LPT Self Funding	0	0	0	0
Total Grants & Subsidies (a)	20,892,762	20,892,762	19,300,957	20,085,957
Goods and Services				
Parking Fines & Charges	821,500	821,500	821,500	821,500
Superannuation	642,463	642,463	626,402	626,402
Agency Services & Repayable Works	0	0	19,700	19,700
Local Authority Contributions	0	0	0	0
Other income	815,003	815,003	828,403	828,403
Total Goods and Services (b)	2,278,966	2,278,966	2,296,005	2,296,005
Total Income c=(a+b)	23,171,728	23,171,728	21,596,962	22,381,962

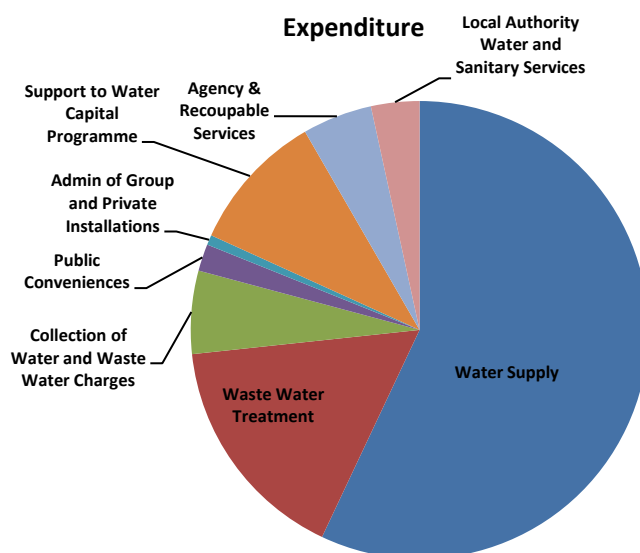
Division C - Water Services

Overall Expenditure

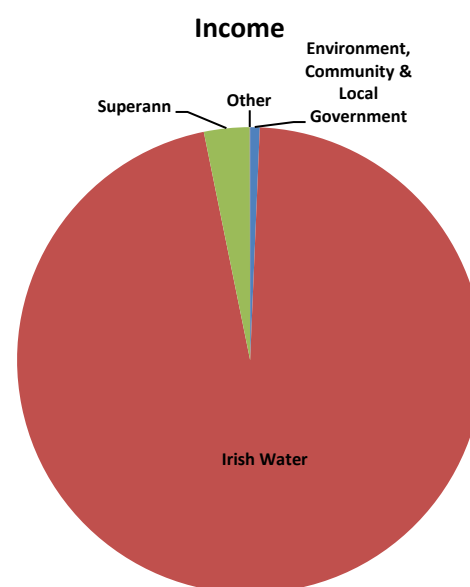
Division	Amount	%
A Housing and Building	17,059,713	13%
B Road Transport & Safety	38,105,159	29%
C Water Services	18,458,027	14%
D Development Management	11,382,977	9%
E Environmental Services	12,674,642	10%
F Recreation and Amenity	8,758,596	7%
G Agriculture, Education, Health & Welfare	3,102,082	2%
H Miscellaneous Services	23,292,582	18%
Grand Total	132,833,778	100%



How the Division is Spent	Amount	%
Water Supply	10,522,852	57.0%
Waste Water Treatment	3,008,552	16.3%
Collection of Water and Waste Water Charges	1,082,397	5.9%
Public Conveniences	351,901	1.9%
Admin of Group and Private Installations	129,493	0.7%
Support to Water Capital Programme	1,823,280	9.9%
Agency & Recoupable Services	908,782	4.9%
Local Authority Water and Sanitary Services	630,771	3.4%
Grand Total	18,458,028	100%



Sources of Income in the Division	Amount	%
Environment, Community & Local Govt.	111,841	0.7%
Irish Water	16,266,770	96.1%
Superannuation	535,572	3.2%
Other	4,400	0.0%
Grand Total	16,918,583	100%



Expenditure & Income for 2016 and Estimated Outturn for 2015									
Division & Services		2016				2015			
		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	10,522,852	10,522,852	326,333	326,333	10,368,788	10,244,879	318,175	318,175
C02	Waste Water Treatment	3,008,552	3,008,552	79,284	79,284	3,655,078	2,942,054	77,302	77,302
C03	Collection of Water and Waste Water Charges	1,082,397	1,082,397	21,254	21,254	1,041,683	1,055,306	20,723	20,723
C04	Public Conveniences	351,901	351,901	10,044	10,044	317,263	337,264	5,503	5,503
C05	Admin of Group and Private Installations	129,493	129,493	72,868	72,868	118,459	118,459	72,796	72,796
C06	Support to Water Capital Programme	1,823,280	1,823,280	51,179	51,179	1,770,177	1,802,699	49,899	49,899
C07	Agency & Recoupable Services	908,782	908,782	2,699,010	2,699,010	897,835	899,485	2,047,785	2,047,785
C08	Local Authority Water and Sanitary Services	630,771	630,771	13,658,611	13,658,611	3,641,638	943,133	17,361,599	13,873,955
	Service Division Total	18,458,027	18,458,027	16,918,583	16,918,583	21,810,921	18,343,278	19,953,782	16,466,138

WATER SERVICES

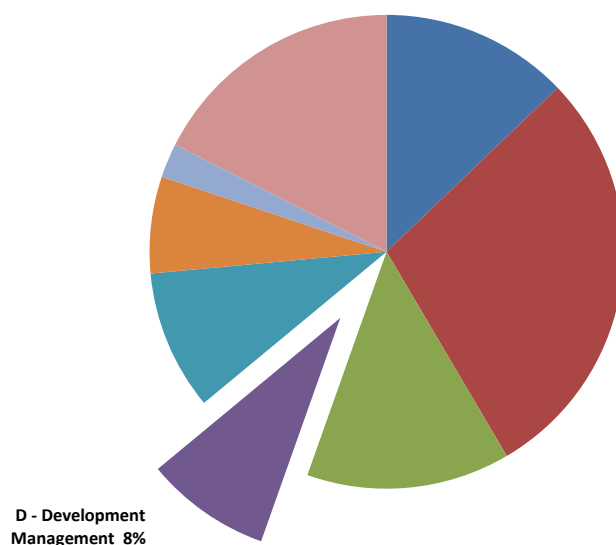
		2016		2015	
<u>Code</u>	Expenditure by Service and Sub-Service	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
C0101	Water Plants & Networks	7,054,404	7,054,404	7,178,309	7,054,399
C0199	Service Support Costs	3,468,448	3,468,448	3,190,479	3,190,479
	Water Supply	10,522,852	10,522,852	10,368,788	10,244,879
C0201	Waste Plants and Networks	1,536,797	1,536,797	2,249,813	1,536,789
C0299	Service Support Costs	1,471,755	1,471,755	1,405,265	1,405,265
	Waste Water Treatment	3,008,552	3,008,552	3,655,078	2,942,054
C0301	Debt Management Water and Waste Water	597,202	597,202	583,578	597,201
C0399	Service Support Costs	485,195	485,195	458,105	458,105
	Collection of Water and Waste Water Charges	1,082,397	1,082,397	1,041,683	1,055,306
C0401	Operation and Maintenance of Public Conveniences	287,251	287,251	261,275	281,276
C0499	Service Support Costs	64,650	64,650	55,988	55,988
	Public Conveniences	351,901	351,901	317,263	337,264
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	129,493	129,493	118,459	118,459
	Admin of Group and Private Installations	129,493	129,493	118,459	118,459
C0601	Technical Design and Supervision	1,366,527	1,366,527	1,334,003	1,366,525
C0699	Service Support Costs	456,753	456,753	436,174	436,174
	Support to Water Capital Programme	1,823,280	1,823,280	1,770,177	1,802,699
C0701	Agency & Recoupable Service	514,995	514,995	513,346	514,995
C0799	Service Support Costs	393,787	393,787	384,489	384,489
	Agency & Recoupable Services	908,782	908,782	897,835	899,485
C0801	Local Authority Water Services	29,790	29,790	2,450,932	229,456
C0802	Local Authority Sanitary Services	32,051	32,051	592,395	115,366
C0899	Service Support Costs	568,930	568,930	598,311	598,311
	Local Authority Water and Sanitary Services	630,771	630,771	3,641,638	943,133
	Service Division Total	18,458,027	18,458,027	21,810,921	18,343,278

WATER SERVICES				
	2016		2015	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Environment, Community & Local Government	111,841	111,841	70,000	70,000
Other	0	0	0	0
Total Grants & Subsidies (a)	111,841	111,841	70,000	70,000
Goods and Services				
Irish Water	16,266,770	16,266,770	19,361,599	15,873,955
Superannuation	535,572	535,572	522,183	522,183
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	4,400	4,400	0	0
Total Goods and Services (b)	16,806,742	16,806,742	19,883,782	16,396,138
Total Income c=(a+b)	16,918,583	16,918,583	19,953,782	16,466,138

Division D - Development Management

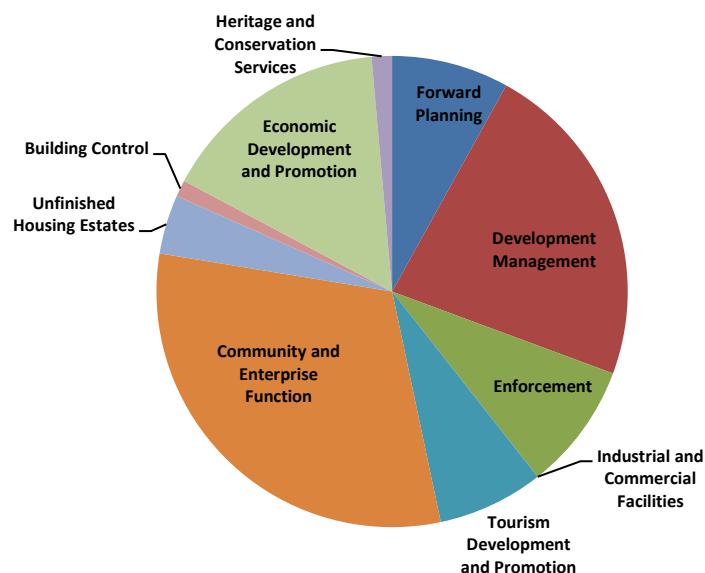
Division	Amount	%
A Housing and Building	17,059,713	13%
B Road Transport & Safety	38,105,159	29%
C Water Services	18,458,027	14%
D Development Management	11,382,977	9%
E Environmental Services	12,674,642	10%
F Recreation and Amenity	8,758,596	7%
G Agriculture, Education, Health & Welfare	3,102,082	2%
H Miscellaneous Services	23,292,582	18%
Grand Total	132,833,778	100%

Overall Expenditure



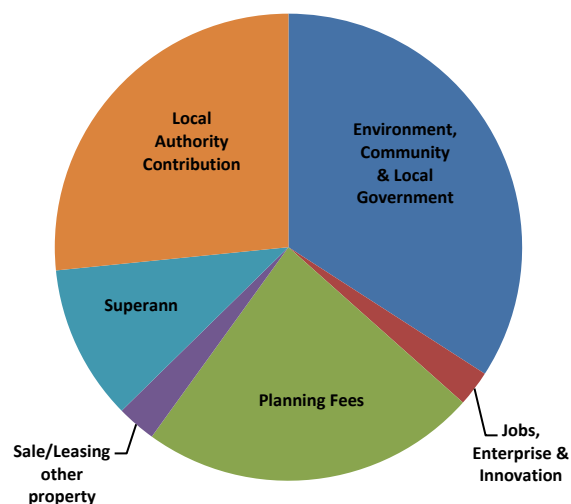
How the Division is Spent	Amount	%
Forward Planning	881,389	7.7%
Development Management	2,473,524	21.7%
Enforcement	955,641	8.4%
Industrial and Commercial Facilities	1,975	0.0%
Tourism Development and Promotion	797,626	7.0%
Community and Enterprise Function	3,382,352	29.7%
Unfinished Housing Estates	443,547	3.9%
Building Control	124,894	1.1%
Economic Development and Promotion	1,732,016	15.2%
Heritage and Conservation Services	152,695	1.3%
Agency & Recoupable Services	437,318	3.8%
Grand Total	11,382,977	100.0%

Expenditure



Sources of Income in the Division	Amount	%
Environment, Community & Local Govt.	729,771	34.1%
Jobs, Enterprise & Innovation	52,710	2.5%
Planning Fees	500,000	23.4%
Sale/Leasing other property/Industrial Sites	57,934	2.7%
Superannuation	230,058	10.8%
Local Authority Contribution	568,781	26.6%
Grand Total	2,139,254	100%

Income



Expenditure & Income for 2016 and Estimated Outturn for 2015									
Division & Services		2016				2015			
		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	881,389	881,389	23,489	23,489	855,619	815,619	22,902	22,902
D02	Development Management	2,473,524	2,473,524	590,795	590,795	2,324,296	2,324,296	492,258	492,258
D03	Enforcement	955,641	955,641	26,244	26,244	941,115	941,115	25,587	25,587
D04	Industrial and Commercial Facilities	1,975	1,975	0	0	1,575	1,575	0	0
D05	Tourism Development and Promotion	797,626	797,626	15,794	15,794	781,090	601,031	15,399	15,399
D06	Community and Enterprise Function	3,382,352	3,382,352	449,722	449,722	3,326,526	3,506,584	145,661	145,661
D07	Unfinished Housing Estates	443,547	443,547	4,305	4,305	550,667	550,667	4,197	4,197
D08	Building Control	124,894	124,894	53,823	53,823	124,805	124,805	53,728	53,728
D09	Economic Development and Promotion	1,732,016	1,732,016	924,896	924,896	1,761,503	1,760,503	977,828	977,828
D10	Property Management	0	0	0	0	0	0	0	0
D11	Heritage and Conservation Services	152,695	152,695	3,156	3,156	129,835	154,835	3,077	28,077
D12	Agency & Recoupable Services	437,318	437,318	47,030	47,030	339,501	339,501	41,757	41,757
	Service Division Total	11,382,977	11,382,977	2,139,254	2,139,254	11,136,532	11,120,533	1,782,394	1,807,394

DEVELOPMENT MANAGEMENT					
Code	Expenditure by Service and Sub-Service	2016		2015	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
D0101	Statutory Plans and Policy	658,101	658,101	639,006	599,006
D0199	Service Support Costs	223,288	223,288	216,613	216,613
	Forward Planning	881,389	881,389	855,619	815,619
D0201	Planning Control	1,441,541	1,441,541	1,342,705	1,342,705
D0299	Service Support Costs	1,031,983	1,031,983	981,591	981,591
	Development Management	2,473,524	2,473,524	2,324,296	2,324,296
D0301	Enforcement Costs	673,604	673,604	668,260	668,260
D0399	Service Support Costs	282,037	282,037	272,855	272,855
	Enforcement	955,641	955,641	941,115	941,115
D0401	Industrial Sites Operations	0	0	0	0
D0403	Management of & Contribs to Other Commercial Facs	1,975	1,975	1,575	1,575
D0404	General Development Promotion Work	0	0	0	0
D0499	Service Support Costs	0	0	0	0
	Industrial and Commercial Facilities	1,975	1,975	1,575	1,575
D0501	Tourism Promotion	606,796	606,796	601,031	601,031
D0502	Tourist Facilities Operations	0	0	0	0
D0599	Service Support Costs	190,830	190,830	180,059	180,059
	Tourism Development and Promotion	797,626	797,626	781,090	781,090
D0601	General Community & Enterprise Expenses	2,898,875	2,898,875	2,870,796	2,870,796
D0602	RAPID Costs	0	0	0	0
D0603	Social Inclusion	12,500	12,500	0	0
D0699	Service Support Costs	470,977	470,977	455,730	455,730
	Community and Enterprise Function	3,382,352	3,382,352	3,326,526	3,326,526
D0701	Unfinished Housing Estates	410,396	410,396	517,958	517,958
D0799	Service Support Costs	33,151	33,151	32,709	32,709
	Unfinished Housing Estates	443,547	443,547	550,667	550,667

DEVELOPMENT MANAGEMENT

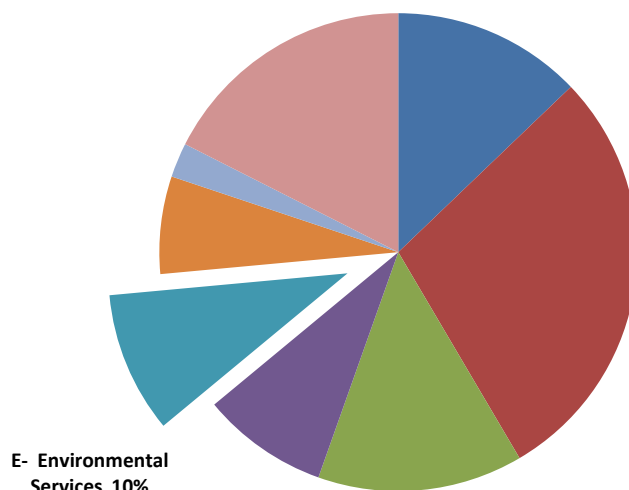
		2016		2015	
Code	Expenditure by Service and Sub-Service	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
D0801	Building Control Inspection Costs	52,058	52,058	63,377	63,377
D0802	Building Control Enforcement Costs	38,797	38,797	28,707	28,707
D0899	Service Support Costs	34,039	34,039	32,721	32,721
	Building Control	124,894	124,894	124,805	124,805
D0901	Urban and Village Renewal	1,000	1,000	1,000	0
D0902	EU Projects	0	0	0	0
D0903	Town Twinning	2,000	2,000	0	0
D0904	European Office	0	0	0	0
D0905	Economic Development & Promotion	349,672	349,672	400,701	400,701
D0906	Local Enterprise Office	952,697	952,697	982,709	982,709
D0999	Service Support Costs	426,647	426,647	377,093	377,093
	Economic Development and Promotion	1,732,016	1,732,016	1,761,503	1,760,503
D1001	Property Management Costs	0	0	0	0
D1099	Service Support Costs	0	0	0	0
	Property Management	0	0	0	0
D1101	Heritage Services	0	0	0	0
D1102	Conservation Services	114,616	114,616	93,662	118,662
D1103	Conservation Grants	0	0	0	0
D1199	Service Support Costs	38,079	38,079	36,173	36,173
	Heritage and Conservation Services	152,695	152,695	129,835	154,835
D1201	Agency & Recoupable Service	352,489	352,489	256,309	256,309
D1299	Service Support Costs	84,829	84,829	83,192	83,192
	Agency & Recoupable Services	437,318	437,318	339,501	339,501
	Service Division Total	11,382,977	11,382,977	11,136,532	11,120,533

DEVELOPMENT MANAGEMENT				
	2016		2015	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Environment, Community & Local Government	0	0	63,000	63,000
Arts, Heritage & Gaeltacht	0	0	0	0
Jobs, Enterprise & Innovation	729,771	729,771	760,469	760,469
Other	52,710	52,710	0	25,000
Total Grants & Subsidies (a)	782,481	782,481	823,469	848,469
Goods and Services				
Planning Fees	500,000	500,000	400,000	400,000
Sale/Leasing of other property/Industrial Sites	57,934	57,934	56,097	56,097
Superannuation	230,058	230,058	224,307	224,307
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	568,781	568,781	278,521	278,521
Total Goods and Services (b)	1,356,773	1,356,773	958,925	958,925
Total Income c=(a+b)	2,139,254	2,139,254	1,782,394	1,807,394

Division E - Environmental Services

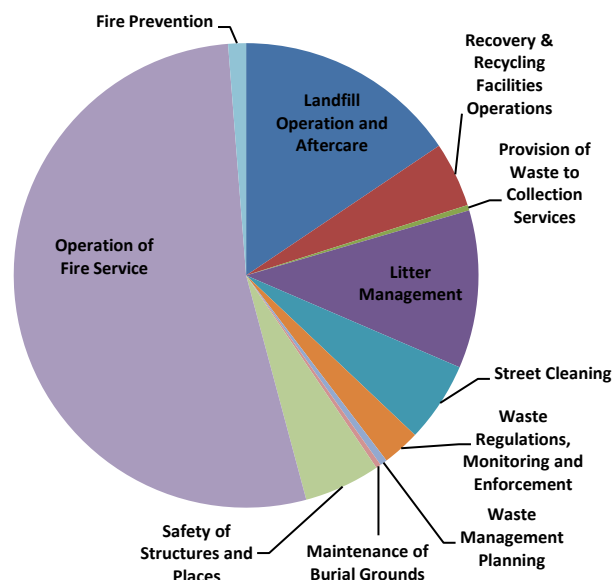
Division	Amount	%
A Housing and Building	17,059,713	13%
B Road Transport & Safety	38,105,159	29%
C Water Services	18,458,027	14%
D Development Management	11,382,977	9%
E Environmental Services	12,674,642	10%
F Recreation and Amenity	8,758,596	7%
G Agriculture, Education, Health & Welfare	3,102,082	2%
H Miscellaneous Services	23,292,582	18%
Grand Total	132,833,778	100%

Overall Expenditure



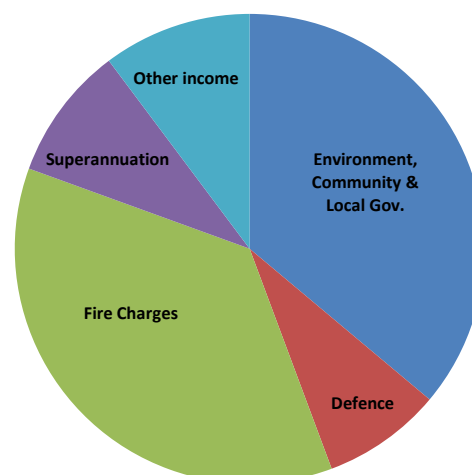
How the Division is Spent	Amount	%
Landfill Operation and Aftercare	1,884,305	14.9%
Recovery & Recycling Facilities Operations	547,364	4.3%
Provision of Waste to Collection Services	45,500	0.4%
Litter Management	1,328,581	10.5%
Street Cleaning	674,799	5.3%
Waste Regulations, Monitoring and Enforc	317,438	2.5%
Waste Management Planning	60,334	0.5%
Maintenance of Burial Grounds	42,415	0.3%
Safety of Structures and Places	641,469	5.1%
Operation of Fire Service	6,400,899	50.5%
Fire Prevention	150,305	1.2%
Water Quality, Air and Noise Pollution	581,233	4.6%
Grand Total	12,674,642	100%

Expenditure



Sources of Income in the Division	Amount	%
Environment, Community & Local Gov.	366,700	36.1%
Defence	83,500	8.2%
Fire Charges	368,000	36.2%
Superannuation	93,735	9.2%
Other income	103,926	10.2%
Grand Total	1,015,861	100%

Income



Expenditure & Income for 2016 and Estimated Outturn for 2015									
Division & Services		2016				2015			
		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	1,884,305	1,884,305	63,237	63,237	1,870,605	1,982,981	63,156	63,156
E02	Recovery & Recycling Facilities Operations	547,364	547,364	115,211	115,211	547,902	547,902	115,082	115,082
E03	Waste to Energy Facilities Operations	0	0	0	0	0	0	0	0
E04	Provision of Waste to Collection Services	45,500	45,500	0	0	45,427	45,427	0	0
E05	Litter Management	1,328,581	1,328,581	85,642	85,642	1,152,778	1,432,726	84,843	84,843
E06	Street Cleaning	674,799	674,799	1,512	1,512	673,677	673,677	1,474	1,474
E07	Waste Regulations, Monitoring and Enforcement	317,438	317,438	208,135	208,135	291,107	291,107	272,982	272,982
E08	Waste Management Planning	60,334	60,334	0	0	310	310	0	0
E09	Maintenance of Burial Grounds	42,415	42,415	520	520	42,283	42,283	507	507
E10	Safety of Structures and Places	641,469	641,469	94,777	94,777	605,955	605,955	96,305	96,305
E11	Operation of Fire Service	6,400,899	6,400,899	228,824	228,824	6,316,020	6,316,020	205,478	205,478
E12	Fire Prevention	150,305	150,305	169,155	169,155	451,812	451,812	165,813	165,813
E13	Water Quality, Air and Noise Pollution	581,233	581,233	48,848	48,848	572,325	572,325	31,977	31,977
E14	Agency & Recoupable Services	0	0	0	0	0	0	0	0
	Service Division Total	12,674,642	12,674,642	1,015,861	1,015,861	12,570,201	12,962,526	1,037,617	1,037,618

ENVIRONMENTAL SERVICES

Code	Expenditure by Service and Sub-Service	2016		2015	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
E0101	Landfill Operations	1,585,224	1,585,224	1,544,195	1,656,571
E0102	Contribution to other LA's - Landfill Facilities	0	0	0	0
E0103	Landfill Aftercare Costs.	252,969	252,969	284,859	284,859
E0199	Service Support Costs	46,112	46,112	41,551	41,551
	Landfill Operation and Aftercare	1,884,305	1,884,305	1,870,605	1,982,981
E0201	Recycling Facilities Operations	389,874	389,874	388,374	388,374
E0202	Bring Centres Operations	0	0	0	0
E0204	Other Recycling Services	0	0	0	0
E0299	Service Support Costs	157,490	157,490	159,528	159,528
	Recovery & Recycling Facilities Operations	547,364	547,364	547,902	547,902
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	500	500	427	427
	Provision of Waste to Collection Services	45,500	45,500	45,427	45,427
E0501	Litter Warden Service	479,687	479,687	288,180	428,394
E0502	Litter Control Initiatives	406,199	406,199	433,397	573,131
E0503	Environmental Awareness Services	194,686	194,686	184,507	184,507
E0599	Service Support Costs	248,009	248,009	246,694	246,694
	Litter Management	1,328,581	1,328,581	1,152,778	1,432,726
E0601	Operation of Street Cleaning Service	664,003	664,003	664,003	664,003
E0602	Provision and Improvement of Litter Bins	0	0	0	0
E0699	Service Support Costs	10,796	10,796	9,674	9,674
	Street Cleaning	674,799	674,799	673,677	673,677
E0701	Monitoring of Waste Regs (incl Private Landfills)	243,665	243,665	221,197	221,197
E0702	Enforcement of Waste Regulations	0	0	0	0
E0799	Service Support Costs	73,773	73,773	69,910	69,910
	Waste Regulations, Monitoring and Enforcement	317,438	317,438	291,107	291,107

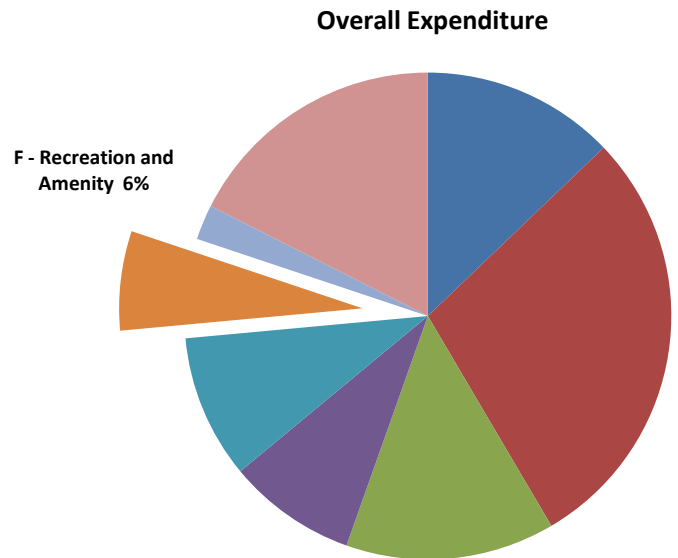
ENVIRONMENTAL SERVICES

<u>Code</u>	Expenditure by Service and Sub-Service	2016		2015	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
E0801	Waste Management Plan	60,000	60,000	0	0
E0802	Contrib to Other Bodies Waste Management Planning	0	0	0	0
E0899	Service Support Costs	334	334	310	310
	Waste Management Planning	60,334	60,334	310	310
E0901	Maintenance of Burial Grounds	40,000	40,000	40,000	40,000
E0999	Service Support Costs	2,415	2,415	2,283	2,283
	Maintenance and Upkeep of Burial Grounds	42,415	42,415	42,283	42,283
E1001	Operation Costs Civil Defence	160,571	160,571	138,127	138,127
E1002	Dangerous Buildings	10,000	10,000	5,000	5,000
E1003	Emergency Planning	0	0	0	0
E1004	Derelict Sites	10,000	10,000	10,000	10,000
E1005	Water Safety Operation	420,726	420,726	416,042	416,042
E1099	Service Support Costs	40,172	40,172	36,786	36,786
	Safety of Structures and Places	641,469	641,469	605,955	605,955
E1101	Operation of Fire Brigade Service	5,303,051	5,303,051	4,878,231	4,878,231
E1103	Fire Services Training	800,290	800,290	845,684	845,684
E1104	Operation of Ambulance Service	0	0	0	0
E1199	Service Support Costs	297,558	297,558	592,105	592,105
	Operation of Fire Service	6,400,899	6,400,899	6,316,020	6,316,020
E1201	Fire Safety Control Cert Costs	0	0	0	0
E1202	Fire Prevention and Education	34,300	34,300	233,561	233,561
E1203	Inspection/Monitoring of Commercial Facilities	0	0	106,663	106,663
E1299	Service Support Costs	116,005	116,005	111,588	111,588
	Fire Prevention	150,305	150,305	451,812	451,812
E1301	Water Quality Management	436,651	436,651	434,385	434,385
E1302	Licensing and Monitoring of Air and Noise Quality	0	0	0	0
E1399	Service Support Costs	144,582	144,582	137,940	137,940
	Water Quality, Air and Noise Pollution	581,233	581,233	572,325	572,325
E1401	Agency & Recoupable Service	0	0	0	0
E1499	Service Support Costs	0	0	0	0
	Agency & Recoupable Services	0	0	0	0
	Service Division Total	12,674,642	12,674,642	12,570,201	12,962,526

ENVIRONMENTAL SERVICES				
	2016		2015	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Environment, Community & Local Government	366,700	366,700	350,700	350,700
Social Protection	0	0	0	0
Defence	83,500	83,500	83,500	83,500
Other	0	0	0	0
Total Grants & Subsidies (a)	450,200	450,200	434,200	434,200
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	368,000	368,000	342,000	342,000
Superannuation	93,735	93,735	91,392	91,392
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	103,926	103,926	170,026	170,026
Total Goods and Services (b)	565,661	565,661	603,418	603,418
Total Income c=(a+b)	1,015,861	1,015,861	1,037,618	1,037,618

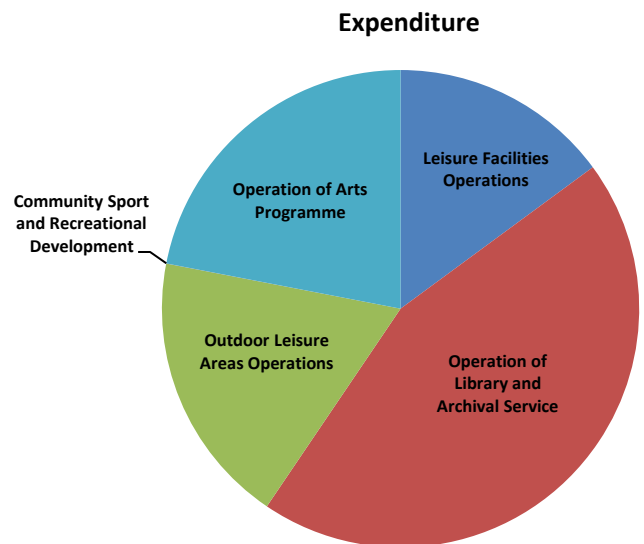
Division F - Recreation and Amenity

Division	Amount	%
A Housing and Building	17,059,713	13%
B Road Transport & Safety	38,105,159	29%
C Water Services	18,458,027	14%
D Development Management	11,382,977	9%
E Environmental Services	12,674,642	10%
F Recreation and Amenity	8,758,596	7%
G Agriculture, Education, Health & Welfare	3,102,082	2%
H Miscellaneous Services	23,292,582	18%
Grand Total	132,833,778	100%



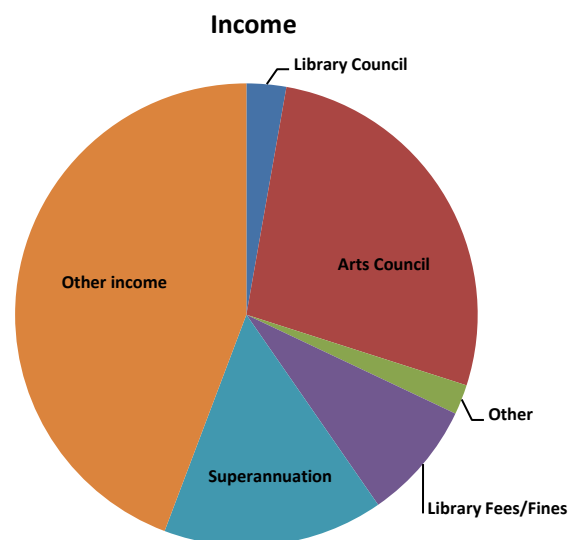
How the Division is Spent

How the Division is Spent	Amount	%
Leisure Facilities Operations	1,305,554	14.9%
Operation of Library and Archival Service	3,902,739	44.6%
Outdoor Leisure Areas Operations	1,625,757	18.6%
Community Sport and Recreational Dev.	820	0.0%
Operation of Arts Programme	1,923,725	22.0%
Grand Total	8,758,595	100%



Sources of Income in the Division

Sources of Income in the Division	Amount	%
Library Council	25,000	2.8%
Arts Council	245,000	27.2%
Other	18,870	2.1%
Library Fees/Fines	75,000	8.3%
Superannuation	138,884	15.4%
Other income	399,000	44.2%
Grand Total	901,754	100%



Expenditure & Income for 2016 and Estimated Outturn for 2015									
Division & Services		2016				2015			
		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	Recreation & Amenity								
F01	Leisure Facilities Operations	1,305,554	1,305,554	261,989	261,989	874,924	1,094,924	49,964	269,964
F02	Operation of Library and Archival Service	3,902,739	3,902,739	187,728	187,728	3,610,306	3,610,306	185,285	185,285
F03	Outdoor Leisure Areas Operations	1,625,757	1,625,757	103,949	103,949	1,445,811	1,445,811	103,575	103,575
F04	Community Sport and Recreational Development	820	820	0	0	699	685	0	0
F05	Operation of Arts Programme	1,923,725	1,923,725	348,088	348,088	1,780,564	1,816,094	271,458	306,988
F06	Agency & Recoupable Services	0	0	0	0	0	0	0	0
	Service Division Total	8,758,596	8,758,596	901,754	901,754	7,712,304	7,967,820	610,282	865,812

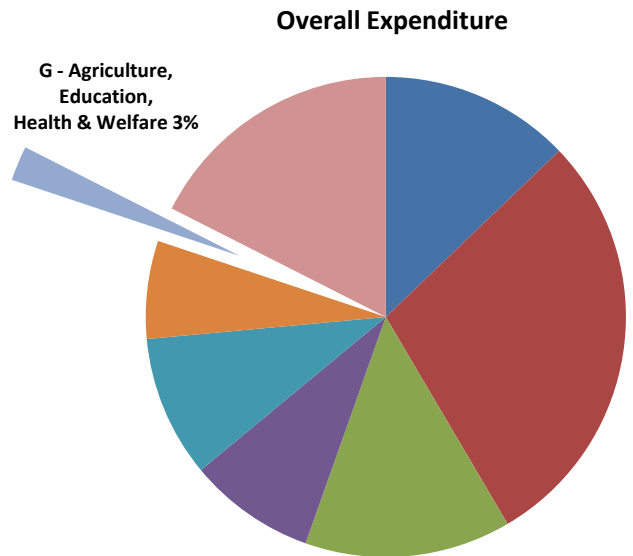
RECREATION & AMENITY

Code	Expenditure by Service and Sub-Service	2016		2015	
		Adopted by Council	Estimated by Manager	Adopted by Council	Estimated Outturn
		€	€	€	€
F0101	Leisure Facilities Operations	1,038,982	1,038,982	783,977	783,977
F0103	Contribution to External Bodies Leisure Facilities	250,000	250,000	76,000	296,000
F0199	Service Support Costs	16,572	16,572	14,947	14,947
	Leisure Facilities Operations	1,305,554	1,305,554	874,924	1,094,924
F0201	Library Service Operations	2,654,906	2,654,906	2,419,618	2,419,618
F0202	Archive Service	120,192	120,192	113,119	113,119
F0204	Purchase of Books, CD's etc.	150,000	150,000	130,000	130,000
F0205	Contributions to Library Organisations	0	0	0	0
F0299	Service Support Costs	977,641	977,641	947,569	947,569
	Operation of Library and Archival Service	3,902,739	3,902,739	3,610,306	3,610,306
F0301	Parks, Pitches & Open Spaces	1,303,407	1,303,407	1,141,444	1,141,444
F0302	Playgrounds	0	0	0	0
F0303	Beaches	215,700	215,700	208,700	208,700
F0399	Service Support Costs	106,650	106,650	95,667	95,667
	Outdoor Leisure Areas Operations	1,625,757	1,625,757	1,445,811	1,445,811
F0401	Community Grants	0	0	0	0
F0402	Operation of Sports Hall/Stadium	0	0	0	0
F0403	Community Facilities	0	0	0	0
F0404	Recreational Development	0	0	0	0
F0499	Service Support Costs	820	820	699	685
	Community Sport and Recreational Development	820	820	699	685
F0501	Administration of the Arts Programme	1,366,611	1,366,611	1,239,796	1,239,796
F0502	Contributions to other Bodies Arts Programme	0	0	0	0
F0503	Museums Operations	320,412	320,412	313,328	348,858
F0504	Heritage/Interpretive Facilities Operations	0	0	0	0
F0505	Festivals & Concerts	0	0	0	0
F0599	Service Support Costs	236,702	236,702	227,440	227,440
	Operation of Arts Programme	1,923,725	1,923,725	1,780,564	1,816,094
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	8,758,596	8,758,596	7,712,304	7,967,820

RECREATION & AMENITY				
	2016		2015	
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	25,525
Social & Protection	0	0	0	0
Library Council	25,000	25,000	25,000	25,000
Arts Council	245,000	245,000	178,000	178,000
Other	18,870	18,870	18,870	18,870
Total Grants & Subsidies (a)	288,870	288,870	221,870	247,395
Goods and Services				
Library Fees/Fines	75,000	75,000	65,000	65,000
Recreation/Amenity/Culture	0	0	0	0
Superannuation	138,884	138,884	135,412	135,412
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	399,000	399,000	188,000	418,005
Total Goods and Services (b)	612,884	612,884	388,412	618,417
Total Income c=(a+b)	901,754	901,754	610,282	865,812

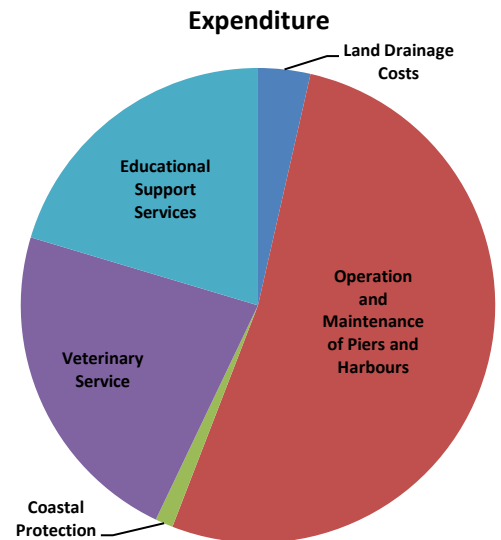
Division G - Agriculture, Education, Health & Welfare

Division	Amount	%
A Housing and Building	17,059,713	13%
B Road Transport & Safety	38,105,159	29%
C Water Services	18,458,027	14%
D Development Management	11,382,977	9%
E Environmental Services	12,674,642	10%
F Recreation and Amenity	8,758,596	7%
G Agriculture, Education, Health & Welfare	3,102,082	2%
H Miscellaneous Services	23,292,582	18%
Grand Total	132,833,778	100%



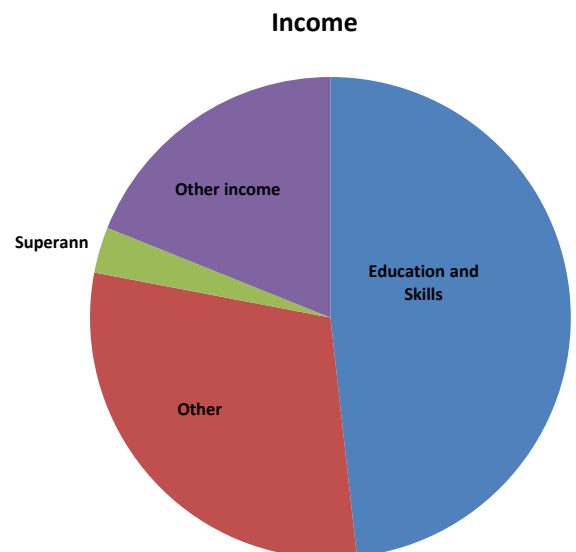
How the Division is Spent

How the Division is Spent	Amount	%
Land Drainage Costs	110,420	3.6%
Operation and Maintenance of Piers & Harbo	1,622,708	52.3%
Coastal Protection	37,641	1.2%
Veterinary Service	699,350	22.5%
Educational Support Services	631,963	20.4%
Grand Total	3,102,082	100%



Sources of Income in the Division

Sources of Income in the Division	Amount	%
Education and Skills	492,612	48.2%
Other	303,990	29.8%
Superannuation	31,479	3.1%
Other income	193,150	18.9%
Grand Total	1,021,231	100%



Expenditure & Income for 2016 and Estimated Outturn for 2015									
Division & Services		2016				2015			
		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	110,420	110,420	97,463	97,463	76,997	101,997	50,168	74,958
G02	Operation and Maintenance of Piers and Harbours	1,622,708	1,622,708	46,972	46,972	1,410,438	1,410,438	46,548	46,548
G03	Coastal Protection	37,641	37,641	136	136	37,606	171,089	133	103,133
G04	Veterinary Service	699,350	699,350	379,854	379,854	694,805	694,805	359,454	359,454
G05	Educational Support Services	631,963	631,963	496,806	496,806	2,032,501	1,188,760	1,781,701	973,089
G06	Agency & Recoupable Services	0	0	0	0	0	0	0	0
	Service Division Total	3,102,082	3,102,082	1,021,231	1,021,231	4,252,347	3,567,089	2,238,004	1,557,182

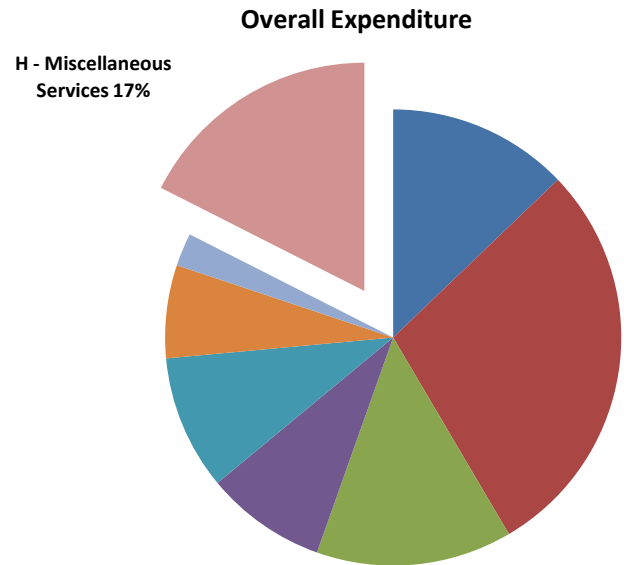
AGRICULTURE, EDUCATION, HEALTH & WELFARE

Code	Expenditure by Service and Sub-Service	2016		2015	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
G0101	Maintenance of Land Drainage Areas	108,100	108,100	75,000	100,000
G0102	Contributions to Joint Drainage Bodies	0	0	0	0
G0103	Payment of Agricultural Pensions	0	0	0	0
G0199	Service Support Costs	2,320	2,320	1,997	1,997
	Land Drainage Costs	110,420	110,420	76,997	101,997
G0201	Operation of Piers	0	0	0	0
G0203	Operation of Harbours	1,428,677	1,428,677	1,225,594	1,225,594
G0299	Service Support Costs	194,031	194,031	184,844	184,844
	Operation and Maintenance of Piers and Harbours	1,622,708	1,622,708	1,410,438	1,410,438
G0301	General Maintenance - Costal Regions	37,003	37,003	37,003	170,486
G0302	Planned Protection of Coastal Regions	0	0	0	0
G0399	Service Support Costs	638	638	603	603
	Coastal Protection	37,641	37,641	37,606	171,089
G0401	Provision of Veterinary Service	12,000	12,000	12,000	12,000
G0402	Inspection of Abattoirs etc	253,374	253,374	251,308	251,308
G0403	Food Safety	0	0	0	0
G0404	Operation of Dog Warden Service	255,618	255,618	248,616	248,616
G0405	Other Animal Welfare Services (incl Horse Control)	58,910	58,910	58,898	58,898
G0499	Service Support Costs	119,448	119,448	123,983	123,983
	Veterinary Service	699,350	699,350	694,805	694,805
G0501	Payment of Higher Education Grants	508,778	508,778	1,899,145	1,055,404
G0502	Administration Higher Education Grants	0	0	0	0
G0505	Contribution to Education & Training Board	0	0	0	0
G0506	Other Educational Services	0	0	0	0
G0507	School Meals	0	0	0	0
G0599	Service Support Costs	123,185	123,185	133,356	133,356
	Educational Support Services	631,963	631,963	2,032,501	1,188,760
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	3,102,082	3,102,082	4,252,347	3,567,089

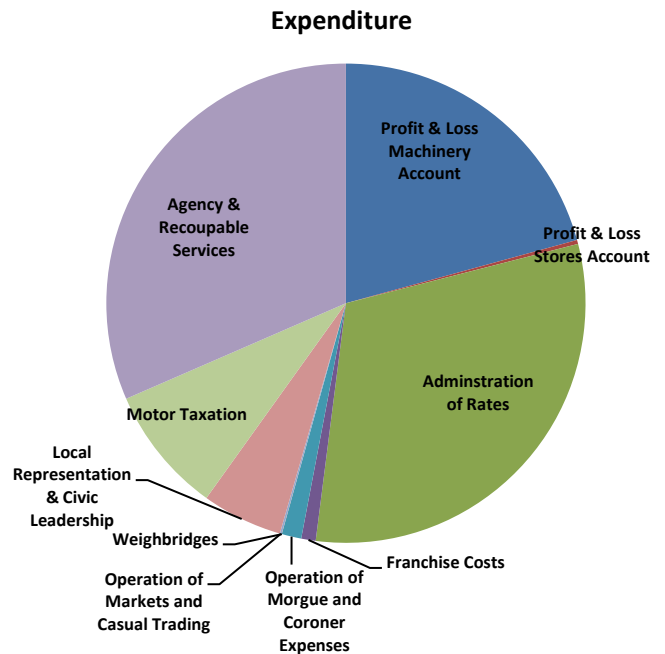
AGRICULTURE , EDUCATION, HEALTH & WELFARE				
	2016		2015	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Environment, Community & Local Government	0	0	0	0
Arts, Heritage & Gaeltacht	0	0	0	0
Education and Skills	492,612	492,612	1,777,612	969,000
Transport Tourism & Sport	0	0	0	0
Other	303,990	303,990	241,700	369,490
Total Grants & Subsidies (a)	796,602	796,602	2,019,312	1,338,490
Goods and Services				
Superannuation	31,479	31,479	30,692	30,692
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	193,150	193,150	188,000	188,000
Total Goods and Services (b)	224,629	224,629	218,692	218,692
Total Income c=(a+b)	1,021,231	1,021,231	2,238,004	1,557,182

Division H - Miscellaneous Services

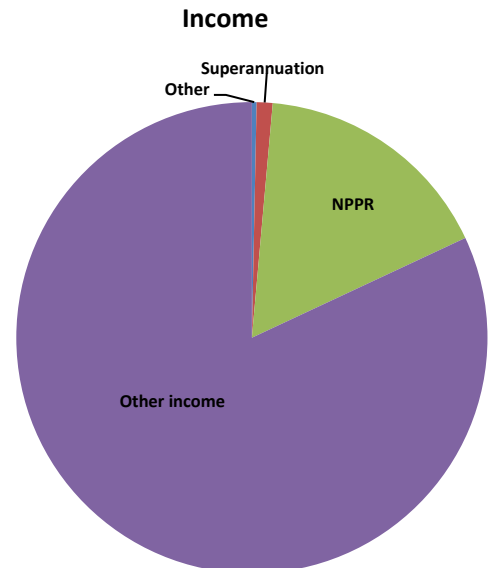
Division	Amount	%
A Housing and Building	17,059,713	13%
B Road Transport & Safety	38,105,159	29%
C Water Services	18,458,027	14%
D Development Management	11,382,977	9%
E Environmental Services	12,674,642	10%
F Recreation and Amenity	8,758,596	7%
G Agriculture, Education, Health & Welfare	3,102,082	2%
H Miscellaneous Services	23,292,583	18%
Grand Total	132,833,778	100%



How the Division is Spent	Amount	%
Profit & Loss Machinery Account	4,833,367	20.8%
Profit & Loss Stores Account	62,652	0.3%
Administration of Rates	7,219,958	31.0%
Franchise Costs	226,911	1.0%
Operation of Morgue & Coroner Expenses	308,048	1.3%
Weighbridges	1,997	0.0%
Operation of Markets and Casual Trading	29,359	0.1%
Local Representation & Civic Leadership	1,267,946	5.4%
Motor Taxation	1,999,148	8.6%
Agency & Recoupable Services	7,343,197	31.5%
Grand Total	23,292,583	100%



Sources of Income in the Division	Amount	%
Other	44,348	0.3%
Superannuation	151,360	1.1%
NPPR	2,300,000	16.6%
Other income	11,337,947	82.0%
Grand Total	13,833,655	100%



Expenditure & Income for 2016 and Estimated Outturn for 2015									
Division & Services		2016				2015			
		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	4,833,367	4,833,367	3,818,934	3,818,934	4,960,385	4,960,385	3,686,062	3,686,062
H02	Profit/Loss Stores Account	62,652	62,652	168,156	168,156	17,920	17,920	3,077	3,077
H03	Administration of Rates	7,219,958	7,219,958	317,173	317,173	7,011,158	7,011,158	17,744	17,744
H04	Franchise Costs	226,911	226,911	5,067	5,067	197,195	197,195	4,940	4,940
H05	Operation of Morgue and Coroner Expenses	308,048	308,048	466	466	304,924	304,924	454	454
H06	Weighbridges	1,997	1,997	0	0	1,630	1,630	0	0
H07	Operation of Markets and Casual Trading	29,359	29,359	10,353	10,353	25,249	25,249	17,345	17,345
H08	Malicious Damage	0	0	0	0	0	0	0	0
H09	Local Representation/Civic Leadership	1,267,946	1,267,946	1,440	1,440	1,270,163	1,221,323	1,404	1,404
H10	Motor Taxation	1,999,148	1,999,148	94,497	94,497	2,046,650	2,046,650	93,141	93,141
H11	Agency & Recoupable Services	7,343,197	7,343,197	9,417,569	9,417,569	5,890,634	5,990,654	7,788,410	6,428,336
	Service Division Total	23,292,583	23,292,583	13,833,655	13,833,655	21,725,908	21,777,088	11,612,577	10,252,502

MISCELLANEOUS SERVICES

		2016		2015	
Code	Expenditure by Service and Sub-Service	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
H0101	Maintenance of Machinery Service	0	0	344,438	344,438
H0102	Plant and Machinery Operations	3,899,821	3,899,821	3,731,284	3,731,284
H0199	Service Support Costs	933,546	933,546	884,662	884,662
Profit/Loss Machinery Account		4,833,367	4,833,367	4,960,384	4,960,385
H0201	Purchase of Materials, Stores	0	0	0	0
H0202	Administrative Costs Stores	43,024	43,024	0	0
H0203	Upkeep of Buildings, Stores	0	0	0	0
H0299	Service Support Costs	19,628	19,628	17,920	17,920
Profit/Loss Stores Account		62,652	62,652	17,920	17,920
H0301	Administration of Rates Office	348,500	348,500	339,010	339,010
H0302	Debt Management Service Rates	435,528	435,528	346,319	346,319
H0303	Refunds and Irrecoverable Rates	6,200,000	6,200,000	6,093,476	6,093,476
H0399	Service Support Costs	235,930	235,930	232,353	232,353
Administration of Rates		7,219,958	7,219,958	7,011,158	7,011,158
H0401	Register of Elector Costs	129,732	129,732	103,153	103,153
H0402	Local Election Costs	0	0	0	0
H0499	Service Support Costs	97,179	97,179	94,042	94,042
Franchise Costs		226,911	226,911	197,195	197,195
H0501	Coroner Fees and Expenses	302,806	302,806	299,716	299,716
H0502	Operation of Morgue	0	0	0	0
H0599	Service Support Costs	5,242	5,242	5,208	5,208
Operation and Morgue and Coroner Expenses		308,048	308,048	304,924	304,924
H0601	Weighbridge Operations	0	0	0	0
H0699	Service Support Costs	1,997	1,997	1,630	1,630
Weighbridges		1,997	1,997	1,630	1,630

MISCELLANEOUS SERVICES

Code	Expenditure by Service and Sub-Service	2016		2015	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
H0701	Operation of Markets	0	0	0	
H0702	Casual Trading Areas	27,600	27,600	23,600	23,600
H0799	Service Support Costs	1,759	1,759	1,649	1,649
	Operation of Markets and Casual Trading	29,359	29,359	25,249	25,249
H0801	Malicious Damage	0	0	0	0
H0899	Service Support Costs	0	0	0	0
	Malicious Damage	0	0	0	0
H0901	Representational Payments	612,905	612,905	678,905	678,905
H0902	Chair/Vice Chair Allowances	36,000	36,000	36,000	36,000
H0903	Annual Allowances LA Members	0	0	0	0
H0904	Expenses LA Members	511,700	511,700	441,140	397,300
H0905	Other Expenses	0	0	0	0
H0906	Conferences Abroad	15,000	15,000	15,000	10,000
H0907	Retirement Gratuities	0	0	15,000	15,000
H0908	Contribution to Members Associations	18,600	18,600	17,500	17,500
H0909	General Municipal Allocation	0	0	0	0
H0999	Service Support Costs	73,741	73,741	66,618	66,618
	Local Representation/Civic Leadership	1,267,946	1,267,946	1,270,163	1,221,323
H1001	Motor Taxation Operation	1,344,496	1,344,496	1,385,536	1,385,536
H1099	Service Support Costs	654,652	654,652	661,114	661,114
	Motor Taxation	1,999,148	1,999,148	2,046,650	2,046,650
H1101	Agency & Recoupable Service	6,793,889	6,793,889	5,511,668	5,611,688
H1102	NPPR	191,307	191,307	36,529	36,529
H1199	Service Support Costs	358,001	358,001	342,437	342,437
	Agency & Recoupable Services	7,343,197	7,343,197	5,890,634	5,990,654
	Service Division Total	23,292,583	23,292,583	21,725,907	21,777,088

MISCELLANEOUS SERVICES				
	2016		2015	
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
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	44,348	44,348	53,352	53,352
Total Grants & Subsidies (a)	44,348	44,348	53,352	53,352
Goods and Services				
Superannuation	151,360	151,360	166,576	166,576
Agency services	0	0	0	0
Local Authority Contributions	0	0	0	61,018
NPPR	2,300,000	2,300,000	2,629,000	1,750,000
Other income	11,337,947	11,337,947	8,763,648	8,221,556
Total Goods and Services (b)	13,789,307	13,789,307	11,559,224	10,199,150
Total Income c=(a+b)	13,833,655	13,833,655	11,612,576	10,252,502

APPENDIX 1	
Summary of Central Management Charge	
	2016 €
Area Office Overhead	1,620,938
Corporate Affairs Overhead	1,332,632
Corporate Buildings Overhead	1,361,919
Finance Function Overhead	1,884,226
Human Resource Function	1,333,510
IT Services	2,540,609
Print/Post Room Service Overhead Allocation	292,635
Pension & Lump Sum Overhead	8,879,384
Total Expenditure Allocated to Services	19,245,853

APPENDIX 2

Summary of Local Property Tax Allocation			
			2016 €
Discretionary Local Property Tax - Revenue Budget (Table A)			22,720,760
Local Property Tax Self Funding - Revenue Budget (Table E)	Housing & Building	0	
	Road Transport & Safety	0	
			0
Total Local Property Tax - Revenue Budget			22,720,760
Local Property Tax Self Funding - Capital Budget	Housing & Building	0	
	Road Transport & Safety	0	
			0
Total Local Property Tax - Capital Budget			0
Total Local Property Tax Allocation (Post Variation)			22,720,760

CERTIFICATE OF ADOPTION

I hereby certify that at the budget meeting of Donegal County Council held this 18th day of November, 2015 the Council by Resolution adopted for the financial year ending on the 31st day of December, 2016 the budget set out in Tables A to F and by Resolution determined in accordance with the said budget the Rate set out in Table A to be the annual rate on valuation to be levied for that year for the purposes set out in those Tables.

Signed Ciaran Brogan
 Cathaoirleach

Countersigned Seamus Neely
 Chief Executive

Dated this 18th day of November 2015



2016 Centenary Programme for Donegal



Ballyliffin Beach overlooking Glashedy



Newly completed SI House



Donegal Craft Village, Donegal Town



Donegal Fire Service



Donegal Prospectus



Launch of Donegal Tourism Brochure and App



Coastal path overlooking Lough Swilly



Wainfest launch at Glenveagh Castle



Promoting Donegal Food



Letterkenny - Irelands Tidiest Town in 2015



Ballinalacky Crossroads outside Raphoe



Promoting the Donegal Spring Clean Campaign



Playground in Rathmullan



Works at Elactagh Bridge near Cloghan