

Westmeath County Council

Budget 2015

Chief Executive's Budget Statement

15th November 2014

Cathaoirleach and Elected Members of Westmeath County Council

Re: Budget 2015

A Chathaoirligh agus a Chomaltaí,

1. Introduction

This is my first opportunity in my current role to present the draft budget to you for your consideration. May I begin by thanking you, Council staff and the wider community for the welcome and co-operation that has been afforded to me since I took up duty in this post with Westmeath County Council in February of this year. 2014 has been a year of great change in local government, in Westmeath and nationwide, and it has been good to have had an opportunity to contribute to implementing such change. These changes have related to the structures, functions and financing of local government. Notwithstanding these changes, the fundamental role of local government (as set out in Bunreacht na hÉireann and statute law) is to represent, lead and serve local communities. I look forward to continuing to work with you and our staff in fulfilling that role here in Westmeath for the benefit of the county and its people.

The adoption of the annual budget by the elected members is an important part of this work. The draft revenue budget is set out in the attached documentation for your consideration. Also attached is the annual report on the 3-year capital programme, implementation of which is subject to funding from national and local sources. Under the new financial procedures for local government, after the members have adopted the 2015 budget for the overall county-wide revenue expenditure of the Council, I must arrange for the preparation of the following:

- (a) A schedule of proposed municipal district works for the consideration of members of each municipal district.
- (b) An annual service delivery plan identifying the services intended to be provided to the public.

2. Local Government Context

The Local Government Reform Act 2014 (along with other enactments) gave statutory effect to the Government's local government reform programme (*Putting People First*)

announced in Autumn 2012. The principal changes relating to County Westmeath include:

- the dissolution of Athlone and Mullingar Town Councils and the merger of their functions, staff and operations with Westmeath County Council;
- a reduction in the number of elected members of Westmeath County Council from 23 to 20;
- the establishment of the new Athlone and Mullingar Municipal Districts;
- the election of members to serve as Westmeath County Councillors and Municipal District Members on 23rd May 2014;
- new provisions regarding financial procedures, audit, and oversight;
- the facilitation and progression of shared services between local authorities to improve efficiency;
- the dissolution of the Midland Regional Authority and the revision of the functions and the geographical areas of the Regional Assemblies;
- the conferring of additional responsibility on the Council to lead local economic, enterprise and community development (including the establishment of the Local Enterprise Office, the Local Community Development Committee, and the Public Participation Network);
- the review and establishment of revised Strategic Policy Committees and Audit Committee of the Council;
- in addition, 2014 saw the introduction of new arrangements for the delivery by the Council of water services on behalf of Irish Water under new Water Services legislation.

I wish to acknowledge the considerable amount of work undertaken by staff to implement these changes; and advise that such changes have been taken into account in preparing the draft budget. I also confirm that the draft budget has been prepared in accordance with the required procedures, including consultation with the CPG regarding the draft budgetary strategy, and the municipal district members in relation to the draft budgetary plans for the municipal districts.

3. Financial Context

As members are aware, the resources available to the Council have reduced considerably since 2008: the revenue budget (combined Westmeath local authorities) reduced by 23% in the period 2008-2014; capital expenditure is 85% less; while staff numbers have declined by almost 30% over this period. The Council has responded by reorganising service delivery, maintaining budgetary discipline and financial control, introducing significant efficiencies, participating in sectoral shared services, engaging in initiatives to assist people return to the labour force, while focusing on the priority of delivery services to the public (achieved with the commitment and flexibility shown by our staff).

It is, however, now vitally important that the Council protect its resource base, in order to ensure the delivery of important public services, and to ensure that the county can continue to invest to underpin economic and community development, especially at a time when we are emerging from recession. It is important that Westmeath is well-positioned to market itself and take advantage of development opportunities in order to improve the prospects of businesses and communities across the county. It is also vital that the Council can afford to maintain and improve the worthwhile infrastructure, amenities and services that it has put in place over the years.

It is also important that, having lost 30% of staff numbers since 2008, the Council maintains a reasonable level of staff in order to maintain services and undertake worthwhile developments. Over the past year, the Council has undertaken a workforce planning exercise, the results of which were submitted to the Department for consideration. This has resulted in securing approval to recruit a number of outdoor and indoor staff. This is a welcome development. It will reassure the public of our commitment to local service delivery, and support our staff, who have shown great commitment in working through the constraints of recent years. Provision has been made in the draft budget to fill posts for which we have secured Departmental approval.

4. Revenue Position

In relation to revenue income, the 2015 provisional allocation of **€10.12m**, notified by the Minister for the Environment, Community and Local Government from Local Property Tax (LPT) receipts, maintained the level of General Purposes Grant received for 2014. As a result of the elected members' decision to vary the basic rate of LPT downwards by 3% for 2015, LPT income will be reduced by **€197,413** to **€9.92m**.

In light of this, and in the context of rates harmonisation (between Westmeath County Council and the former Athlone Town Council areas), it is vital that the overall level of rates income to the Council is maintained. In order to achieve this objective, it is recommended that the Annual Rate on Valuation (ARV) to be attained over the harmonisation period be set at **54.54**. This is the weighted average of the existing ARVs of Westmeath County Council and the former Athlone Town Council (of **52.27** and **59.51** respectively). It is further recommended that the Council aim to achieve this harmonisation over a 5-year period, in order to complete the transition over a reasonable term without compromising the Council's longer term income prospects.

While there might be a view that the rate could be harmonised at the county rate, this would see a significant reduction in the Council's income of **€640,000**. The Council can ill-afford such a further loss of income, whereas some rebalancing of rates contributions across the county (within the same overall sum) would not materially impact on the vast majority of ratepayers when spread over the harmonisation period.

It is important to note that should the ARV to be attained over a 5 year harmonisation period be set at **54.54**, the Council will be assured of a reasonable income stream from this source over the medium term, and ratepayers will have certainty about the level of rates over that period. In practice, there would be no change in ARV for 2015 (the base year) while the transition to the new ARV would take place gradually over the following 5 years. County Westmeath currently has one of the lowest ARVs in the country, and will continue to do so after the harmonisation proposed, so there will be no negative material impact on the County's competitiveness from a rates perspective.

In addition, I am proposing the introduction of a 3-year ***Business Incentive Scheme*** as a special measure to ensure the re-use of vacant commercial premises across the county. This is detailed below in section 5 below under "Economic Development".

The draft budget, which is required to be balanced, sets out the details of the proposed income and expenditure measures for 2015 under the eight specified divisions. I would draw the members' attention in particular to a number of important matters as set out hereunder.

5. Economic Development

The Council's involvement in economic development has expanded significantly with the establishment of the Local Enterprise Office in 2014. This is to be welcomed. While the majority of the expenditure associated with the office is funded by Enterprise Ireland and the Department of Jobs and Enterprise, I propose to include further supports in the 2015 budget. In this regard, I propose to restructure the Business Promotion Fund of **€100,000** that was included in the last two budgets. In keeping with the spend pattern to date, I propose to assign **€50,000** of the fund to an enhanced support budget for festivals and events, particularly in support of events that have the potential to generate increased economic activity and that have the potential to become self financing and sustainable. In addition, I propose to establish a new fund of **€60,000**, entitled '***Economic Development and Promotion***', that can be used to drive economic development in a focussed way. I propose that the Economic Development SPC be tasked to draw up proposals for the utilisation of this fund, which can then be brought before the Council for approval in due course.

A further economic development initiative which I recommend is the establishment of a special ***Business Incentive Scheme*** to encourage the reuse of vacant commercial property. The proposed scheme involves the payment of a grant of 60% of the annual commercial rate liability in the first year to the occupier of a vacant property that is brought back into use. The scheme would apply for three years, with a reduced grant of 40% in year two and 20% in year three. I propose that the draft scheme would be considered by the Economic Development SPC and Council in early 2015 and that it

would be implemented thereafter. I have provided for the estimated cost of the grants associated with the scheme in the draft budget. To help fund this scheme and incentivise its take-up, I recommend that the waiver for rates on vacant premises be reduced from 100% to 80%. Both measures combined should assist in encouraging enterprise and improving our towns and villages by reducing vacancies in commercial premises.

6. Transportation

2014 was a very good year for transportation investment in Westmeath. As well as €1.2m provided in the Council's own budget, €8.2m in grants was received for Local and Regional Roads and €4.6m for National Roads. It is important that the Council continue to provide for road maintenance from its own resources, as it allows the Council to maintain the road network in the best possible condition, and also to maximise investment from central government sources. For these reasons and to provide for the additional outdoor staff that are to be recruited, I am proposing to increase this provision in 2015.

The Council continued to progress the construction of cycle ways in the county in 2014 and received a welcome boost with a €4m grant towards the construction of the Mullingar to Athlone section of the National Cycle Network and a further €0.7m towards the cost of continuing the Royal Canal cycleway from Coolnahay to the Longford County Boundary. The construction of these schemes will continue into 2015 and it is intended that both would be completed by July. The provision of this infrastructure will allow the county to benefit from this growing tourism sector.

7. Community Development

Significant changes have occurred in this area in 2014 as a result of Local Government reform and resources have been assigned to this new section to allow it to deliver on its remit. The Local Community Development Committee and the Public Participation Network have been established and work is progressing on the Local Economic and Community Plan, which will be completed towards the middle of 2015.

The Council has a strong record of supporting community initiative, including a significant community grants provision, from which over 230 groups benefitted this year. Some consideration was given to reducing this provision for 2015, following the reduction in LPT income. I have, however, reviewed that matter having regard to the views of municipal district members, and provided for the community grants (including the well-regarded Cathaoirleach Awards) in line with previous years, on the assumption that overall income projected in the draft budget will be provided.

8. Housing

The provision of housing and housing services continues to be a challenge for the Council. In the absence of a major house construction programme and budget, the Council will continue to provide social housing through the various leasing schemes, and continues to work with the Department and voluntary housing bodies on an ongoing basis. In this context the Council awaits with interest the publication of the Government's Housing Strategy.

I am providing in the budget for housing maintenance, which will continue to be managed and implemented by the Housing Section on a county wide basis in 2015. It is expected that this approach will achieved increased efficiencies and a consistent service to all tenants.

I am also providing for the ongoing inspections of private rented dwellings, to ensure that all of the rented residential property in the county is maintained in a satisfactory condition.

Fortunately, the Council was in receipt of strong Departmental support towards housing grants in 2014, receiving **€280,000** more than anticipated from the Department of the Environment, Community and Local Government. I advised the Council in the course of the year that we would not be found wanting in taking up such additional support. This allowed the Council to approve over **€1m** in Housing Grants in 2014 for older people, and people with a disability or requiring mobility assistance. I have provided for a 54% increase in the budget for this purpose in 2015 compared to 2014, to permit the Council commit to a similar of activity.

As in 2014, I propose to continue to provide for loan repayments on housing land and for accumulated deficits in the Capital Housing Programme.

9. Library, Arts & Culture

The draft budget recognises the important contribution of Arts and Culture to the general well being of every citizen. It also plays an important role in the context of tourism promotion and economic development. In this context, general budgets in this area have been maintained.

The Westmeath Arts Office continues to support the professional development of the arts in the county. Alongside the facilitation of grant aid and award opportunities available to artists, arts groups, arts organizations and venues for the arts around the county, the arts office also participates in dialogue and policy formation around the County's core practices and interest in the arts to inform a diverse range of services and programmes.

Westmeath County Council is committed to finding a permanent home for the library service in Moate, and has set aside an allocation which will part fund the development of a modern library that will meet the changing needs of the local community, while revitalising a building of historic significance in the town. The commitment is further recognised in the

draft budget in the form of an annual capital provision of **€20,000** to fund the balance of the development over a number of years.

While there is a proposed reduction in the allocation for the purchase of library books for 2015, it is anticipated that an initiative to tender on a regional basis (Offaly, Laois, Longford and Westmeath) will allow for increased purchasing power and provide better value for money.

10. **Fire Service; Building Control.**

In 2014, the two existing Fire Authorities for Westmeath and Athlone Town Council were amalgamated into a single Fire Authority for the entire county. The service responds to approximately 730 incidents annually.

The Community Fire Safety Programme continues through working with schools and community groups. The Fire Service also continued (in co-operation with other Council sections, the H.S.E. and community groups) to provide smoke detectors/alarms in the homes of the elderly. Since 2007, approximately 4,000 units have been provided.

With the introduction of the new Building Control Regulations along with Fire Safety Certification, the certification and regulation of new buildings has been considerably strengthened.

11. **Environment and Water Services.**

The Water Services and Environment sections were amalgamated in 2013 to improve efficiency through sharing of senior staff resources and to take advantage of synergies between the two sections.

Water:

With the creation of Irish Water as a Water Services Utility, responsibility for the provision of public water services passed to Irish Water on 1st January 2014. Westmeath County Council continues to operate and maintain the water and wastewater infrastructure under a 12 year service level agreement with Irish water

The completion of an investment of approximately **€10** million in watermain rehabilitation works in Mullingar and Athlone will further reduce mains leakage.

The introduction of domestic water metering and water charges by Irish Water as and from Oct 2014 has already shown a significant reduction in the level of water usage.

The level of compliance with the drinking water standards is 99.5%.

Wastewater:

Full secondary treatment is now provided in all public sewerage schemes in Westmeath and we continue to operate them on behalf of Irish Water and in accordance with the relevant EPA licences.

Rural Water Programme:

The total Block Grant Allocation to Westmeath County Council for the various measures under the the Rural Water Programme 2014 was **€277,000**.

Waste Management:

A draft Waste Management Plan for the the Greater Dublin and Midland Region is due for publication in November 2014. We continue to dedicate significant resources to identifying and prosecuting people involved in illegal waste activities including dumping. The Council operates 43 bring banks and three recycling centres in the County.

Environmental Awareness Programme:

The Council continues to actively promote environmental awareness both in the community sector and schools. Tidy Towns seminars are hosted to facilitate groups participating in the national tidy towns programme.

Food Safety & Animal Welfare

The Council continues to provide a key role in both food safety and animal welfare through their veterinary Services by:

- Inspection of abbotoirs.
- Inspection of meat product and distribution premises.
- Provide training for abattoir operatives to ensure compliance with the new regulations.
- Operate a dog and horse pound for the collection and re-homing where possible, of stray animals

12. Tourism, Recreation and Amenity

The Council continues to play a lead role in the provision of tourism, recreation, and amenity facilities in the county. It is able to do so because provision has been made in the successive Council Budgets to allow the Council avail of co-funded grant aid opportunities from Government departments and agencies, to develop, maintain and promote such facilities. This is another good reason why the Council must protect its discretionary income base in future years, in order to continue to attract match-funding

into the county for necessary developments (e.g. the cycleways referred to in section 6 above).

2014 saw the development of the 'Children of Lir Country' project for North Westmeath through the Europa Nostra Programme. This provides a framework for the development of sustainable tourism in the area. It is planned to progress this project in 2015.

Athlone Castle, Luan Gallery (and Artist Studios) as well as Belvedere House, Gardens and Park are significant cultural and visitor facilities, provided and marketed through Council support, which link with other attractions to sustain a wider visitor offering at local and regional level. In October 2014, the new John Count McCormack Square and sculpture were unveiled outside Athlone Civic Centre, and the John McCormack Exhibition opened at Athlone Castle. The draft budget provides the same amount of financial support as in 2014 for these flagship facilities, including continuation of **€25,000** capital for Belvedere to maintain the standard of the operation. In addition, a capital sum of **€35,000** has been included to address a number of requirements in the Athlone facilities and to enhance the visitor experience.

Mullingar Skatepark is currently under construction in the Mullingar Town Park, co-financed by the Council and a Sports Nation grant. Along with the adjacent Swimming Pool and play/recreation amenities this will enhance the recreational and amenity facilities available to all ages in the centre of Mullingar town. The Tranquility Park beside Áras an Chontae was also completed this year.

Athlone Regional Sports Centre is undergoing a **€2m** refurbishment at present, which will include a large modern gymnasium. The refurbishment will improve its attractiveness and financial stability. The project is funded by Sports Capital grants and a €1m loan, and the draft budget provides for the repayment of all loans and a small subvention.

Throughout the county, 13 projects were completed in both municipal districts under the Public Area Enhancement Scheme co-financed by DECLG (75%) and the Council (25%), including at Lough Ennell (Tudenhams, Ladestown), Lough Owel (Tullaghan), Lough Lene (The Cut, Collinstown), Royal Canal (Boardstown), Killucan Park, Athlone (Civic Square, Canal), Lough Ree (Coosan, Portlick), Kilbeggan (River Brosna), Moate and Ballinahown. This was a welcome scheme which assisted worthwhile works to improve local amenities. The Council would support continuation of this scheme in future years, and will avail of similar opportunities as they arise.

In 2014, the Council's partnership with the FAI and GAA continued through the co-funding of Sports Development Officers. The Council decided this year to extend this partnership to Leinster Rugby. This work makes an important contribution to sports

and community development. Provision has been made in the draft budget to continue this work in 2015.

The Council makes a significant contribution to water safety in the county. It maintains and inspects over 110 ringbuoy locations. In 2014, approx. 3,500 primary school students attended the PAWS swim safety programme at Mullingar Swimming Pool, while the Council and Westmeath Water Safety Committee arranged for 3 Water Safety Weeks and 2 pool lifeguard courses at Athlone Regional Sports Centre.

13. Conclusion

This Council has worked constructively through the economic constraints of recent years, and managed its financial affairs responsibly, while at the same time providing and supporting the infrastructure needed to support economic development, as well as services needed by the public. It is important that as we work through the implementation of changes in local government structures in Westmeath, the Council retains the means to undertake this work. This requires us to maintain our locally generated income in order to provide and attract further investment into the county, and maintain the delivery of services and community supports. In my opinion, the draft budget will allow the Council to do this reasonably, and I commend it for your consideration and adoption as presented.

I wish to record my appreciation for the support of the elected members and staff to myself and my predecessor Barry Kehoe in doing the business of the Council in 2014. I express my particular appreciation to the Cathaoirleach, Cllr Hill, and his predecessor, Cllr Burke, and the Corporate Policy Group, for their co-operation. I thank the members of staff who retired during 2014 for their contribution. Finally, I wish to acknowledge the work of the Management Team, and in particular Mr. Jimmy Dalton, Head of Finance (and his Finance staff), in preparing this draft Budget.

Is mise le meas,



Pat Gallagher
Chief Executive

Westmeath County Council

Budget 2015

Head of Finance Budget Commentary

To: Cathaoirleach & Each Member of Westmeath County Council

1 Introduction

I attach the Draft Budget for 2015 in respect of Westmeath County Council. The purpose of this document is to give Members some background as to its structure and content.

A Budget, for all organisations, attempts to express its objectives for the forthcoming year in financial terms. It is one of the most important functions carried out by Members and in the content, layout and presentation of the budget I have set out to reflect this fact.

I am particularly aware of the need for accountability and transparency in terms of our obligation to Members, Taxpayers, Ratepayers and the citizens of Westmeath.

2 Background

2.1 Format

The budget is presented by the principal services provided by the Council under the following divisional headings:

Expenditure & Income:

A	Housing & Building
B	Road Transport & Safety
C	Water Services
D	Development Management
E	Environmental Services
F	Recreation & Amenity
G	Agriculture, Education, Health & Welfare
H	Miscellaneous Services
J	Central Management Charges

Income Only:

LG	LGF - Local Property Tax
PL	Pension Levy
RA	Rates

The following financial data is presented, with divisional expenditure and income shown separately:

- 2015 Estimated by Chief Executive i.e. Draft Budget 2015
- 2014 Adopted by Council
- 2014 Estimated Outturn
- € Change 2015 v 2014
- % Change 2015 v 2014

2014 estimated outturn data is based on current information and is subject to revision when year end data becomes available.

2.2 Changes in format for Budget 2015

Further changes have been made in the format of the budget document with the objective of making it a more useful document. In particular:

- I. The budget is shown in greater detail for particular services where warranted;
- II. Suggestions from Members' arising from the 2014 Budget process have been incorporated into the document;
- III. Changes arising from the ongoing local government reform programme e.g. abolition of town councils, establishment of Irish Water, Local Enterprise Office, have been included;

There is an overall reduction of 9.7% in the budget. This is mainly accounted for by the migration of water services non-payroll costs to the systems of Irish Water and the elimination of inter company transactions with Athlone Town Council. There follows a commentary on the major items of income and expenditure arising under each division:

3 Housing & Building

3.1 Expenditure & Income

Overall expenditure on this division shows an increase of 15.3% while income shows an increase of 13.0%:

- The Council's contribution to housing maintenance is being maintained at 2014 levels in the sum of €748,495.
- A provision of €100,000 has been made for planned maintenance to our housing stock. In 2014 fabric insulation works were completed to 745 houses completing Phase 1 of the national energy efficiency programme to social housing stock. We await communication from the Department in relation to Phase 2.
- Rental income is budgeted to decrease by 0.7%. This is based on the current differential rent yield of an average rent of €45 per week per housing unit. At any point in time less than 2% of properties are vacant with half of these vacant properties on offer to a qualifying tenant.
- A national rents scheme is due to commence operation from July 1st 2015. Transitional arrangements will apply introducing the new scheme over a period of two years. The budget does not reflect the impact of this scheme on income from existing tenants pending the receipt of further guidance from the Department in relation to the transitional arrangements.
- Provision has been made for Local Property Tax (LPT) on our housing units in the sum of €161,820 (1,798 units x €90).
- The budget provision for halting site maintenance and caretaking reflects, inter alia, the progress made in 2014 in implementing energy usage measures. It is assumed that the Department's sub-venting of these costs will continue in 2015.
- Provision has been made for the Homeless Service and is shown by service provider. In addition the budget reflects the devolvement, on a regional basis, of the Department's funding of this service. Westmeath County Council manages this process for the Midlands Region.
- A provision of €95,000 has been made to cover loan repayments in respect of borrowings taken out in 2005 and 2008 to acquire lands for house construction. This provision is required as a result of a change in Department policy in this area. On the basis of the current interest rate of 2% this provision will increase to €160,000 when the final loan is annuitised over 25 years in 2016.
- A provision of €65,000 has been made to cover deficits which have arisen on various projects on the Social Housing Investment Programme in the past decade. In the absence of alternative sources of funding this provision will be required for many years.
- We currently have 391 properties on the Rental Accommodation Scheme (RAS) and we have budgeted for a net additional 30 properties in 2015. The current stock of properties result in an average weekly payment to the landlord of €127 (2013: €118) while the average weekly payment by the tenant is €45 resulting in a net cost to the State of €82 (2013: €72) per week.
- We currently have 232 properties on the leasing scheme. We have budgeted for an additional 20 properties in 2015.
- The management of housing loans continues to be a particularly challenging area. We continue to implement the Mortgage Arrears Resolution Process working in a constructive fashion with borrowers in arrears. The Mortgage-to-Rent Scheme has been extended nationally after the successful pilot programme operated by Westmeath County Council and Dublin City Council in 2013. To date a total of 22 applicants with unsustainable mortgages have been successfully converted to social tenants allowing them to remain in their homes. This programme will continue in 2015 for qualifying applicants.
- Provision has been made for expenditure on Housing Grants consistent with the level of funding received in 2014. The Council's share of this expenditure has been made in the sum of

€200,704. This provision should result in the funding of approximately 150 applications.

- Unsold affordable housing on lease to Tuath is generating income of €252,281 per annum which is being used to fund the interest on the bridging loans drawn down to fund the construction of these houses. There are currently 58 houses leased to Tuath. In addition €30,160 has been provided for as an income rebate on these units.
- We will continue the inspection of private rented accommodation in 2015. By the end of 2014 we estimate that 600 inspections will be completed.

4 Road Transport & Safety

4.1 Expenditure & Income

Overall expenditure on this division shows an increase of 1.% while income shows a decrease of 3.8%:

- Road grants are budgeted at the level which is in line with the allocations received in 2014.
- As set out in the Chief Executive's Statement the Council's contribution to local roads maintenance is being increased on 2014 levels in the sum of €1,768,291. In addition a provision of €117,591 is being made for our share of regional road maintenance which is in line with 2014.
- The capital provision in respect of O'Connell Street Athlone has been made as per 2014 and will be required for another 5 years at the current level of funding.
- The budget provision in respect of public lighting energy costs reflects the current rate of usage and takes account of the outcome of the most recent national procurement process. The budget for public lighting maintenance is maintained at €120,000 while a provision of €40,000 has been made for improvements to the public lighting infrastructure.

- €515,000 of car parking income in Mullingar is being set aside for Capital projects. I can confirm that the provision set aside in the 2014 Budget of €515,000 will be achieved.

5 Water Services

5.1 Expenditure & Income

The responsibility for the provision of water services moved, with effect from January 1, 2014 from all local authorities to Irish Water. Westmeath County Council operates the service on behalf of Irish Water under a Service Level Agreement.

The budget reflects the fact that the vast bulk of non-payroll costs have, during 2014, migrated to Irish Water's financial systems.

The service areas for which Westmeath County Council will retain responsibility are:

- C04 - Public Conveniences
- C05 - Admin of Group & Private Installations
- C08 - LA water services e.g. surface water.

Loan repayments arising from water services infrastructure were recouped from the Department in August 2014 and the budget as presented assumes that this will continue in 2015. It is important for the sector in general and Westmeath County Council in particular that the long term funding position on these loans is clarified as soon as possible.

6 Development Management

6.1 Expenditure & Income

Overall expenditure on this division shows an increase of 14.6% while income shows an increase of 39.8%:

- A decrease of 15% in planning fees is budgeted for amounting to a budget of €175,000. This reflects the current level of activity.
- This division contains a number of budget provisions in the area of business support, events funding and economic development as set out in the Chief Executive's Statement.
- The budget maintains the provisions of €20,000 to support the RAPID programmes in Athlone and Mullingar.
- This division includes provision for the operation of the Local Enterprise Office.
- The budget assumes that conservation grants received in 2014 will repeat in 2015.

7 Environmental Services

7.1 Expenditure & Income

Overall expenditure on this division shows a decrease of 12.7% while income shows a decrease of 38.1%:

- The Council's budgets for litter management and street sweeping are being maintained at 2014 levels.
- Provision has been made for the funding of work done to Castledaly and Donegan cemeteries. The provision of €14,000 is year 2 of a 5 year provision. In addition an initial provision of

€15,000 has been made for capital works required in Ballyglass cemetery.

- The budget for the operation of Civil Defence has been maintained in the sum of €175,327.
- The Council's contribution to the fire service has been reduced in line with the current level of activity. If this situation changes adversely any resultant additional costs would have to be found within the overall budget.
- Fire charges income reflects the revised fire charges regime implemented in late 2012. A reduction in income for attendance at chimneys fires has been provided which reflects the current level of activity.
- A decrease of 22% in fire certificates income is budgeted for amounting to a budget of €80,000. This is consistent with the current level of activity.
- The reduction in expenditure on water quality management reflects the migration of elements of this cost to Irish Water. The reduction in income mirrors this fact.

8 Recreation & Amenity

8.1 Expenditure & Income

Overall expenditure on this division shows a decrease of 1.7% while income shows a decrease of 16.0%:

- A provision of €289,000 has been included in respect of the Belvedere budgeted operational deficit for 2015. Although this is an increase of €15,000 on 2014 the provision contains €25,000 for ongoing capital works in addition to an allocation of existing service support costs.
- Although there is an increase in the expenditure budget for the Mullingar Swimming Pool there is also provision for an increase

in income. In addition an initial provision of €15,000 has been made for capital works required in this facility.

- Provision has been made for loan repayments and subvention of the Athlone Regional Sports Centre as per 2014.
- The Council's contribution to the operation of libraries is being maintained at 2014 levels in the sum of €1,462,717.
- As set out the Chief Executive's Statement the budget for the purchase of books has been reduced to €100,000 while provision has been made for funding the development of Moate library over a number of years.
- Budgets have been maintained under the following service headings:
 - F040101 Community Development Grants
 - F040104 Contribution to Athlone I.T.
 - F040102 Environmental Grants
 - F040401 GAA Development Officer
 - F040402 FAI Development Officer
 - F040404 Leinster Rugby Development Officer
- The budget for the Arts Development Plan has been maintained at €120,000.
- Provision has been made for the Council's contribution to the operation of Athlone Castle, Gallery and Artist Studios in the sum of €310,000 in addition to a provision of €35,000 for capital works associated with these facilities. Loan repayments of €92,995 have also been provided as per 2014.
- The Council's contribution to the Mullingar Integrated Arts Centre Ltd. is being maintained at 2014 levels in the sum of €125,639.
- The Local Authority Employment Initiative "Gateway" is accounted for in this service area.

9 Agriculture, Education, Health & Welfare

9.1 Expenditure & Income

- Overall expenditure on this division shows a decrease of 30.3% while income shows a decrease of 31.5%. Westmeath County Council no longer processes new applications for Higher Education Grants. This explains the significant reduction in expenditure in this service area.
- In addition a provision of €10,000 has been made for capital works required in Dog and Horse Pound.

10 Miscellaneous Services

10.1 Expenditure & Income

Overall expenditure on this division shows a decrease of 18.0% while income shows a decrease of 16.4%:

- The operation of the Machinery Yard is budgeted to make a contribution of €205,000 to central management overheads. In addition to this we project that this operation should generate a surplus of €300,000 to fund replacement of the fleet. The budgeted surplus in excess of this of €165,000 will be retained in the Revenue Account.
- The significant change in the provision for irrecoverable (vacancy) Rates reflects the proposals set out the Chief Executive's Statement:
 - Proposal to decrease the refund on rates on vacant properties from 100% to 80%;
 - Proposal to introduce a Business Incentive Scheme for vacant properties.
- The budget for Coroner Fees & Expenses has again increased. This is an area of expenditure for which we are statutorily

obliged to fund but have little control over the costs. We have recently been advised of further increases in this area and are currently working with the Coroner and the HSE to quantify the impact.

- The budget provisions for Members' costs reflect the significant changes resulting from the local government reform agenda as set out in "Putting People First" and set out in the Chief Executive's Statement.
- The budget for ICT & Other Capital Provisions includes:
 - €60,000 - New Depot in Athlone
 - €164,000 - ICT capital replacement fund
- The capital provision in respect of the Athlone Civic building has been made as per 2014. A slightly bigger provision in budget 2016 will see it fully funded.
- 2013 was the last year for the Non Principal Private Residence charge. As members are already aware there will be a significant windfall from this income source. Notwithstanding this windfall in 2014, provision has been made for the collection of further arrears of this charge in the sum of €450,000. While accepting that it is a challenge, I believe that it is achievable.
- Provision has been made for a dividend of €265,000 from IPB.

11 Central Management Charges

11.1 Expenditure & Income

Overall expenditure on this division shows an increase of 0.8% while income shows a decrease of 0.1%:

- Loan repayments have been calculated at the current interest rate of 2%. Every 0.5% movement in the interest rate amounts to €112,000.

- While the provision for pensions is reasonably consistent the cost associated with pension lump sums varies considerable from year to year. And this is the case for budget 2015.

12 LGF Local Property Tax Allocation

The budget contains the revised provisional Local Property Tax allocations from the Local Government Fund for 2015, in the sum of €9,918,066, which takes into account the member's decision to vary the basic rate.

13 Annual Rate on Valuation

I have set out in Appendix 1 to this document the calculation of the annual rate on valuation for 2015 in the prescribed format together with the calculation of the base year adjustment in Appendix 2.

The annual rate on valuation for 2015 is proposed at €54.54.

In conclusion, I am available to answer any questions Members may have with regard to the content of this report or other related matters at the Statutory Budget Meeting on November 24th 2015.



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Head of Finance

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Appendix 1 – Calculation of ARV 2015

TABLE A - CALCULATION OF ANNUAL RATE ON VALUATION						
Summary by Service Division	Summary per Table A 2015					
			Estimated Net Expenditure 2015		Estimated Outturn 2014 Net Expenditure	
	Expenditure	Income				
	€	€	€	%	€	%
Gross Revenue Expenditure & Income						
Housing and Building	11,475,088	12,762,962	-1,287,874	-4.7%	-1,422,372	-5.3%
Road Transport & Safety	13,128,405	9,974,597	3,153,808	11.6%	2,622,148	9.8%
Water Services	5,404,272	6,259,540	-855,268	-3.1%	-949,199	-3.5%
Development Management	3,599,571	1,370,662	2,228,909	8.2%	2,178,405	8.1%
Environmental Services	5,795,073	1,284,930	4,510,143	16.5%	4,718,363	17.6%
Recreation and Amenity	5,306,540	1,162,591	4,143,949	15.2%	4,032,995	15.1%
Agriculture, Education, Health & Welfare	1,063,526	974,044	89,482	0.3%	85,000	0.3%
Miscellaneous Services	8,139,088	3,616,354	4,522,734	16.6%	4,579,770	17.1%
Central Management Charges	10,748,706	0	10,748,706	39.4%	10,931,538	40.8%
	64,660,268	37,405,679	27,254,589	100.0%	26,776,648	100.0%
Provision for Debit Balance			0		0	
Adjusted Gross Expenditure & Income (A)			27,254,589		26,776,648	
Financed by Other Income/Credit Balances						
Income from Central Management Charge			837,300		838,200	
Local Property Tax/General Purposes Grant			9,918,066		10,115,479	
Pension Related Deduction			1,086,070		1,070,000	
Sub - Total (B)			11,841,436		11,767,700	
Net Amount of Rates to be Levied C=(A-B)			15,413,153			
Base Year Adjustment (BYA) - See Table C			0			
Amount of Rates to be Levied gross of BYA			15,413,153			
Effective Valuation (D)			282,603			
General Annual Rate on Valuation (Gross Rates/D)			54.54			

Appendix 2 – Calculation of Base Year Adjustment 2015

Table C - CALCULATION OF BASE YEAR ADJUSTMENT					
	(i)	(ii)	(iii)	(iv)	(v)
Rating authority	Annual Rate on Valuation 2015	Annual Rate on Valuation 2014	Base Year Adjustment 2015	Net Effective Valuation	Value of Base Year Adjustment
			(ii)-(i)		(iii)*(iv)
	€	€	€	€	€
Westmeath County Council	54.54				
Former rating authority areas					
Former Westmeath County Rating Area		52.27	-2.27	193,824	-441,232
Former Athlone Town Rating Area		59.51	4.97	88,779	441,232
TOTAL				282,603	0

Westmeath County Council

Budget 2015

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Westmeath County Council Draft Budget 2015

Division A - Housing and Building	Expenditure					Income				
	2015 Estimated by Chief Executive	2014 Adopted by Council	2014 Estimated Outturn	€ Change 2015 v 2014	% Change 2015 v 2014	2015 Estimated by Chief Executive	2014 Adopted by Council	2014 Estimated Outturn	€ Change 2015 v 2014	% Change 2015 v 2014
A010101 - Maintenance of LA Housing Units	748,495	743,846	743,846	4,649	0.6 %	700	700	700	0	0.0 %
A010103 - Insurance of LA Housing Units	212,500	211,500	211,500	1,000	0.5 %	300	300	300	0	0.0 %
A010104 - LPT on LA Housing Units	161,820	160,920	160,920	900	0.6 %	0	0	0	0	0.0 %
A010105 - Planned Maintenance to LA Housing Units	100,000	100,000	90,425	0	0.0 %	0	0	0	0	0.0 %
A010107 - Rental Income of LA Housing Units	0	0	0	0	0.0 %	4,196,350	4,226,350	4,226,350	-30,000	-0.7 %
A010201 - Maintenance of Traveller Accommodation Units	128,492	157,560	157,560	-29,068	-18.4 %	61,500	52,000	58,500	9,500	18.3 %
A019901 - Service Support Costs	162,673	257,687	257,687	-95,014	-36.9 %	0	0	0	0	0.0 %
A01 - Maintenance & Improvement of LA Housing Units	1,513,980	1,631,513	1,621,938	-117,533	-7.2 %	4,258,850	4,279,350	4,285,850	-20,500	-0.5 %
A020101 - Assessment of Housing Needs	235,308	236,749	236,749	-1,441	-0.6 %	0	0	0	0	0.0 %
A029901 - Service Support Costs	10,890	10,890	10,890	0	0.0 %	0	0	0	0	0.0 %
A02 - Housing Assessment, Allocation & Transfer	246,198	247,639	247,639	-1,441	-0.6 %	0	0	0	0	0.0 %
A030101 - Debt Management & Rent Assessment	247,302	251,687	251,687	-4,385	-1.7 %	0	0	0	0	0.0 %
A03 - Housing Rent & Tenant Purchase Administration	247,302	251,687	251,687	-4,385	-1.7 %	0	0	0	0	0.0 %
A040101 - Housing Estate Management	59,801	76,997	86,997	-17,196	-22.3 %	10,400	21,400	21,400	-11,000	-51.4 %
A040201 - Tenancy Management	87,112	77,401	77,401	9,711	12.5 %	0	0	0	0	0.0 %
A04 - Housing Community Development Support	146,913	154,398	164,398	-7,485	-4.8 %	10,400	21,400	21,400	-11,000	-51.4 %
A050201 - Homeless Service	17,550	138,304	139,560	-120,754	-87.3 %	6,850	131,498	132,754	-124,648	-94.8 %
A050202 - Homeless Service - Teach Failte, Mullingar	103,440	107,172	103,440	-3,732	-3.5 %	93,096	96,455	93,096	-3,359	-3.5 %
A050203 - Homeless Service - Esker House, Athlone	43,000	43,000	43,000		0.0 %	38,700	38,700	38,700	0	0.0 %
A050204 - Homeless Service - EAS Simon, Athlone	96,283	99,775	96,283	-3,492	-3.5 %	86,655	89,798	86,655	-3,143	-3.5 %
A050205 - Homeless Service - Longford Co. Co.	168,213	173,916	168,213	-5,703	-3.3 %	168,213	173,916	168,213	-5,703	-3.3 %
A050206 - Homeless Service - Offaly Co. Co.	71,257	74,000	71,257	-2,743	-3.7 %	71,257	74,000	71,257	-2,743	-3.7 %
A050207 - Homeless Service - Laois Co. Co.	15,300	27,329	69,329	-12,029	-44.0 %	15,300	27,329	69,329	-12,029	-44.0 %
A050208 - Homeless Service - RRS Simon, Midlands	161,420	161,420	161,420	0	0.0 %	157,384	157,384	157,384	0	0.0 %
A059901 - Service Support Costs	89,609	104,135	104,135	-14,526	-13.9 %	10,000	10,000	10,000	0	0.0 %

Westmeath County Council Draft Budget 2015

Division A - Housing and Building	Expenditure					Income				
	2015 Estimated by Chief Executive	2014 Adopted by Council	2014 Estimated Outturn	€ Change 2015 v 2014	% Change 2015 v 2014	2015 Estimated by Chief Executive	2014 Adopted by Council	2014 Estimated Outturn	€ Change 2015 v 2014	% Change 2015 v 2014
A05 - Administration of Homeless Service	766,072	929,051	956,637	-162,979	-17.5 %	647,455	799,079	827,388	-151,624	-19.0 %
A060101 - Technical & Admin Support	198,972	207,307	207,307	-8,335	-4.0 %	0	0	0	0	0.0 %
A060102 - Loan Repayments on Housing Land	95,000	80,000	79,300	15,000	18.8 %	0	0	0	0	0.0 %
A060103 - Funding of Deficits on Capital Housing Programme	65,000	65,000	65,000	0	0.0 %	0	0	0	0	0.0 %
A06 - Support to Housing Capital Programme	358,972	352,307	351,607	6,665	1.9 %	0	0	0	0	0.0 %
A070101 - RAS Operations	3,428,600	2,718,920	3,056,600	709,680	26.1 %	3,603,188	2,939,008	3,228,308	664,180	22.6 %
A070201 - Long & Short Term Leasing	2,012,200	1,234,414	1,472,200	777,786	63.0 %	2,112,616	1,352,018	1,834,220	760,598	56.3 %
A079901 - Service Support Costs	200,191	159,783	159,783	40,408	25.3 %	0	0	0	0	0.0 %
A07 - RAS Programme & Long Term Leasing	5,640,991	4,113,116	4,688,583	1,527,874	37.1 %	5,715,804	4,291,026	5,062,528	1,424,778	33.2 %
A080101 - Loan Interest & Other Charges	672,211	770,006	767,506	-97,795	-12.7 %	820,198	888,716	822,698	-68,518	-7.7 %
A080201 - Debt Management Housing Loans	187,195	198,066	206,566	-10,872	-5.5 %	0	0	0	0	0.0 %
A080202 - Mortgage Protection Insurance	130,000	140,600	130,000	-10,600	-7.5 %	125,000	136,400	125,000	-11,400	-8.4 %
A089901 - Service Support Costs	49,090	48,257	48,257	833	1.7 %	0	0	0	0	0.0 %
A08 - Housing Loans	1,038,496	1,156,930	1,152,330	-118,434	-10.2 %	945,198	1,025,116	947,698	-79,918	-7.8 %
A090401 - Housing Grant Payments	1,003,518	653,376	1,003,518	350,142	53.6 %	802,814	522,701	802,814	280,113	53.6 %
A099901 - Service Support Costs	109,597	62,274	62,274	47,322	76.0 %	0	0	0	0	0.0 %
A09 - Housing Grants	1,113,115	715,650	1,065,792	397,464	55.5 %	802,814	522,701	802,814	280,113	53.6 %
A110102 - Private Rented Dwellings Inspections	150,258	149,855	149,855	404	0.3 %	100,000	76,500	95,000	23,500	30.7 %
A119901 - Loan Interest on Affordable Housing on Lease	252,281	252,281	252,281	0	0.0 %	252,281	252,281	252,281	0	0.0 %
A119902 - Other Costs & Income on Housing on Lease to Tuath	510	0	0	510	0.0 %	30,160	30,160	30,160	0	0.0 %
A11 - Agency & Recoupable Services	403,049	402,136	402,136	914	0.2 %	382,441	358,941	377,441	23,500	6.5 %
Totals - Division A	11,475,088	9,954,428	10,902,747	1,520,660	15.3 %	12,762,962	11,297,614	12,325,119	1,465,348	13.0 %

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Division B - Road Transport & Safety	Expenditure					Income				
	2015 Estimated by Chief Executive	2014 Adopted by Council	2014 Estimated Outturn	€ Change 2015 v 2014	% Change 2015 v 2014	2015 Estimated by Chief Executive	2014 Adopted by Council	2014 Estimated Outturn	€ Change 2015 v 2014	% Change 2015 v 2014
B010101 - NP - Surface Dressing	0	140,000	0	-140,000	-100.0 %	0	140,000	0	-140,000	-100.0 %
B010301 - NP - Winter Maintenance	85,900	20,000	75,000	65,900	329.5 %	85,000	20,000	75,000	65,000	325.0 %
B010501 - NP - General Maintenance	100,000	60,000	100,000	40,000	66.7 %	100,000	60,000	100,000	40,000	66.7 %
B01 - NP Road - Maintenance & Improvement	185,900	220,000	175,000	-34,100	-15.5 %	185,000	220,000	175,000	-35,000	-15.9 %
B020101 - NS - Surface Dressing	792,920	400,000	792,920	392,920	98.2 %	792,920	400,000	792,920	392,920	98.2 %
B020401 - NS - Winter Maintenance	70,000	70,000	70,000	0	0.0 %	70,000	70,000	70,000	0	0.0 %
B020601 - NS - General Maintenance	315,000	300,000	315,000	15,000	5.0 %	315,000	300,000	315,000	15,000	5.0 %
B02 - NS Road - Maintenance & Improvement	1,177,920	770,000	1,177,920	407,920	53.0 %	1,177,920	770,000	1,177,920	407,920	53.0 %
B030101 - Reg Roads Surface Dressing	167,000	179,998	167,000	-12,998	-7.2 %	167,000	180,000	167,000	-13,000	-7.2 %
B030201 - Reg Rd Surface Rest/Road Reconstruction/Overlay	813,000	890,000	813,000	-77,000	-8.7 %	813,000	890,000	813,000	-77,000	-8.7 %
B030301 - Reg Roads Winter Maintenance	150,000	200,000	150,000	-50,000	-25.0 %	150,000	200,000	150,000	-50,000	-25.0 %
B030501 - Reg Roads General Maintenance Works DOE Funded	1,263,000	1,370,000	1,263,000	-107,000	-7.8 %	1,263,000	1,370,000	1,263,000	-107,000	-7.8 %
B030502 - Reg Roads General Maintenance Works WCC Funded	117,591	115,159	115,159	2,432	2.1 %	0	0	0	0	0.0 %
B03 - Regional Road - Maintenance & Improvement	2,510,591	2,755,157	2,508,159	-244,566	-8.9 %	2,393,000	2,640,000	2,393,000	-247,000	-9.4 %
B040101 - Local Road Surface Dressing - DOE Funded	733,000	967,000	733,000	-234,000	-24.2 %	733,000	967,000	733,000	-234,000	-24.2 %
B040201 - Local Rd Surface Rest/Road Reconstruction/Overlay	3,028,700	3,335,750	3,037,750	-307,050	-9.2 %	3,028,700	3,335,750	3,037,750	-307,050	-9.2 %
B040501 - Local Roads General Maintenance Works	1,768,291	1,424,102	1,421,907	344,189	24.2 %	0	0	0	0	0.0 %
B040601 - Local Roads General Improvement Works	348,140	0	348,140	348,140	0.0 %	348,140	0	348,140	348,140	0.0 %
B040605 - O'Connell St. Regeneration - Capital Provision	34,245	34,245	34,245	0	0.0 %	0	0	0	0	0.0 %
B049901 - Service Support Costs	30,600	30,600	32,750	0	0.0 %	30,600	30,600	32,750	0	0.0 %
B04 - Local Road - Maintenance & Improvement	5,942,976	5,791,697	5,607,792	151,279	2.6 %	4,140,440	4,333,350	4,151,640	-192,910	-4.5 %
B050101 - Public Lighting Energy Costs	792,500	859,000	859,000	-66,500	-7.7 %	153,500	160,000	160,000	-6,500	-4.1 %
B050102 - Public Lighting Maintenance Costs	120,000	120,000	120,000	0	0.0 %	0	0	0	0	0.0 %
B050103 - Westmeath CC & Athlone TC Inter Payments	0	225,000	225,000	-225,000	-100.0 %	0	225,000	225,000	-225,000	-100.0 %
B050201 - Public Lighting Improvement Costs	40,000	20,000	20,000	20,000	100.0 %	0	0	0	0	0.0 %

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Division B - Road Transport & Safety	Expenditure					Income				
	2015 Estimated by Chief Executive	2014 Adopted by Council	2014 Estimated Outturn	€ Change 2015 v 2014	% Change 2015 v 2014	2015 Estimated by Chief Executive	2014 Adopted by Council	2014 Estimated Outturn	€ Change 2015 v 2014	% Change 2015 v 2014
B059901 - Service Support Costs	34,223	19,692	19,692	14,531	73.8 %	0	0	0	0	0.0 %
B05 - Public Lighting	986,723	1,243,692	1,243,692	-256,969	-20.7 %	153,500	385,000	385,000	-231,500	-60.1 %
B060301 - Traffic Improvement Measures	16,184	15,169	15,169	1,016	6.7 %	0	0	0	0	0.0 %
B069901 - Service Support Costs	400	400	400	0	0.0 %	23,000	15,000	27,000	8,000	53.3 %
B06 - Traffic Management Improvement	16,584	15,569	15,569	1,016	6.5 %	23,000	15,000	27,000	8,000	53.3 %
B070102 - Low Cost Remedial Measures - DOE Funded	100,000	100,000	100,000	0	0.0 %	100,000	100,000	100,000	0	0.0 %
B07 - Road Safety Engineering Improvement	100,000	100,000	100,000	0	0.0 %	100,000	100,000	100,000	0	0.0 %
B080101 - School Wardens	131,309	97,064	97,064	34,245	35.3 %	0	34,500	34,500	-34,500	-100.0 %
B080201 - Publicity & Promotion Road Safety	53,927	30,936	30,936	22,990	74.3 %	0	0	0	0	0.0 %
B08 - Road Safety Promotion & Education	185,236	128,000	128,000	57,236	44.7 %	0	34,500	34,500	-34,500	-100.0 %
B090101 - Management of Car Parking - Athlone MD	32,000	53,009	53,009	-21,009	-39.6 %	437,500	437,500	437,500	0	0.0 %
B090102 - Management of Car Parking - Mullingar MD	151,063	174,103	173,603	-23,040	-13.2 %	1,071,928	1,068,750	1,068,750	3,178	0.3 %
B090301 - Parking Enforcement - Athlone MD	57,757	50,133	50,633	7,624	15.2 %	73,000	73,000	60,000	0	0.0 %
B090302 - Parking Enforcement - Mullingar MD	146,486	154,523	154,523	-8,037	-5.2 %	198,309	223,500	223,500	-25,191	-11.3 %
B090901 - Portion of Paid Parking to Capital - Mullingar MD	515,000	515,000	515,000	0	0.0 %	0	0	0	0	0.0 %
B099901 - Service Support Costs	122,744	94,014	94,014	28,731	30.6 %	0	0	0	0	0.0 %
B09 - Car Parking	1,025,050	1,040,782	1,040,782	-15,732	-1.5 %	1,780,737	1,802,750	1,789,750	-22,013	-1.2 %
B100101 - Administration of Roads Capital Programme	952,022	811,010	811,010	141,012	17.4 %	0	0	0	0	0.0 %
B109901 - Service Support Costs	22,904	22,904	22,904	0	0.0 %	500	500	500	0	0.0 %
B10 - Support to Roads Capital Prog	974,926	833,914	833,914	141,012	16.9 %	500	500	500	0	0.0 %
B110101 - Agency & Recoupable Service	22,500	21,138	21,138	1,362	6.4 %	20,500	16,500	21,500	4,000	24.2 %
B110102 - Soils Laboratory	0	75,993	75,993	-75,993	-100.0 %	0	50,000	50,000	-50,000	-100.0 %
B11 - Agency & Recoupable Services	22,500	97,131	97,131	-74,631	-76.8 %	20,500	66,500	71,500	-46,000	-69.2 %
Totals - Division B	13,128,405	12,995,941	12,927,958	132,464	1.0 %	9,974,597	10,367,600	10,305,810	-393,003	-3.8 %

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Division C - Water Services	Expenditure					Income				
	2015 Estimated by Chief Executive	2014 Adopted by Council	2014 Estimated Outturn	€ Change 2015 v 2014	% Change 2015 v 2014	2015 Estimated by Chief Executive	2014 Adopted by Council	2014 Estimated Outturn	€ Change 2015 v 2014	% Change 2015 v 2014
C010101 - Water Plants & Networks	969,747	2,387,241	2,387,241	-1,417,493	-59.4 %	969,747	2,402,894	2,402,894	-1,433,147	-59.6 %
C010102 - DBO Contract - Portloman	6,835	1,396,020	1,396,020	-1,389,185	-99.5 %	6,835	1,396,020	1,396,020	-1,389,185	-99.5 %
C010103 - Testing Water Samples	191,548	115,000	115,000	76,548	66.6 %	191,548	115,000	115,000	76,548	66.6 %
C019901 - Service Support Costs	317,201	330,396	330,396	-13,195	-4.0 %	684,077	718,499	718,499	-34,422	-4.8 %
C01 - Water Supply	1,485,331	4,228,656	4,228,656	-2,743,325	-64.9 %	1,852,207	4,632,413	4,632,413	-2,780,206	-60.0 %
C020101 - Waste Plants & Networks	1,068,828	2,391,720	2,391,720	-1,322,892	-55.3 %	1,068,828	2,409,826	2,409,826	-1,340,998	-55.6 %
C020102 - DBO Contract - Mullingar WWTP	0	1,790,914	1,790,914	-1,790,914	-100.0 %	0	1,790,914	1,790,914	-1,790,914	-100.0 %
C029901 - Service Support Costs	269,509	181,830	181,830	87,679	48.2 %	576,077	506,443	506,443	69,634	13.7 %
C02 - Waste Water Treatment	1,338,337	4,364,463	4,364,463	-3,026,126	-69.3 %	1,644,905	4,707,183	4,707,183	-3,062,278	-65.1 %
C030101 - Debt Management Water & Waste Water	250,005	254,015	254,015	-4,010	-1.6 %	250,005	254,015	254,015	-4,010	-1.6 %
C030102 - Water & Waste Water Conections	0	3,000	3,000	-3,000	-100.0 %	0	3,000	3,000	-3,000	-100.0 %
C039901 - Service Support Costs	0	0	0	0	0.0 %	112,994	119,553	119,553	-6,560	-5.5 %
C03 - Collection of Water & Waste Water Charges	250,005	257,015	257,015	-7,010	-2.7 %	362,999	376,568	376,568	-13,570	-3.6 %
C040101 - Operation & Maintenance of Public Conveniences	22,279	23,847	23,847	-1,568	-6.6 %	0	0	0	0	0.0 %
C04 - Public Conveniences	22,279	23,847	23,847	-1,568	-6.6 %	0	0	0	0	0.0 %
C050201 - Grants for Water Group Schemes	78,288	132,953	132,953	-54,665	-41.1 %	35,000	35,000	35,000	0	0.0 %
C059901 - Service Support Costs	5,142	2,500	2,500	2,642	105.7 %	30,000	80,000	80,000	-50,000	-62.5 %
C05 - Admin of Group & Private Installations	83,430	135,453	135,453	-52,023	-38.4 %	65,000	115,000	115,000	-50,000	-43.5 %
C060101 - Water Conservation Team	480,688	672,150	672,150	-191,462	-28.5 %	480,688	672,150	672,150	-191,462	-28.5 %
C069901 - Service Support Costs	4,870	67,370	67,370	-62,500	-92.8 %	151,645	222,619	222,619	-70,974	-31.9 %
C06 - Support to Water Capital Programme	485,558	739,520	739,520	-253,962	-34.3 %	632,333	894,769	894,769	-262,436	-29.3 %
C079901 - Service Support Costs	0	0	0	0	0.0 %	0	6,729	6,729	-6,729	-100.0 %
C07 - Agency & Recoupable Services	0	0	0	0	0.0 %	0	6,729	6,729	-6,729	-100.0 %
C080101 - Local Authority Water services	37,236	34,510	34,510	2,727	7.9 %	0	0	0	0	0.0 %
C080102 - Loan Charges on Water Services Loans	1,702,096	1,576,898	1,576,898	125,198	7.9 %	1,702,096	1,576,898	1,576,898	125,198	7.9 %

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Division C - Water Services	Expenditure					Income				
	2015 Estimated by Chief Executive	2014 Adopted by Council	2014 Estimated Outturn	€ Change 2015 v 2014	% Change 2015 v 2014	2015 Estimated by Chief Executive	2014 Adopted by Council	2014 Estimated Outturn	€ Change 2015 v 2014	% Change 2015 v 2014
C08 - Non Irish Water	1,739,332	1,611,408	1,611,408	127,925	7.9 %	1,702,096	1,576,898	1,576,898	125,198	7.9 %
Totals - Division C	5,404,272	11,360,362	11,360,362	-5,956,090	-52.4 %	6,259,540	12,309,561	12,309,561	-6,050,021	-49.1 %

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Division D - Development Management	Expenditure					Income				
	2015 Estimated by Chief Executive	2014 Adopted by Council	2014 Estimated Outturn	€ Change 2015 v 2014	% Change 2015 v 2014	2015 Estimated by Chief Executive	2014 Adopted by Council	2014 Estimated Outturn	€ Change 2015 v 2014	% Change 2015 v 2014
D010101 - Statutory Plans & Policy: Payroll Costs	201,143	249,946	249,946	-48,803	-19.5 %	0	0	0	0	0.0 %
D010102 - Statutory Plans & Policy: Non Payroll Costs	77,056	59,736	61,236	17,320	29.0 %	5,000	3,000	7,000	2,000	66.7 %
D01 - Forward Planning	278,199	309,682	311,182	-31,483	-10.2 %	5,000	3,000	7,000	2,000	66.7 %
D020101 - Planning Control: Payroll Costs	402,306	465,877	465,877	-63,571	-13.6 %	0	0	0	0	0.0 %
D020102 - Planning Control: Income	500	500	500	0	0.0 %	178,750	212,000	179,250	-33,250	-15.7 %
D02 - Development Management	402,806	466,377	466,377	-63,571	-13.6 %	178,750	212,000	179,250	-33,250	-15.7 %
D030101 - Enforcement: Payroll Costs	276,837	437,453	437,453	-160,616	-36.7 %	0	0	0	0	0.0 %
D030102 - Enforcement: Non Payroll Costs	104,142	115,888	103,513	-11,746	-10.1 %	10,000	10,000	11,400	0	0.0 %
D03 - Enforcement	380,979	553,341	540,966	-172,362	-31.1 %	10,000	10,000	11,400	0	0.0 %
D040101 - Industrial Sites Operations	17,162	24,405	24,405	-7,243	-29.7 %	0	0	0	0	0.0 %
D040301 - Management of Other Commercial Facilities	29,060	29,060	29,060	0	0.0 %	38,775	39,958	39,958	-1,184	-3.0 %
D040302 - Funding of Own Share of Broadband MANS	15,617	32,000	32,000	-16,383	-51.2 %	0	0	0	0	0.0 %
D040401 - General Development Promotion: Payroll Costs	12,335	31,105	31,105	-18,770	-60.3 %	0	0	0	0	0.0 %
D04 - Industrial & Commercial Facilities	74,174	116,571	116,571	-42,396	-36.4 %	38,775	39,958	39,958	-1,184	-3.0 %
D050103 - Failte Ireland	15,000	15,000	15,000	0	0.0 %	0	0	0	0	0.0 %
D050105 - Christmas Lights	48,000	48,000	48,000	0	0.0 %	0	0	0	0	0.0 %
D050107 - Business Promotion Fund	0	100,000	55,000	-100,000	-100.0 %	0	0	0	0	0.0 %
D050110 - Festivals & Events Fund	153,300	103,300	103,300	50,000	48.4 %	0	0	0	0	0.0 %
D050111 - European Festival	20,000	20,000	20,000	0	0.0 %	10,000	10,000	10,000	0	0.0 %
D050112 - Destination Athlone	20,000	20,000	20,000	0	0.0 %	5,000	5,000	5,000	0	0.0 %
D050199 - Service Support Costs	36,152	38,093	38,093	-1,941	-5.1 %	0	0	0	0	0.0 %
D05 - Tourism Development & Promotion	292,452	344,393	299,393	-51,941	-15.1 %	15,000	15,000	15,000	0	0.0 %
D060101 - Community & Voluntary: Payroll Costs	244,139	176,218	176,218	67,920	38.5 %	0	0	0	0	0.0 %
D060102 - Community & Voluntary: Non Payroll Costs	14,000	7,500	11,500	6,500	86.7 %	2,500	0	0	2,500	0.0 %
D060201 - RAPID - Mullingar	20,000	20,000	20,000	0	0.0 %	0	0	0	0	0.0 %

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Division D - Development Management	Expenditure					Income				
	2015 Estimated by Chief Executive	2014 Adopted by Council	2014 Estimated Outturn	€ Change 2015 v 2014	% Change 2015 v 2014	2015 Estimated by Chief Executive	2014 Adopted by Council	2014 Estimated Outturn	€ Change 2015 v 2014	% Change 2015 v 2014
D060202 - RAPID - Athlone	20,000	20,000	20,000	0	0.0 %	0	0	0	0	0.0 %
D060301 - Social Inclusion Measures	71,281	63,476	63,976	7,805	12.3 %	20,000	28,250	28,250	-8,250	-29.2 %
D06 - Community Development	369,419	287,194	291,694	82,225	28.6 %	22,500	28,250	28,250	-5,750	-20.4 %
D070101 - Unfinished Housing Estates	92,677	52,710	52,710	39,967	75.8 %	0	0	0	0	0.0 %
D07 - Unfinished Housing Estates	92,677	52,710	52,710	39,967	75.8 %	0	0	0	0	0.0 %
D080101 - Building Control Inspection	5,000	0	4,000	5,000	0.0 %	20,000	19,500	20,000	500	2.6 %
D080201 - Building Control Enforcement	108,060	73,572	73,572	34,489	46.9 %	0	0	0	0	0.0 %
D08 - Building Control	113,060	73,572	77,572	39,489	53.7 %	20,000	19,500	20,000	500	2.6 %
D090101 - Midland Regional Authority	0	57,849	57,849	-57,849	-100.0 %	0	0	0	0	0.0 %
D090102 - BMW Regional Assembly	0	42,771	42,771	-42,771	-100.0 %	0	0	0	0	0.0 %
D090103 - Eastern & Midlands Regional Assembly	40,897	0	0	40,897	0.0 %	0	0	0	0	0.0 %
D090303 - Town Twinning ATC	4,000	4,000	4,000	0	0.0 %	0	0	0	0	0.0 %
D090502 - Business Incentive Scheme Grants	114,000	0	0	114,000	0.0 %	0	0	0	0	0.0 %
D090503 - Economic Development & Promotion	60,000	0	0	60,000	0.0 %	0	0	0	0	0.0 %
D090600 - LEO-Administration	282,024	283,899	283,899	-1,875	-0.7 %	204,581	283,899	283,899	-79,319	-27.9 %
D090601 - LEO-Measure 1	186,567	0	0	186,567	0.0 %	186,567	0	0	186,567	0.0 %
D090602 - LEO-Measure 2	192,743	0	0	192,743	0.0 %	192,743	0	0	192,743	0.0 %
D090603 - LEO-Refundable Aid	60,000	0	0	60,000	0.0 %	60,000	0	0	60,000	0.0 %
D090606 - LEO-Other Income/Expenditure	15,082	0	0	15,082	0.0 %	15,082	0	0	15,082	0.0 %
D099901 - Service Support Costs	5,625	23,218	23,218	-17,593	-75.8 %	0	0	0	0	0.0 %
D09 - Economic Development & Promotion	960,939	411,738	411,738	549,201	133.4 %	658,973	283,899	283,899	375,073	132.1 %
D100101 - Property Management: Payroll Costs	163,983	162,500	162,500	1,482	0.9 %	0	0	0	0	0.0 %
D100102 - Property Management: Non Payroll Costs	78,672	71,829	71,829	6,842	9.5 %	0	0	0	0	0.0 %
D100103 - NRDO Loan Charges & Rental Income	98,936	98,936	98,936	0	0.0 %	105,135	105,135	105,135	0	0.0 %
D100104 - Income: Grazing Land	0	0	0	0	0.0 %	30,980	33,480	30,980	-2,500	-7.5 %

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Division D - Development Management	Expenditure					Income				
	2015 Estimated by Chief Executive	2014 Adopted by Council	2014 Estimated Outturn	€ Change 2015 v 2014	% Change 2015 v 2014	2015 Estimated by Chief Executive	2014 Adopted by Council	2014 Estimated Outturn	€ Change 2015 v 2014	% Change 2015 v 2014
D100105 - Income: Other Land	0	0	0	0	0.0 %	16,000	16,000	16,000	0	0.0 %
D100106 - Income: Buildings	0	0	0	0	0.0 %	154,050	161,650	161,650	-7,600	-4.7 %
D100107 - Income: Sponsorship, Masts & Antennae	0	0	0	0	0.0 %	7,500	42,360	7,500	-34,860	-82.3 %
D100108 - Loan Repayments - Loughanaskin Regeneration Scheme	117,359	117,359	117,359	0	0.0 %	0	0	0	0	0.0 %
D10 - Property Management	458,949	450,624	450,624	8,324	1.8 %	313,665	358,625	321,265	-44,960	-12.5 %
D110101 - Heritage Services: Payroll Costs	25,708	29,899	29,899	-4,190	-14.0 %	0	0	0	0	0.0 %
D110102 - Heritage Services: Non Payroll Costs	16,500	10,000	10,000	6,500	65.0 %	0	0	0	0	0.0 %
D110201 - Conservation Services: Payroll Costs	25,708	25,702	25,702	6	0.0 %	0	0	0	0	0.0 %
D110301 - Conservation Grants	108,000	10,000	108,000	98,000	980.0 %	108,000	10,000	108,000	98,000	980.0 %
D11 - Heritage & Conservation Services	175,917	75,601	173,601	100,316	132.7 %	108,000	10,000	108,000	98,000	980.0 %
Totals - Division D	3,599,571	3,141,802	3,192,427	457,769	14.6 %	1,370,662	980,232	1,014,022	390,429	39.8 %

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Division E - Environmental Services	Expenditure					Income				
	2015 Estimated by Chief Executive	2014 Adopted by Council	2014 Estimated Outturn	€ Change 2015 v 2014	% Change 2015 v 2014	2015 Estimated by Chief Executive	2014 Adopted by Council	2014 Estimated Outturn	€ Change 2015 v 2014	% Change 2015 v 2014
E010301 - Landfill Aftercare Costs	183,581	217,748	182,748	-34,167	-15.7 %	163,000	226,000	191,000	-63,000	-27.9 %
E019901 - Service Support Costs	57,139	90,352	90,352	-33,212	-36.8 %	0	0	0	0	0.0 %
E01 - Landfill Operation & Aftercare	240,720	308,100	273,100	-67,379	-21.9 %	163,000	226,000	191,000	-63,000	-27.9 %
E020101 - Recycling Facilities Operations	116,448	116,448	116,448	0	0.0 %	30,000	45,000	30,000	-15,000	-33.3 %
E020201 - Bring Centres Operations	16,087	16,177	16,177	-89	-0.6 %	25,000	25,000	25,000	0	0.0 %
E029901 - Service Support Costs	11,055	46,665	46,665	-35,610	-76.3 %	0	0	0	0	0.0 %
E02 - Recovery & Recycling Facilities Operations	143,590	179,289	179,289	-35,700	-19.9 %	55,000	70,000	55,000	-15,000	-21.4 %
E050101 - Litter Warden Service	236,971	237,886	237,886	-915	-0.4 %	3,000	21,500	3,000	-18,500	-86.0 %
E050201 - Litter Control Initiatives	261,110	246,592	246,592	14,518	5.9 %	0	0	0	0	0.0 %
E050202 - Tidy Towns Projects - Athlone MD	90,000	110,000	110,000	-20,000	-18.2 %	0	0	0	0	0.0 %
E050301 - Environmental Awareness Services	87,870	66,061	66,061	21,809	33.0 %	20,000	20,000	20,000	0	0.0 %
E050302 - Energy Efficiency Measures: Payroll Cost	22,738	56,844	56,844	-34,105	-60.0 %	0	0	0	0	0.0 %
E059901 - Service Support Costs	68,653	81,909	81,909	-13,256	-16.2 %	0	0	0	0	0.0 %
E05 - Litter Management	767,342	799,291	799,291	-31,949	-4.0 %	23,000	41,500	23,000	-18,500	-44.6 %
E060101 - Operation of Street Cleaning Service	887,521	894,248	894,248	-6,727	-0.8 %	0	100,000	100,000	-100,000	-100.0 %
E06 - Street Cleaning	887,521	894,248	894,248	-6,727	-0.8 %	0	100,000	100,000	-100,000	-100.0 %
E070101 - Environmental Enforcement Costs	8,160	13,738	13,738	-5,579	-40.6 %	62,620	65,620	62,620	-3,000	-4.6 %
E070201 - Enforcement of Waste Regulations	172,184	177,921	177,921	-5,736	-3.2 %	175,000	175,000	175,000	0	0.0 %
E079901 - Service Support Costs	3,689	3,689	3,689	0	0.0 %	0	0	0	0	0.0 %
E07 - Waste Regulations, Monitoring & Enforcement	184,033	195,348	195,348	-11,315	-5.8 %	237,620	240,620	237,620	-3,000	-1.2 %
E080101 - Waste Management Plan	12,808	13,790	15,240	-981	-7.1 %	0	0	0	0	0.0 %
E08 - Waste Management Planning	12,808	13,790	15,240	-981	-7.1 %	0	0	0	0	0.0 %
E090101 - Maintenance of Burial Grounds	363,717	373,968	373,968	-10,252	-2.7 %	113,222	134,707	113,222	-21,485	-15.9 %
E090103 - Extension to Burial Grounds	29,000	14,000	14,000	15,000	107.1 %	0	0	0	0	0.0 %
E099901 - Service Support Costs	20,258	17,770	17,770	2,488	14.0 %	0	0	0	0	0.0 %

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Division E - Environmental Services	Expenditure					Income				
	2015 Estimated by Chief Executive	2014 Adopted by Council	2014 Estimated Outturn	€ Change 2015 v 2014	% Change 2015 v 2014	2015 Estimated by Chief Executive	2014 Adopted by Council	2014 Estimated Outturn	€ Change 2015 v 2014	% Change 2015 v 2014
E09 - Maintenance of Burial Grounds	412,974	405,739	405,739	7,236	1.8 %	113,222	134,707	113,222	-21,485	-15.9 %
E100101 - Operation Costs Civil Defence	175,327	174,873	174,873	454	0.3 %	81,000	84,000	84,000	-3,000	-3.6 %
E100301 - Emergency Planning	77,488	82,161	82,161	-4,673	-5.7 %	55,788	55,788	55,788	0	0.0 %
E100401 - Derelict Sites	56,066	68,735	56,235	-12,669	-18.4 %	90,000	95,000	90,000	-5,000	-5.3 %
E100402 - Derelict Sites - Charge on Properties	90,000	86,000	90,000	4,000	4.7 %	0	0	0	0	0.0 %
E100403 - CPO's Connaught St	77,681	77,681	77,681	0	0.0 %	0	0	0	0	0.0 %
E100501 - Water Safety Operation	7,876	7,876	7,876	0	0.0 %	0	0	0	0	0.0 %
E10 - Safety of Structures & Places	484,438	497,326	488,826	-12,888	-2.6 %	226,788	234,788	229,788	-8,000	-3.4 %
E110101 - Fire Brigade Service: Payroll Costs	1,216,545	1,295,788	1,295,788	-79,243	-6.1 %	0	0	0	0	0.0 %
E110102 - Fire Brigade Service: Non Payroll Costs	562,256	599,673	599,673	-37,417	-6.2 %	0	36,250	36,250	-36,250	-100.0 %
E110103 - Fire Brigade Service: Income	41,500	41,500	41,500	0	0.0 %	278,750	293,750	278,750	-15,000	-5.1 %
E110104 - Fire Brigade Service Gratuities	25,000	46,294	112,000	-21,294	-46.0 %	0	0	0	0	0.0 %
E110105 - Fire Brigade Service Other Local Authorities	45,000	45,000	45,000	0	0.0 %	104,750	105,000	105,000	-250	-0.2 %
E110106 - Fire Stations Energy Efficiency Programme	10,000	0	0	10,000	0.0 %	0	0	0	0	0.0 %
E110109 - Westmeath CC & Athlone TC Inter Payments	0	330,156	330,156	-330,156	-100.0 %	0	330,156	330,156	-330,156	-100.0 %
E110301 - Fire Brigade Service Training	223,483	230,960	230,960	-7,476	-3.2 %	0	0	0	0	0.0 %
E119901 - Service Support Costs	232,697	242,538	242,538	-9,841	-4.1 %	800	800	800	0	0.0 %
E11 - Operation of Fire Service	2,356,481	2,831,908	2,897,614	-475,427	-16.8 %	384,300	765,956	750,956	-381,656	-49.8 %
E120101 - Fire Safety Control Certificates	1,500	1,000	1,500	500	50.0 %	80,000	102,000	84,000	-22,000	-21.6 %
E120102 - Fire Safety Control: Payroll Costs	173,753	171,929	171,929	1,824	1.1 %	0	0	0	0	0.0 %
E120103 - Fire Safety Control: Non Payroll Costs	18,290	17,247	17,247	1,043	6.0 %	0	0	0	0	0.0 %
E120201 - Fire Prevention & Education	9,752	9,752	9,752	0	0.0 %	0	0	0	0	0.0 %
E120301 - Inspection & Monitoring of Commercial Facilities	2,000	2,000	2,000	0	0.0 %	2,000	2,000	2,000	0	0.0 %
E12 - Fire Prevention	205,295	201,928	202,428	3,367	1.7 %	82,000	104,000	86,000	-22,000	-21.2 %
E130101 - Water Quality Management	20,994	40,371	40,371	-19,377	-48.0 %	0	0	0	0	0.0 %

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Division E - Environmental Services	Expenditure					Income				
	2015 Estimated by Chief Executive	2014 Adopted by Council	2014 Estimated Outturn	€ Change 2015 v 2014	% Change 2015 v 2014	2015 Estimated by Chief Executive	2014 Adopted by Council	2014 Estimated Outturn	€ Change 2015 v 2014	% Change 2015 v 2014
E130102 - Water Quality Management - IW Funded	0	121,758	121,758	-121,758	-100.0 %	0	121,758	121,758	-121,758	-100.0 %
E130201 - Licensing & Monitoring of Air & Noise Quality	7,159	32,734	32,734	-25,575	-78.1 %	0	0	0	0	0.0 %
E130301 - Environmental Monitoring & Enforcement	38,425	38,000	38,000	425	1.1 %	0	0	0	0	0.0 %
E130302 - Environmental Monitoring & Enforcement - IW Funded	0	38,000	38,000	-38,000	-100.0 %	0	38,000	38,000	-38,000	-100.0 %
E13 - Water Quality, Air & Noise Pollution	66,578	270,864	270,864	-204,286	-75.4 %	0	159,758	159,758	-159,758	-100.0 %
E149901 - Service Support Costs	33,293	42,722	42,722	-9,429	-22.1 %	0	0	0	0	0.0 %
E14 - Agency & Recoupable Services	33,293	42,722	42,722	-9,429	-22.1 %	0	0	0	0	0.0 %
Totals - Division E	5,795,073	6,640,551	6,664,707	-845,477	-12.7 %	1,284,930	2,077,329	1,946,344	-792,399	-38.1 %

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Division F - Recreation & Amenity	Expenditure					Income				
	2015 Estimated by Chief Executive	2014 Adopted by Council	2014 Estimated Outturn	€ Change 2015 v 2014	% Change 2015 v 2014	2015 Estimated by Chief Executive	2014 Adopted by Council	2014 Estimated Outturn	€ Change 2015 v 2014	% Change 2015 v 2014
F010101 - Belvedere House & Gardens	571,098	594,509	606,288	-23,411	-3.9 %	307,400	346,000	317,810	-38,600	-11.2 %
F010102 - Belvedere - Capital Provision	25,000	25,000	25,000	0	0.0 %	0	0	0	0	0.0 %
F010108 - Mullingar Swimming Pool	528,674	500,264	532,560	28,410	5.7 %	425,500	410,500	466,500	15,000	3.7 %
F010110 - Mullingar Swimming Pool - Capital Provision	15,000	0	0	15,000	0.0 %	0	0	0	0	0.0 %
F010111 - Athlone Marina	107,181	100,924	100,924	6,257	6.2 %	39,250	43,250	39,250	-4,000	-9.2 %
F010112 - Regional Sports Centre - Subvention	25,000	25,000	25,000	0	0.0 %	0	0	0	0	0.0 %
F010113 - Regional Sports Centre - Loan Repayments	240,831	240,831	240,831	0	0.0 %	50,000	50,000	50,000	0	0.0 %
F01 - Leisure Facilities Operations	1,512,784	1,486,528	1,530,603	26,256	1.8 %	822,150	849,750	873,560	-27,600	-3.2 %
F020101 - Library Service Operations: Payroll Costs	1,085,795	1,085,106	1,085,106	689	0.1 %	0	0	0	0	0.0 %
F020102 - Library Service Operations: Non Payroll Costs	376,921	485,166	485,166	-108,245	-22.3 %	80,250	194,566	193,266	-114,316	-58.8 %
F020201 - Archive Service	4,000	5,350	4,000	-1,350	-25.2 %	0	0	0	0	0.0 %
F020301 - Moate Library - Capital Provision	20,000	0	0	20,000	0.0 %	0	0	0	0	0.0 %
F020401 - Purchase of Library Books	100,000	120,000	120,000	-20,000	-16.7 %	0	0	0	0	0.0 %
F029901 - Service Support Costs	4,500	4,500	4,500	0	0.0 %	0	0	0	0	0.0 %
F02 - Operation of Library & Archival Service	1,591,217	1,700,123	1,698,773	-108,906	-6.4 %	80,250	194,566	193,266	-114,316	-58.8 %
F030101 - Parks, Pitches & Open Spaces	628,303	572,790	572,790	55,513	9.7 %	0	0	0	0	0.0 %
F030201 - Playgrounds	25,688	25,441	25,441	246	1.0 %	0	0	0	0	0.0 %
F030301 - Lakeside Amenities	29,252	27,970	27,970	1,283	4.6 %	0	0	0	0	0.0 %
F039901 - Service Support Costs	52,573	20,863	20,863	31,710	152.0 %	0	0	0	0	0.0 %
F03 - Outdoor Leisure Areas Operations	735,816	647,065	647,065	88,751	13.7 %	0	0	0	0	0.0 %
F040101 - Community Development Grants	172,000	172,000	172,000	0	0.0 %	0	0	0	0	0.0 %
F040104 - Contribution to Athlone I.T.	50,000	50,000	50,000	0	0.0 %	0	0	0	0	0.0 %
F040105 - Environment Grants	16,000	16,000	16,000	0	0.0 %	8,000	8,000	8,000	0	0.0 %
F040199 - Service Support Costs	8,665	8,454	8,454	211	2.5 %	0	0	0	0	0.0 %
F040401 - GAA Development Officer	27,200	27,200	27,200	0	0.0 %	0	0	0	0	0.0 %

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Division F - Recreation & Amenity	Expenditure					Income				
	2015 Estimated by Chief Executive	2014 Adopted by Council	2014 Estimated Outturn	€ Change 2015 v 2014	% Change 2015 v 2014	2015 Estimated by Chief Executive	2014 Adopted by Council	2014 Estimated Outturn	€ Change 2015 v 2014	% Change 2015 v 2014
F040402 - FAI Development Officer	23,698	23,698	23,698	0	0.0 %	0	0	0	0	0.0 %
F040404 - Rugby Development Officer	15,000	0	7,500	15,000	0.0 %	0	0	0	0	0.0 %
F040499 - Service Support Costs	4,772	35,901	35,901	-31,129	-86.7 %	0	0	0	0	0.0 %
F04 - Community Sport & Recreational Development	317,334	333,253	340,753	-15,918	-4.8 %	8,000	8,000	8,000	0	0.0 %
F050101 - Arts Development Plan	120,000	120,000	125,000	0	0.0 %	45,500	45,500	45,500	0	0.0 %
F050102 - Administration of the Arts Programme	58,676	56,776	57,276	1,901	3.3 %	0	0	0	0	0.0 %
F050104 - Athlone Art & Tourism Ltd.	310,000	310,000	310,000	0	0.0 %	0	0	0	0	0.0 %
F050105 - Athlone Art & Tourism Ltd. - Capital Provision	35,000	0	0	35,000	0.0 %	0	0	0	0	0.0 %
F050106 - John Count McCormack - Capital Provision	60,702	60,702	60,702	0	0.0 %	0	0	0	0	0.0 %
F050201 - Mullingar Arts Centre - Grant	125,639	125,639	125,639	0	0.0 %	0	0	0	0	0.0 %
F050202 - Mullingar Arts Centre - Other Support	11,000	28,022	11,000	-17,022	-60.7 %	0	0	0	0	0.0 %
F050402 - Athlone Castle - AV Replacement Fund	43,500	43,500	43,500	0	0.0 %	0	0	0	0	0.0 %
F050403 - Athlone Castle - Loan Repayments	92,995	92,995	92,995	0	0.0 %	0	0	0	0	0.0 %
F05 - Operation of Arts Programme	857,513	837,634	826,112	19,879	2.4 %	45,500	45,500	45,500	0	0.0 %
F060101 - Job Initiative Scheme	193,186	286,651	286,651	-93,466	-32.6 %	110,000	178,635	178,635	-68,635	-38.4 %
F060102 - LA Employment Initiative - Gateway	20,000	20,000	20,000	0	0.0 %	18,000	18,000	18,000	0	0.0 %
F060106 - Regional Sports Centre - Agency	78,691	89,138	89,138	-10,447	-11.7 %	78,691	89,138	89,138	-10,447	-11.7 %
F06 - Agency & Recoupable Services	291,876	395,789	395,789	-103,913	-26.3 %	206,691	285,773	285,773	-79,082	-27.7 %
Totals - Division F	5,306,540	5,400,391	5,439,094	-93,852	-1.7 %	1,162,591	1,383,589	1,406,099	-220,998	-16.0 %

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Division G - Agriculture, Education, Health & Welfare	Expenditure					Income				
	2015 Estimated by Chief Executive	2014 Adopted by Council	2014 Estimated Outturn	€ Change 2015 v 2014	% Change 2015 v 2014	2015 Estimated by Chief Executive	2014 Adopted by Council	2014 Estimated Outturn	€ Change 2015 v 2014	% Change 2015 v 2014
G010101 - Maintenance of Land Drainage Areas	6,750	6,500	6,500	250	3.8 %	0	0	0	0	0.0 %
G010301 - Payment of Agricultural Pensions	8,870	8,870	8,870	0	0.0 %	0	0	0	0	0.0 %
G01 - Land Drainage Costs	15,620	15,370	15,370	250	1.6 %	0	0	0	0	0.0 %
G040101 - Provision of Veterinary Service	6,590	6,590	6,590	0	0.0 %	0	0	0	0	0.0 %
G040201 - Inspection of Abattoirs	82,500	100,640	82,500	-18,140	-18.0 %	217,500	232,500	232,500	-15,000	-6.5 %
G040301 - Food Safety	134,489	139,381	139,381	-4,892	-3.5 %	0	0	0	0	0.0 %
G040401 - Operation of Dog Warden Service	81,694	82,399	82,399	-705	-0.9 %	71,300	67,300	68,300	4,000	5.9 %
G040402 - Capital Works to Dog & Horse Pound	10,000	0	0	10,000	0.0 %	0	0	0	0	0.0 %
G040501 - Control of Horses By-Laws	25,000	25,000	25,000	0	0.0 %	20,000	20,000	20,000	0	0.0 %
G04 - Veterinary Service	340,273	354,010	335,870	-13,737	-3.9 %	308,800	319,800	320,800	-11,000	-3.4 %
G050101 - Payment of Higher Education Grants	675,244	1,112,140	1,112,140	-436,896	-39.3 %	665,244	1,102,140	1,102,140	-436,896	-39.6 %
G050201 - Administration Higher Education Grants	11,890	24,060	24,060	-12,170	-50.6 %	0	0	0	0	0.0 %
G050501 - Contribution to Education & Training Board	19,500	20,000	19,500	-500	-2.5 %	0	0	0	0	0.0 %
G050601 - Other Educational Services	1,000	1,000	1,000	0	0.0 %	0	0	0	0	0.0 %
G05 - Educational Support Services	707,634	1,157,200	1,156,700	-449,566	-38.8 %	665,244	1,102,140	1,102,140	-436,896	-39.6 %
Totals - Division G	1,063,526	1,526,580	1,507,940	-463,054	-30.3 %	974,044	1,421,940	1,422,940	-447,896	-31.5 %

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Division H - Miscellaneous Services	Expenditure					Income				
	2015 Estimated by Chief Executive	2014 Adopted by Council	2014 Estimated Outturn	€ Change 2015 v 2014	% Change 2015 v 2014	2015 Estimated by Chief Executive	2014 Adopted by Council	2014 Estimated Outturn	€ Change 2015 v 2014	% Change 2015 v 2014
H010101 - Maintenance of Machinery Service	277,786	275,430	268,478	2,357	0.9 %	0	0	0	0	0.0 %
H010201 - Plant & Machinery Operations	1,873,710	1,761,970	1,761,970	111,740	6.3 %	2,821,000	2,656,000	2,650,000	165,000	6.2 %
H010202 - Plant & Machinery Surplus to Reserves	300,000	300,000	300,000	0	0.0 %	0	0	0	0	0.0 %
H01 - Profit & Loss Machinery Account	2,451,496	2,337,400	2,330,448	114,097	4.9 %	2,821,000	2,656,000	2,650,000	165,000	6.2 %
H030101 - Administration of Rates	70,963	58,439	58,439	12,524	21.4 %	200	110	200	90	81.8 %
H030201 - Debt Management Rates	158,235	157,445	189,945	791	0.5 %	0	0	0	0	0.0 %
H030301 - Refunds & Irrecoverable Rates	2,210,000	2,685,000	2,685,000	-475,000	-17.7 %	0	0	0	0	0.0 %
H030302 - Bad Debts & Bad Debt Provision	425,000	425,000	425,000	0	0.0 %	0	0	0	0	0.0 %
H03 - Adminstration of Rates	2,864,199	3,325,884	3,358,384	-461,685	-13.9 %	200	110	200	90	81.8 %
H040101 - Register of Elector Costs	21,557	23,331	23,331	-1,774	-7.6 %	100	100	100	0	0.0 %
H040201 - Local Election Costs	15,000	15,000	40,000	0	0.0 %	0	0	0	0	0.0 %
H04 - Franchise Costs	36,557	38,331	63,331	-1,774	-4.6 %	100	100	100	0	0.0 %
H050101 - Coroner Fees & Expenses	202,044	188,971	188,971	13,073	6.9 %	0	0	0	0	0.0 %
H059901 - Service Support Costs	1,630	1,778	1,778	-148	-8.3 %	0	0	0	0	0.0 %
H05 - Operation of Morgue & Coroner Expenses	203,674	190,749	190,749	12,925	6.8 %	0	0	0	0	0.0 %
H060101 - Weighbridge Operations	500	500	500	0	0.0 %	0	0	0	0	0.0 %
H06 - Weighbridges	500	500	500	0	0.0 %	0	0	0	0	0.0 %
H070201 - Casual Trading Areas	3,750	8,651	3,750	-4,901	-56.7 %	8,000	5,500	7,800	2,500	45.5 %
H07 - Operation of Markets & Casual Trading	3,750	8,651	3,750	-4,901	-56.7 %	8,000	5,500	7,800	2,500	45.5 %
H080101 - Malicious Damage	1,500	1,500	1,500	0	0.0 %	0	0	0	0	0.0 %
H08 - Malicious Damage	1,500	1,500	1,500	0	0.0 %	0	0	0	0	0.0 %
H090101 - Members' Representational Payments	331,300	372,714	377,125	-41,414	-11.1 %	0	0	0	0	0.0 %
H090201 - Chair & Vice Chair Allowances	24,000	38,161	38,161	-14,161	-37.1 %	0	0	0	0	0.0 %
H090203 - MD Mayors' Allowance	24,000	0	12,100	24,000	0.0 %	0	0	0	0	0.0 %
H090301 - Members' Monthly Travel Allowances	99,751	117,579	117,579	-17,828	-15.2 %	0	0	0	0	0.0 %

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Division H - Miscellaneous Services	Expenditure					Income				
	2015 Estimated by Chief Executive	2014 Adopted by Council	2014 Estimated Outturn	€ Change 2015 v 2014	% Change 2015 v 2014	2015 Estimated by Chief Executive	2014 Adopted by Council	2014 Estimated Outturn	€ Change 2015 v 2014	% Change 2015 v 2014
H090401 - Members' Travel & Subsistence Conferences	32,500	62,500	34,000	-30,000	-48.0 %	0	0	0	0	0.0 %
H090501 - SPC Chair Allowances & Member Training	28,000	26,800	26,800	1,200	4.5 %	0	0	0	0	0.0 %
H090502 - Members' Training	17,000	33,000	13,000	-16,000	-48.5 %	0	0	0	0	0.0 %
H090503 - Member's Insurance & Other Expenses	13,050	18,750	15,750	-5,700	-30.4 %	0	0	0	0	0.0 %
H090601 - Conferences Abroad	1,500	6,000	0	-4,500	-75.0 %	0	0	0	0	0.0 %
H090701 - Retirement Gratuities	67,793	258,969	325,000	-191,176	-73.8 %	0	0	0	0	0.0 %
H090801 - Contribution to Members Associations	19,095	19,095	19,095	0	0.0 %	0	0	0	0	0.0 %
H099901 - Service Support Costs	55,720	60,477	60,477	-4,757	-7.9 %	0	0	0	0	0.0 %
H09 - Local Representation & Civic Leadership	713,710	1,014,045	1,039,087	-300,335	-29.6 %	0	0	0	0	0.0 %
H100101 - Motor Taxation Operation: Payroll Costs	308,641	360,843	359,843	-52,202	-14.5 %	0	0	0	0	0.0 %
H100102 - Motor Taxation Operation: Non Payroll Costs	124,290	129,490	124,490	-5,200	-4.0 %	0	0	0	0	0.0 %
H100103 - Motor Taxation Refunds	22,000	19,000	22,000	3,000	15.8 %	22,000	19,000	22,000	3,000	15.8 %
H10 - Motor Taxation	454,931	509,333	506,333	-54,402	-10.7 %	22,000	19,000	22,000	3,000	15.8 %
H110101 - Payroll Overhead Account	262,044	530,599	491,268	-268,555	-50.6 %	0	0	0	0	0.0 %
H110102 - Loan Charges - Athlone Civic Centre	650,327	991,327	991,327	-341,000	-34.4 %	0	341,000	341,000	-341,000	-100.0 %
H110103 - Other Income	0	7,000	0	-7,000	-100.0 %	40,650	191,949	199,474	-151,299	-78.8 %
H110105 - Boundary Extension - ATC Share of LGF	0	461,960	461,960	-461,960	-100.0 %	0	461,960	461,960	-461,960	-100.0 %
H110110 - ICT & Other Capital Provisions	269,000	178,062	178,062	90,938	51.1 %	0	0	0	0	0.0 %
H110112 - Civic Centre Athlone - Capital Provision	66,309	66,309	66,309	0	0.0 %	0	0	0	0	0.0 %
H110201 - NPPR Refunds, Direct Costs & Income	8,250	8,250	20,000	0	0.0 %	450,000	190,000	1,250,000	260,000	136.8 %
H110202 - NPPR: Payroll Costs	71,439	34,930	34,930	36,510	104.5 %	0	0	0	0	0.0 %
H119801 - Payroll Bureau Services: WCEB, MEA, MTC	0	14,536	14,536	-14,536	-100.0 %	0	14,536	14,536	-14,536	-100.0 %
H119802 - Mullingar Town Council Demand	0	70,859	70,859	-70,859	-100.0 %	0	70,859	70,859	-70,859	-100.0 %
H119803 - Insurance Administration	81,402	48,647	48,647	32,754	67.3 %	3,000	3,000	3,000	0	0.0 %
H119804 - IPBM Dividend	0	0	0	0	0.0 %	265,000	272,500	264,114	-7,500	-2.8 %

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Division H - Miscellaneous Services	Expenditure					Income				
	2015 Estimated by Chief Executive	2014 Adopted by Council	2014 Estimated Outturn	€ Change 2015 v 2014	% Change 2015 v 2014	2015 Estimated by Chief Executive	2014 Adopted by Council	2014 Estimated Outturn	€ Change 2015 v 2014	% Change 2015 v 2014
H119805 - Agency - Other Costs	0	92,000	92,000	-92,000	-100.0 %	0	92,000	92,000	-92,000	-100.0 %
H119901 - Service Support Costs	0	0	0	0	0.0 %	6,404	7,166	7,166	-762	-10.6 %
H11 - Agency & Recoupable Services	1,408,771	2,504,479	2,469,898	-1,095,708	-43.7 %	765,054	1,644,970	2,704,109	-879,916	-53.5 %
Totals - Division H	8,139,088	9,930,870	9,963,979	-1,791,783	-18.0 %	3,616,354	4,325,680	5,384,209	-709,326	-16.4 %

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Division J - Central Management Charges	Expenditure					Income				
	2015 Estimated by Chief Executive	2014 Adopted by Council	2014 Estimated Outturn	€ Change 2015 v 2014	% Change 2015 v 2014	2015 Estimated by Chief Executive	2014 Adopted by Council	2014 Estimated Outturn	€ Change 2015 v 2014	% Change 2015 v 2014
J010101 - Buildings Maintenance & Insurance	842,287	821,610	870,893	20,677	2.5 %	0	0	0	0	0.0 %
J010103 - Loan Repayments	1,111,003	1,111,003	1,111,003	0	0.0 %	0	0	0	0	0.0 %
J01 - Corporate Building Costs	1,953,290	1,932,613	1,981,896	20,677	1.1 %	0	0	0	0	0.0 %
J020101 - Corporate Services: Payroll Costs	802,038	809,167	809,167	-7,130	-0.9 %	0	0	0	0	0.0 %
J020102 - Corporate Services: Non Payroll Costs	44,500	40,500	44,500	4,000	9.9 %	0	0	0	0	0.0 %
J020201 - Audit Services	64,711	44,307	44,307	20,404	46.1 %	0	0	0	0	0.0 %
J020301 - Communication Costs	64,900	57,080	52,180	7,820	13.7 %	0	0	0	0	0.0 %
J02 - General Corporate Services	976,148	951,054	950,154	25,094	2.6 %	0	0	0	0	0.0 %
J030101 - ICT Maintenance of Networks: Payroll Costs	267,051	178,650	178,650	88,401	49.5 %	0	0	0	0	0.0 %
J030102 - ICT Maintenance of Networks: Non Payroll Costs	195,332	282,329	279,979	-86,997	-30.8 %	0	0	0	0	0.0 %
J030501 - ICT Applications: Payroll Costs	323,530	341,188	341,188	-17,658	-5.2 %	0	0	0	0	0.0 %
J030502 - ICT Applications: Non Payroll Costs	402,791	373,184	373,184	29,607	7.9 %	0	0	0	0	0.0 %
J03 - Information & Communication Technology	1,188,703	1,175,350	1,173,000	13,353	1.1 %	0	0	0	0	0.0 %
J040101 - Print & Post Room Services	210,750	210,149	210,149	601	0.3 %	0	0	0	0	0.0 %
J04 - Print & Post Room Services	210,750	210,149	210,149	601	0.3 %	0	0	0	0	0.0 %
J050101 - Human Resources Admin: Payroll Costs	259,708	172,162	172,162	87,546	50.9 %	0	0	0	0	0.0 %
J050102 - Human Resources Admin: Non Payroll Costs	239,741	238,889	235,741	852	0.4 %	0	0	0	0	0.0 %
J050201 - Health & Safety and Staff Welfare	171,833	184,002	184,002	-12,169	-6.6 %	0	0	0	0	0.0 %
J050301 - Payroll Admin: Payroll Costs	41,153	86,443	86,443	-45,290	-52.4 %	0	0	0	0	0.0 %
J050302 - Payroll Admin: Non Payroll Costs	95,000	0	0	95,000	0.0 %	0	0	0	0	0.0 %
J05 - Human Resources Function	807,434	681,495	678,347	125,939	18.5 %	0	0	0	0	0.0 %
J060101 - Finance: Payroll Costs	699,195	734,810	734,810	-35,615	-4.8 %	0	0	0	0	0.0 %
J060301 - Finance: Non Payroll Costs	150,459	160,460	160,460	-10,001	-6.2 %	0	0	0	0	0.0 %
J06 - Finance Function	849,654	895,270	895,270	-45,616	-5.1 %	0	0	0	0	0.0 %
J070101 - Pensions Payments & Contributions	3,055,037	3,019,853	3,035,753	35,184	1.2 %	837,300	838,200	838,200	-900	-0.1 %

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Division J - Central Management Charges	Expenditure					Income				
	2015 Estimated by Chief Executive	2014 Adopted by Council	2014 Estimated Outturn	€ Change 2015 v 2014	% Change 2015 v 2014	2015 Estimated by Chief Executive	2014 Adopted by Council	2014 Estimated Outturn	€ Change 2015 v 2014	% Change 2015 v 2014
J070102 - Pensions Lump Sums	494,739	685,776	898,758	-191,037	-27.9 %	0	0	0	0	0.0 %
J07 - Pensions & Lump Sum Costs	3,549,776	3,705,628	3,934,511	-155,853	-4.2 %	837,300	838,200	838,200	-900	-0.1 %
J080101 - Municipal District Non-Payroll Costs	483,452	473,128	472,128	10,324	2.2 %	0	0	0	0	0.0 %
J080102 - Municipal District Payroll Costs	729,497	636,083	636,083	93,414	14.7 %	0	0	0	0	0.0 %
J08 - Municipal Districts	1,212,949	1,109,211	1,108,211	103,738	9.4 %	0	0	0	0	0.0 %
Totals - Division J	10,748,705	10,660,771	10,931,538	87,934	0.8 %	837,300	838,200	838,200	-900	-0.1 %

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Division - Others	Expenditure					Income				
	2015 Estimated by Chief Executive	2014 Adopted by Council	2014 Estimated Outturn	€ Change 2015 v 2014	% Change 2015 v 2014	2015 Estimated by Chief Executive	2014 Adopted by Council	2014 Estimated Outturn	€ Change 2015 v 2014	% Change 2015 v 2014
CD01 - County Charge	0	0	0	0	0.0 %				0	0.0 %
CD - County Charge	0	0	0	0	0.0 %				0	0.0 %
LG - LGF - Local Property Tax Allocation	0	0	0	0	0.0 %	9,918,066	10,115,479	10,115,479	-197,413	-2.0 %
LG - Local Government Fund / Local Property Tax	0	0	0	0	0.0 %	9,918,066	10,115,479	10,115,479	-197,413	-2.0 %
PL - Pension Levy	0	0	0	0	0.0 %	1,086,070	1,105,900	1,070,000	-19,830	-1.8 %
PL - Pension Levy	0	0	0	0	0.0 %	1,086,070	1,105,900	1,070,000	-19,830	-1.8 %
RA - Rates	0	0	0	0	0.0 %	15,413,153	15,388,572	15,388,572	24,581	0.2 %
RA - Rates	0	0	0	0	0.0 %	15,413,153	15,388,572	15,388,572	24,581	0.2 %
Total - Division Others	0	0	0	0	0.0 %	26,417,289	26,609,951	26,574,051	-192,662	-0.7 %
Totals - All Divisions	64,660,268	71,611,696	72,890,752	-6,951,428	-9.7 %	64,660,268	71,611,696	73,526,356	-6,951,428	-9.7 %

Westmeath County Council

Budget 2015

ADOPTED



Westmeath County Council

Adopted Budget **For the Year Ended 31 December 2015**



TABLE A - CALCULATION OF ANNUAL RATE ON VALUATION

Summary by Service Division							
		Expenditure	Income	Budget Net Expenditure 2015		Estimated Net Expenditure Outturn 2014	
		€	€	€	%	€	%
Gross Revenue Expenditure & Income							
Housing and Building		12,257,754	12,571,068	-313,314	-1.2%	-303,570	-1.2%
Road Transport & Safety		14,945,653	10,129,688	4,815,965	18.2%	4,202,420	16.2%
Water Services		6,632,725	6,380,088	252,637	1.0%	273,075	1.1%
Development Management		5,004,811	1,456,038	3,548,773	13.4%	3,821,670	14.7%
Environmental Services		7,263,625	1,446,989	5,816,636	22.0%	5,981,733	23.1%
Recreation and Amenity		7,151,993	1,287,409	5,864,584	22.2%	5,718,648	22.0%
Agriculture, Education, Health & Welfare		1,274,050	984,026	290,024	1.1%	248,822	1.0%
Miscellaneous Services		9,849,659	3,707,676	6,141,983	23.2%	5,995,654	23.1%
		64,380,270	37,962,982	26,417,288	100.0%	25,938,452	100.0%
Adjusted Gross Expenditure & Income	(A)	64,380,270	37,962,982	26,417,288		25,938,452	
Financed by Other Income/Credit Balances							
Local Property Tax / General Purpose Grant			9,918,066	9,918,066		10,115,479	
Pension Related Deduction			1,086,070	1,086,070		1,070,000	
Sub - Total	(B)			11,004,136		11,185,479	
Amount of Rates to be Levied	C=(A-B)			15,413,152			
Value of Base Year Adjustment				0			
Amount of Rates to be Levied net of BYA	(D)			15,413,152			
Net Effective Valuation	(E)			282,603			
General Annual Rate on Valuation	D/E			54.54			

Table B Expenditure & Income for 2015 and Estimated Outturn for 2014									
Division & Services		2015				2014			
		Expenditure		Income		Expenditure		Income	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn	Adopted by Council	Estimated Outturn
<u>Code</u>		€	€	€	€	€	€	€	€
	Housing and Building								
A01	Maintenance/Improvement of LA Housing Units	1,727,928	1,727,928	4,274,857	4,274,857	2,017,418	1,864,676	4,304,245	4,303,827
A02	Housing Assessment, Allocation and Transfer	344,835	344,835	12,231	12,231	387,993	357,353	11,238	10,386
A03	Housing Rent and Tenant Purchase Administration	343,719	343,719	7,995	7,995	415,604	357,050	9,499	6,909
A04	Housing Community Development Support	212,663	212,663	15,585	15,585	249,336	222,596	24,612	23,438
A05	Administration of Homeless Service	807,489	807,489	652,113	652,113	997,708	985,474	802,627	828,983
A06	Support to Housing Capital Prog.	524,792	524,792	10,343	10,343	560,967	573,310	11,603	12,153
A07	RAS Programme	5,843,080	5,843,080	5,726,210	5,726,210	4,219,477	4,809,663	4,298,849	5,071,176
A08	Housing Loans	1,145,676	1,145,676	954,441	954,441	1,256,880	1,271,889	1,030,887	953,550
A09	Housing Grants	868,055	1,218,055	528,511	808,511	874,907	1,209,521	528,538	808,641
A11	Agency & Recoupable Services	439,517	439,517	388,782	388,782	463,231	448,241	365,360	384,280
A12	HAP Programme	0	0	0	0	0	0	0	0
	Service Division Total	12,257,754	12,607,754	12,571,068	12,851,068	11,443,521	12,099,773	11,387,458	12,403,343
	Road Transport & Safety								
<u>Code</u>									
B01	NP Road - Maintenance and Improvement	234,257	234,257	189,779	189,779	262,130	224,101	223,844	179,250
B02	NS Road - Maintenance and Improvement	1,308,685	1,308,685	1,186,704	1,186,704	829,441	1,242,818	774,055	1,182,403
B03	Regional Road - Maintenance and Improvement	2,767,164	2,767,164	2,420,640	2,420,640	2,935,839	2,735,795	2,667,603	2,423,515
B04	Local Road - Maintenance and Improvement	6,234,030	6,334,030	4,180,174	4,180,174	6,810,681	5,942,201	4,383,815	4,187,754
B05	Public Lighting	1,083,650	1,083,650	155,279	155,279	1,269,797	1,263,184	386,436	386,187
B06	Traffic Management Improvement	77,343	77,343	23,841	23,841	62,486	58,002	16,077	27,888
B07	Road Safety Engineering Improvement	131,383	131,383	101,126	101,126	183,210	153,846	104,872	104,986
B08	Road Safety Promotion/Education	273,470	273,470	7,059	7,059	165,053	168,360	39,111	38,939
B09	Car Parking	1,207,421	1,207,421	1,794,630	1,794,630	1,193,233	1,156,013	1,815,605	1,800,425
B10	Support to Roads Capital Prog.	1,486,160	1,486,160	49,956	49,956	1,216,836	1,467,936	43,016	46,157
B11	Agency & Recoupable Services	142,090	142,090	20,500	20,500	234,521	245,427	67,280	77,759
	Service Division Total	14,945,653	15,045,653	10,129,688	10,129,688	15,163,227	14,657,683	10,521,714	10,455,263

Table B Expenditure & Income for 2015 and Estimated Outturn for 2014									
Division & Services		2015				2014			
		Expenditure		Income		Expenditure		Income	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn	Adopted by Council	Estimated Outturn
		€	€	€	€	€	€	€	€
	Water Services								
Code									
C01	Water Supply	1,887,868	1,887,868	1,899,270	1,899,270	4,648,020	4,689,361	4,670,396	4,674,404
C02	Waste Water Treatment	1,710,016	1,710,016	1,689,653	1,689,653	4,727,035	4,759,842	4,744,999	4,748,989
C03	Collection of Water and Waste Water Charges	371,899	371,899	374,106	374,106	379,274	406,776	388,693	389,972
C04	Public Conveniences	68,095	68,095	531	531	33,679	34,907	690	763
C05	Admin of Group and Private Installations	167,738	167,738	67,370	67,370	244,523	258,179	119,710	120,207
C06	Support to Water Capital Programme	651,694	651,694	647,062	647,062	900,051	935,757	909,593	911,157
C07	Agency & Recoupable Services	36,083	36,083	0	0	1,582,845	5,964	1,583,627	6,729
C08	Local Authority Water and Sanitary Services	1,739,332	1,739,332	1,702,096	1,702,096	0	1,611,408	0	1,576,898
	Service Division Total	6,632,725	6,632,725	6,380,088	6,380,088	12,515,427	12,702,194	12,417,708	12,429,119
	Development Management								
Code									
D01	Forward Planning	472,082	472,082	15,757	15,757	533,603	554,057	17,732	22,917
D02	Development Management	1,019,964	1,019,964	199,662	199,662	1,396,049	1,188,741	233,868	195,912
D03	Enforcement	600,252	600,252	24,553	24,553	856,839	865,334	31,396	34,654
D04	Industrial and Commercial Facilities	71,370	86,987	39,438	39,438	144,242	136,934	43,677	42,106
D05	Tourism Development and Promotion	278,641	318,641	17,676	17,676	325,525	311,606	16,022	16,130
D06	Community and Enterprise Function	568,058	568,058	36,946	36,946	547,837	548,111	45,170	46,956
D07	Unfinished Housing Estates	124,887	124,887	4,557	4,557	99,755	81,927	4,211	3,711
D08	Building Control	151,098	151,098	25,539	25,539	103,890	109,599	23,303	24,204
D09	Economic Development and Promotion	981,671	1,041,054	658,973	658,973	398,168	411,738	284,127	283,899
D10	Property Management	539,057	539,057	322,264	322,264	525,508	527,635	366,752	330,249
D11	Heritage and Conservation Services	197,731	197,731	110,673	110,673	97,669	197,962	12,927	111,236
D12	Agency & Recoupable Services	0	0	0	0	6,024	0	1,192	0
	Service Division Total	5,004,811	5,119,811	1,456,038	1,456,038	5,035,109	4,933,644	1,080,377	1,111,974

Table B Expenditure & Income for 2015 and Estimated Outturn for 2014									
Division & Services		2015				2014			
		Expenditure		Income		Expenditure		Income	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn	Adopted by Council	Estimated Outturn
		€	€	€	€	€	€	€	€
Code	Environmental Services								
E01	Landfill Operation and Aftercare	343,763	343,763	166,002	166,002	416,446	401,200	230,592	196,076
E02	Recovery & Recycling Facilities Operations	162,699	162,699	55,591	55,591	213,632	224,163	73,333	58,685
E03	Waste to Energy Facilities Operations	0	0	0	0	0	0	0	0
E04	Provision of Waste to Collection Services	0	0	0	0	22,187	0	644	0
E05	Litter Management	962,799	962,799	41,974	41,974	908,344	987,436	59,453	40,897
E06	Street Cleaning	1,038,311	1,038,311	16,457	16,457	1,093,684	979,787	116,505	110,519
E07	Waste Regulations, Monitoring and Enforcement	284,428	284,428	246,734	246,734	311,707	351,998	252,233	250,458
E08	Waste Management Planning	20,928	20,928	42	42	23,917	27,455	460	508
E09	Maintenance of Burial Grounds	557,090	557,090	124,179	124,179	485,689	528,429	147,702	127,588
E10	Safety of Structures and Places	577,927	577,927	236,250	236,250	593,573	608,480	244,542	240,285
E11	Operation of Fire Service	2,744,108	2,744,108	467,219	467,219	2,956,533	3,054,270	779,742	766,122
E12	Fire Prevention	284,024	284,024	91,917	91,917	322,170	317,247	115,664	97,111
E13	Water Quality, Air and Noise Pollution	248,981	248,981	570	570	482,547	508,293	165,988	166,645
E14	Agency & Recoupable Servicess	38,567	38,567	54	54	47,723	47,869	0	0
	Service Division Total	7,263,625	7,263,625	1,446,989	1,446,989	7,878,152	8,036,627	2,186,858	2,054,894
Code	Recreation & Amenity								
F01	Leisure Facilities Operations	2,028,142	2,028,142	855,744	855,744	1,851,458	1,911,188	885,806	910,858
F02	Operation of Library and Archival Service	2,595,695	2,595,695	137,725	137,725	2,575,809	2,934,870	137,134	255,599
F03	Outdoor Leisure Areas Operations	902,685	902,685	19,553	19,553	765,300	721,421	12,580	9,297
F04	Community Sport and Recreational Development	347,668	347,668	8,753	8,753	407,356	372,965	9,968	9,989
F05	Operation of Arts Programme	897,894	897,894	48,433	48,433	904,595	879,207	51,468	50,725
F06	Agency & Recoupable Services	379,909	379,909	217,201	217,201	463,748	425,241	296,063	289,776
	Service Division Total	7,151,993	7,151,993	1,287,409	1,287,409	6,968,266	7,244,892	1,393,019	1,526,244

Table B Expenditure & Income for 2015 and Estimated Outturn for 2014									
Division & Services		2015				2014			
		Expenditure		Income		Expenditure		Income	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn	Adopted by Council	Estimated Outturn
		€	€	€	€	€	€	€	€
Code	Agriculture, Education, Health & Welfare								
G01	Land Drainage Costs	27,950	27,950	509	509	26,223	26,473	161	178
G02	Operation and Maintenance of Piers and Harbours	0	0	0	0	0	0	0	0
G03	Coastal Protection	0	0	0	0	0	0	0	0
G04	Veterinary Service	443,625	443,625	318,104	318,104	451,476	429,862	329,743	331,792
G05	Educational Support Services	802,475	802,475	665,413	665,413	1,239,041	1,228,229	1,103,617	1,103,772
G06	Agency & Recoupable Services	0	0	0	0	0	0	0	0
	Service Division Total	1,274,050	1,274,050	984,026	984,026	1,716,740	1,684,564	1,433,521	1,435,742
Code	Miscellaneous Services								
H01	Profit/Loss Machinery Account	2,882,666	2,882,666	2,870,357	2,870,357	2,693,755	2,699,398	2,702,076	2,700,938
H02	Profit/Loss Stores Account	38,896	38,896	0	0	0	0	0	0
H03	Adminstration of Rates	3,206,072	2,921,072	7,797	7,797	3,434,408	3,414,198	7,995	6,608
H04	Franchise Costs	74,820	74,820	1,117	1,117	76,735	103,081	1,315	1,443
H05	Operation of Morgue and Coroner Expenses	228,286	228,286	1,672	1,672	220,001	220,803	2,240	2,477
H06	Weighbridges	6,248	6,248	0	0	5,878	5,972	0	0
H07	Operation of Markets and Casual Trading	30,871	30,871	8,000	8,000	39,417	31,192	5,567	7,800
H08	Malicious Damage	6,793	6,793	0	0	6,635	6,762	0	0
H09	Local Representation/Civic Leadership	1,095,362	1,095,362	8,081	8,081	1,256,362	1,255,026	803	0
H10	Motor Taxation	741,968	741,968	37,913	37,913	848,780	900,876	41,237	46,584
H11	Agency & Recoupable Services	1,537,677	1,537,677	772,739	772,739	2,443,351	2,894,069	1,953,926	2,769,873
	Service Division Total	9,849,659	9,564,659	3,707,676	3,707,676	11,025,322	11,531,377	4,715,159	5,535,723
	OVERALL TOTAL	64,380,270	64,660,270	37,962,982	38,242,982	71,745,764	72,890,754	45,135,814	46,952,302

Table C - CALCULATION OF BASE YEAR ADJUSTMENT

	(i)	(ii)	(iii)	(iv)	(v)
Rating authority	Annual Rate on Valuation 2015	Annual Rate on Valuation 2014	Base Year Adjustment 2015	Net Effective Valuation	Value of Base Year Adjustment
			(ii)-(i)		(iii)*(iv)
	€	€	€	€	€
Westmeath County Council	54.54				
Former rating authority areas					
Former Westmeath County Rating Area		52.27	-2.27	193,824	-441,232
Former Athlone Town Rating Area		59.51	4.97	88,779	441,232
TOTAL				282,603	0

Table D	
ANALYSIS OF BUDGET 2015 INCOME FROM GOODS AND SERVICES	
Source of Income	2015 €
Rents from Houses	5,818,966
Housing Loans Interest & Charges	895,498
Parking Fines/Charges	1,780,737
Irish Water	4,492,444
Planning Fees	184,750
Sale/leasing of other property / Industrial Sites	344,939
Domestic Refuse	0
Commercial Refuse	0
Landfill Charges	0
Fire Charges	358,750
Recreation / Amenity / Culture	772,150
Library Fees/Fines	80,250
Agency Services & Repayable Works	274,191
Local Authority Contributions	179,048
Superannuation	837,300
NPPR	450,000
Misc. (Detail)	3,987,752
TOTAL	20,456,775

Table E	
ANALYSIS OF BUDGET INCOME 2015 FROM GRANTS AND SUBSIDIES	
	0
	2015 €
Department of the Environment, Community & Local Government	
Housing and Building	5,888,532
Road Transport & Safety	0
Water Services	1,767,096
Development Management	108,000
Environmental Services	225,000
Recreation and Amenity	8,000
Agriculture, Education, Health & Welfare	0
Miscellaneous Services	22,000
	8,018,628
Other Departments and Bodies	
NRA	8,149,860
Arts, Heritage & Gaeltacht	0
DTO	0
Social Protection	0
Defence	80,000
Education and Skills	665,244
Library Council	0
Arts Council	45,500
Transport Tourism & Sport	0
Justice and Equality	0
Agriculture Food & the Marine	0
Non-Dept HFA and BMW	0
Jobs, Enterprise & Innovation	658,973
Other	168,000
	9,767,577
Total Grants & Subsidies	17,786,205

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

HOUSING AND BUILDING					
Code	Expenditure by Service and Sub-Service	2015		2014	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
A0101	Maintenance of LA Housing Units	1,222,815	1,222,815	1,216,266	1,206,691
A0102	Maintenance of Traveller Accommodation Units	128,492	128,492	157,560	157,560
A0103	Traveller Accommodation Management	0	0	0	0
A0104	Estate Maintenance	0	0	0	0
A0199	Service Support Costs	376,621	376,621	643,592	500,425
	Maintenance/Improvement of LA Housing Units	1,727,928	1,727,928	2,017,418	1,864,676
A0201	Assessment of Housing Needs, Allocs. & Trans.	235,308	235,308	236,749	236,749
A0299	Service Support Costs	109,527	109,527	151,244	120,603
	Housing Assessment, Allocation and Transfer	344,835	344,835	387,993	357,352
A0301	Debt Management & Rent Assessment	247,302	247,302	240,937	251,687
A0399	Service Support Costs	96,417	96,417	174,667	105,363
	Housing Rent and Tenant Purchase Administration	343,719	343,719	415,604	357,050

HOUSING AND BUILDING					
Code	Expenditure by Service and Sub-Service	2015		2014	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
A0401	Housing Estate Management	59,801	59,801	71,997	86,997
A0402	Tenancy Management	87,112	87,112	88,601	77,401
A0403	Social and Community Housing Service	0	0	0	0
A0499	Service Support Costs	65,749	65,749	88,738	58,198
	Housing Community Development Support	212,662	212,662	249,336	222,596
A0501	Homeless Grants Other Bodies	0	0	0	0
A0502	Homeless Service	676,463	676,463	826,172	852,502
A0599	Service Support Costs	131,027	131,027	171,536	132,973
	Administration of Homeless Service	807,490	807,490	997,708	985,475
A0601	Technical and Administrative Support	358,972	358,972	367,997	351,607
A0602	Loan Charges	0	0	0	0
A0699	Service Support Costs	165,820	165,820	192,970	221,702
	Support to Housing Capital Prog.	524,792	524,792	560,967	573,309

HOUSING AND BUILDING					
Code	Expenditure by Service and Sub-Service	2015		2014	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
A0701	RAS Operations	3,428,600	3,428,600	2,718,920	3,056,600
A0702	Long Term Leasing	2,012,200	2,012,200	1,234,414	1,472,200
A0703	Payment & Availability	0	0	0	0
A0704	Affordable Leases	0	0	0	0
A0799	Service Support Costs	402,280	402,280	266,143	280,863
	RAS and Leasing Programme	5,843,080	5,843,080	4,219,477	4,809,663
A0801	Loan Interest and Other Charges	672,211	672,211	773,106	767,506
A0802	Debt Management Housing Loans	317,195	317,195	326,908	336,566
A0899	Service Support Costs	156,270	156,270	156,866	167,816
	Housing Loans	1,145,676	1,145,676	1,256,880	1,271,888
A0901	Housing Adaptation Grant Scheme	0	0	0	0
A0902	Loan Charges DPG/ERG	0	0	0	0
A0903	Essential Repair Grants	0	0	0	0
A0904	Other Housing Grant Payments	653,518	1,003,518	653,376	1,003,518
A0905	Mobility Aids Housing Grants	0	0	0	0
A0999	Service Support Costs	214,537	214,537	221,531	206,003
	Housing Grants	868,055	1,218,055	874,907	1,209,521

HOUSING AND BUILDING					
Code	Expenditure by Service and Sub-Service	2015		2014	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
A1101	Agency & Recoupable Service	403,049	403,049	419,387	402,136
A1199	Service Support Costs	36,467	36,467	43,844	46,105
	Agency & Recoupable Services	439,516	439,516	463,231	448,241
A1201	HAP Operations	0	0	0	0
A1299	Service Support Costs	0	0	0	0
	HAP Programme	0	0	0	0
	Service Division Total	#####	12,607,753	11,443,521	12,099,771

HOUSING AND BUILDING				
	2015		2014	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants & Subsidies				
Environment, Community & Local Government	5,608,532	5,888,532	4,548,998	5,588,473
Other	0	0	0	0
Total Grants & Subsidies (a)	5,608,532	5,888,532	4,548,998	5,588,473
Goods and Services				
Rents from houses	5,818,966	5,818,966	5,657,522	5,625,182
Housing Loans Interest & Charges	895,498	895,498	953,183	947,998
Superannuation	88,105	88,105	88,588	78,225
Agency Services & Repayable Works	0	0	11,000	11,000
Local Authority Contributions	12,106	12,106	12,106	12,106
Other income	147,860	147,860	116,060	140,360
Total Goods and Services (b)	6,962,535	6,962,535	6,838,459	6,814,871
Total Income c=(a+b)	12,571,067	12,851,067	11,387,457	12,403,344

ROAD TRANSPORT & SAFETY					
Code	Expenditure by Service and Sub-Service	2015		2014	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
B0101	NP - Surface Dressing	0	0	140,000	0
B0102	NP – Pavement Overlay/Reconstruction	0	0	0	0
B0103	NP – Winter Maintenance	85,900	85,900	20,000	75,000
B0104	NP – Bridge Maintenance (Eirspan)	0	0	0	0
B0105	NP - General Maintenance	100,000	100,000	60,000	100,000
B0106	NP – General Improvements Works	0	0	0	0
B0199	Service Support Costs	48,357	48,357	42,130	49,101
National Primary Road – Maintenance and Improvement		234,257	234,257	262,130	224,101
B0201	NS - Surface Dressing	792,920	792,920	400,000	792,920
B0202	NS - Overlay/Reconstruction	0	0	0	0
B0203	NS - Overlay/Reconstruction – Urban	0	0	0	0
B0204	NS - Winter Maintenance	70,000	70,000	70,000	70,000
B0205	NS – Bridge Maintenance (Eirspan)	0	0	0	0
B0206	NS - General Maintenance	315,000	315,000	300,000	315,000
B0207	NS – General Improvement Works	0	0	0	0
B0299	Service Support Costs	130,765	130,765	59,441	64,898
National Secondary Road – Maintenance and Improvement		1,308,685	1,308,685	829,441	1,242,818
B0301	Regional Roads Surface Dressing	167,000	167,000	179,998	167,000
B0302	Reg Rd Surface Rest/Road Reconstruction/Overlay	813,000	813,000	890,000	813,000
B0303	Regional Road Winter Maintenance	150,000	150,000	200,000	150,000
B0304	Regional Road Bridge Maintenance	0	0	0	0
B0305	Regional Road General Maintenance Works	1,380,591	1,380,591	1,480,000	1,378,159
B0306	Regional Road General Improvement Works	0	0	0	0
B0399	Service Support Costs	256,573	256,573	185,841	227,636
Regional Road – Improvement and Maintenance		2,767,164	2,767,164	2,935,839	2,735,795
B0401	Local Road Surface Dressing	733,000	733,000	967,000	733,000
B0402	Local Rd Surface Rest/Road Reconstruction/Overlay	3,028,700	3,028,700	3,000,000	3,037,750
B0403	Local Roads Winter Maintenance	0	0	0	0
B0404	Local Roads Bridge Maintenance	10,813	10,813	0	0
B0405	Local Roads General Maintenance Works	1,657,478	1,757,478	1,425,224	1,421,907
B0406	Local Roads General Improvement Works	382,385	382,385	369,995	382,385
B0499	Service Support Costs	421,654	421,654	1,048,462	367,159
Local Road - Maintenance and Improvement		6,234,030	6,334,030	6,810,681	5,942,201
B0501	Public Lighting Operating Costs	912,500	912,500	1,204,000	1,204,000
B0502	Public Lighting Improvement	40,000	40,000	20,000	20,000
B0599	Service Support Costs	131,150	131,150	45,797	39,184
Public Lighting		1,083,650	1,083,650	1,269,797	1,263,184

ROAD TRANSPORT & SAFETY					
Code	Expenditure by Service and Sub-Service	2015		2014	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
B0601	Traffic Management	0	0	0	0
B0602	Traffic Maintenance	0	0	0	0
B0603	Traffic Improvement Measures	16,184	16,184	15,169	15,169
B0699	Service Support Costs	61,159	61,159	47,317	42,833
	Traffic Management Improvement	77,343	77,343	62,486	58,002
B0701	Low Cost Remedial Measures	100,000	100,000	100,000	100,000
B0702	Other Engineering Improvements	0	0	3,607	0
B0799	Service Support Costs	31,383	31,383	79,603	53,846
	Road Safety Engineering Improvements	131,383	131,383	183,210	153,846
B0801	School Wardens	131,309	131,309	99,064	97,064
B0802	Publicity and Promotion Road Safety	53,927	53,927	28,936	30,936
B0899	Service Support Costs	88,235	88,235	37,053	40,360
	Road Safety Promotion/Education	273,471	273,471	165,053	168,360
B0901	Maintenance and Management of Car Parks	183,063	183,063	933,051	226,612
B0902	Operation of Street Parking	0	0	32,649	0
B0903	Parking Enforcement	204,242	204,242	75,082	205,156
B0999	Service Support Costs	820,116	820,116	152,451	724,245
	Car Parking	1,207,421	1,207,421	1,193,233	1,156,013
B1001	Administration of Roads Capital Programme	952,022	952,022	690,832	811,010
B1099	Service Support Costs	534,138	534,138	526,004	656,926
	Support to Roads Capital Programme	1,486,160	1,486,160	1,216,836	1,467,936
B1101	Agency & Recoupable Service	22,500	22,500	97,131	97,131
B1199	Service Support Costs	119,590	119,590	137,390	148,296
	Agency & Recoupable Services	142,090	142,090	234,521	245,427
	Service Division Total	14,945,654	15,045,654	15,163,227	14,657,683

ROAD TRANSPORT & SAFETY				
	2015		2014	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Environment, Community & Local Government	0	0	335,750	0
NRA	8,149,860	8,149,860	7,887,600	8,157,560
Arts, Heritage & Gaeltacht	0	0	0	0
DTO	0	0	0	0
Other	0	0	0	0
Total Grants & Subsidies (a)	8,149,860	8,149,860	8,223,350	8,157,560
Goods and Services				
Parking Fines & Charges	1,780,737	1,780,737	1,802,750	1,789,750
Superannuation	155,090	155,090	154,114	149,452
Agency Services & Repayable Works	500	500	35,000	35,000
Local Authority Contributions	0	0	225,000	225,000
Other income	43,500	43,500	81,500	98,500
Total Goods and Services (b)	1,979,827	1,979,827	2,298,364	2,297,702
Total Income c=(a+b)	10,129,687	10,129,687	10,521,714	10,455,262

WATER SERVICES					
Code	Expenditure by Service and Sub-Service	2015		2014	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
C0101	Water Plants & Networks	1,168,130	1,168,130	3,913,914	3,898,261
C0199	Service Support Costs	719,737	719,737	734,106	791,100
	Water Supply	1,887,867	1,887,867	4,648,020	4,689,361
C0201	Waste Plants and Networks	1,068,828	1,068,828	4,200,739	4,182,633
C0299	Service Support Costs	641,189	641,189	526,296	577,208
	Waste Water Treatment	1,710,017	1,710,017	4,727,035	4,759,841
C0301	Debt Management Water and Waste Water	250,005	250,005	257,015	257,015
C0399	Service Support Costs	121,894	121,894	122,259	149,762
	Collection of Water and Waste Water Charges	371,899	371,899	379,274	406,777
C0401	Operation and Maintenance of Public Conveniences	22,279	22,279	18,838	23,847
C0499	Service Support Costs	45,816	45,816	14,841	11,060
	Public Conveniences	68,095	68,095	33,679	34,907
C0501	Grants for Individual Installations	5,142	5,142	0	2,500
C0502	Grants for Water Group Schemes	78,288	78,288	35,000	132,953
C0503	Grants for Waste Water Group Schemes	0	0	0	0
C0504	Group Water Scheme Subsidies	0	0	0	0
C0599	Service Support Costs	84,308	84,308	209,523	122,726
	Admin of Group and Private Installations	167,738	167,738	244,523	258,179
C0601	Technical Design and Supervision	485,558	485,558	675,360	675,360
C0699	Service Support Costs	166,136	166,136	224,691	260,397
	Support to Water Capital Programme	651,694	651,694	900,051	935,757
C0701	Agency & Recoupable Service	0	0	1,576,898	0
C0799	Service Support Costs	36,083	36,083	5,947	5,964
	Agency & Recoupable Services	36,083	36,083	1,582,845	5,964
C0801	Local Authority Water Services	1,739,332	1,739,332	0	1,611,408
C0802	Local Authority Sanitary Services	0	0	0	0
C0899	Service Support Costs	0	0	0	0
	Local Authority Water and Sanitary Services	1,739,332	1,739,332	0	1,611,408
	Service Division Total	6,632,725	6,632,725	12,515,427	12,702,194

WATER SERVICES				
	2015		2014	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Environment, Community & Local Government	1,767,096	1,767,096	115,000	115,000
Other	0	0	0	
Total Grants & Subsidies (a)	1,767,096	1,767,096	115,000	115,000
Goods and Services				
Irish Water	4,492,444	4,492,444	12,194,561	12,194,561
Commercial Water	0	0	0	0
Domestic Waste Water	0	0	0	0
Commercial Waste Water	0	0	0	0
Superannuation	120,547	120,547	108,147	119,558
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	0	0	0	0
Total Goods and Services (b)	4,612,991	4,612,991	12,302,708	12,314,119
Total Income c=(a+b)	6,380,087	6,380,087	12,417,708	12,429,119

DEVELOPMENT MANAGEMENT					
Code	Expenditure by Service and Sub-Service	2015		2014	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
D0101	Statutory Plans and Policy	278,199	278,199	306,182	311,182
D0199	Service Support Costs	193,883	193,883	227,421	242,874
	Forward Planning	472,082	472,082	533,603	554,056
D0201	Planning Control	402,806	402,806	469,877	466,377
D0299	Service Support Costs	617,159	617,159	926,172	722,364
	Development Management	1,019,965	1,019,965	1,396,049	1,188,741
D0301	Enforcement Costs	380,979	380,979	553,341	540,966
D0399	Service Support Costs	219,273	219,273	303,498	324,368
	Enforcement	600,252	600,252	856,839	865,334
D0401	Industrial Sites Operations	17,162	17,162	24,405	24,405
	Management of & Contris to Other Commercial				
D0403	Facs	29,060	44,677	61,060	61,060
D0404	General Development Promotion Work	12,335	12,335	29,960	31,105
D0499	Service Support Costs	12,813	12,813	28,817	20,363
	Industrial and Commercial Facilities	71,370	86,987	144,242	136,933
D0501	Tourism Promotion	252,452	292,452	312,201	299,393
D0502	Tourist Facilities Operations	0	0	0	0
D0599	Service Support Costs	26,189	26,189	13,324	12,213
	Tourism Development and Promotion	278,641	318,641	325,525	311,606
D0601	General Community & Enterprise Expenses	258,139	258,139	206,437	187,718
D0602	RAPID Costs	40,000	40,000	45,000	40,000
D0603	Social Inclusion	71,281	71,281	63,476	63,976
D0699	Service Support Costs	198,639	198,639	232,925	256,417
	Community and Enterprise Function	568,059	568,059	547,838	548,111
D0701	Unfinished Housing Estates	92,677	92,677	52,710	52,710
D0799	Service Support Costs	32,210	32,210	47,046	29,217
	Unfinished Housing Estates	124,887	124,887	99,756	81,927

DEVELOPMENT MANAGEMENT					
Code	Expenditure by Service and Sub-Service	2015		2014	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
D0801	Building Control Inspection Costs	5,000	5,000	0	4,000
D0802	Building Control Enforcement Costs	106,559	106,559	72,071	72,071
D0899	Service Support Costs	39,538	39,538	31,819	33,528
	Building Control	151,097	151,097	103,890	109,599
D0901	Urban and Village Renewal	40,897	40,897	100,620	100,620
D0902	EU Projects	0	0	0	0
D0903	Town Twinning	4,000	4,000	6,192	4,000
D0904	European Office	0	0	0	0
D0905	Economic Development & Promotion	114,617	174,000	1,145	0
D0906	Local Enterprise Office	736,416	736,416	283,899	283,899
D0999	Service Support Costs	85,741	85,741	6,311	23,218
	Economic Development and Promotion	981,671	1,041,054	398,167	411,737
D1001	Property Management Costs	458,949	458,949	450,624	450,624
D1099	Service Support Costs	80,108	80,108	74,884	77,011
	Property Management	539,057	539,057	525,508	527,635
D1101	Heritage Services	42,208	42,208	39,899	39,899
D1102	Conservation Services	25,708	25,708	25,702	25,702
D1103	Conservation Grants	108,000	108,000	10,000	108,000
D1199	Service Support Costs	21,814	21,814	22,068	24,361
	Heritage and Conservation Services	197,730	197,730	97,669	197,962
D1201	Agency & Recoupable Service	0	0	0	0
D1299	Service Support Costs	0	0	6,024	0
	Agency & Recoupable Services	0	0	6,024	0
	Service Division Total	5,004,811	5,119,811	5,035,110	4,933,641

DEVELOPMENT MANAGEMENT				
	2015		2014	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Environment, Community & Local Government	108,000	108,000	23,250	121,250
Arts, Heritage & Gaeltacht	0	0	0	0
Jobs, Enterprise & Innovation	658,973	658,973	283,899	298,899
Other	20,000	20,000	15,000	0
Total Grants & Subsidies (a)	786,973	786,973	322,149	420,149
Goods and Services				
Planning Fees	183,750	183,750	215,000	186,250
Sale/Leasing of other property/Industrial Sites	344,939	344,939	356,223	353,723
Superannuation	85,376	85,376	100,145	97,953
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	55,000	55,000	86,860	53,900
Total Goods and Services (b)	669,065	669,065	758,228	691,826
Total Income c=(a+b)	1,456,038	1,456,038	1,080,377	1,111,975

ENVIRONMENTAL SERVICES					
Code	Expenditure by Service and Sub-Service	2015		2014	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
E0101	Landfill Operations	0	0	0	0
E0102	Contribution to other LA's - Landfill Facilities	0	0	0	0
E0103	Landfill Aftercare Costs.	240,720	240,720	308,100	273,100
E0199	Service Support Costs	103,042	103,042	108,346	128,100
	Landfill Operation and Aftercare	343,762	343,762	416,446	401,200
E0201	Recycling Facilities Operations	116,448	116,448	132,624	116,448
E0202	Bring Centres Operations	16,087	16,087	0	16,177
E0204	Other Recycling Services	0	0	0	0
E0299	Service Support Costs	30,164	30,164	81,008	91,539
	Recovery & Recycling Facilities Operations	162,699	162,699	213,632	224,164
E0301	Waste to Energy Facilities Operations	0	0	0	0
E0399	Service Support Costs	0	0	0	0
	Waste to Energy Facilities Operations	0	0	0	0
E0401	Recycling Waste Collection Services	0	0	0	0
E0402	Organic Waste Collection Services	0	0	0	0
E0403	Residual Waste Collection Services	0	0	0	0
E0404	Commercial Waste Collection Services	0	0	0	0
E0406	Contribution to Waste Collection Services	0	0	0	0
E0407	Other Costs Waste Collection	0	0	0	0
E0499	Service Support Costs	0	0	22,187	0
	Provision of Waste to Collection Services	0	0	22,187	0
E0501	Litter Warden Service	236,971	236,971	185,163	237,886
E0502	Litter Control Initiatives	351,110	351,110	345,636	356,592
E0503	Environmental Awareness Services	110,608	110,608	127,404	122,904
E0599	Service Support Costs	264,109	264,109	250,140	270,054
	Litter Management	962,798	962,798	908,343	987,436
E0601	Operation of Street Cleaning Service	887,521	887,521	954,866	894,248
E0602	Provision and Improvement of Litter Bins	0	0	11,137	0
E0699	Service Support Costs	150,789	150,789	127,681	85,540
	Street Cleaning	1,038,310	1,038,310	1,093,684	979,788
E0701	Monitoring of Waste Regs (incl Private Landfills)	8,160	8,160	13,738	13,738
E0702	Enforcement of Waste Regulations	172,184	172,184	177,921	177,921
E0799	Service Support Costs	104,085	104,085	120,049	160,339
	Waste Regulations, Monitoring and Enforcement	284,429	284,429	311,708	351,998

ENVIRONMENTAL SERVICES					
Code	Expenditure by Service and Sub-Service	2015		2014	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
E0801	Waste Management Plan	12,808	12,808	13,790	15,240
E0802	Contrib to Other Bodies Waste Management Planning	0	0	0	0
E0899	Service Support Costs	8,120	8,120	10,127	12,215
	Waste Management Planning	20,928	20,928	23,917	27,455
E0901	Maintenance of Burial Grounds	392,717	392,717	387,968	387,968
E0999	Service Support Costs	164,373	164,373	97,721	140,461
	Maintenance and Upkeep of Burial Grounds	557,090	557,090	485,689	528,429
E1001	Operation Costs Civil Defence	175,327	175,327	174,873	174,873
E1002	Dangerous Buildings	0	0	5,000	0
E1003	Emergency Planning	77,488	77,488	82,161	82,161
E1004	Derelict Sites	223,747	223,747	224,278	223,916
E1005	Water Safety Operation	7,876	7,876	7,876	7,876
E1099	Service Support Costs	93,489	93,489	99,386	119,655
	Safety of Structures and Places	577,927	577,927	593,574	608,481
E1101	Operation of Fire Brigade Service	1,900,301	1,900,301	2,372,411	2,424,117
E1103	Fire Services Training	223,483	223,483	225,960	230,960
E1104	Operation of Ambulance Service	0	0	0	0
E1199	Service Support Costs	620,324	620,324	358,162	399,194
	Operation of Fire Service	2,744,108	2,744,108	2,956,533	3,054,271
E1201	Fire Safety Control Cert Costs	193,543	193,543	190,176	190,676
E1202	Fire Prevention and Education	9,752	9,752	9,752	9,752
E1203	Inspection/Monitoring of Commercial Facilities	2,000	2,000	2,000	2,000
E1299	Service Support Costs	78,730	78,730	120,242	114,819
	Fire Prevention	284,025	284,025	322,170	317,247
E1301	Water Quality Management	20,994	20,994	162,129	162,129
E1302	Licensing and Monitoring of Air and Noise Quality	7,159	7,159	70,734	70,734
E1399	Service Support Costs	220,828	220,828	249,684	275,429
	Water Quality, Air and Noise Pollution	248,981	248,981	482,547	508,292
E1401	Agency & Recoupable Service	0	0	0	0
E1499	Service Support Costs	38,567	38,567	47,723	47,869
	Agency & Recoupable Services	38,567	38,567	47,723	47,869
	Service Division Total	7,263,624	7,263,624	7,878,153	8,036,630

ENVIRONMENTAL SERVICES				
	2015		2014	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Environment, Community & Local Government	225,000	225,000	240,000	225,000
Social Protection	0	0	0	0
Defence	80,000	80,000	83,000	83,000
Other	0	0	0	0
Total Grants & Subsidies (a)	305,000	305,000	323,000	308,000
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	358,750	358,750	432,000	399,000
Superannuation	162,059	162,059	109,527	108,552
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	160,538	160,538	590,944	590,944
Other income	460,642	460,642	731,385	648,400
Total Goods and Services (b)	1,141,989	1,141,989	1,863,856	1,746,896
Total Income c=(a+b)	1,446,989	1,446,989	2,186,856	2,054,896

RECREATION & AMENITY					
Code	Expenditure by Service and Sub-Service	2015		2014	
		Adopted by Council	Estimated by Manager	Adopted by Council	Estimated Outturn
		€	€	€	€
F0101	Leisure Facilities Operations	1,512,784	1,512,784	1,486,528	1,530,603
F0103	Contribution to External Bodies Leisure Facilities	0	0	0	0
F0199	Service Support Costs	515,358	515,358	364,930	380,585
	Leisure Facilities Operations	2,028,142	2,028,142	1,851,458	1,911,188
F0201	Library Service Operations	1,482,717	1,482,717	1,456,957	1,570,273
F0202	Archive Service	4,000	4,000	5,350	4,000
F0204	Purchase of Books, CD's etc.	100,000	100,000	120,000	120,000
F0205	Contributions to Library Organisations	0	0	0	0
F0299	Service Support Costs	1,008,979	1,008,979	993,502	1,240,597
	Operation of Library and Archival Service	2,595,696	2,595,696	2,575,809	2,934,870
F0301	Parks, Pitches & Open Spaces	628,303	628,303	593,654	572,790
F0302	Playgrounds	25,688	25,688	25,441	25,441
F0303	Beaches	29,252	29,252	27,970	27,970
F0399	Service Support Costs	219,442	219,442	118,235	95,220
	Outdoor Leisure Areas Operations	902,685	902,685	765,300	721,421
F0401	Community Grants	246,665	246,665	276,454	246,454
F0402	Operation of Sports Hall/Stadium	0	0	0	0
F0403	Community Facilities	0	0	0	0
F0404	Recreational Development	70,670	70,670	86,799	94,299
F0499	Service Support Costs	30,334	30,334	44,103	32,213
	Community Sport and Recreational Development	347,669	347,669	407,356	372,966
F0501	Administration of the Arts Programme	584,378	584,378	547,478	552,978
F0502	Contributions to other Bodies Arts Programme	136,639	136,639	153,661	136,639
F0503	Museums Operations	0	0	0	0
F0504	Heritage/Interpretive Facilities Operations	136,495	136,495	136,495	136,495
F0505	Festivals & Concerts	0	0	0	0
F0599	Service Support Costs	40,381	40,381	66,961	53,094
	Operation of Arts Programme	897,893	897,893	904,595	879,206
F0601	Agency & Recoupable Service	291,876	291,876	395,789	395,789
F0699	Service Support Costs	88,033	88,033	67,959	29,452
	Agency & Recoupable Services	379,909	379,909	463,748	425,241
	Service Division Total	7,151,994	7,151,994	6,968,266	7,244,892

RECREATION & AMENITY				
	2015		2014	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Environment, Community & Local Government	8,000	8,000	8,000	8,000
Education and Skills	0	0	0	0
Arts, Heritage & Gaeltacht	0	0	0	0
Social & Protection	0	0	0	0
Library Council	0	0	0	0
Arts Council	45,500	45,500	45,500	45,500
Other	128,000	128,000	128,000	128,000
Total Grants & Subsidies (a)	181,500	181,500	181,500	181,500
Goods and Services				
Library Fees/Fines	80,250	80,250	80,750	79,450
Recreation/Amenity/Culture	772,150	772,150	799,750	823,560
Superannuation	124,818	124,818	123,246	120,144
Agency Services & Repayable Works	78,691	78,691	89,138	89,138
Local Authority Contributions	0	0	68,635	182,451
Other income	50,000	50,000	50,000	50,000
Total Goods and Services (b)	1,105,909	1,105,909	1,211,519	1,344,743
Total Income c=(a+b)	1,287,409	1,287,409	1,393,019	1,526,243

AGRICULTURE, EDUCATION, HEALTH & WELFARE					
Code	Expenditure by Service and Sub-Service	2015		2014	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
G0101	Maintenance of Land Drainage Areas	6,750	6,750	6,500	6,500
G0102	Contributions to Joint Drainage Bodies	0	0	0	0
G0103	Payment of Agricultural Pensions	8,870	8,870	8,870	8,870
G0199	Service Support Costs	12,330	12,330	10,853	11,102
	Land Drainage Costs	27,950	27,950	26,223	26,472
G0201	Operation of Piers	0	0	0	0
G0203	Operation of Harbours	0	0	0	0
G0299	Service Support Costs	0	0	0	0
	Operation and Maintenance of Piers and Harbours	0	0	0	0
G0301	General Maintenance - Costal Regions	0	0	0	0
G0302	Planned Protection of Coastal Regions	0	0	0	0
G0399	Service Support Costs	0	0	0	0
	Coastal Protection	0	0	0	0
G0401	Provision of Veterinary Service	6,590	6,590	6,590	6,590
G0402	Inspection of Abattoirs etc	82,500	82,500	100,640	82,500
G0403	Food Safety	134,489	134,489	139,381	139,381
G0404	Operation of Dog Warden Service	91,694	91,694	82,399	82,399
G0405	Other Animal Welfare Services (incl Horse Control)	25,000	25,000	25,000	25,000
G0499	Service Support Costs	103,352	103,352	97,466	93,992
	Veterinary Service	443,625	443,625	451,476	429,862
G0501	Payment of Higher Education Grants	675,244	675,244	1,112,140	1,112,140
G0502	Administration Higher Education Grants	11,890	11,890	24,060	24,060
G0505	Contribution to Education & Training Board	19,500	19,500	20,000	19,500
G0506	Other Educational Services	1,000	1,000	1,000	1,000
G0507	School Meals	0	0	0	0
G0599	Service Support Costs	94,841	94,841	81,841	71,530
	Educational Support Services	802,475	802,475	1,239,041	1,228,230

AGRICULTURE, EDUCATION, HEALTH & WELFARE					
<u>Code</u>	Expenditure by Service and Sub-Service	2015		2014	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
	G0601 Agency & Recoupable Service	0	0	0	0
	G0699 Service Support Costs	0	0	0	0
	Agency & Recoupable Services	0	0	0	0
	Service Division Total	1,274,050	1,274,050	1,716,740	1,684,564

AGRICULTURE , EDUCATION, HEALTH & WELFARE				
	2015		2014	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Environment, Community & Local Government	0	0	0	0
Arts, Heritage & Gaeltacht	0	0	0	0
Education and Skills	665,244	665,244	1,102,140	1,122,140
Transport Tourism & Sport	0	0	0	0
Other	20,000	20,000	20,000	0
Total Grants & Subsidies (a)	685,244	685,244	1,122,140	1,122,140
Goods and Services				
Superannuation	9,983	9,983	11,581	12,803
Agency Services & Repayable Works	195,000	195,000	210,000	210,000
Local Authority Contributions	0	0	0	0
Other income	93,800	93,800	89,800	90,800
Total Goods and Services (b)	298,783	298,783	311,381	313,603
Total Income c=(a+b)	984,027	984,027	1,433,521	1,435,743

MISCELLANEOUS SERVICES					
Code	Expenditure by Service and Sub-Service	2015		2014	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
H0101	Maintenance of Machinery Service	277,786	277,786	268,478	268,478
H0102	Plant and Machinery Operations	2,173,710	2,173,710	2,091,970	2,061,970
H0199	Service Support Costs	431,170	431,170	333,307	368,951
	Profit/Loss Machinery Account	2,882,666	2,882,666	2,693,755	2,699,399
H0201	Purchase of Materials, Stores	0	0	0	0
H0202	Administrative Costs Stores	0	0	0	0
H0203	Upkeep of Buildings, Stores	0	0	0	0
H0299	Service Support Costs	38,896	38,896	0	0
	Profit/Loss Stores Account	38,896	38,896	0	0
H0301	Administration of Rates Office	70,963	70,963	61,724	58,439
H0302	Debt Management Service Rates	158,235	158,235	154,160	189,945
H0303	Refunds and Irrecoverable Rates	2,920,000	2,635,000	3,105,000	3,110,000
H0399	Service Support Costs	56,874	56,874	113,524	55,814
	Administration of Rates	3,206,072	2,921,072	3,434,408	3,414,198
H0401	Register of Elector Costs	21,557	21,557	23,331	23,331
H0402	Local Election Costs	15,000	15,000	15,000	40,000
H0499	Service Support Costs	38,263	38,263	38,404	39,750
	Franchise Costs	74,820	74,820	76,735	103,081
H0501	Coroner Fees and Expenses	202,044	202,044	188,971	188,971
H0502	Operation of Morgue	0	0	0	0
H0599	Service Support Costs	26,242	26,242	31,030	31,833
	Operation and Morgue and Coroner Expenses	228,286	228,286	220,001	220,804
H0601	Weighbridge Operations	500	500	500	500
H0699	Service Support Costs	5,748	5,748	5,378	5,472
	Weighbridges	6,248	6,248	5,878	5,972

MISCELLANEOUS SERVICES					
Code	Expenditure by Service and Sub-Service	2015		2014	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
H0701	Operation of Markets	0	0	2,192	0
H0702	Casual Trading Areas	3,750	3,750	8,651	3,750
H0799	Service Support Costs	27,121	27,121	28,574	27,442
	Operation of Markets and Casual Trading	30,871	30,871	39,417	31,192
H0801	Malicious Damage	1,500	1,500	1,500	1,500
H0899	Service Support Costs	5,293	5,293	5,135	5,262
	Malicious Damage	6,793	6,793	6,635	6,762
H0901	Representational Payments	331,300	331,300	372,714	377,125
H0902	Chair/Vice Chair Allowances	48,000	48,000	38,161	50,261
H0903	Annual Allowances LA Members	99,751	99,751	117,579	117,579
H0904	Expenses LA Members	32,500	32,500	70,000	34,000
H0905	Other Expenses	58,050	58,050	68,050	55,550
H0906	Conferences Abroad	1,500	1,500	6,000	0
H0907	Retirement Gratuities	67,793	67,793	258,969	325,000
H0908	Contribution to Members Associations	19,095	19,095	19,095	19,095
H0999	Service Support Costs	437,372	437,372	305,795	276,416
	Local Representation/Civic Leadership	1,095,361	1,095,361	1,256,363	1,255,026
H1001	Motor Taxation Operation	454,931	454,931	509,333	506,333
H1099	Service Support Costs	287,037	287,037	339,447	394,543
	Motor Taxation	741,968	741,968	848,780	900,876
H1101	Agency & Recoupable Service	1,329,081	1,329,081	1,910,761	2,414,968
H1102	NPPR	79,689	79,689	43,180	54,930
H1199	Service Support Costs	128,906	128,906	489,411	424,171
	Agency & Recoupable Services	1,537,676	1,537,676	2,443,352	2,894,069
	Service Division Total	9,849,657	9,564,657	11,025,324	11,531,379

MISCELLANEOUS SERVICES				
	2015		2014	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants		0		
Environment, Community & Local Government	22,000	22,000	19,000	22,000
Agriculture, Food & the Marine	0	0	0	0
Social Protection	0	0	0	0
Justice and Equality	0	0	0	0
Non-Dept HFA and BMW	0	0	0	0
Other	0	0	0	0
Total Grants & Subsidies (a)	22,000	22,000	19,000	22,000
Goods and Services				
Superannuation	91,322	91,322	142,852	151,514
Agency services	0	0	0	0
Local Authority Contributions	6,404	6,404	1,295,474	1,048,845
NPPR	450,000	450,000	190,000	1,250,000
Other income	3,137,950	3,137,950	3,067,835	3,063,364
Total Goods and Services (b)	3,685,676	3,685,676	4,696,161	5,513,723
Total Income c=(a+b)	3,707,676	3,707,676	4,715,161	5,535,723

CERTIFICATE OF ADOPTION

I hereby certify that at the budget meeting of Westmeath County Council held this 24th day of November, 2014 the Council by Resolution adopted for the financial year ending on the 31st day of December, 2015 the budget set out in Tables (A-F) and by Resolution determined in accordance with the said budget the Rates set out in Tables (B and C) to be the annual rate on valuation to be levied for that year for the purposes set out in those Tables.

Signed

Cllr. Paddy Hill
Cathaoirleach

Countersigned

Pat Gallagher
Chief Executive

Dated this 2nd day of December 2014

APPENDIX 1	
Summary of Central Management Charge	
	2015 €
Area Office Overhead	1,212,949
Corporate Affairs Overhead	976,148
Corporate Buildings Overhead	1,953,290
Finance Function Overhead	849,654
Human Resource Function	807,434
IT Services	1,188,703
Print/Post Room Service Overhead Allocation	210,750
Pension & Lump Sum Overhead	3,549,776
Total Expenditure Allocated to Services	10,748,704