

COMHAIRLE CHONTAE LUIMNIGH



Budget

2014

Adopted 17th December 2013

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LIMERICK COUNTY COUNCIL

County Hall,
Dooradoyle,
Limerick.

6th December 2013

Don Chathaoirleach Agus Do Gach Ball Don Chomhairle

Draft Budget 2014

A Chomhairroir, a Chara,

Seo agaibh Buiséad Chomhairle Contae Luimnigh don bhliain dar críoch 31ú Nollaig, 2014. Iarraim oraibh machnamh a dhéanamh ar an méid seo le go nglacfaí leis mar Bhuiséad.

I enclose for your consideration the Budget for Limerick County Council for the year ending 31st December, 2014.

In Circular Fin 05/2013, the Minister for the Department of the Environment, Community and Local Government has prescribed periods for the holding of 2014 budget meetings. The prescribed period for County Councils is 24th November 2013 to 13th January 2014. The Annual Budget Meeting for Limerick County Council is scheduled for the 17th December, 2013. The Corporate Policy Group was advised in relation to the income and expenditure in framing this budget.

EU Two Pack Budget Requirements

In September 2010 the European Commission presented six new legislative proposals to reinforce economic governance in the EU. The new measures, which have now come into force, are generally referred to as the Six-Pack. The new laws toughen the rules of the EU's Stability and Growth Pact (SGP) and are intended to assist Member States limit budget deficits and government debts.

The Six-Pack introduces strict controls designed to prevent imbalances like property bubbles. Rules to raise the standard of financial statistics from Member States so budgetary policy-making and economic monitoring can be more accurate are also included in the six pieces of legislation and financial decision makers will be held more accountable for their actions.

Further legislative proposals were agreed in early 2013 in the form of two texts which build on the economic governance "six pack" legislation, hence the name "two pack", and focus on strengthening EU Commission surveillance of national budgetary and economic policy and further economic policy coordination.

The requirements of the Six-Pack and the Two-Pack apply to the general government sector and therefore will include local authorities. The relevant provisions include the publication of main parameters of the budget of the local government sub-sector by 15 October, to include expected budgetary outcomes, main assumptions underlying these projections, and reasons for expected changes with respect to the Stability Programme assumptions.

Putting People First

In October 2012, the Minister for the Environment, Community & Local Government, Mr. Phil Hogan TD, announced the publication of the Action Programme for Effective Local Government. This Action Programme outlines Government policy for reform and development right across the local government system. This document states that Local Government will be the main vehicle of governance and public services at local level leading economic, social and community development, delivering efficient and good value services and representing citizens and local communities effectively and accountably.

The programme sets out policy decisions for a new model of municipal governance, including proposed structures, powers and functions. One of the

main features of the programme is that there will be a comprehensive territorial configuration of each county into municipal districts based generally around principal towns and titled appropriately.

Economic Forecast

Ireland's debt is forecast to peak at 124 per cent of GDP at the end of this year. The Department of Finance is forecasting GDP growth of 0.2 per cent to the end of 2013 with this to strengthen to 2.0 per cent for next year. This increase takes into account the recent Budget measures introduced by the Minister for Finance. The Government Expenditure ceiling will be €52.9 billion in 2014. Ireland is due to leave the EU/IMF programme by the end of 2013. The Government's five year Capital Framework sets out a €17.1 billion investment programme up to 2017. This is to help improve and maintain the Country's infrastructure.

Merged Authority

Limerick is at an exciting crossroads in its history as a new era dawns with the integration of both local authorities underway. The amalgamation presents a unique opportunity where there will be one voice for Limerick and where barriers between the two existing authorities are being removed. The structures necessary to facilitate the transition to the new Single Authority continue to be developed and supported. The new authority will come into existence after the next local elections and with it an opportunity to bring Limerick into a new era of local government. Also in 2014 Limerick will celebrate its designation as the first National City of Culture. This will undoubtedly bring a focus and prestige on the City and County and will help to sustain the new and exciting positive image that is evident at the moment.

Background

I present herewith, for the consideration of Members, the Draft Budget of Limerick County Council for the year ended 31st December 2014. The merger of Limerick County Council and Limerick City Council in June 2014 will provide unique challenges and opportunities for the members, management and staff of both Local Authorities. I will continue to develop and support the structures necessary to facilitate the transition to the new single authority. The other main focus in 2014 will be to continue to deliver services as efficiently and effectively as possible under extremely difficult circumstances. The economic climate that currently exists is putting increasing pressure on the Council's income base both grant-aid and locally sourced. Our expectations with this in mind must be realistic. The Council has engaged, and will continue to engage, in reducing

costs and achieving better value for money. To date this has been achieved without significant impact on services but there can be no guarantee that this can be sustained, due to the increasingly significant reduction in resources.

The Capital Programmes in Housing and Roads remain curtailed. In the past, more staff were charged to capital projects but they are now being charged to the revenue account to a greater extent.

Against the background already outlined, I have endeavoured to allocate the available funds to ensure that, as far as possible, the following objectives are achieved:

- Minimise impact on those communities dependent on Council support;
- Continue support for those in need of home assistance grants;
- Sustain a level of investment in our roads;
- Sustain employment and services commensurate with available resources;
- Maintain one of the lowest commercial rate multipliers in the country demonstrating our support for the business community.

Out-Turn 2013

2013 has once again proved to be an exceptionally challenging year financially and we have continued to apply prudent expenditure controls, whilst continuing to focus on our revenue collection measures. We are constantly monitoring our processes and work practices with a view to achieving further savings.

The reduced tonnage income to the Gortadroma landfill meant that income was severely curtailed for the year. The budgeted income for 2013 for landfill operation and aftercare was €13.6m. The estimated outturn is expected to be €12.6m a drop of €1.0m (8%). Other areas where income failed to materialise from the 2013 budget were: rents from houses, operation of the fire service and development management. These reductions in income represent a serious challenge for the organisation going into 2014.

Water Services Act 2013

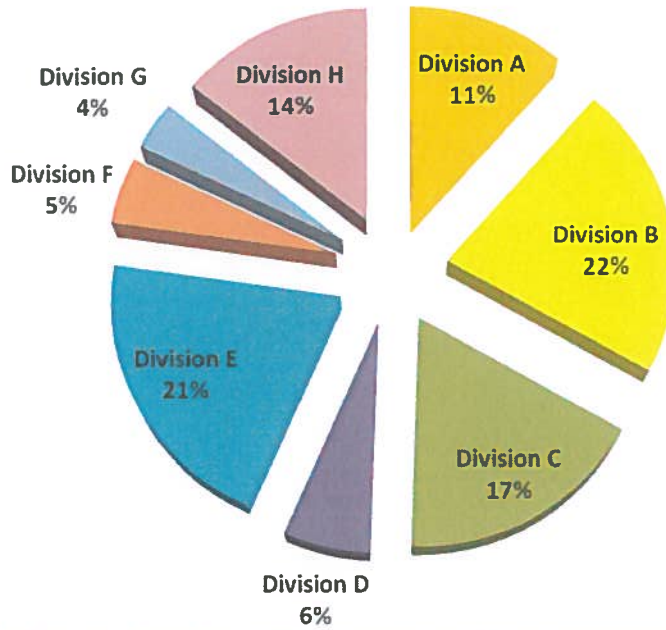
The Water Services Act 2013 provides for the establishment of Irish Water/Uisce Éireann as a subsidiary of Bord Gáis Éireann. Irish Water/ Uisce Éireann will be responsible for the installation of water meters for domestic households connected to a public water supply. The Act provides BGÉ and Irish Water/Uisce Éireann with the authority to install meters in all domestic properties and provides any of the powers, available to a water services authority under the 2007 Act, that are necessary to meet this objective.

Limerick County Council and Irish Water are currently working on a service level agreement which will define a new role for local authorities working with Irish Water on the provision of water to both the domestic and non domestic sector. Limerick County Council has worked tirelessly in order to provide a high quality service to the customer and it is anticipated that the new working arrangements will ensure that this service commitment will be continued in 2014 and beyond.

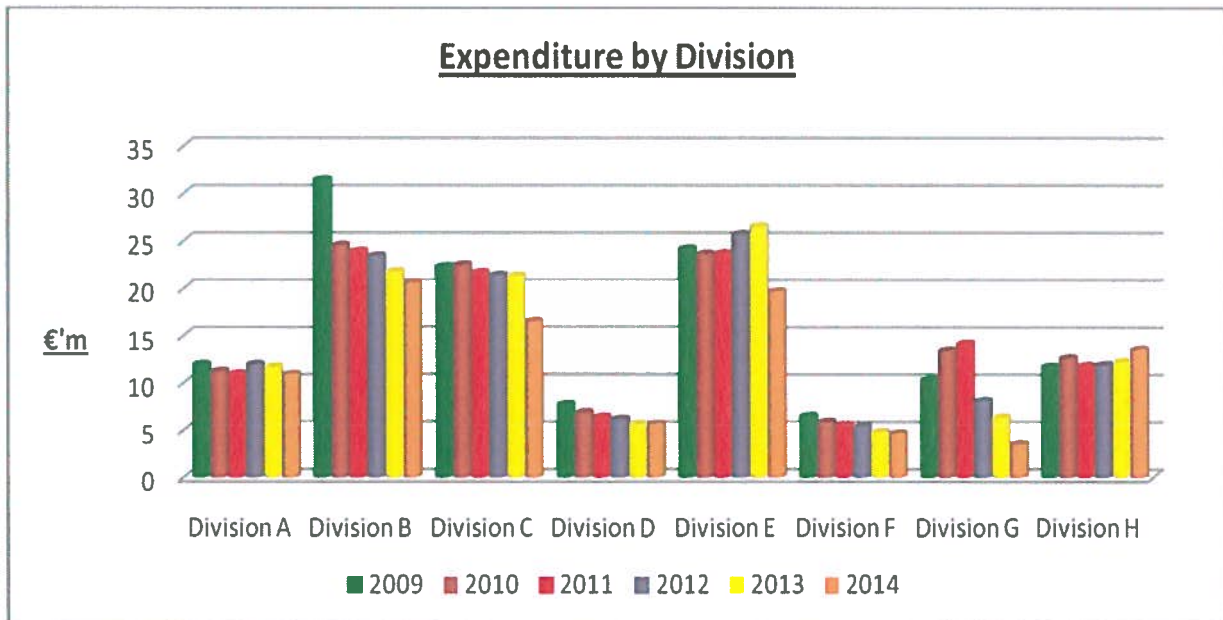
Expenditure Requirements 2014

The total estimated expenditure included in the Draft Budget for 2014 amounts to €94.8 million, a reduction of €15.5million on the adopted figure for 2013. This reduction can be accounted for by the transfer of Water management to the new Irish Water Board, Higher Education Grant payments for any new applicants to the new centralised grant application system and also the reduction in Landfill Operation and Aftercare. The following pie chart gives a breakdown of expenditure by each division.

Budget Expenditure by Division 2014



The following bar chart shows the estimated expenditure for each Division, with comparative figures for 2009, 2010, 2011, 2012 and 2013:-

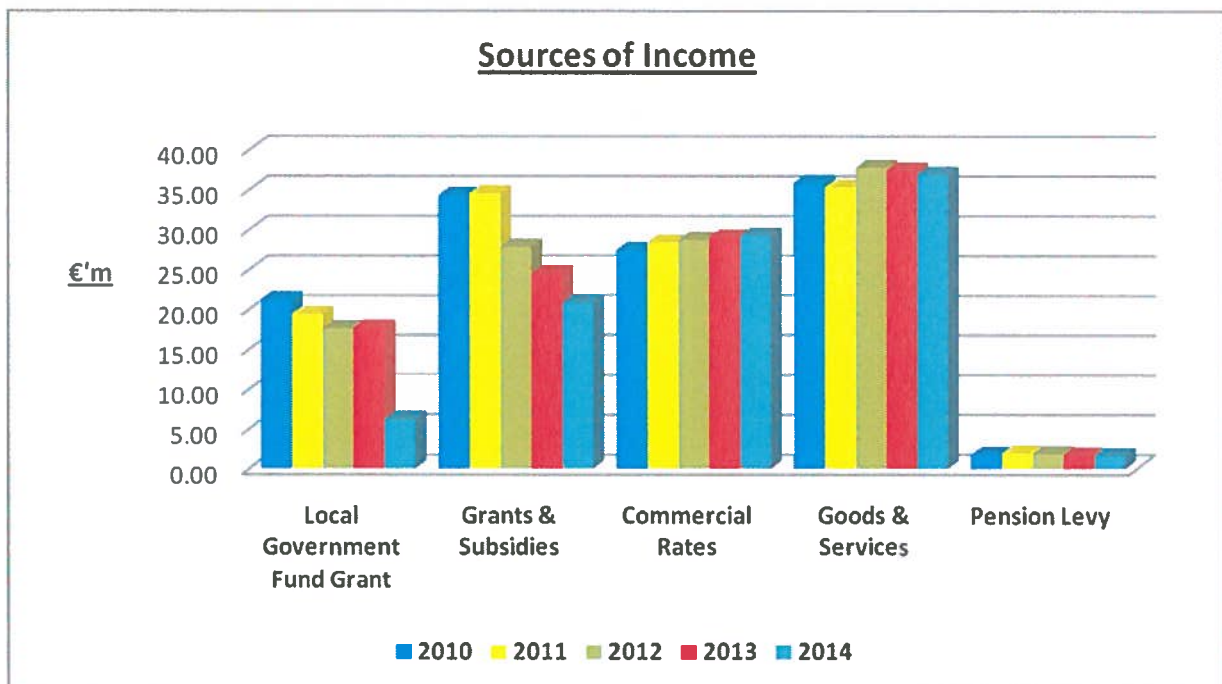


Income

The level of expenditure shown above, will be financed from the following sources:-

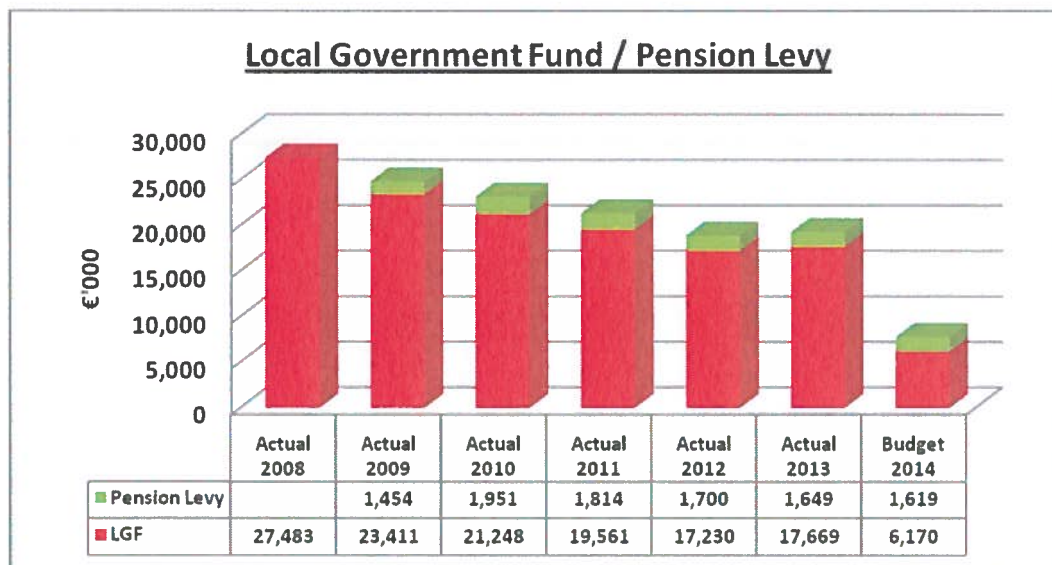
Source	Amount (€)	%
1. Local Government Fund Grant	6,170,000	6%
2. Commercial Rates	29,243,447	31%
3. Grants and Subsidies	20,827,934	22%
4. Goods and Services	36,954,895	39%
5. Pension Levy	1,619,231	2%
Totals:	94,815,507	100%

Comparative income figures for Budgets 2010, 2011, 2012 and 2013 are shown hereunder.



Local Government Fund Grant

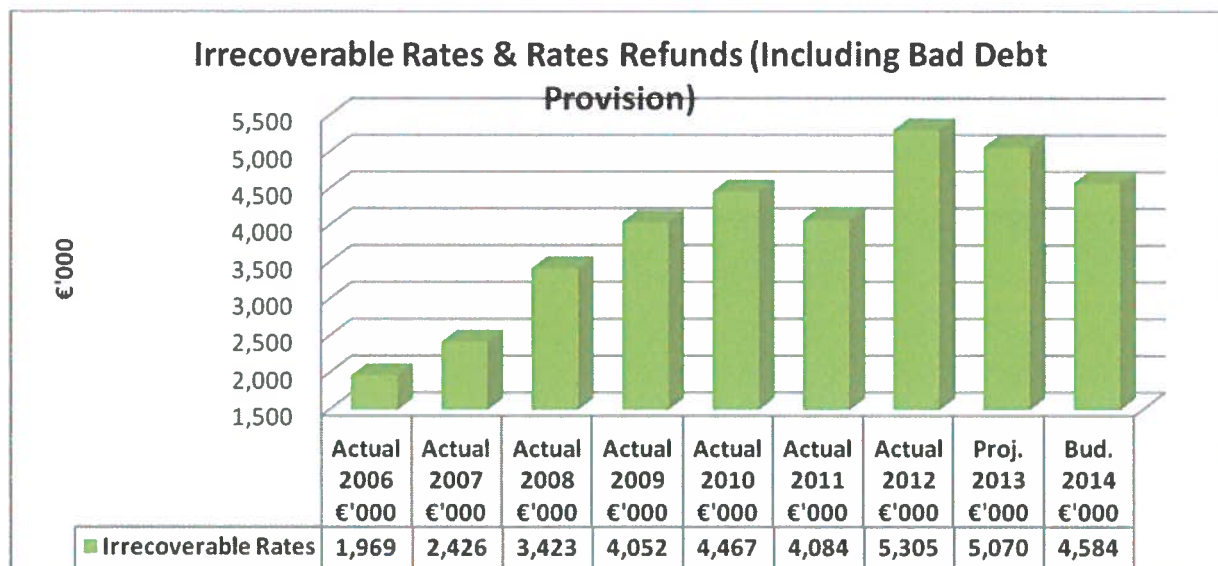
At the time of preparing this Draft Budget Document, circular notification has not been received of the Local Government Fund Grant from the Department. However, based on best available information, I have provided for an allocation of €6,170,000, a reduction of €11,498,930 on the original allocation for 2013. The presentation of the Local Government Fund is different this year as opposed to previous years due to impact of Irish Water. The combined income from Local Government Fund and Pension Levy is still significantly reduced since 2008 and the chart below highlights this significant drop in funding. The Department has taken income from the Local Government Fund in order to provide finance for Irish Water. As part of the service level agreement with Irish Water, I have included, within Division C, €14,7m as income from this source. Local Authorities will no longer be receiving an income from bills generated to the non-domestic sector after 1st Jan 2014



Commercial Valuation

The total estimated Commercial Valuation used for the Draft Budget 2014 is €488,047, an increase of €3,970 (0.82%) over the 2013 figure. While this increase is positive, an in-depth review of the commercial valuation base identifies an increased number of vacant properties due to examinership, receivership, liquidation and closedowns. This increase in the level of vacant properties requires an increase in the provision for irrecoverable rates and refunds. The impact of this increased provision is that there are less funds

being made available for spending on goods / services for the public. The Chart below shows the increased bad debt provision now required for Commercial Rates.



Annual Rate On Valuation

I am not proposing any increase in the rate for 2014 even though the inflation rate has increased by 0.7% for 2013 and a further 1.5% is likely for 2014. The proposed rate therefore for 2014 is 59.9193. We will continue to accommodate ratepayers who are experiencing difficulties, by flexible payment arrangements to suit their cash flow situation. I have also included €50k to help promote and market the county during 2014 and this should have a positive knock-on effect for business activities operating under difficult economic circumstances within the county. It is worth reminding members that our multiplier is still one of the lowest in the country (see Appendix 2).

Charge on Non-Principal Private Residences

This charge was introduced in July 2009 and was budgeted to yield €1.6 million in 2013. The Charge on Non-Principal Private Residences will be discontinued from 2014. Only NPPR income arising from the collection of arrears from previous years should be included in the 2014 budget.

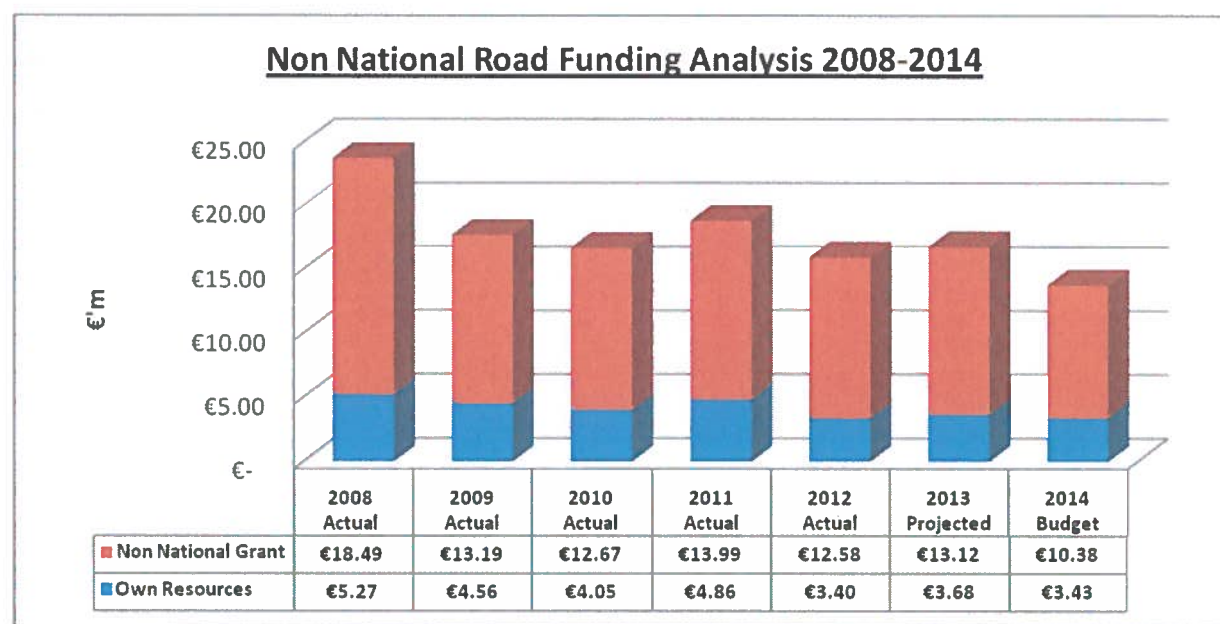
Water / Waste Water Income

The current charge for 2013 is €2.70, however as previously discussed 2014 bills will be issued on behalf of Irish Water. Any further changes in charging will emanate from Irish Water’s policy in this area.

Road Grants

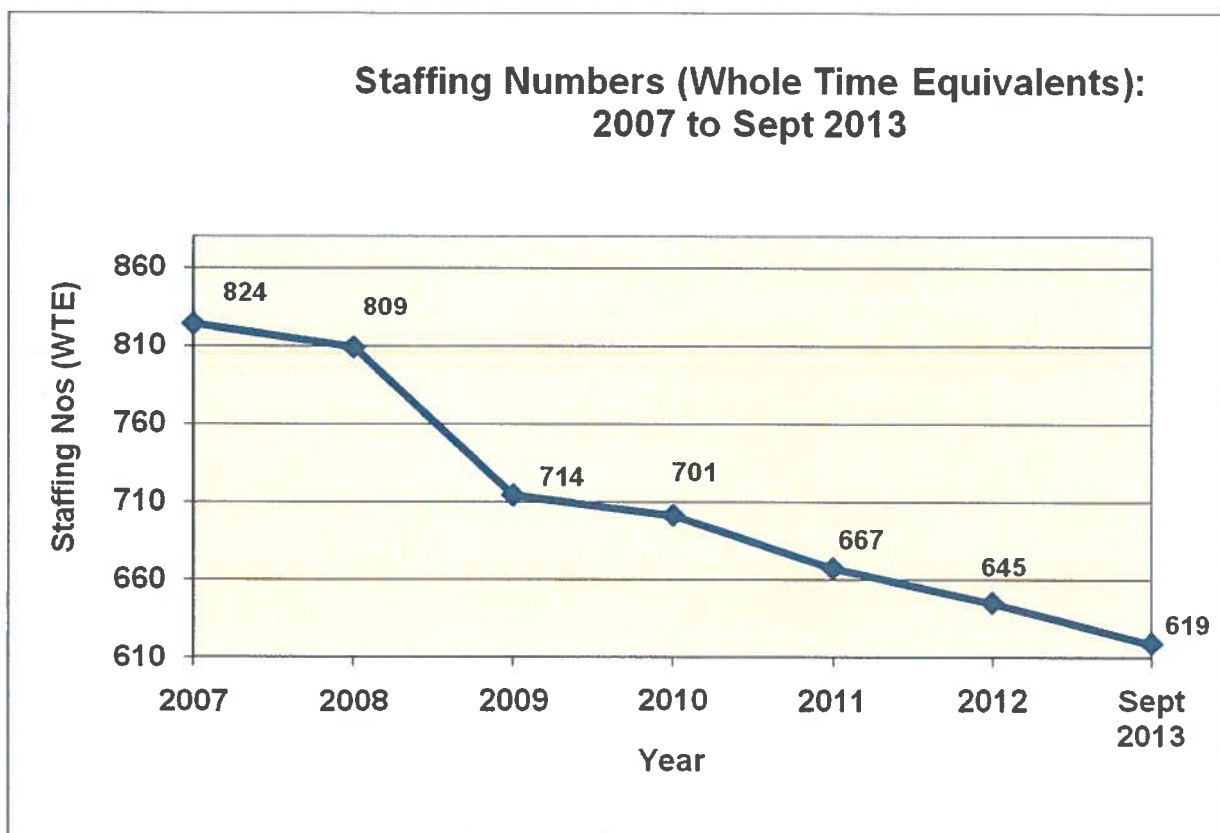
At the time of preparing the Draft Budget, notification of the Road Grant allocations for 2014 has not been received. However, indications are that the grant allocations for the non-national roads will be reduced by 10% and I have factored this reduction into the Roads Budget. It should be noted that Limerick County Council’s contribution to local and regional roads has reduced by 6.7% over adopted 2013 budget. Comparative figures for years 2008 to 2013 are shown below:

Includes additional allocation as part of jobs initiative programme



Staffing / Payroll Costs

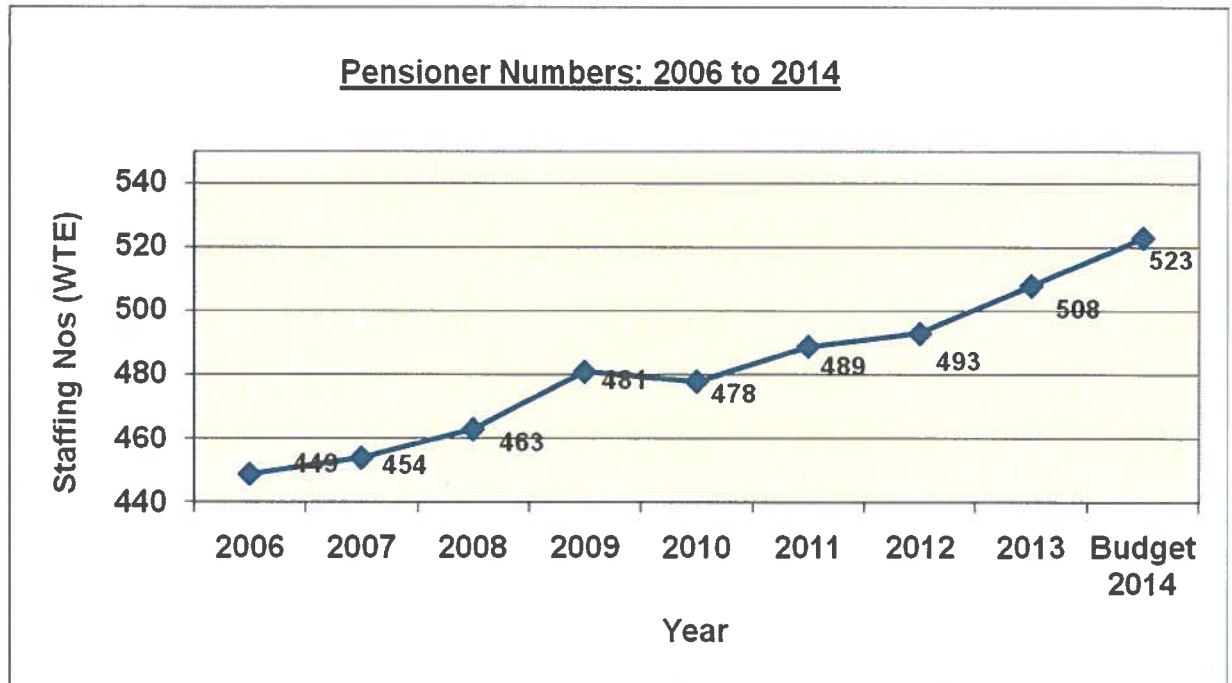
The Public Service Agreement provides a mechanism to facilitate and manage change across the Public Sector up to 2014. In accordance with the agreement, Limerick County Council produced a Local Action Plan and implemented cost savings and efficiency measures. The Council will continue to implement further efficiencies under this Agreement. Staff numbers have decreased by 25% since 2007 and this is highlighted by the chart below. This trend is likely to continue into 2014. I would like to place on record my sincere thanks to the staff at all levels for their commitment in ensuring the delivery of work programmes in difficult circumstances.



The payroll costs also reflect this trend with a reduction since 2008. However, these savings are not all reflected in the Revenue Account because of the transfer of payroll costs from the Capital Account due to the reduced capital activity.

The reduction in staff numbers as shown above impacts on the level of pensions and lump sums to be provided for in the Budget (see chart below highlighting increase in pensioner numbers). I have included a sum of

€4.791m for pensions and this reflects a decrease of 1% on the 2013 adopted budget.



Cost Savings / Procurement / Value for Money / Efficiency

Significant savings have already been delivered at local government level between 2008 and 2013 through efficiency gains and reductions in expenditure and staff numbers. Limerick County Council has been a key contributor to these savings. The Management Team is committed to achieving value for money with on-going focus on procurement initiatives. In this respect I have designated responsibility for procurement to one person for both Limerick City Council and Limerick County Council. I will be encouraging closer co-operation between both Councils thereby enabling efficiencies to be achieved through economies of scale. The achievement of efficiencies and cost savings will help to offset some part of the income reductions, however there is a limit to what can be achieved and therefore services will have to be prioritised within the available funding.

Gortadroma Landfill

A detailed commentary of this service is included under the Environment Division. I have included in the Draft Budget 2014 income for the landfill of €5.353million, based on 53,000 tonnes. Included in this figure is €3.975m

relating to the Landfill levy which is paid over to the Department of the Environment, Community and Local Government. It is anticipated that the capacity of the current landfill cells will be filled by June 2014 and this will result in a loss of the net contribution from the landfill. The landfill also currently contributes to central management costs which will have to be charged across other services once the landfill closes.

Capital Investment Programme 2014 – 2016

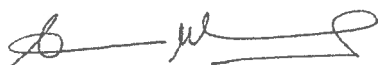
The proposed Capital Investment Programme for the next three years is included within the Budget Documentation and details of the various projects are provided within the Divisional commentaries. Commencement of the projects is dependant on funding being available. There has been a significant reduction in development levy income and this along with the GGB restrictions has limited the Council's ability to fund capital projects from own resources. The projected Capital Expenditure for 2013 is €19 million.

Conclusion

I would like to thank the Cathaoirleach and each Member of the Council for their co-operation and support during 2013. I look forward to a continuation of this co-operation in 2014. I would also like to thank the members of the Corporate Policy Group for their input in formulating the Budget. I wish to extend my thanks to the Directors of Service and members of my Management Team. I am particularly grateful to the Finance staff for the many hours of work involved in the preparation of this budget. This has been an extremely difficult budget process and I have endeavoured to allocate the available resources to ensure that the budget strategy outlined in the Introduction to this report will be achieved

I recommend the adoption of the Annual Budget for 2014 as set out.

Yours sincerely,



Conn Murray

County Manager

DIVISION A

Housing and Building

INTRODUCTION

The proposed total Revenue Expenditure for Housing & Building is €10.917m.

The construction programme for 2014 is dependant on central government grant allocations. All information available would indicate that funding will not be available for the general construction programme but there may be a limited allocation to meet the construction of special needs type accommodation. The main area of supply will be through RAS units and some anticipated leasing. Despite difficult economic and financial circumstances, the commitment to supporting our tenants and promoting sustainable communities remains.

MANAGEMENT OF STOCK

The total housing stock currently stands at 2,096 units. It is anticipated that 19 units will be sold under the Tenant Purchase Schemes by end of year 2013. The average sale price achieved has been €45,300. There is no existing tenant purchase scheme in place.

Capital funding of €0.38m was made available in 2013 for energy efficiency to tenanted houses and 104 houses were upgraded. It is anticipated that allocations of approx €0.4m will be made in 2014.

In 2013, Limerick County Council, in partnership with Airtricity, Kingspan and Southhill Development Co-op, has participated in an area based pilot energy efficiency scheme to achieve improvements to low income housing. This scheme has been very successful and works have been completed in a total of 423 houses at a cost of €1.005m.

ACCOMMODATION SUPPLY

There are currently 453 RAS tenancies (260 private units and 193 voluntary units). It is projected that there will be a further 90 tenancies in 2014. The Council has currently entered into leasing arrangements for 17 units of accommodation and it is anticipated that a further 5 units will be completed in 2014.

ESTATE MANAGEMENT & TENANCY SERVICES

Estate management is comprised of two main strands: (i) provision of supports to improve quality of life and develop community spirit within Council housing estates and (ii) dealing effectively with issues of anti-social behaviour. Success in these two areas reaps benefits for all parties, but most particularly for the residents of our estates.

I wish to congratulate Castleview Estate, Newcastle West, on being overall winners in their category in the National Pride of Place competition in 2013 and its success provides tangible evidence that the partnership approach being adopted by the estate management unit should be maintained and enhanced where possible. It has been proven that a relatively modest investment by the Council, in terms of funding and personnel resources, generates much goodwill and value for money.

TRAVELLER AND HOMELESS SERVICES

Provision is made for Traveller and Homeless Services in the 2014 Budget and the provision of these services is essential in meeting the accommodation needs of these client groups.

HOMELESS SERVICES

Funding for Homeless Services through Local Authorities has been traditionally grant aided directly to individual Local Authorities by a Section 10 grant from the Department of the Environment, Community & Local Government. This process was devolved to those 9 Lead Authorities as set out in the Housing (Miscellaneous Provisions) Act 2009 during 2013 by the Department, funding to deliver Homeless Services in the region is now

dispersed by Limerick City Council. This process has further strengthened the partnership approach to dealing with Homelessness in both Authorities.

2013 saw the introduction of the PASS (Pathway Accommodation & Support System) computer system which tracks and monitors both the patterns of movement of homeless persons and the availability of emergency homeless beds within the County. This information has proven key in terms of the day to day support requirements and it has aided in facilitating the planning of long term accommodation provision within the County.

HOUSING ADAPTATION GRANTS

Funding for Housing Adaptation grants has been maintained at the same level as the final 2013 allocation. The initial allocation was €1,473,454 of which €1,178,762 was provided in grant funding and €294,692 was provided from the Council's revenue own resources. Additional funding was granted in July 2013 of €113,936 (€91,149 grant and €22,787 own resources.) A total of 228 grants have been paid in 2013.

DIVISION B

Road Transport & Safety

REVENUE EXPENDITURE

The Budget allocation for Road Transport and Safety is made up of grants from the National Roads Authority (NRA), the Department of Tourism, Transport and Sport (DTTAS) and Council own resources. Grant allocations will not be notified until early in 2014 and a detailed Roads report will be prepared and presented to Council at the February Council meeting.

Indications are that grant allocations for Regional and Local Roads from the DTTAS will be reduced on those received in 2013. Furthermore, indications are that there may not be a repeat of the 'stimulus' monies received in mid 2013 and amounting to €1.8m in Limerick County's case. The DTTAS have also indicated that given the financial pressures existing within the system, the Specific Improvement Grants for Regional and Local roads will be discontinued, with this money instead being targeted at the repair and maintenance of bridge structures. Given the number of bridge structures in the county identified as requiring attention, a specific allocation of €300,000 has been provided from the Development Fund to supplement these Department grants. The own resource funding available specifically for road repair and maintenance is being reduced by approximately €250,000. Indications as to the level of NRA funding are not yet forthcoming, so levels similar to last year have been anticipated.

Overall, the aggregate funding available for Roads will be reduced on that which was available in 2013. For this reason, greater emphasis will have to be placed on carrying out those works necessary to maintain existing assets, rather than on seeking to invest in new works. In this regard, works anticipated include for minor overlay and reconstruction works, surface dressing, general maintenance tar patching, drainage and service support costs. It is anticipated that work will continue to be carried out on those roads that were highlighted in the Multi Annual Assessment 2013 to 2015, but specific details must await the grants announcement.

Provision is made for Winter Maintenance services (salting of roads and footpaths) as required and as set out in the Council's Winter Service plan, currently available for viewing on the Council website. Responsibility for all motorway maintenance, including salting and incident response, has now transferred from the local authorities to contractors appointed by the National Roads Authority. A Motorway Incident helpline number 0818 715 100 has been made available to members of the public in relation to incidents arising on the motorways.

The Council now obtains energy for Public Lighting from suppliers identified through the National Procurement Service. Discussions are ongoing with neighbouring local authorities with a view to tendering, on a shared service basis, the repair and maintenance aspects of the Public Lighting service. Given the constraints on the budget, no provision has been made for the provision of any new public lights.

Provision has been made to continue the Council's Road Safety programme, including the Road Safety Officer and Road Safety Promotions such as the *Lifesaver Project*. Provision is also made for the continuation of the School Warden Service, and the ongoing operations of the Road Safety Together Committee.

The coming year will be a challenging one for the provision of services. The combination of reducing funding and decreasing outdoor staff numbers, together with the creation of a new merged authority, will present new challenges for all. It also allows, however, for an examination of new approaches to the delivery of services, and the Roads staff will play an active and enthusiastic part in defining what shape those new approaches might take.

CAPITAL EXPENDITURE

Capital expenditure has been significantly reduced in recent years. Notwithstanding these reductions, it is prudent, where resources permit, to plan for several projects, should funding become available, including the N69 Foynes to Limerick Scheme.

DIVISION C

Water Services

The Government has decided to establish a public water utility, Irish Water, to take over and manage the operation and capital delivery functions of Local Authorities in the water services area.

FUNCTIONS OF IRISH WATER

Irish Water will be the Water Services Authority and the single point of contact for customers, and will be statutorily responsible for both investing in and operating water services infrastructure in its role as a provider of drinking water and waste water services to household, commercial and industrial customers in Ireland (not served by Group Water Schemes).

It will have responsibility for:

- The abstraction, treatment and distribution of drinking water;
- Conserving water supplies through maintaining and upgrading the infrastructure;
- The collection and treatment of waste water and the management and operation of combined sewer overflows;
- Sludge disposal;
- Customer billing and relationship management, including requests for new connections;
- Strategic planning for the sector, water resource management and localised catchment management focused on source protection;
- The roll-out of the water metering programme;
- Sourcing private finance for investment in capital projects.

The responsibility for delivering Small Capital Schemes, which were traditionally part of the Rural Water Programme, will also transfer to Irish Water.

The formal transfer of these responsibilities to Irish Water will take place in 2014, subject to the passing of the necessary legislation.

It is anticipated the Council will enter into a Service Level Agreement with Irish Water and continue to operate Water Services on behalf of Irish Water in 2014.

SERVICE LEVEL AGREEMENT

The CCMA and Irish Water are currently in discussion in relation to the development and agreement of a twelve year Service Level Agreement which will allow for Local Authorities to continue operating Water Services on behalf of Irish Water for an initial period of twelve years.

This Service Level Agreement will provide for the assignment of responsibilities, revised reporting structures, staffing and performance indicators, financial management etc. between the parties and also contains appropriate review mechanisms.

It is anticipated that the Service Level Agreement will be completed between the parties prior to the 1st January, 2014.

TRANSFER OF FUNCTIONS

It is anticipated that many of the functions currently being undertaken by the Local Authorities will transfer to Irish Water with effect from 1st January, 2014, subject to the necessary legislation being put in place.

However, it is also expected that specific functions such as customer contact may not transfer until closer to the end of the first quarter in 2014.

It is anticipated that the formal transfer of assets and liabilities etc will commence in 2014 and the members will be kept fully informed of all developments as they occur.

RURAL WATER PROGRAMME

The management and operation of the Rural Water Programme, with the exception of the Small Capital Schemes, will remain the full responsibility of Limerick County Council.

In this regard, the Council commenced the Newtown Clarina Group Water Scheme Project which commenced in 2013 and is expected to complete in 2014.

This scheme provides for a connection to the public supply and the replacement of the existing private water source, together with the upgrading of the network.

The anticipated cost of this scheme is €0.5m.

The Council has also commenced the upgrading of part of the network for Croagh GWS at a cost of €50,000

DIVISION D

Development Management

FORWARD PLANNING

Work was completed on the Castleconnell Area Plan during 2013 and was approved by Council in October 2013. Work continues on the Abbeyfeale and Newcastle West Area plans, with completion expected in 2014. The review, preparation and approval of area plans involves extensive research and public consultation with the general public and various statutory agencies. All area plans are prepared in-house.

Other area plans to be progressed during 2014 include Adare, Patrickswell, Askeaton, Kilmallock, Croom.

A number of variations to the County Development Plan are also scheduled for 2014.

Limerick 2030 – An Economic and Spatial Plan for Limerick was launched in June 2013 and The Shannon Integrated Framework Plan for the Shannon Estuary was launched in November 2013. Both documents are key drivers of development for the Limerick area for the medium term

DEVELOPMENT MANAGEMENT

The operation of the development management process will have at its core the promotion of balanced sustainable development in the County. 2013 has seen a further fall in planning applications with 676 received to the end of November 2013, reflecting the current economic climate.

DEVELOPMENT CONTRIBUTIONS

A new Development Contribution Scheme was drafted, presented and considered by the Council during 2013 and it is anticipated to be operational in January 2014. The new scheme includes reductions in contribution levies over

a wide variety of headings. Particular attention has been focussed on the employment generation sectors with a view of reducing the costs associated with business. The new scheme is cognisant of the Limerick City Council's Contribution Scheme which was adopted in September 2013.

It is anticipated that the income from planning contributions for 2014 will be similar to this year's figure of €1m.

ENFORCEMENT

Activity in the enforcement area remains at a high level. During 2013 there were 322 complaints investigated. The investigations resulted in 197 Warning letters, 97 Enforcement Notices and 43 prosecutions with 8 convictions. A satisfactory outcome was obtained in 245 enforcement cases during the year.

HOUSING ESTATES

The Council will continue its programme of taking housing estates in charge. Twenty housing estates across the county were taken in charge in 2013. The taking in charge programme will continue in 2014 with preparatory work having been commenced on forty eight estates.

There are 26 unfinished housing estates in the county. The Council is systematically working through the issues in the various estates with an emphasis on making partially developed estates safe and secure. In this regard a sum of €120,000 from the development fund is dedicated to this activity. In addition development bonds are being drawn down by the Council to fund the necessary works

TOURISM DEVELOPMENT & PROMOTION

The tourism sector is a major contributor to economic development and growth and the local authority will continue to play a significant role in supporting existing projects and initiatives as well developing new tourism products and marketing programmes.

The change in tourism structures in the region will mean working in closer cooperation with Fáilte Ireland in marketing and promoting Limerick both nationally and internationally.

The Adare Destination Plan was launched by Minister Varadkar in February 2013 to promote the development of new opportunities and heritage tourism products in the county's premier tourist location. Work has commenced on implementation of the action plan and will be progressed in 2014.

A 3km extension of the Great Southern Trail Greenway from Abbeyfeale to the Limerick Kerry border was officially opened in 2013 bringing the total length of the cycling and walking trail developed in Limerick to over 40km. Further marketing and promotion of the Limerick to Kerry Greenway will be undertaken in 2014 to encourage more tourist users.

A refurbishment of Lough Gur Heritage Centre was completed in May including the installation of new interpretative displays and exhibitions. The Council provided financial assistance towards the works and the building is leased to Lough Gur Development Co-operative Society who now operate and manage the facility.

The Council also supported a number of festivals and tourism events during the year with one of the highlights being the visit to Bruff of Caroline Kennedy, daughter of JFK, to dedicate the old Courthouse to her ancestor Thomas Fitzgerald.

Financial support will be provided to regional tourism initiatives such as the Shannon Conference Bureau and the Limerick Marketing Company. Support by way of technical, marketing or financial assistance will also be provided to a number of key local bodies and projects such as Adare Heritage Centre, Foynes Aviation Museum, Lough Gur Heritage Centre and Kilmallock Tourism.

ENTERPRISE SUPPORT / ECONOMIC DEVELOPMENT

The Economic Development Section dealt with queries from a broad range of commercial and industrial interests and also liaised with both local and national development agencies such as the IDA, Enterprise Ireland and Local Development Companies in relation to existing and new enterprise development in the county.

The Council will continue to market and promote Limerick as a location for new business start-ups by means of brochures, the internet and participation in seminars and other promotional events.

In addition efforts will be made to streamline the Council's processes in relation to business start-ups and also support opportunities for foreign direct investment.

The Council continues to support enterprise at a local community level and in particular Community Enterprise Centres which have been developed in Kantoher and Kilmallock. Croom Community Enterprise Centre comprising 753m² of modern office space built on a site donated by the Council was officially opened by Minister Jan O'Sullivan in May.

The Council in cooperation with the Limerick Clare Energy Agency secured funding of €268,000 from the Sustainable Energy Authority of Ireland under the Better Energy Communities Programme 2013 for works and the installation of energy efficient equipment for a range of projects in Adare, Newcastle West and Lough Gur.

The Economic Development Section is a partner in an EU funded project (Geronimo II) promoting the development of anaerobic digestion plants on Limerick farms to produce methane to generate heat or electricity. The Intelligent Energy Europe funded programme involves working with a number of different partners at local, national and european levels to promote and develop an anaerobic digestion industry in Limerick. The project will conclude next year but has already supported a number of Limerick farmers in developing plans for biogas facilities on large scale commercial farms.

BUSINESS & RETAIL INCENTIVE SCHEME

Limerick County Council introduced a Business & Retail Incentive Scheme for vacant properties in the main county towns of Newcastle West, Abbeyfeale, Rathkeale and Kilmallock in 2013 and 15 applications for new and expanding businesses are being processed as part of the scheme.

It is proposed to extend the Business Incentive Scheme in 2014 to include a number of strategic industrial estates and business parks to provide an additional incentive to commercial and industrial companies establishing or expanding operations in Limerick.

COMMUNITY ACTIONS

Pride of Place

Limerick County continued its tradition of success in the 2013 Pride of Place Competition with Castlevue Estate, Newcastle West winning the Housing Estates Category. €3,000 has been provided for in the 2014 estimates for Pride of Place.

Limerick County Community and Voluntary Forum

Home and Community Directorate continued to support the work of the Limerick County Community and Voluntary Forum in 2013. The Forum completed a county wide community consultation process in 2013, from which a Strategic Plan has been developed. The strategic Plan will inform the work programme of the Forum in 2014-2015. The Forum is funded by the Department of the Environment, Community and Local Government, the funding being channelled through Limerick County Council.

Putting People First envisages an enhanced supporting role for local authorities to community and voluntary bodies. Provision has been made in the 2014 estimates to support this enhanced role.

Junior Achievement

Home and Community Directorate supported the Junior Achievement Programme in 2013, participating in a School to Work Programme in May with St. Joseph's Boys NS, Rathkeale, and in the Success Skills Programme with Colaiste na Trocaire, Rathkeale.

LOCAL COMMUNITY DEVELOPMENT COMMITTEE

Putting People First provides for the establishment of new structures to replace the City and County Development Boards. The new structures will be called Local Community Development Committees.

Limerick City and County Councils have been selected as one of 10 front runner Local Community Development Committees nationally.

In establishing the Committee, provision has been made in the 2014 estimates to provide for the development of an Analysis Document and Local Community Development Plan which are required under legislation.

LIMERICK AGE FRIENDLY PROGRAMME

2013 saw the launch of the Limerick Age Friendly Programme. Limerick County Council signed up to the commitments of the *Dublin Declaration on Age Friendly Cities and Communities 2013*.

Progress has been made in establishing the multi-agency Alliance, which acts as the steering committee for the Programme. The aim of the Programme is to ensure that Limerick will become a great place in which to grow old. By embedding age friendliness in the policies and plans of service providers, it is anticipated that all sectors of society will benefit.

Progress has also been made in the development of an Age Friendly Town Plan for Cappamore. The actions contained in this Plan will begin to be rolled out in 2014.

A detailed consultation/listening process is being planned for the spring of 2014, the outcomes of which will inform the development of a city and county-wide Age Friendly Strategy and Action Plan. Provision has been made in the estimates for 2014 for the roll out of the Programme in the amount of €15,000.

CHRISTMAS LIGHTS GRANT SCHEME

Limerick County Council provides funding of up to 50% of ESB and Insurance costs up to a maximum of €1,000 and up to 50% of the cost of decorations / lights / Christmas trees up to a maximum of €300 to Chamber of Commerce / Trade Associations / Community Groups. Provision of €9,000 has been made in the estimates for 2014 for this Scheme.

COMHAIRLE NA NÓG

The Office of the Minister for Children and Youth Affairs (OMCYA) has encouraged each City and County Development Board to engage in an enhanced programme of activities to give young people a voice on issues of concern to them. This enhanced programme is in addition to the Annual Comhairle event which has been organized by Limerick County Development

Board over the last 10 years. A Youth Council, consisting of 30 young people, was elected in October 2013 to serve for a period of two years.

LOCAL ENTERPRISE OFFICE / COUNTY ENTERPRISE BOARD

The Government's decision to integrate the local micro-enterprise services currently undertaken by County and City Enterprise Boards with local authorities and the establishment of Local Enterprise Offices (LEOs) will provide a strong platform for the authority's economic role.

"Putting People First" provides that the role of local government in economic development will be more clearly and explicitly specified in legislation. In this regard the operation of the local micro-enterprise support service will be a core element of the local authority economic development role. Local Government will lead, mobilise and provide a focus for an expanded role in economic development.

TIDY TOWNS, LIMERICK IN BLOOM COMPETITION, PRIMING GRANTS

Provision has been made for continuation of support for the above initiatives; these schemes provide support to Resident Associations and Tidy Towns Groups County wide. 2013 proved a very successful year for Tidy Towns in County Limerick, with an impressive 48 towns and villages taking part. Adare continued in its longstanding tradition of success in the competition by picking up the Limerick County Award and a Gold Medal. Ardpatrick and Newcastle West received Bronze Medals. Ardpatrick was also 'Highly Commended' in the County Award category while Galbally, a previous winner of the competition in 1994, was 'Commended'. In addition, Athea picked up the County Endeavour Award. Also, Annacotty were awarded first place in the 'Going for Gold' Tidy Towns Competition.

44 entries were received for the very successful Limerick in Bloom Competition. Athea Tidy Towns were named the Overall Winner 2013. 72 applications were approved for Priming Grants up to a maximum of €150 to assist local voluntary groups with purchase of incidental items towards the maintenance / improvement of their local area. While the grant level is small in relative terms it is very well received locally and in many instances has been the catalyst to kick start clean up activities / improvement works in local areas.

DIVISION E

Environmental Services

LANDFILL OPERATION AND AFTERCARE

As part of the National Waste Management Policy, the move away from disposal of waste to landfill is increasing as required under the landfill directive and further reinforced by a number of constraints such as :-

- Increased restrictions through E.P.A. licensing on the percentage of biodegradable waste that may be landfilled;
- Annual increases in the landfill levy;
- Lower gate fees arising from competition with other waste outlets such as incineration both in Ireland and abroad;
- Leachate treatment costs.

The landfill levy was increased again in July 2013 from €65/tonne to €75/tonne. The permissible percentage of biodegradable waste (organic waste) that may be landfilled was also reduced from 55% to 40% in July 2013. The competition for waste during the year resulted in gate fees having to be reduced to maintain sufficient supply and ensure Gortadroma's operation costs were covered. At the current gate fees it is not viable to invest in new cell development and therefore the plan to close the landfill when the current developed cells are full remains in place.

The estimated remaining capacity for the beginning of 2014 will be approximately 50,000 tonnes. This will be filled within the first half of 2014 and the landfill will then close at that point. A large element of the operational costs results from the required treatment of the leachate. Due to limitations placed on the Landfill by the EPA much of the leachate must go for treatment at various plants in and adjacent to Limerick. The EPA has enhanced the restrictions on their licences in relation to the discharge from each of these plants and therefore access to them is becoming correspondingly more limited.

Some of these plants are private while the remainder will be transferred to Irish Water in 2014 and therefore outside of Local Authority financial control.

There is no proposed increase in the base rate of €100/tonne and the charge per car of €17.00 including VAT will also remain unaltered from 2013. As in previous years, a contribution is also made to the Local Development Fund, which is spent in agreement with the White River Development Company. This is calculated on the basis of €1.27 per tonne and a significant fund has built up since 2000. This fund is being utilised by the local company to develop a Group Water Supply Scheme.

Finally, an amount per tonne has been set aside, in accordance with the requirements of the E.P.A. licence, to provide for aftercare over a 30 year period following the closure of the landfill.

RECOVERY AND RECYCLING FACILITIES OPERATIONS

Limerick County Council currently operates four recycling centres, a green waste facility and approximately fifty bring centres. The operation of these facilities is partly financed each year by a grant from the DECLG's Environment Fund.

PROVISION OF WASTE COLLECTION SERVICE

A budget is included for the continued operation of the refuse collection waiver scheme in 2014. While the Government policy statement "A Resource Opportunity – Waste Management Policy in Ireland", (DECLG, July 2012), refers to the intention to introduce a household waste collection waiver scheme or other alternative support schemes for low income families and have established an inter-departmental working group to consider such matters, no firm proposal has been brought forward for the development of such a scheme to-date. The continuation of the current waiver scheme is a very significant draw on Council finances and this is an area which requires action at national level as a matter of urgency.

LITTER MANAGEMENT AND STREET CLEANING

A similar level of funding has been provided for 2014 as was available in 2013 to provide the litter warden service, litter control initiatives and street cleaning service. Indiscriminate dumping continues to be a significant problem throughout the county with items being dumped on the roadside from passing cars or in isolated areas and in streams and rivers, where there have been a number of serious dumping incidents throughout the year. Indeed without the great work carried out during the national spring clean-up and by local communities for the Limerick in Bloom or the Tidy Towns competition the position would be much worse. Great credit is due to these local committees and individuals who do sterling work in the fight against litter every year.

WASTE REGULATIONS, MONITORING AND ENFORCEMENT

This area includes the issuing of permissions under the various statutory regulations associated with the Waste Management Act and the auditing and inspection of compliance with the conditions of those permissions. In particular all authorised waste facility sites should be inspected and authorised waste collectors audited. All unauthorised sites, collectors or other activities that come to the Council's attention are addressed, statutory directions and notices to close and regularise these activities are issued and where appropriate legal proceedings are initiated. All complaints received about waste issues are also required to be addressed.

WASTE MANAGEMENT PLANNING

Following reconfiguration of the Waste Management Regions, Limerick County is now part of the Southern Waste Region where the Limerick Authorities and the Tipperary Authorities are the joint lead authority for the New Region. The Regional Waste Management office now known as the Southern Region Waste Management Office is co-ordinating the development and implementation of the Waste Management Plan. A notice of intention to prepare a Waste Management Plan has been published and draft waste management plans are expected in Q2/Q3 2014.

The Southern Region Waste Management Office also co-ordinates the Local Authority Prevention Network project which this year published the Greener Cleaning Guide, prepared a documentary with RTE 1 "Waste Watcher" for business and household waste prevention to be screened on the 8th December 2013. This project also under the Greening Festivals programme greened the "Great Limerick Run" " Expo2" , "The Knights of Westfest" and "Fleadh Ceoil na Mumhan 2013".

The cost of running the office for 2014 will be €667k and the burden on Limerick County Council will be €38.7k considerably less than 2013 as the costs now are distributed over 13 local authorities on a population proportional basis. There is also grant income from the DECLG and Interreg IVC ERD fund.

Under the Environmental awareness area, the Council continues delivering environmental initiatives in line with National Policy. This includes projects such as supporting schools in the An Taisce Green Schools programme together with a variety of environmental partnership projects with the aim of increasing environmental awareness across the broader community.

BURIAL GROUNDS

With over 170 burial grounds in the county, a significant burden falls on local burial ground committees to help regulate and maintain their local cemetery. A small level of grant aid is paid towards the work of such committees and it is essential that this grant scheme is continued for 2014. Work is also on-going in partnership with local communities in relation to the development of additional burial spaces at a number of locations in the county.

WATER QUALITY, AIR AND NOISE POLLUTION

This programme covers a broad area including discharge licensing, farm inspections, site assessments for on site wastewater treatment systems, noise action planning as well as a pollution complaints investigation service related to water, air, noise and public health.

The national inspection programme for septic tanks was rolled out in July 2013 and inspections have been ongoing since then. These inspections are undertaken by Council staff and there are four registered inspectors for Limerick. This area of work will continue and is likely to increase in 2014.

Limerick County Council remains the lead local authority for the Shannon River Basin District Management Plan and will continue in this role for 2014, until new governance arrangements have been agreed nationally. The budgeted figure for 2014 remains similar to the 2013 figure.

A joint Noise Action Plan for the City and County was produced in 2013 in compliance with the Environmental Noise Regulations. This is a five year plan which outlines the measures to be taken to monitor and improve the noise environment for residents in areas adversely affected by noise from major roads. The plan requires noise monitoring to be carried out at a number of identified hotspots in 2014. A budget of €18k has been allocated for this work.

LIMERICK COUNTY CIVIL DEFENCE

An expenditure cost of €175,319 is included in the budget to cover, salaries, training, travel and maintenance of the extensive list of equipment and buildings. There is also a provision of €47,300 to repay the building costs of the Civil Defence building in Annacotty.

An income figure of €113,092, is included which is obtained as grant aid. Plans for 2014 include working towards the implementation of joint fire service initiatives in the Limerick Local Authorities and progressing the national Keeping Communities Safe project.

LIMERICK COUNTY FIRE SERVICE

A sum of €6.359m is provided for the Operation of Fire Service (E11) and €666k for Fire Prevention (E12) in 2014. Of the €6.359m spent on the operation of the Fire Service, almost 75% of this is expended on the wages of the retained fire-fighters (complement of 72 in the six Fire Stations), the contribution towards the fire cover provided by Limerick City in the city environs and the contribution towards the Regional Communications Centre based in Mulgrave Street, Limerick, which covers the province of Munster.

A sum of €158,000 is provided for the ongoing maintenance of 6 fire stations, 27 vehicles and the maintenance of fire fighting and rescue equipment in the 6 fire stations. There is also provision for the inspection and replacement of

personal protective equipment (€105,750) including the replacement of fire fighting PPE in 2014.

The Council has a statutory responsibility to ensure that all fire service personnel are properly trained. This year the budget for the training of the fire service has been passed from H.R. to the fire service and a figure of €208,625 has been allocated for this training.

The Fire Service was certified by the NSAI in 2012 to OHSAS 18000 for Health and Safety as well as maintaining our ISO9001:2000 Quality Management Standard. This certification was again maintained in 2013.

A sum of €9,800 is also included in the budget to implement the Major Emergency Plan requirements of the national framework including the maintenance and testing of the helpline room, the crisis management centre and the local co-ordination centre, provision of text messaging services and exercises.

Income from the Fire Service consists largely of receipts in respect of attendance at fires and Fire Safety Certificates. The income figure amounts to €583k and represents a significant income source. While it would be preferable not to have any charges for attendance at fires, this is not realistic in the context of funding generally available to the County Council as the provision of other services would be adversely affected.

Plans for 2014 include working towards the implementation of joint fire service initiatives in the Limerick Local Authorities and progressing the national Keeping Communities Safe project.

DIVISION F

Recreation and Amenity

RECREATION AND AMENITY

PLAYGROUNDS

There are seventeen playgrounds currently in place in Limerick County, seven of which are owned and operated by Limerick County Council. The remaining ten are operated by the local community.

A further new community playground is being developed in Pallaskenry and there are proposals for community playgrounds at Bruff and Croom. Plans were prepared for a teenage recreation park / playground at Newcastle West and an application for funding was made to West Limerick Resources Ltd. in respect of such a proposal during 2013, however it would appear that funding for the overall project is not available at the present time and consideration may need to be given to the development of this project on a piecemeal basis over a number of years subject to capital funding becoming available.

Public Liability insurance for the community playgrounds is provided under the Limerick County Council insurance policy. In return for this communities have to sign an agreement undertaking to manage and maintain the playground, and inspect the playground equipment on a weekly basis for defects.

Limerick County Council also provides a Maintenance Assistance Grant of €500 per annum to the community playground committee to assist them with the costs associated with maintaining a playground.

OPERATION AND MAINTENANCE OF OUTDOOR LEISURE FACILITIES

In 2013, the horticulture section was involved in maintaining 335 acres of green area during the growing season. In addition to this approximately 70 acres of green area were maintained as part of Limerick County Council's Grant Scheme for the maintenance of open spaces; with 66 groups receiving grant aid towards the cost of cutting the grass in their estates during the year. This grant aid required additional contributions collected locally to provide for an adequate grass cutting service throughout the summer season. However while this scheme works well for the majority of these estates, in a number of cases due to the size of the grassed area involved there were difficulties associated with the level of grant aid available. In addition some of the residential areas involved in the scheme encountered difficulty in the collection of the matching local funds. The Environmental SPC has requested that the criteria for allocation of the grants be amended to cater for residential areas which have large open spaces as the current grant scheme operates on the basis of residential units in the estate rather than the size of the grassed area and this is a matter which will be brought back to the SPC for further consideration in the near future. The Horticultural Service was also involved in the maintenance and upkeep of a number of amenity areas, including Castletroy Park, Lough Gur, and the Demesne in Newcastle West, the Clare Glens and Adare Park and for tree pruning, management of dangerous trees, tree planting, and the maintenance of existing planted areas throughout the county. They were also involved in developing two hundred tonnes of compost (soil conditioner) at the Green Waste Facility in Mungret. This material was distributed to the public for their own use at Limerick County Council's three Recycling Centres.

OPERATION OF THE LIBRARY SERVICE

The Library Service is one of the most widely used public services provided by the local authority. It serves the public through its network of 15 branch libraries, a mobile library service, a school's library service and the Limerick Studies Department. It will work to increase membership and use, from its current annual level of 21k registered readers, 457k stock issues and 427k visits by members of the public.

A strong collection of books and other learning resources are the core of a good library service. In 2014 Limerick County Library will continue to develop

and strengthen its existing collections to provide a comprehensive range of reading materials and audio visual resources.

The new Cappamore Library and Arts Studio will open to the public in early 2014.

Phase 3 of the Limerick Newspaper Microfilm Project will be completed next year. This partnership project between the Limerick Studies Department, the Limerick Leader and the National Library will make the county edition of the Limerick Leader available to the public for the first time.

CONTRIBUTION SCHEME

Each year, Limerick County Council provides monies to Community Groups and organisations who promote the interests of local communities. These contributions are made under section 66 of the Local Government Act 2001 and are a reserved function of the Council. The Contribution scheme will continue to operate again in 2014.

Operation of the County Arts Programme 2014

A sum of €231k is allowed for the operation of the County Arts Service with an estimated income of €85k. The continued strategic development of key arts programmes of the county arts service including a wide ranging youth theatre programme, innovative youth choir programme, integrated dance programme, artist in schools and festivals such as Éigse Michael Hartnett and Autumn Music at Castleconnell will see cultural activity in the County in 2014 continue. These existing programmes will operate on the basis of creating active participation for all age and socio-economic groups. Programming partnerships will also be forged with national and local agencies to ensure the continued development of an innovative county arts programme. Discussions about participation in Limerick City of Culture will be part of all programming plans.

FAI PROGRAMME DEVELOPMENT

In 2014, the FAI Programme will focus on using football as a medium for social inclusion through aiding groups such as Limerick Youth Services and Foroige with drop-in sessions. 'Football on the Green' programmes in the areas of Sharwood Estate, Newcastle West and Scanlon Park, Castleconnell. Coach

Education modules including the 'back to work' scheme in association with the LSP and West Limerick Resources in Broadford.

Other programmes include Men's health programmes with the travelling communities and Intercultural open days and after school programmes for ethnic minorities, Soccer sisters programmes to promote County Limerick girls staying active. Football for all programmes services children and adults with various disabilities through our FFA Clubs in Shannon (services Limerick people), Annacotty, Newcastle West and Charleville (also services Limerick People) and the further development of 'pick-up' games on the Council mini-pitches.

OPERATION AND MAINTENANCE OF LEISURE FACILITIES

The Askeaton Leisure Centre remains the nucleus of leisure activity in West Limerick, providing an extensive range of quality public leisure facilities in a relaxed and friendly manner. The facility has a White Flag, which is a quality mark that all leisure facilities strive to achieve. It is the policy of Askeaton Pool and Leisure Ltd. to actively promote social inclusion through programmes and activities in respect of all of its customers, making a measurable difference to people who use the facility. A number of new energy efficiency measures have been introduced in the Centre and work has continued in 2013 to reduce costs.

DIVISION G

Agriculture, Education, Health & Welfare

FOOD SAFETY

The Council provides the food safety regulatory service in a range of meat processing premises located in the City and County under contract to the Food Safety Authority of Ireland (FSAI) which is the national competent authority in this area. Currently 22 such premises are supervised by our veterinary staff including 10 slaughterhouses. Official controls are risk based and include the approval of suitable establishments, inspections, audits and the laboratory analysis of food samples. All food animals processed at the 10 slaughterhouses are inspected before and after slaughter.

The service contract with the FSAI provides for the full recoupment of the net cost to the Council and the budget reflects this.

CONTROL OF STRAY HORSES

This essential service is provided at operational level for the Council by an authorised specialist contractor. Regrettably, straying and abandoned horses continue to be a big problem in the county and they must be dealt with in the interests of public safety, road safety, housing estate management and industrial promotion. The increase in the numbers of horses impounded in recent years shows no sign of abating; we anticipate that at least 120 will be impounded in the current year.

The Department of Agriculture has significantly reduced funding for this service to all local authorities in 2013 and further reductions have been advised for 2014. Therefore, the net cost to the Council will increase again in 2014. Assuming similar demands on the service in 2014 as in 2013 it is estimated that there will be a reduction of €45,000 in recoupment to Limerick County Council.

CONTROL OF DOGS

This allocation provides for the running of the dog shelter in Castlemungret and the mobile dog warden service covering both City and County. Demand for this service greatly exceeds the available capacity. Two full-time wardens are employed. The budget provides for the filling of the part-time kennel-assistant position which has been sanctioned. This will free up the wardens for more patrol and licence work and should be self-financing.

Income from dog licence sales continues to be a source of concern. While the fee for a licence has increased to €20 from €12.70 this, together with the current economic climate, has had a negative impact on licence compliance over recent years. Use of the Council's on-line service for the purchase of a dog licence will be encouraged in light of its convenience to the customer and more efficient use of Council resources.

DIVISION H

Miscellaneous Services

HUMAN RESOURCES

2013 has been a very significant year for Human Resources. The year has progressed from the establishment of a single management structure in January, to its new single location in May and now to the point where a single IT system will be established in December.

The work of establishing single policies, procedures and processes is continuing. Agreement has been reached with trade unions in a number of areas and further work will continue over the remainder of 2013 and the first half of 2014. Significant progress has also been made by Human Resource employees on developing single internal procedures.

This has all been achieved against the background of an economic environment that has placed an increased responsibility on ensuring that staffing resources are assigned in the most efficient and effective manner possible.

The Council will continue to maintain services through redeployment of staff into essential service areas. We are currently undertaking a workforce planning exercise focussing on our primary objective of providing public services within the context of the establishment of a new organisation in 2014.

We will strengthen our existing efforts in 2014 to further develop the skills of our existing employees to meet the challenges ahead. Where necessary, we will recruit staff to ensure that we have the appropriate skills to deliver our essential programmes.

The Council will continue to utilise the mechanisms of the Public Service Agreement to minimise costs while abiding by our responsibilities in respect of safety and welfare of our employees.

CORPORATE SERVICES AND CHANGE LEADER

A Senior Change Management Team was put in place to support the Management Team in planning and implementing the merge to a Single Authority. A considerable part of the move programme was implemented during 2013 and it is expected to be completed by the spring of 2014.

A number of Working Groups have been established in areas such as Customer Service, Information & Communication Technology and Communications to ensure a smooth transition to an effective and efficient Single Authority.

Considerable emphasis is being placed on the whole area of Customer Service in line with the Government's Action Programme 'Putting People First'. Customer Service Representatives are in place in Dooradoyle and Merchants Quay and it is planned to expand this network throughout the County in 2014.

Provision has been made in the budget for costs associated with the Local Elections 2014. The Local Elections next year are historic in terms of Local Government in that a Single Local Authority will be elected to represent the citizens of Limerick. The Local Electoral Area Boundary Committee Report 2013 divided the City & County into 6 Electoral Areas, which will comprise the Metropolitan and Municipal Districts for Limerick.

FINANCE DEPARTMENT

The Finance department will continue to focus on improving the delivery of financial information to all relevant stakeholders.

The Finance Department continued to work closely with its customers in 2013. Given the current economic climate the County Council is more than aware of the difficulties that face businesses in our community. Payment plans have been agreed with those having difficulties in meeting payments due to Limerick County Council. It should be noted that such arrangements simply spreads the

payment of a current charge to ease short-term cash flow difficulties for businesses. It must be made clear however that there is no question of reducing rates outstanding – all that the Council can do for business is to be flexible in defining the timelines by which rates obligations must be discharged. It must be made clear that all rates must still be paid in full. This is imperative in order for Limerick County Council to maintain and protect its income stream. There is no doubt that the collection of monies due to it will be challenging in 2014.

There will be a continued emphasis on cash flow management in 2014. Fortunately in 2013, the average cash position during the year was steady. However, in the current economic environment the securing of all payments to the local authority will be challenging and all directorates will maintain a strong focus on cash flow management in 2014 as in previous years.

ICT DEPARTMENT

In line with the strategic requirements for Limerick County Council the ICT department continues to support, recommend and provide the information and communication technology infrastructure, applications and systems required for all sections of Limerick County Council. The ICT service desk system offers comprehensive support to end users, councillors, area offices and libraries of Limerick County Council.

TABLE A - CALCULATION OF ANNUAL RATE ON VALUATION FOR THE FINANCIAL YEAR 2014

Limerick Co Co (B1)

Summary by Service Division	Expenditure €	Income €	Estimated Net Expenditure 2014 €	%	Estimated Outturn 2013 Net Expenditure €	%
Gross Revenue Expenditure and Income						
A Housing and Building	10,917,393	11,970,410	(1,053,017)	-2.8%	(595,763)	-1.2%
B Road Transport & Safety	20,569,060	11,990,674	8,578,386	23.2%	8,971,792	18.5%
C Water Services	16,442,550	16,147,051	295,499	0.8%	12,537,518	25.9%
D Development Management	5,657,686	1,284,768	4,372,918	11.8%	4,637,756	9.6%
E Environmental Services	19,671,462	8,481,778	11,189,684	30.2%	10,853,512	22.4%
F Recreation and Amenity	4,615,148	207,369	4,407,779	11.9%	4,426,563	9.1%
G Agriculture, Education, Health & Welfare	3,435,911	2,651,440	784,471	2.1%	867,185	1.8%
H Miscellaneous Services	13,506,297	5,049,339	8,456,958	22.8%	6,681,146	13.8%
	94,815,507	57,782,829	37,032,678		48,379,709	
Minus County Charge			-		-	
Provision for Debit Balance			-		-	
ADJUSTED GROSS EXPENDITURE AND INCOME (A)			37,032,678		48,379,709	
Provision for Credit Balance			-		-	
Local Government Fund / General Purpose Grant			6,170,000		17,668,930	
Pension Related Deduction			1,619,231		1,649,231	
SUB - TOTAL (B)			7,789,231		19,318,161	
AMOUNT OF RATES TO BE LEVIED (C)=(A)-(B)			29,243,447			
NET EFFECTIVE VALUATION (D)			488,047			
GENERAL ANNUAL RATE ON VALUATION (C) / (D)			59.9193			

Table B: Expenditure and Income for 2014 and Estimated Outturn for 2013

	2014				2013			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Manager €	Adopted by Council €	Estimated by Manager €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
Division and Services								
A Housing and Building								
A01 Maintenance/Improvement of LA Housing Units	2,644,212	2,644,212	6,399,553	6,399,553	3,003,513	2,736,133	6,647,251	6,167,941
A02 Housing Assessment, Allocation and Transfer	331,895	331,895	9,220	9,220	592,625	479,088	14,451	17,605
A03 Housing Rent and Tenant Purchase Administration	512,378	512,378	14,059	14,059	515,525	527,240	11,408	13,898
A04 Housing Community Development Support	269,508	269,508	6,508	6,508	293,442	295,996	6,481	34,737
A05 Administration of Homeless Service	425,606	425,606	285,859	285,859	411,204	413,110	272,501	273,047
A06 Support to Housing Capital Prog.	719,865	719,865	445,699	445,699	807,882	718,852	430,962	393,496
A07 RAS Programme	3,197,176	3,197,176	3,149,248	3,149,248	3,325,946	2,767,324	3,328,006	2,782,600
A08 Housing Loans	883,711	883,711	380,662	380,662	913,889	885,320	391,276	381,510
A09 Housing Grants	1,914,925	1,914,925	1,279,602	1,279,602	1,793,279	1,905,036	1,186,493	1,279,331
A11 Agency & Recoupable Services	18,117	18,117	-	-	20,275	20,303	-	-
A Division Total	10,917,393	10,917,393	11,970,410	11,970,410	11,677,580	10,748,402	12,288,829	11,344,165

Table B: Expenditure and Income for 2014 and Estimated Outturn for 2013

	2014				2013			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Manager €	Adopted by Council €	Estimated by Manager €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
B Division and Services								
B Road Transport & Safety								
B01 NP Road - Maintenance and Improvement	1,422,453	1,422,453	756,443	756,443	1,628,145	1,452,263	942,610	841,436
B02 NS Road - Maintenance and Improvement	382,906	382,906	194,777	194,777	361,324	383,903	196,163	222,350
B03 Regional Road - Maintenance and Improvement	3,512,255	3,512,255	2,324,654	2,324,654	4,018,821	4,916,451	3,059,065	5,408,646
B04 Local Road - Maintenance and Improvement	12,585,039	12,585,039	8,425,918	8,425,918	13,259,585	14,123,296	8,266,300	7,851,603
B05 Public Lighting	1,413,922	1,413,922	4,914	4,914	1,358,755	1,420,989	3,940	4,800
B06 Traffic Management Improvement	351,599	351,599	62,797	62,797	349,065	361,389	60,230	62,026
B07 Road Safety Engineering Improvement	407,013	407,013	182,200	182,200	409,159	413,127	181,042	181,557
B08 Road Safety Promotion/Education	266,470	266,470	8,711	8,711	292,662	288,046	7,588	9,245
B09 Car Parking	130,329	130,329	27,587	27,587	127,762	129,022	34,430	27,687
B10 Support to Roads Capital Prog.	76,640	76,640	2,673	2,673	66,408	73,650	1,772	2,158
B11 Agency & Recoupable Services	20,434	20,434	-	-	21,135	21,164	-	-
B Division Total	20,569,060	20,569,060	11,990,674	11,990,674	21,892,821	23,583,300	12,753,140	14,611,508

Table B: Expenditure and Income for 2014 and Estimated Outturn for 2013

	2014				2013			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Manager €	Adopted by Council €	Estimated by Manager €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
C Water Services								
C01 Water Supply	8,800,694	8,800,694	8,800,692	8,800,692	12,152,911	11,645,008	7,240,321	7,193,474
C02 Waste Water Treatment	4,511,695	4,511,695	4,511,692	4,511,692	5,637,512	6,073,966	93,555	103,935
C03 Collection of Water and Waste Water Charges	1,424,322	1,424,322	1,424,322	1,424,322	1,539,277	1,654,968	10,680	103,287
C04 Public Conveniences	59,088	59,088	410	410	64,547	57,953	198	242
C05 Admin of Group and Private Installations	1,408,624	1,408,624	1,235,041	1,235,041	1,490,335	1,436,314	1,293,596	1,295,472
C06 Support to Water Capital Programme	174,894	174,894	174,894	174,894	333,768	307,852	8,419	10,257
C07 Agency & Recoupable Services	63,233	63,233	-	-	68,030	68,124	-	-
C Division Total	16,442,550	16,442,550	16,147,051	16,147,051	21,286,380	21,244,185	8,646,769	8,706,667

Table B: Expenditure and Income for 2014 and Estimated Outturn for 2013

	2014				2013			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Manager €	Adopted by Council €	Estimated by Manager €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
D Division and Services								
D Development Management								
D01 Forward Planning	670,492	670,492	20,494	20,494	644,153	654,466	15,628	18,822
D02 Development Management	1,899,343	1,899,343	504,435	504,435	2,224,813	2,176,559	500,899	425,664
D03 Enforcement	957,272	957,272	94,491	94,491	966,567	991,006	87,570	92,496
D04 Industrial and Commercial Facilities	11,701	11,701	325	325	13,117	12,793	379	462
D05 Tourism Development and Promotion	505,621	505,621	9,885	9,885	287,240	284,866	11,640	6,998
D06 Community and Enterprise Function	336,107	336,107	6,044	6,044	499,427	426,935	10,633	12,954
D07 Unfinished Housing Estates	73,212	73,212	2,369	2,369	67,364	69,686	1,720	2,095
D08 Building Control	118,474	118,474	34,198	34,198	156,796	123,287	34,742	35,667
D09 Economic Development and Promotion	796,060	796,060	564,477	564,477	247,298	250,254	474	578
D10 Property Management	-	-	-	-	-	-	-	-
D11 Heritage and Conservation Services	141,319	141,319	19,659	19,659	131,240	134,822	18,389	19,173
D12 Agency & Recoupable Services	148,085	148,085	28,391	28,391	403,575	457,386	276,674	329,395
D Division Total	5,657,686	5,657,686	1,284,768	1,284,768	5,641,590	5,582,060	958,748	944,304

Table B: Expenditure and Income for 2014 and Estimated Outturn for 2013

	2014				2013			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Manager €	Adopted by Council €	Estimated by Manager €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
Division and Services								
E Environmental Services								
E01 Landfill Operation and Aftercare	6,149,575	6,149,575	5,375,964	5,375,964	12,638,862	12,035,920	13,639,968	12,590,651
E02 Recovery & Recycling Facilities Operations	651,690	651,690	277,760	277,760	626,316	546,101	236,531	203,957
E03 Waste to Energy Facilities Operations	225,000	225,000	475,000	475,000	-	-	-	-
E04 Provision of Waste to Collection Services	272,673	272,673	1,732	1,732	282,793	289,184	1,607	1,958
E05 Litter Management	549,478	549,478	57,367	57,367	571,322	643,665	56,833	60,125
E06 Street Cleaning	617,870	617,870	16,799	16,799	767,635	726,859	15,555	18,951
E07 Waste Regulations, Monitoring and Enforcement	764,749	764,749	418,428	418,428	881,160	839,876	393,912	420,088
E08 Waste Management Planning	1,048,918	1,048,918	656,087	656,087	454,856	481,455	164,531	171,388
E09 Maintenance of Burial Grounds	578,911	578,911	306,661	306,661	515,214	511,079	311,653	319,105
E10 Safety of Structures and Places	362,643	362,643	129,802	129,802	374,285	369,750	128,753	130,101
E11 Operation of Fire Service	6,358,634	6,358,634	466,035	466,035	6,343,343	5,961,861	557,995	369,177
E12 Fire Prevention	666,391	666,391	195,776	195,776	717,196	693,935	191,423	130,538
E13 Water Quality, Air and Noise Pollution	1,424,930	1,424,930	103,467	103,467	2,346,180	2,261,060	96,618	90,294
E14 Agency & Recoupable Services	-	-	900	900	-	-	-	900
E Division Total	19,671,462	19,671,462	8,481,778	8,481,778	26,519,162	25,360,745	15,795,379	14,507,233

Table B: Expenditure and Income for 2014 and Estimated Outturn for 2013

	2014				2013			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Manager €	Adopted by Council €	Estimated by Manager €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
Division and Services								
F Recreation and Amenity								
F01 Leisure Facilities Operations	138,331	138,331	549	549	117,484	165,818	420	511
F02 Operation of Library and Archival Service	3,120,992	3,120,992	105,961	105,961	2,992,629	2,996,132	84,675	99,229
F03 Outdoor Leisure Areas Operations	906,960	906,960	15,952	15,952	1,139,975	1,074,103	204,990	165,941
F04 Community Sport and Recreational Development	218,079	218,079	274	274	224,356	224,559	258	315
F05 Operation of Arts Programme	230,786	230,786	84,633	84,633	319,492	311,171	83,288	79,224
F06 Agency & Recoupable Services	-	-	-	-	-	-	-	-
F Division Total	4,615,148	4,615,148	207,369	207,369	4,793,936	4,771,783	373,631	345,220

Table B: Expenditure and Income for 2014 and Estimated Outturn for 2013

	2014				2013			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Manager €	Adopted by Council €	Estimated by Manager €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
G Division and Services								
G Agriculture, Education, Health & Welfare								
G01 Land Drainage Costs	181,121	181,121	3,817	3,817	193,916	194,242	3,012	3,669
G02 Operation and Maintenance of Piers and Harbours	-	-	-	-	-	-	-	-
G03 Coastal Protection	-	-	-	-	-	-	-	-
G04 Veterinary Service	751,255	751,255	453,992	453,992	754,633	730,610	531,530	488,201
G05 Educational Support Services	2,503,535	2,503,535	2,193,631	2,193,631	5,396,804	5,384,172	4,948,619	4,949,969
G06 Agency & Recoupable Services	-	-	-	-	-	-	-	-
G Division Total	3,435,911	3,435,911	2,651,440	2,651,440	6,345,353	6,309,024	5,483,161	5,441,839

Table B: Expenditure and Income for 2014 and Estimated Outturn for 2013

	2014				2013			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Manager €	Adopted by Council €	Estimated by Manager €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
H Division and Services								
H Miscellaneous Services								
H01 Profit/Loss Machinery Account	3,348,751	3,348,751	3,235,017	3,235,017	3,391,048	3,403,847	3,229,730	3,236,710
H02 Profit/Loss Stores Account	202,209	202,209	115,011	115,011	206,042	208,221	125,423	126,310
H03 Administration of Rates	5,220,094	5,220,094	116,770	116,770	4,958,905	5,564,859	60,150	113,536
H04 Franchise Costs	340,532	340,532	6,069	6,069	256,139	231,639	4,469	5,281
H05 Operation of Morgue and Coroner Expenses	306,504	306,504	2,417	2,417	302,228	304,600	1,895	2,309
H06 Weighbridges	4,589	4,589	3,000	3,000	4,601	4,601	3,000	3,000
H07 Operation of Markets and Casual Trading	11,590	11,590	350	350	11,255	11,617	261	318
H08 Malicious Damage	30,000	30,000	-	-	-	-	-	-
H09 Local Representation/Civic Leadership	1,331,996	1,331,996	1,988	1,988	1,043,764	1,059,033	1,650	2,010
H10 Motor Taxation	1,243,144	1,243,144	110,608	110,608	1,203,199	1,245,170	101,809	107,006
H11 Agency & Recoupable Services	1,466,888	1,466,888	1,458,109	1,458,109	828,620	1,061,833	2,245,229	2,817,794
H Division Total	13,506,297	13,506,297	5,049,339	5,049,339	12,205,801	13,095,420	5,773,616	6,414,274
Overall Total	94,815,507	94,815,507	57,782,829	57,782,829	110,362,623	110,694,919	62,073,273	62,315,210

Table D

ANALYSIS OF BUDGET 2014 INCOME FROM GOODS AND SERVICES

	2014	2013
Source of Income	€	€
Rents from houses	5,536,000	5,424,792
Housing Loans Interest & Charges	568,363	572,500
Parking Fines & Charges	24,550	31,855
Commercial Water	-	6,889,263
Domestic Waste Water	-	-
Commercial Waste Water	-	-
Irish Water	14,713,999	-
Planning Fees	513,000	513,000
Sale/leasing of other property/Industrial Sites	7,919	10,000
Domestic Refuse Charges	-	-
Commercial Refuse Charges	-	-
Landfill Charges	5,353,000	13,625,000
Fire Charges	583,170	676,570
Recreation/Amenity/Culture	-	-
Library Fees/Fines	18,000	18,000
Agency Services & Repayable Works	-	-
Local Authority Contributions	-	248,103
Superannuation	1,200,000	984,999
NPPR	200,680	1,601,900
Other income	8,236,214	6,849,642
Total Goods and Services	36,954,895	37,445,624

Table E

ANALYSIS OF BUDGET 2014 INCOME FROM GRANTS AND SUBSIDIES

	2014	2013
	€	€
Department of Environment, Community and Local Government		
Housing & Building	4,458,574	4,668,757
Road Transport & Safety	-	-
Water Services	1,225,000	1,460,000
Development Management	14,796	14,796
Environmental Services	536,069	528,167
Recreation & Amenity	-	-
Agriculture, Education, Health & Welfare	243,973	322,000
Miscellaneous Services	-	-
Sub-total	6,478,412	6,993,720
Other Departments and Bodies		
NRA & DoT	11,525,185	12,434,519
Arts, Sports and Tourism	-	-
DTO	-	-
Social and Family Affairs	-	-
Defence	-	-
Education and Science	2,187,000	4,942,430
Library Council	-	-
Arts Council	73,500	70,000
Transport and Marine	-	-
Justice Equality and Law Reform	-	-
Agriculture Fisheries and Food	-	-
Non Dept HFA and BMW	-	-
Jobs, Enterprise, and Innovation	563,837	-
Other Grants & Subsidies	-	186,980
Sub-total	14,349,522	17,633,929
Total Grants and Subsidies	20,827,934	24,627,649

Table F - Expenditure

Division A - Housing and Building

Expenditure by Service and Sub-Service	2014		2013	
	Adopted by Council €	Estimated by Manager €	Adopted by Council €	Estimated Outturn €
A0101 Maintenance of LA Housing Units	1,448,945	1,448,945	1,685,928	1,440,304
A0102 Maintenance of Traveller Accommodation Units	75,150	75,150	75,150	75,150
A0103 Traveller Accommodation Management	131,218	131,218	135,162	132,810
A0104 Estate Maintenance	25,000	25,000	25,000	25,000
A0199 Service Support Costs	963,899	963,899	1,082,273	1,062,869
A01 Maintenance/Improvement of LA Housing Units	2,644,212	2,644,212	3,003,513	2,736,133
A0201 Assessment of Housing Needs, Allocs. & Trans.	-	-	-	-
A0299 Service Support Costs	331,895	331,895	592,625	479,088
A02 Housing Assessment, Allocation and Transfer	331,895	331,895	592,625	479,088
A0301 Debt Management & Rent Assessment	333,462	333,462	325,350	329,973
A0399 Service Support Costs	178,916	178,916	190,175	197,267
A03 Housing Rent and Tenant Purchase Administration	512,378	512,378	515,525	527,240
A0401 Housing Estate Management	60,000	60,000	40,000	40,000
A0402 Tenancy Management	-	-	-	-
A0403 Social and Community Housing Service	-	-	-	-
A0499 Service Support Costs	209,508	209,508	253,442	255,996
A04 Housing Community Development Support	269,508	269,508	293,442	295,996
A0501 Homeless Grants Other Bodies	240,000	240,000	230,000	230,000
A0502 Homeless Service	10,400	10,400	10,400	10,400
A0599 Service Support Costs	175,206	175,206	170,804	172,710
A05 Administration of Homeless Service	425,606	425,606	411,204	413,110
A0601 Technical and Administrative Support	238,220	238,220	322,315	264,538
A0602 Loan Charges	354,620	354,620	338,316	298,600
A0699 Service Support Costs	127,025	127,025	147,251	155,714
A06 Support to Housing Capital Prog.	719,865	719,865	807,882	718,852

Table F - Expenditure

Division A - Housing and Building

Expenditure by Service and Sub-Service	2014		2013	
	Adopted by Council €	Estimated by Manager €	Adopted by Council €	Estimated Outturn €
A0701 RAS Operations	2,956,031	2,956,031	3,082,223	2,522,100
A0702 Long Term Leasing	-	-	-	-
A0703 Payment & Availability	-	-	-	-
A0704 Affordable Leases	-	-	-	-
A0799 Service Support Costs	241,145	241,145	243,723	245,224
A07 RAS Programme	3,197,176	3,197,176	3,325,946	2,767,324
A0801 Loan Interest and Other Charges	476,897	476,897	501,140	484,078
A0802 Debt Management Housing Loans	192,543	192,543	209,197	178,907
A0899 Service Support Costs	214,271	214,271	203,552	222,335
A08 Housing Loans	883,711	883,711	913,889	885,320
A0901 Housing Adaptation Grant Scheme	1,587,392	1,587,392	1,473,454	1,587,392
A0902 Loan Charges DPG/ERG	-	-	-	-
A0903 Essential Repair Grants	-	-	-	-
A0904 Other Housing Grant Payments	-	-	-	-
A0905 Mobility Aids Housing Grants	-	-	-	-
A0999 Service Support Costs	327,533	327,533	319,825	317,644
A09 Housing Grants	1,914,925	1,914,925	1,793,279	1,905,036
A1101 Agency & Recoupable Service	-	-	-	-
A1199 Service Support Costs	18,117	18,117	20,275	20,303
A11 Agency & Recoupable Services	18,117	18,117	20,275	20,303
A Division Total	10,917,393	10,917,393	11,677,580	10,748,402

Table F - Income

Division A - Housing and Building

Income by Source	2014		2013	
	Adopted by Council €	Estimated by Manager €	Adopted by Council €	Estimated Outturn €
Government Grants				
Environment, Community & Local Government	4,458,574	4,458,574	4,668,757	4,202,000
Other Grants & Subsidies	-	-	-	-
Total Government Grants	4,458,574	4,458,574	4,668,757	4,202,000
Goods & Services				
Rents from houses	5,536,000	5,536,000	5,424,792	5,348,988
Housing Loans Interest & Charges	568,363	568,363	572,500	501,434
Agency Services & Repayable Works	-	-	-	-
Superannuation	116,543	116,543	109,776	133,735
Local Authority Contributions	-	-	-	-
Other income	1,290,930	1,290,930	1,513,004	1,158,008
Total Goods & Services	7,511,836	7,511,836	7,620,072	7,142,165
Division 'A' Total	11,970,410	11,970,410	12,288,829	11,344,165

Table F - Expenditure

Division B - Road Transport & Safety

Expenditure by Service and Sub-Service	2014		2013	
	Adopted by Council	Estimated by Manager	Adopted by Council	Estimated Outturn
	€	€	€	€
B0101 NP - Surface Dressing	-	-	-	-
B0102 NP – Pavement Overlay/Reconstruction	-	-	-	-
B0103 NP – Winter Maintenance	128,000	128,000	171,300	10,422
B0104 NP – Bridge Maintenance (Eirspan)	-	-	-	-
B0105 NP - General Maintenance	602,318	602,318	750,797	806,023
B0106 NP – General Improvements Works	-	-	-	-
B0199 Service Support Costs	692,135	692,135	706,048	635,818
B01 NP Road - Maintenance and Improvement	1,422,453	1,422,453	1,628,145	1,452,263
B0201 NS - Surface Dressing	-	-	-	-
B0202 NS - Overlay/Reconstruction	-	-	-	-
B0203 NS - Overlay/Reconstruction – Urban	-	-	-	-
B0204 NS - Winter Maintenance	19,000	19,000	30,000	-
B0205 NS – Bridge Maintenance (Eirspan)	-	-	-	-
B0206 NS - General Maintenance	168,336	168,336	162,048	217,336
B0207 NS – General Improvement Works	-	-	-	-
B0299 Service Support Costs	195,570	195,570	169,276	166,567
B02 NS Road - Maintenance and Improvement	382,906	382,906	361,324	383,903
B0301 Regional Roads Surface Dressing	450,750	450,750	416,121	449,709
B0302 Reg Rd Surface Rest/Road Reconstruction/Overlay	1,201,000	1,201,000	1,214,522	1,695,752
B0303 Regional Road Winter Maintenance	391,548	391,548	262,719	503,397
B0304 Regional Road Bridge Maintenance	-	-	-	-
B0305 Regional Road General Maintenance Works	556,260	556,260	475,732	495,722
B0306 Regional Road General Improvement Works	235,000	235,000	988,334	1,095,000
B0399 Service Support Costs	677,697	677,697	661,393	676,871
B03 Regional Road - Maintenance and Improvement	3,512,255	3,512,255	4,018,821	4,916,451
B0401 Local Road Surface Dressing	1,550,000	1,550,000	1,722,771	1,571,017
B0402 Local Rd Surface Rest/Road Reconstruction/Overlay	4,401,253	4,401,253	4,733,205	5,797,879
B0403 Local Roads Winter Maintenance	-	-	-	-
B0404 Local Roads Bridge Maintenance	570,000	570,000	545,920	570,500
B0405 Local Roads General Maintenance Works	3,236,990	3,236,990	3,347,973	3,380,497
B0406 Local Roads General Improvement Works	-	-	-	-
B0499 Service Support Costs	2,826,796	2,826,796	2,909,716	2,803,403
B04 Local Road - Maintenance and Improvement	12,585,039	12,585,039	13,259,585	14,123,296

Table F - Expenditure

Division B - Road Transport & Safety

Expenditure by Service and Sub-Service	2014		2013	
	Adopted by Council €	Estimated by Manager €	Adopted by Council €	Estimated Outturn €
B0501 Public Lighting Operating Costs	1,251,400	1,251,400	1,170,000	1,230,000
B0502 Public Lighting Improvement	-	-	18,000	18,000
B0599 Service Support Costs	162,522	162,522	170,755	172,989
B05 Public Lighting	1,413,922	1,413,922	1,358,755	1,420,989
B0601 Traffic Management	-	-	-	-
B0602 Traffic Maintenance	-	-	-	-
B0603 Traffic Improvement Measures	-	-	-	-
B0699 Service Support Costs	351,599	351,599	349,065	361,389
B06 Traffic Management Improvement	351,599	351,599	349,065	361,389
B0701 Low Cost Remedial Measures	177,500	177,500	178,675	177,500
B0702 Other Engineering Improvements	-	-	-	-
B0799 Service Support Costs	229,513	229,513	230,484	235,627
B07 Road Safety Engineering Improvement	407,013	407,013	409,159	413,127
B0801 School Wardens	74,990	74,990	74,990	74,990
B0802 Publicity and Promotion Road Safety	15,650	15,650	15,650	15,650
B0899 Service Support Costs	175,830	175,830	202,022	197,406
B08 Road Safety Promotion/Education	266,470	266,470	292,662	288,046
B0901 Maintenance and Management of Car Parks	69,953	69,953	69,953	69,953
B0902 Operation of Street Parking	-	-	-	-
B0903 Parking Enforcement	-	-	-	-
B0999 Service Support Costs	60,376	60,376	57,809	59,069
B09 Car Parking	130,329	130,329	127,762	129,022
B1001 Administration of Roads Capital Programme	45,215	45,215	41,064	47,207
B1099 Service Support Costs	31,425	31,425	25,344	26,443
B10 Support to Roads Capital Prog.	76,640	76,640	66,408	73,650
B1101 Agency & Recoupable Service	-	-	-	-
B1199 Service Support Costs	20,434	20,434	21,135	21,164
B11 Agency & Recoupable Services	20,434	20,434	21,135	21,164
B Division Total	20,569,060	20,569,060	21,892,821	23,583,300

Table F - Income

Division B - Road Transport & Safety

Income by Source	2014		2013	
	Adopted by Council €	Estimated by Manager €	Adopted by Council €	Estimated Outturn €
Government Grants				
Environment, Heritage & Local Government	-	-	-	-
Arts,Sports & Tourism	-	-	-	-
NRA & DoT	11,525,185	11,525,185	12,434,520	14,144,568
DTO	-	-	-	-
Other Grants & Subsidies	-	-	-	-
Total Government Grants	11,525,185	11,525,185	12,434,520	14,144,568
Goods & Services				
Parking Fines &Charges	24,550	24,550	31,855	24,550
Agency Services & Repayable Works	-	-	-	-
Superannuation	249,829	249,829	197,666	240,811
Local Authority Contributions	-	-	-	-
Other income	191,110	191,110	89,100	201,579
Total Goods & Services	465,489	465,489	318,621	466,940
Division 'B' Total	11,990,674	11,990,674	12,753,141	14,611,508

Table F - Expenditure

Division C - Water Services

Expenditure by Service and Sub-Service	2014		2013	
	Adopted by Council €	Estimated by Manager €	Adopted by Council €	Estimated Outturn €
C0101 Water Plants & Networks	6,013,524	6,013,524	10,329,239	9,902,449
C0199 Service Support Costs	2,787,170	2,787,170	1,823,672	1,742,559
C01 Water Supply	8,800,694	8,800,694	12,152,911	11,645,008
C0201 Waste Plants and Networks	3,357,932	3,357,932	4,672,597	5,120,663
C0299 Service Support Costs	1,153,763	1,153,763	964,915	953,303
C02 Waste Water Treatment	4,511,695	4,511,695	5,637,512	6,073,966
C0301 Debt Management Water and Waste Water	1,142,699	1,142,699	1,302,562	1,407,320
C0399 Service Support Costs	281,623	281,623	236,715	247,648
C03 Collection of Water and Waste Water Charges	1,424,322	1,424,322	1,539,277	1,654,968
C0401 Operation and Maintenance of Public Conveniences	49,433	49,433	56,900	49,433
C0499 Service Support Costs	9,655	9,655	7,647	8,520
C04 Public Conveniences	59,088	59,088	64,547	57,953
C0501 Grants for Individual Installations	100,000	100,000	100,000	100,000
C0502 Grants for Water Group Schemes	-	-	-	-
C0503 Grants for Waste Water Group Schemes	-	-	-	-
C0504 Group Water Scheme Subsidies	1,000,000	1,000,000	1,000,000	1,000,000
C0599 Service Support Costs	308,624	308,624	390,335	336,314
C05 Admin of Group and Private Installations	1,408,624	1,408,624	1,490,335	1,436,314
C0601 Technical Design and Supervision	49,147	49,147	203,739	171,143
C0699 Service Support Costs	125,747	125,747	130,029	136,709
C06 Support to Water Capital Programme	174,894	174,894	333,768	307,852
C0701 Agency & Recoupable Service	-	-	-	-
C0799 Service Support Costs	63,233	63,233	68,030	68,124
C07 Agency & Recoupable Services	63,233	63,233	68,030	68,124
C Division Total	16,442,550	16,442,550	21,286,380	21,244,185

Table F - Income

Division C - Water Services

Income by Source	2014		2013	
	Adopted by Council €	Estimated by Manager €	Adopted by Council €	Estimated Outturn €
Government Grants				
Environment, Heritage & Local Government	1,225,000	1,225,000	1,460,000	1,386,850
Other Grants & Subsidies	-	-	-	-
Total Government Grants	1,225,000	1,225,000	1,460,000	1,386,850
Goods & Services				
Commercial Water	-	-	6,889,263	6,897,000
Domestic Waste Water	-	-	-	-
Commercial Waste Water	-	-	-	-
Agency Services & Repayable Works	-	-	-	-
Superannuation	208,052	208,052	160,506	195,542
Irish Water	14,713,999	14,713,999	-	-
Local Authority Contributions	-	-	-	-
Other income	-	-	137,000	227,275
Total Goods & Services	14,922,051	14,922,051	7,186,769	7,319,817
Division 'C' Total	16,147,051	16,147,051	8,646,769	8,706,667

Table F - Expenditure

Division D - Development Management

Expenditure by Service and Sub-Service	2014		2013	
	Adopted by Council €	Estimated by Manager €	Adopted by Council €	Estimated Outturn €
D0101 Statutory Plans and Policy	354,284	354,284	356,580	353,184
D0199 Service Support Costs	316,208	316,208	287,573	301,282
D01 Forward Planning	670,492	670,492	644,153	654,466
D0201 Planning Control	1,021,021	1,021,021	1,289,466	1,193,046
D0299 Service Support Costs	878,322	878,322	935,347	983,513
D02 Development Management	1,899,343	1,899,343	2,224,813	2,176,559
D0301 Enforcement Costs	485,582	485,582	537,738	540,808
D0399 Service Support Costs	471,690	471,690	428,829	450,198
D03 Enforcement	957,272	957,272	966,567	991,006
D0401 Industrial Sites Operations	5,963	5,963	6,548	6,053
D0403 Management of & Contributes to Other Commercial Facs	-	-	-	-
D0404 General Development Promotion Work	-	-	-	-
D0499 Service Support Costs	5,738	5,738	6,569	6,740
D04 Industrial and Commercial Facilities	11,701	11,701	13,117	12,793
D0501 Tourism Promotion	443,245	443,245	256,023	251,998
D0502 Tourist Facilities Operations	-	-	-	-
D0599 Service Support Costs	62,376	62,376	31,217	32,868
D05 Tourism Development and Promotion	505,621	505,621	287,240	284,866
D0601 General Community & Enterprise Expenses	217,496	217,496	321,361	239,465
D0602 RAPID Costs	-	-	-	-
D0603 Social Inclusion	7,500	7,500	7,500	7,500
D0699 Service Support Costs	111,111	111,111	170,566	179,970
D06 Community and Enterprise Function	336,107	336,107	499,427	426,935
D0701 Unfinished Housing Estates	43,935	43,935	41,819	42,651
D0799 Service Support Costs	29,277	29,277	25,545	27,035
D07 Unfinished Housing Estates	73,212	73,212	67,364	69,686

Table F - Expenditure

Division D - Development Management

Expenditure by Service and Sub-Service	2014		2013	
	Adopted by Council	Estimated by Manager	Adopted by Council	Estimated Outturn
	€	€	€	€
D0801 Building Control Inspection Costs	3,100	3,100	3,100	3,100
D0802 Building Control Enforcement Costs	68,581	68,581	101,374	64,806
D0899 Service Support Costs	46,793	46,793	52,322	55,381
D08 Building Control	118,474	118,474	156,796	123,287
D0901 Urban and Village Renewal	200,413	200,413	219,336	219,336
D0902 EU Projects	-	-	-	-
D0903 Town Twinning	18,000	18,000	15,993	18,000
D0904 European Office	-	-	-	-
D0905 Economic Development & Promotion	-	-	-	-
D0906 Jobs, Enterprise & Innovation	563,837	563,837	-	-
D0999 Service Support Costs	13,810	13,810	11,969	12,918
D09 Economic Development and Promotion	796,060	796,060	247,298	250,254
D1001 Property Management Costs	-	-	-	-
D1099 Service Support Costs	-	-	-	-
D10 Property Management	-	-	-	-
D1101 Heritage Services	32,684	32,684	31,486	31,894
D1102 Conservation Services	55,591	55,591	53,895	54,469
D1103 Conservation Grants	-	-	-	-
D1199 Service Support Costs	53,044	53,044	45,859	48,459
D11 Heritage and Conservation Services	141,319	141,319	131,240	134,822
D1201 Agency & Recoupable Service	17,682	17,682	270,085	316,129
D1299 Service Support Costs	130,403	130,403	133,490	141,257
D12 Agency & Recoupable Services	148,085	148,085	403,575	457,386
D Division Total	5,657,686	5,657,686	5,641,590	5,582,060

Table F - Income

Division D - Development Management				
Income by Source	2014		2013	
	Adopted by Council €	Estimated by Manager €	Adopted by Council €	Estimated Outturn €
Government Grants				
Environment, Heritage & Local Government	14,796	14,796	14,796	14,796
Arts, Sports & Tourism	-	-	-	-
Jobs, Enterprise and Innovation	563,837	563,837	-	-
Other Grants & Subsidies	-	-	-	-
Total Government Grants	578,633	578,633	14,796	14,796
Goods & Services				
Planning Fees	513,000	513,000	513,000	426,000
Agency Services & Repayable Works	-	-	-	-
Superannuation	137,453	137,453	124,667	151,879
Sale/leasing of other property/Industrial Sites	-	-	-	-
Local Authority Contributions	-	-	248,103	298,447
Other income	55,682	55,682	58,182	53,182
Total Goods & Services	706,135	706,135	943,952	929,508
Division 'D' Total	1,284,768	1,284,768	958,748	944,304

Table F - Expenditure

Division E - Environmental Services				
Expenditure by Service and Sub-Service	2014		2013	
	Adopted by Council €	Estimated by Manager €	Adopted by Council €	Estimated Outturn €
E0101 Landfill Operations	5,561,453	5,561,453	11,894,316	11,296,544
E0102 Contribution to other LA's - Landfill Facilities	-	-	-	-
E0103 Landfill Aftercare Costs.	171,070	171,070	392,000	392,000
E0199 Service Support Costs	417,052	417,052	352,546	347,376
E01 Landfill Operation and Aftercare	6,149,575	6,149,575	12,638,862	12,035,920
E0201 Recycling Facilities Operations	409,553	409,553	336,553	336,553
E0202 Bring Centres Operations	97,750	97,750	98,350	73,000
E0204 Other Recycling Services	-	-	-	-
E0299 Service Support Costs	144,387	144,387	191,413	136,548
E02 Recovery & Recycling Facilities Operations	651,690	651,690	626,316	546,101
E0301 Waste to Energy Facilities Operations	225,000	225,000	-	-
E0399 Service Support Costs	-	-	-	-
E03 Waste to Energy Facilities Operations	225,000	225,000	-	-
E0401 Recycling Waste Collection Services	-	-	-	-
E0402 Organic Waste Collection Services	-	-	-	-
E0403 Residual Waste Collection Services	-	-	-	-
E0404 Commercial Waste Collection Services	-	-	-	-
E0406 Contribution to Waste Collection Services	219,585	219,585	221,100	226,000
E0407 Other Costs Waste Collection	-	-	-	-
E0499 Service Support Costs	53,088	53,088	61,693	63,184
E04 Provision of Waste to Collection Services	272,673	272,673	282,793	289,184
E0501 Litter Warden Service	96,085	96,085	96,005	95,660
E0502 Litter Control Initiatives	80,000	80,000	81,000	60,000
E0503 Environmental Awareness Services	-	-	-	-
E0599 Service Support Costs	373,393	373,393	394,317	488,005
E05 Litter Management	549,478	549,478	571,322	643,665
E0601 Operation of Street Cleaning Service	475,740	475,740	618,577	575,740
E0602 Provision and Improvement of Litter Bins	-	-	-	-
E0699 Service Support Costs	142,130	142,130	149,058	151,119
E06 Street Cleaning	617,870	617,870	767,635	726,859

Table F - Expenditure

Division E - Environmental Services

Expenditure by Service and Sub-Service	2014		2013	
	Adopted by Council	Estimated by Manager	Adopted by Council	Estimated Outturn
	€	€	€	€
E0701 Monitoring of Waste Regs (incl Private Landfills)	750	750	142,407	76,325
E0702 Enforcement of Waste Regulations	453,625	453,625	454,553	461,622
E0799 Service Support Costs	310,374	310,374	284,200	301,929
E07 Waste Regulations, Monitoring and Enforcement	764,749	764,749	881,160	839,876
E0801 Waste Management Plan	888,687	888,687	342,388	362,665
E0802 Contrib to Other Bodies Waste Management Planning	-	-	-	-
E0899 Service Support Costs	160,231	160,231	112,468	118,790
E08 Waste Management Planning	1,048,918	1,048,918	454,856	481,455
E0901 Maintenance of Burial Grounds	355,400	355,400	327,000	327,000
E0999 Service Support Costs	223,511	223,511	188,214	184,079
E09 Maintenance of Burial Grounds	578,911	578,911	515,214	511,079
E1001 Operation Costs Civil Defence	175,319	175,319	168,479	175,133
E1002 Dangerous Buildings	-	-	-	-
E1003 Emergency Planning	9,800	9,800	9,800	9,800
E1004 Derelict Sites	50,223	50,223	56,657	55,421
E1005 Water Safety Operation	43,617	43,617	53,097	46,270
E1099 Service Support Costs	83,684	83,684	86,252	83,126
E10 Safety of Structures and Places	362,643	362,643	374,285	369,750
E1101 Operation of Fire Brigade Service	5,322,176	5,322,176	5,405,034	5,111,996
E1103 Fire Services Training	215,625	215,625	7,000	7,000
E1104 Operation of Ambulance Service	-	-	-	-
E1199 Service Support Costs	820,833	820,833	931,309	842,865
E11 Operation of Fire Service	6,358,634	6,358,634	6,343,343	5,961,861
E1201 Fire Safety Control Cert Costs	20,000	20,000	20,000	20,000
E1202 Fire Prevention and Education	26,000	26,000	16,000	26,000
E1203 Inspection/Monitoring of Commercial Facilities	-	-	-	-
E1299 Service Support Costs	620,391	620,391	681,196	647,935
E12 Fire Prevention	666,391	666,391	717,196	693,935

Table F - Expenditure

Division E - Environmental Services

Expenditure by Service and Sub-Service	2014		2013	
	Adopted by Council	Estimated by Manager	Adopted by Council	Estimated Outturn
	€	€	€	€
E1301 Water Quality Management	731,321	731,321	1,618,440	1,503,966
E1302 Licensing and Monitoring of Air and Noise Quality	18,000	18,000	30,000	18,000
E1399 Service Support Costs	675,609	675,609	697,740	739,094
E13 Water Quality, Air and Noise Pollution	1,424,930	1,424,930	2,346,180	2,261,060
E1401 Agency & Recoupable Service	-	-	-	-
E1499 Service Support Costs	-	-	-	-
E14 Agency & Recoupable Services	-	-	-	-
E Division Total	19,671,462	19,671,462	26,519,162	25,360,745

Table F - Income

Division E - Environmental Services

Income by Source	2014		2013	
	Adopted by Council €	Estimated by Manager €	Adopted by Council €	Estimated Outturn €
Government Grants				
Environment, Heritage & Local Government	536,069	536,069	528,167	453,259
Social & Family Affairs	-	-	-	-
Defence	-	-	-	-
Other Grants & Subsidies	-	-	-	-
Total Government Grants	536,069	536,069	528,167	453,259
Goods & Services				
Domestic Refuse Charges	-	-	-	-
Commercial Refuse Charges	-	-	-	-
Agency Services & Repayable Works	-	-	-	-
Superannuation	231,358	231,358	191,713	233,559
Landfill Charges	5,353,000	5,353,000	13,625,000	12,572,416
Fire Charges	583,170	583,170	676,570	418,170
Local Authority Contributions	-	-	-	-
Other income	1,778,181	1,778,181	773,929	829,829
Total Goods & Services	7,945,709	7,945,709	15,267,212	14,053,974
Division 'E' Total	8,481,778	8,481,778	15,795,379	14,507,233

Table F - Expenditure

Division F - Recreation and Amenity

Expenditure by Service and Sub-Service	2014		2013	
	Adopted by Council	Estimated by Manager	Adopted by Council	Estimated Outturn
	€	€	€	€
F0101 Leisure Facilities Operations	130,000	130,000	100,000	148,000
F0103 Contribution to External Bodies Leisure Facilities	-	-	-	-
F0199 Service Support Costs	8,331	8,331	17,484	17,818
F01 Leisure Facilities Operations	138,331	138,331	117,484	165,818
F0201 Library Service Operations	1,926,160	1,926,160	1,893,358	1,839,897
F0202 Archive Service	8,000	8,000	8,000	8,000
F0204 Purchase of Books, CD's etc.	105,950	105,950	105,950	105,950
F0205 Contributions to Library Organisations	-	-	-	-
F0299 Service Support Costs	1,080,882	1,080,882	985,321	1,042,285
F02 Operation of Library and Archival Service	3,120,992	3,120,992	2,992,629	2,996,132
F0301 Parks, Pitches & Open Spaces	600,635	600,635	787,104	727,135
F0302 Playgrounds	44,500	44,500	42,000	30,000
F0303 Beaches	-	-	-	-
F0399 Service Support Costs	261,825	261,825	310,871	316,968
F03 Outdoor Leisure Areas Operations	906,960	906,960	1,139,975	1,074,103
F0401 Community Grants	95,000	95,000	95,000	95,000
F0402 Operation of Sports Hall/Stadium	-	-	-	-
F0403 Community Facilities	90,000	90,000	90,000	90,000
F0404 Recreational Development	28,000	28,000	28,000	28,000
F0499 Service Support Costs	5,079	5,079	11,356	11,559
F04 Community Sport and Recreational Development	218,079	218,079	224,356	224,559
F0501 Administration of the Arts Programme	185,894	185,894	238,167	225,903
F0502 Contributions to other Bodies Arts Programme	-	-	-	-
F0503 Museums Operations	-	-	-	-
F0504 Heritage/Interpretive Facilities Operations	-	-	-	-
F0505 Festivals & Concerts	-	-	-	-
F0599 Service Support Costs	44,892	44,892	81,325	85,268
F05 Operation of Arts Programme	230,786	230,786	319,492	311,171
F0601 Agency & Recoupable Service	-	-	-	-
F0699 Service Support Costs	-	-	-	-
F06 Agency & Recoupable Services	-	-	-	-

Table F - Expenditure**Division F - Recreation and Amenity**

Expenditure by Service and Sub-Service	2014		2013	
	Adopted by Council €	Estimated by Manager €	Adopted by Council €	Estimated Outturn €
F Division Total	4,615,148	4,615,148	4,793,936	4,771,783

Table F - Income

Division F - Recreation and Amenity

Income by Source	2014		2013	
	Adopted by Council	Estimated by Manager	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Environment, Heritage & Local Government	-	-	-	-
Education and Science	-	-	-	-
Arts,Sports and Tourism	-	-	-	-
Social & Family Affairs	-	-	-	-
Library Council	-	-	-	-
Arts Council	73,500	73,500	70,000	65,000
Other Grants & Subsidies	-	-	186,980	144,000
Total Government Grants	73,500	73,500	256,980	209,000
Goods & Services				
Recreation/Amenity/Culture	-	-	-	-
Library Fees/Fines	18,000	18,000	18,000	18,000
Agency Services & Repayable Works	-	-	-	-
Superannuation	106,869	106,869	89,651	109,220
Local Authority Contributions	-	-	-	-
Other income	9,000	9,000	9,000	9,000
Total Goods & Services	133,869	133,869	116,651	136,220
Division 'F' Total	207,369	207,369	373,631	345,220

Table F - Expenditure

Division G - Agriculture, Education, Health & Welfare

Expenditure by Service and Sub-Service	2014		2013	
	Adopted by Council	Estimated by Manager	Adopted by Council	Estimated Outturn
	€	€	€	€
G0101 Maintenance of Land Drainage Areas	-	-	-	-
G0102 Contributions to Joint Drainage Bodies	154,830	154,830	169,830	169,830
G0103 Payment of Agricultural Pensions	-	-	-	-
G0199 Service Support Costs	26,291	26,291	24,086	24,412
G01 Land Drainage Costs	181,121	181,121	193,916	194,242
G0201 Operation of Piers	-	-	-	-
G0203 Operation of Harbours	-	-	-	-
G0299 Service Support Costs	-	-	-	-
G02 Operation and Maintenance of Piers and Harbours	-	-	-	-
G0301 General Maintenance - Costal Regions	-	-	-	-
G0302 Planned Protection of Coastal Regions	-	-	-	-
G0399 Service Support Costs	-	-	-	-
G03 Coastal Protection	-	-	-	-
G0401 Provision of Veterinary Service	-	-	-	-
G0402 Inspection of Abattoirs etc	208,623	208,623	224,900	210,357
G0403 Food Safety	-	-	-	-
G0404 Operation of Dog Warden Service	149,722	149,722	157,651	149,515
G0405 Other Animal Welfare Services (incl Horse Control)	216,441	216,441	209,370	199,986
G0499 Service Support Costs	176,469	176,469	162,712	170,752
G04 Veterinary Service	751,255	751,255	754,633	730,610
G0501 Payment of Higher Education Grants	2,195,000	2,195,000	4,950,000	4,950,000
G0502 Administration Higher Education Grants	109,695	109,695	152,076	133,051
G0503 Payment of VEC Pensions	-	-	-	-
G0504 Administration VEC Pension	-	-	-	-
G0505 Contribution to VEC	-	-	47,900	48,407
G0506 Other Educational Services	-	-	-	-
G0507 School Meals	-	-	-	-
G0599 Service Support Costs	198,840	198,840	246,828	252,714
G05 Educational Support Services	2,503,535	2,503,535	5,396,804	5,384,172

Table F - Expenditure

Division G - Agriculture, Education, Health & Welfare

Expenditure by Service and Sub-Service	2014		2013	
	Adopted by Council €	Estimated by Manager €	Adopted by Council €	Estimated Outturn €
G0601 Agency & Recoupable Service	-	-	-	-
G0699 Service Support Costs	-	-	-	-
G06 Agency & Recoupable Services	-	-	-	-
G Division Total	3,435,911	3,435,911	6,345,353	6,309,024

Table F - Income

Division G - Agriculture, Education, Health & Welfare

Income by Source	2014		2013	
	Adopted by Council	Estimated by Manager	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Environment, Heritage & Local Government	243,973	243,973	322,000	291,000
Education and Science	2,187,000	2,187,000	4,942,430	4,942,430
Arts, Sports & Tourism	-	-	-	-
Transport and Marine	-	-	-	-
Other Grants & Subsidies	-	-	-	-
Total Government Grants	2,430,973	2,430,973	5,264,430	5,233,430
Goods & Services				
Agency Services & Repayable Works	-	-	-	-
Superannuation	27,967	27,967	23,731	28,909
Contributions by other local authorities	-	-	-	-
Other income	192,500	192,500	195,000	179,500
Total Goods & Services	220,467	220,467	218,731	208,409
Division 'G' Total	2,651,440	2,651,440	5,483,161	5,441,839

Table F - Expenditure

Division H - Miscellaneous Services

Expenditure by Service and Sub-Service	2014		2013	
	Adopted by Council €	Estimated by Manager €	Adopted by Council €	Estimated Outturn €
H0101 Maintenance of Machinery Service	2,885,107	2,885,107	2,926,697	2,926,696
H0102 Plant and Machinery Operations	54,909	54,909	56,326	56,326
H0199 Service Support Costs	408,735	408,735	408,025	420,825
H01 Profit/Loss Machinery Account	3,348,751	3,348,751	3,391,048	3,403,847
H0201 Purchase of Materials, Stores	64,750	64,750	60,248	60,248
H0202 Administrative Costs Stores	34,461	34,461	61,131	61,131
H0203 Upkeep of Buildings, stores	-	-	-	-
H0299 Service Support Costs	102,998	102,998	84,663	86,842
H02 Profit/Loss Stores Account	202,209	202,209	206,042	208,221
H0301 Administration of Rates Office	25,000	25,000	15,000	25,000
H0302 Debt Management Service Rates	405,358	405,358	285,263	292,349
H0303 Refunds and Irrecoverable Rates	4,592,953	4,592,953	4,500,000	5,079,292
H0399 Service Support Costs	196,783	196,783	158,642	168,218
H03 Administration of Rates	5,220,094	5,220,094	4,958,905	5,564,859
H0401 Register of Elector Costs	182,737	182,737	184,207	155,981
H0402 Local Election Costs	80,000	80,000	-	-
H0499 Service Support Costs	77,795	77,795	71,932	75,658
H04 Franchise Costs	340,532	340,532	256,139	231,639
H0501 Coroner Fees and Expenses	258,253	258,253	258,253	257,338
H0502 Operation of Morgue	-	-	-	-
H0599 Service Support Costs	48,251	48,251	43,975	47,262
H05 Operation of Morgue and Coroner Expenses	306,504	306,504	302,228	304,600
H0601 Weighbridge Operations	4,500	4,500	4,500	4,500
H0699 Service Support Costs	89	89	101	101
H06 Weighbridges	4,589	4,589	4,601	4,601
H0701 Operation of Markets	-	-	-	-
H0702 Casual Trading Areas	900	900	900	900
H0799 Service Support Costs	10,690	10,690	10,355	10,717
H07 Operation of Markets and Casual Trading	11,590	11,590	11,255	11,617

Table F - Expenditure

Division H - Miscellaneous Services

Expenditure by Service and Sub-Service	2014		2013	
	Adopted by Council	Estimated by Manager	Adopted by Council	Estimated Outturn
	€	€	€	€
H0801 Malicious Damage	30,000	30,000	-	-
H0899 Service Support Costs	-	-	-	-
H08 Malicious Damage	30,000	30,000	-	-
H0901 Representational Payments	449,439	449,439	466,512	465,439
H0902 Chair/Vice Chair Allowances	40,400	40,400	40,400	40,400
H0903 Annual Allowances LA Members	-	-	-	-
H0904 Expenses LA Members	323,600	323,600	323,600	323,600
H0905 Other Expenses	43,000	43,000	43,000	61,000
H0906 Conferences Abroad	-	-	-	-
H0907 Retirement Gratuities	316,000	316,000	-	-
H0908 Contribution to Members Associations	16,000	16,000	16,000	16,000
H0999 Service Support Costs	143,557	143,557	154,252	152,594
H09 Local Representation/Civic Leadership	1,331,996	1,331,996	1,043,764	1,059,033
H1001 Motor Taxation Operation	712,323	712,323	709,871	726,601
H1099 Service Support Costs	530,821	530,821	493,328	518,569
H10 Motor Taxation	1,243,144	1,243,144	1,203,199	1,245,170
H1101 Agency & Recoupable Service	1,164,974	1,164,974	575,682	762,762
H1102 NPPR	39,668	39,668	80,599	118,719
H1199 Service Support Costs	262,246	262,246	172,339	180,352
H11 Agency & Recoupable Services	1,466,888	1,466,888	828,620	1,061,833
H Division Total	13,506,297	13,506,297	12,205,801	13,095,420
Overall Total	94,815,507	94,815,507	110,362,623	110,694,919

Table F - Income

Division H - Miscellaneous Services

Income by Source	2014		2013	
	Adopted by Council €	Estimated by Manager €	Adopted by Council €	Estimated Outturn €
Government Grants				
Environment, Heritage & Local Government	-	-	-	-
Agriculture Fisheries and Food	-	-	-	-
Social & Family Affairs	-	-	-	-
Justice Equality and Law Reform	-	-	-	-
Non Dept HFA and BMW	-	-	-	-
Other Grants & Subsidies	-	-	-	-
Total Government Grants	-	-	-	-
Goods & Services				
Agency Services & Repayable Works	-	-	-	-
Superannuation	121,929	121,929	87,289	106,342
NPPR	200,680	200,680	1,601,900	1,732,680
Contributions by other local authorities	-	-	-	-
Other income	4,726,730	4,726,730	4,084,427	4,575,252
Total Goods & Services	5,049,339	5,049,339	5,773,616	6,414,274
Division 'H' Total	5,049,339	5,049,339	5,773,616	6,414,274
Overall Total	57,782,829	57,782,829	62,073,273	62,315,210

CERTIFICATE OF ADOPTION

I hereby certify that at the budget meeting of Limerick County Council held this 17th day of December 2013 the Council by Resolution adopted for the financial year ending on the 31st day of December, 2014 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 John Sheehan
Cathaoirleach

Countersigned Eugene Griffin
Secretary

Dated this 17th day of December, 2013

LIMERICK COUNTY COUNCIL

Capital Programme 2014 - 2016

Description	Expenditure			Required Funding						
	2014	2015	2016	Total	Grants	Loans	Development Levies	Revenue Provision	Other	Total
Housing and Building	4,350,000	2,700,000	2,400,000	9,450,000	6,750,000	1,600,000	0	0	1,100,000	9,450,000
Road Transportation and Safety	9,940,000	12,005,000	13,135,000	35,080,000	31,740,000	-	1,510,000	300,000	1,530,000	35,080,000
Water Supply & Sewerage	4,805,000	2,400,000	1,500,000	8,705,000	1,710,000	-	390,000	0	6,605,000	8,705,000
Economic Development	2,500,000	1,000,000	1,000,000	4,500,000	-	-	-	-	4,500,000	4,500,000
Environmental Protection	1,810,000	1,097,000	1,037,000	3,944,000	1,381,000	-	-	-	2,563,000	3,944,000
Recreation and Amenity	2,155,132	1,648,400	1,502,400	5,305,932	2,286,050	375,000	1,722,545	0	922,337	5,305,932
Miscellaneous / Corporate	515,000	265,000	265,000	1,045,000	-	-	-	45,000	1,000,000	1,045,000
Totals	26,075,132	21,115,400	20,839,400	68,029,932	43,867,050	1,975,000	3,622,545	345,000	18,220,337	68,029,932

Appendix 1**SUMMARY OF CENTRAL MANAGEMENT CHARGE FOR YEAR 2014**

Description	2014 €	2013 €
Area Office Overhead	360,321	357,853
Corporate Affairs Overhead	1,644,763	1,247,880
Corporate Buildings Overhead	2,124,065	2,610,710
Finance Function Overhead	1,010,363	1,075,704
Human Resource Function Overhead	1,192,527	1,413,410
IT Services Overhead	1,617,984	1,637,554
Print & Post Room Service Overhead	79,000	79,050
Pension & Lump Sum Overhead	6,337,775	5,474,131
Total Expenditure Allocated to Services	14,366,798	13,896,292

APPENDIX 2		
Annual Rate of Valuation (ARV) 2013		
Local Authority Name	Local Authority Type	ARV
Kerry	Kerry County Council	80.35
Wicklow	Wicklow County Council	76.78
Cork	Cork County Council	74.75
Cork	Cork City Council	74.05
Clare	Clare County Council	72.99
Roscommon	Roscommon County Council	72.89
Wexford	Wexford County Council	71.52
Limerick	Limerick City Council	71.19
Donegal	Donegal County Council	69.70
Meath	Meath County Council	69.62
Waterford	Waterford County Council	69.22
Kildare	Kildare County Council	68.95
Mayo	Mayo County Council	68.76
Galway	Galway County Council	66.59
Waterford	Waterford City Council	66.22
Carlow	Carlow County Council	65.80
Galway	Galway City Council	65.46
Longford	Longford County Council	65.35
Laois	Laois County Council	64.63
Sligo	Sligo County Council	64.43
Leitrim	Leitrim County Council	62.15
Dublin	Dublin City Council	60.88
Limerick	Limerick County Council	59.92
North Tipperary	North Tipperary County Council	57.74
Cavan	Cavan County Council	56.85
Offaly	Offaly County Council	56.77
South Tipperary	South Tipperary County Council	56.77
Monaghan	Monaghan County Council	56.20
Louth	Louth County Council	55.08
Westmeath	Westmeath County Council	52.27
Kilkenny	Kilkenny County Council	52.05

*Excludes South Dublin, Fingal and Dun Laoghaire/Rathdown where revaluations took place and are therefore not comparable.

APPENDIX 3

Circular Fin 05/2013

Head of Finance,
County/City Council

18 November 2013

Re: 2014 Budget meeting and other budget matters

Dear Head of Finance,

I am directed by the Minister for the Environment, Community and Local Government to refer to the 2014 Budget meeting and other budgetary matters.

1. Prescribed Periods

The prescribed periods that apply for the holding of 2014 Budget meetings are as follows:

County Councils: 24 November 2013 to 13 January 2014;

City/Borough/Rating Town Councils: 24 November 2013 to 15 January 2014; and

Non-Rating Town Councils/Joint Bodies: 15 November 2013 to 16 December 2013

2. EU Two Pack budget requirements

In September 2010 the European Commission presented six new legislative proposals to reinforce economic governance in the EU. The new measures, which have now come into force, are generally referred to as the Six-Pack. The new laws toughen the rules of the EU's Stability and Growth Pact (SGP) and are intended to assist Member States limit budget deficits and government debts.

The Six-Pack introduces strict controls designed to prevent imbalances like property bubbles. Rules to raise the standard of financial statistics from Member States so budgetary policy-making and economic monitoring can be more accurate are also included in the six pieces of legislation and financial decision makers will be held more accountable for their actions.

Further legislative proposals were agreed in early 2013 in the form of two texts which build on the economic governance "six pack" legislation, hence the name "two pack", and focus on strengthening EU Commission surveillance of national budgetary and economic policy and further economic policy coordination.

The requirements of the Six-Pack and the Two-Pack apply to the general government sector and therefore will include local authorities. The relevant provisions include the publication of main parameters of the budget of the local government sub-sector by 15 October, to include expected budgetary outcomes, main assumptions underlying these projections, and reasons for expected changes with respect to the Stability Programme assumptions.

An overview of the requirements is available at the following link: http://ec.europa.eu/ireland/press_office/news_of_the_day/eu-economic-governance-explained_en.htm

Legislative and organisational changes to the local government budget process will be put in place for the 2015 budget period, with an interim solution in place for the 2014 budget period, as set out below.

a. Capital budget

Reporting under the two-pack and six-pack includes information on capital income and expenditure. The agreed approach for the 2014 budget process is that local authorities will be required to provide overall expenditure, having regard to the availability of resources, on the forthcoming years' capital plan; this expenditure is to be classified by expenditure financed by loans, financed by grants and financed by other income.

All local authorities are reminded of the requirement under Fin 03/2009 that capital income must be met by capital expenditure in the year. This requirement is critical for both expenditure in 2013 and the 2014 budget.

b. Revenue budget

There will be no change to the timing or format of the 2014 revenue budget arising from the two-pack requirements, however, additional information on expenditure and income may be required by the Department to meet reporting requirements. Following the effective date for the sub-county structures and mergers, the 2014 budget for the new authority will be the sum of the individual adopted budgets for the former county and town/borough councils. The budget pack incorporating the relevant changes will be issued in due course.

Budget considerations

The Charge on Non-Principal Private Residences will be discontinued in 2013. Only NPPR income arising from the collection of arrears from previous years should be included in the 2014 budget.

Irish Water budgets have already been prepared by the sector for Irish Water, and the adopted budget of the authority should be reflective of these and the service level agreement with Irish Water for the provision of water services.

Local authorities must make provision for Local Enterprise Offices in their 2014 budgets. It is expected these will be established during Q1 2014 in accordance with the draft service level agreement which has been developed in discussions with Enterprise Ireland. Your attention is drawn in particular to paragraph 6 of the draft SLA.

Town councils

Town councils should prepare their budget on a full year going concern basis. Payments to councillors, including gratuities, should be provided for the period of January to May only. The ARV should be struck on a full year basis.

The county charge accounts should be reconciled at the end of 2013. The option of a county charge remains for budget 2014, however, the Service Level Agreement with Irish Water and the merger process should substantially reduce the level of the charge.

Regional Assemblies and Regional Authorities

A full year income and expenditure should be budgeted for Regional Assemblies, with the amount due to be set out in two moieties, the first of which should be paid over to those bodies prior to the effective date for the new structures following the 2014 local elections. The second moiety will be income for their successor authorities. Regional Authorities should prepare their budgets for a five month period from January to the effective date.

Burial Boards

A full year income and expenditure should be budgeted for Burial boards, with the amounts due to them set out in two moieties, the first of which should be paid prior to the effective date for the new sub-county arrangements, with the second remaining with the successor authority to provide the service after the dissolution of the boards. The transfer of assets and liabilities on dissolution of such bodies and boards will be dealt with in accordance with section 230 of the Local Government Act 2001 under which it is proposed to make relevant transfer orders in respect of the boards.

A separate Circular will issue on General Purpose Grant allocations in due course.

3. Submission of budget information

All CSV's files and hard copy budgets must be submitted to Joe Sinnott (Joe.Sinnott@environ.ie) and Liz O'Brien (LizM.O'Brien@environ.ie) by Monday 10th February 2014.

To reduce the level of queries, the following checks should be completed prior to submission:

- All checks on the soft copy budget check sheets are at 0
- CSV files should be checked for format errors, such as incorrect line errors, commas, etc.
- Soft copy budget files should be submitted with each CSV file.
- All CSV figures should be rounded to whole numbers.
- All submissions to be checked and submitted by the contact person for the local authority's budget files in event of any queries arising.

4. Further information

The interim Two-Pack solution agreed for 2014 required the Department to provide an estimate of the 2014 position of the local government sector by 30 September, based on broad assumptions; an updated position has to be provided to the Department of Public Expenditure and Reform in advance of the publication of the Revised Estimates Volume in early December. As such, local authorities are now requested to complete and submit the following table to Emma Reeves (Emma.Reeves@environ.ie) by close of business on **Friday 29 November**. While it is accepted that the figures will still be indicative, they should be balanced and based on the best estimate available at the time from draft Budget 2014.

2014

Total income		€m
<i>Current</i>		
Grants		
Rates		
Goods and Services		
<i>Capital</i>		
Grants		
Loans		
Other		
Total Expenditure		
<i>Current</i>		
<i>Capital</i>		

Mise, le meas,



Colm Lavery
Principal
Local Government Finance