

OFFALY COUNTY COUNCIL



LOCAL AUTHORITY BUDGET 2009 AND EXPLANATORY TABLES



(ADOPTED 15TH DECEMBER 2008)

FOR THE YEAR ENDING 31ST
DECEMBER 2009

Draft Budget for Financial Year ended December 31, 2009.

To: The Cathaoirleach and Elected Members of the Council

5th December, 2008.

A Chara,

I enclose for your consideration the Draft Budget for Offaly County Council for the year ended December 31, 2009.

The Minister for the Environment, Heritage and Local Government by Circular Fin 8/2008, dated October 16, 2008, has determined the period November 25, 2008 to January 13, 2009 as the prescribed period for County Councils to hold their 2009 budget meetings.

As prescribed by legislation I have consulted with the Corporate Policy Group in the preparation of the Draft Budget.

The corporate policy group met with the County Manager and the Management Team on December 1, 2008, to consider and discuss the Draft Budget.

Our statutory budget meeting is scheduled for Monday, December 15, 2008, at 2 p.m. The process of considering and adopting the Budget must be completed within the prescribed period of 21 days, which in effect means that the process must be completed by January 5, 2009.

Local Authorities are required by law to adopt a budget that is sufficient to meet their proposed expenditure - total estimated expenditure must be met by the total estimated income from commercial rates, charges for goods and service and government grants. In addition as well as adopting the budget for the coming year, Elected Members must also determine the annual rate on valuation to be levied on commercial properties.

Budget Context

The 2009 budget has been framed in the context of:

- A dramatic change in the general economic climate over the past year that has been swift and drastic. Ireland has officially entered a recession. It is in the context of this general economic climate that we have to frame our budget for the coming year.

- In addition our local government fund grant has been reduced by 5.8%.
- The requirement of Central Government announced in July 2008 (see attached DoEHLG letter dated July 31, 2008) for public bodies (including local authorities), to reduce payroll costs by 3%, and a reduction of 4% in the public service pay budget in the national Budget for 2009.
- The direction from Central Government that advertising, consultancy and public relations expenditure be reduced by 50%
- The ongoing increase in inflation of 4% together with pay increase inflation having to be also absorbed/paid.
- Increasing regulatory, statutory regulations and standards that we are expected to comply with, monitor and maintain.

Payroll Costs

The DoEHLG has instructed all Local Authorities to implement a 3% reduction in payroll costs in 2009. The reduction is to be based on the "adjusted" 2008 payroll outturn costs. The required reduction does not apply to pensions. In monetary terms this reduction equates to €728,000 for Offaly County Council.

These reductions will be a particular challenge for Offaly County Council. Measures which are being taken include: non-filling/deferral of some permanent posts and a severe curtailment of overtime pay, non-renewal of temporary contracts and non-replacement of staff on leave.

In addition to the requirement of a 3% reduction as indicated, it has been necessary for budgetary purposes to increase our overall reduction in payroll costs to 4.4% which equates to €1.2 million in 2009.

This will necessitate a prioritisation of services and co-operation and flexibility in work practices. Priority will be given to services for which the Council has a clear and unambiguous statutory responsibility and to relevant legislative requirements.

Local Government Fund Grant

Our local government fund grant for 2009 of €16,225,526 has been notified to us. It is a reduction of €997,331 on our allocation for 2008. This equates to a reduction of 5.8% on our 2008 allocation.

Commercial Rates

There is no buoyancy in our rateable valuation for 2009. It is worth noting that a 1% increase in rates brings in €76K income to Offaly County Council. This highlights our dependency on our Local Government Fund allocation and income from Goods and Services. All revenue sources have been reviewed in preparing the 2009 budget, and increases provided for where judged reasonable and achievable.

As I outlined to you in my report on the 2008 budget, there is a clear need to increase the proportion of Council income generated from commercial rates and to bring the rate in Offaly progressively in line with rates in comparable counties. Offaly's rate in the € for 2008 ranks 28th of 34 county/city councils (see Appendix 1a). Notwithstanding this, I have endeavoured to minimise the effect of current financial constraints on the rates, and so the draft budget proposes a rate increase of 3.2%, which is 20% below the current rate of inflation of 4%.

Revenue Expenditure

Revenue Expenditure spending is analysed in summary on the attached report prepared by the Head of Finance. Details and further information are provided in reports prepared by individual Directors of Service with regard to outcomes in their areas for 2008 and anticipated work programs/schedules for 2009. I will, however, later, comment some major areas that have influenced/affected our budget preparation and balancing.

The Increasing cost of Water Services

The analogy between the recent significant increase in the cost of providing and operating water services mirror the increase in costs in waste management during the late Nineties with one major difference. That difference is that the Local authorities could levy charges to recover its costs. The funding of water services is not helped by the complicated funding streams of charges to the non-domestic sector and reimbursement of domestic costs from the Local Government Fund.

In other respects, similar to the waste management scenario, the rise in costs can be attributed to two principal factors 1) historic under funding and 2) new E.C. and National regulations.

In Offaly's water services, the focus has been on compliance with standards and legislation and on capacity trying to ensure that the growth of Offaly's economy is facilitated by the timely provision of water services infrastructure. In the area of compliance a number of initiatives have been undertaken over the past 4 years. These include

- a) the Area basing of water services
- b) The introduction of a water conservation programme aided by €3m. of DoEHLG funding
- c) The implementation of a water infrastructure digital database
- d) Increased training and up-skilling of staff
- e) Improvement works
- f) Augmentation of supplies

The increased estimate for water services 2009 is attributable to

- i. The mainstreaming of the water conservation initiative
- ii. Provision for new legislation

- a. Drinking Water regulations
- b. Wastewater Discharge Licensing regulations
- c. Water Services Act
- d. Health & Safety Act and subsequent regulations
- e. Sewage Sludge regulations

Additional costs incurred by the Council in the transfer of water services functions from the Tullamore and Birr Town councils are offset by contributions from the Town Councils towards these costs.

Landfill

We have applied to the Environmental Protection Agency for a licence to increase our tonnage capacity from 40,000 tonnes per annum to 100,000 tonnes per annum. We have anticipated in our budget that our licence will be granted and that, in line with current market expectations we will Landfill 60,000 tonnes in 2009.

In addition regulations imposed on us mean that we will have to incur additional costs of €929,000 for monitoring and management of our Landfill site. These costs are included in our budget.

Planning & Economic Development/Gateway

The Draft County Development Plan 2009 -2015 is in its final stages of consideration and is expected to be adopted early in 2009. This will set out a clear development framework for the county for the years ahead, in association with the variation adopted in 2008 to the Tullamore & Environs Development Plan. Reviews of the Tullamore & Environs and Birr & Environs development Plans are currently underway. The Councils participate in the development of the Midlands Gateway, primarily through its infrastructural development programme and through the Midlands Gateway Implementation Forum. It is a matter of regret that no funds have been approved under the Gateway Innovation Fund in 2008 and none have been allocated for this purpose in 2009.

Planning permission applications for 2008 are 50% of the volume in 2007. We have anticipated this reduced activity, again, in 2009.

Capital Spending /Development Contributions

As indicated in our LGF allocation letter, we are presenting to you a report on our development contribution income and disbursement for the period to October 31, 2008. In the context of the current economic climate and falling planning permission applications it is certain that we will have a substantially reduced level of income in this area in 2009. This will curtail our ability to deliver on major capital infrastructure projects in the coming years pending an upturn in economic activity.

We have also presented you with a report which indicates our three year rolling capital programme. This program presents the situation as we would like to proceed, however, has indicated previously the level of funding available from Central

Government, Development Contributions and other sources will govern the level of activity that we can undertake.

Our Housing capital allocations from the DoEHLG have substantially reduced and will severely curtail activity for 2009 and probably 2010.

Housing/Social/Community .

I am happy to say that we have retained the same net allocation of €408k for DPGs. The new schemes: Housing Adaptation Grants; HSG Aid for All Older People Grant and Mobility Aid Grant replace the previous grant scheme. The level of refund from the DoEHLG is increasing from 66% to 80%. This means that we will be able to leverage more money from the scheme and therefore, will have extra income to disburse. The total gross expenditure in our budget for 2009 is €2.040 million as compared to €1.224m in 2008.

I have also maintained the level of grants and supports to community groups on the various programs at 2008 levels.

Revised arrangements were introduced this year to improve the Council's performance in housing repair and maintenance.

Shared Services

It is my intention in 2009 to further implement a programme of rationalising the administration/processing functions undertaken by Offaly Local Authorities. In 2007/2008 we commenced the amalgamation/consolidation of debt collection for water/sewerage services into a Central Revenue Collection Section. In 2009/10 we intend to continue to focus on the integration of: Housing Capital Management; Planning; Payroll/HR; Accounts Payable; Rates; Bank Reconciliation and further elements of Revenue Collection. This program will yield economies which will go some way towards trying to absorb the substantial current reduction in our funding.

I did indicate in 2008 that it was my intention to commence providing mortar taxation services in Edenderry and Birr. I regret that due to our current financial situation and restrictions that I will be unable to proceed with this intention at this time.

Regulatory and Compliance Costs

The Council continues to be the subject of increasing regulatory compliance costs in areas such as: Health and Safety; Water and Wastewater; Environment; Audit and Risk Management; Freedom of Information and Official Languages Act. Resources to deal with these have not been included in our funding from Central Government. Many of the regulations carry the threat of criminal conviction for non-compliance.

It is getting more and more difficult for us as a local authority to continue to absorb this extra activity without the appropriate funding and resources.

Conclusion

It is likely that and the reduction in financial and human resources, will impact on the delivery of some of our services. Some will be obvious at an early stage (e.g. effect of curtailment of overtime on county roads programme), while others will be less clear initially but will become apparent over time. I would like to acknowledge the commitment and flexibility of staff to minimise this impact, and to continue to work with management to review and revise our ways of working to ensure the highest possible level of service to the public and the elected members.

However, it is important that management, staff and elected members stay focused in these times of challenge on our overall commitment to serve the people of the county, and to promote its economic, social and cultural development.

In 2008 we provided quarterly financial reports to the CPG. In addition Directors of Service report to me on a regular basis on their financial performance against budget. In 2009 we will have to be even more vigilant in monitoring performance against budget to ensure that value for money is achieved and overruns do not happen.

I wish to thank the elected members and staff of the Council for their support over the past year. I wish to record my appreciation to the current Cathaoirleach, Cllr. Barry Cowan, and his predecessor Cllr. Eamon Dooley for their commitment to the special responsibilities of the office of Cathaoirleach, and for their courtesy and co-operation, along with that of the Corporate Policy Group, in doing the business of the Council.

I would also like to acknowledge and thank the members of staff who retired in 2008, and to remember all associated with the council who have passed away during the year.

I also wish to thank the members of my Management Team, Sean Murray, Michael Roche, Declan Conlon, Frank Heslin and Declan Kirrane for their continued support and commitment, and to express my appreciation to all members of staff for their dedication and commitment to doing the Council's work on behalf of the people of the County.

I wish to thank in particular the Head of Finance, Declan Conlon, and his staff for their work in drafting the budget for 2009. I recommend to Council the adoption of the Draft Budget as presented and general rate on the valuation as per **Table A** attached.

Is mise le meas,



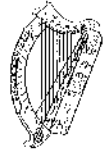
Pat Gallagher

Bainisteoir Chontae Uíbh Fháilí



Comhshaol, Oldhrecht agus Rialtas Áitiúil
Environment, Heritage and Local Government

Mr. J. Conlon HoF
RP
20.10.08



16 October 2008

Circular Fin 08/2008

Manager
Offaly County Council



LGF General Purpose Allocations 2009

A Chara,

I am directed by the Minister for the Environment, Heritage and Local Government to inform you that the provisional General-Purpose Grant allocation from the Local Government Fund for Offaly County Council for the year 2009 is €16,226,526. Details of the basis for the calculation of your grant are set out below.

Details of the 2009 Allocation

The allocation for Offaly County Council consists of the following elements:

- A baseline allocation of €16,017,257.
- A sum of €209,270 for equalisation via the Needs and Resources model. Equalisation for 2009 is calculated in proportion to each local authority's share of equalisation over the past five years, as established by the Needs and Resources model.

The total amount of General-Purpose Grants available for 2009 will be revisited and reviewed following the introduction of the non-principal private residences charge as announced in the Budget.

2008 General-Purpose Grant

At this stage 96% of the total General-Purpose Grant allocation has been paid. Further instalment(s) will be paid in due course before the end of 2008. Any amount of the 2008 allocation due at the year end will be paid early in 2009 and should be accounted for in the financial accounts of your authority as a debtor.

Charge on Non-principal private residences

The sources of funding for local authorities is being broadened with the introduction of a new charge to be levied on the owners of non-principal private residences as announced in the Budget. The new charge will come into effect during 2009. The Minister will bring forward legislation at an early date to give effect to the new charge. The charge will provide an additional income stream and is a very significant development for local government. Following the introduction of the new charge, the level of the Exchequer contribution to the Fund will be revisited in the context of the revised estimate of expenditure. Consequently, the above provisional General-Purpose Grant Allocation for 2009 will be revisited and adjusted, as appropriate, to take account of income from this charge.

Rates and Local Charges

The General-Purpose Grant allocation continues to provide a very significant contribution towards the current expenditure needs of your authority for 2009. The Minister requests that local authorities again exercise restraint in setting any increases in commercial rates and local charges for 2009, in order to support competitiveness in the economy, nationally and locally, and to protect the interests of communities. Local authorities have responded positively to previous requests for restraint and, in light of the current, challenging environment for business, it is strongly urged that they continue this restraint.

Development Contributions

In briefing their councillors for their 2008 budgets, local authorities were asked to provide detailed information on development levies in the context of the local authority budgetary process. While income from this source has to be used for designated capital purposes, full information on this funding will facilitate elected members in taking a more comprehensive view of the council's financial position and spending plans. Local authorities are again requested to provide the following information to council members, in the context of the 2009 budget meeting:

- an up-to-date statement of the total balance of income from this source,
- an estimate of the amount of development levies that will be collected in 2009, and
- an indicative statement of the council's proposals on the application of this funding in 2009.

Value for Money/Costing

The Minister is aware of the many initiatives undertaken in recent years to support efficiency and value for money in the local government sector, including the new financial management systems, five-year multi-annual capital investment programmes, value for money auditing, expanding e-enablement and the new costing system which will facilitate authorities in assessing their unit costs over time and in comparing costs, on an appropriate basis, with other local authorities. In addition, the establishment of audit committees with a wide remit and financial expertise will, over time, improve efficiency and value for money.

The 2009 budgetary process is an opportunity for elected members and management to continue to widen and deepen their examination of the scope for efficiencies and rationalisation of expenditure arrangements in all service areas in 2009.

Prescribed budget periods

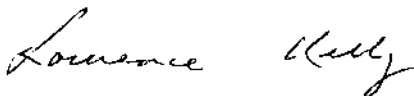
The dates for the holding of 2009 budget meetings are as follows:-

- County Councils - 25 November, 2008 to 13 January, 2009
- City/Borough/Rating Town Councils - 25 November, 2008 to 15 January, 2009
- Non-Rating Town Councils/Other elective bodies - 15 November, 2008 to 16 December, 2008

Queries on Allocations

Queries in relation to this circular may be made to the relevant personnel set out in the Appendix attached.

Mise le meas,



Laurence Kelly,
Principal Officer,
Local Government Finance Section.

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31 July 2008

Dear Manager,

Re: Payroll and Administrative Costs 2009

I am writing in connection with the preparation of Expenditure Estimates for 2009 and particularly in relation to payroll and administrative costs.

Arising from a recent Government Decision, the Department has been asked by the Department of Finance to require all local authorities and all agencies under the aegis of this Department to implement measures to achieve payroll savings, administrative and other efficiencies commencing in 2008 and with a full year continuing effect in 2009. It is necessary therefore, that immediate steps are taken to ensure efficiencies are adopted in the current year to pave the way for cost savings in 2009.

Payroll

In preparing your Expenditure Estimate for 2009, authorities are required to implement a 3% reduction in payroll costs on the basis of flexibility in the deployment of measures at local level, including control of numbers. The 3% reduction applies in respect of the payroll bill in 2009 as adjusted for the full year cost of *Towards 2016* increases payable in 2008. This will conclude the current agreement.

To meet this requirement, the range of measures to be deployed will include curtailing or suspending staff recruitment with immediate effect, whether for replacement or additional staff, contract or permanent. Other measures include the control of premium pay, management of vacancies, the organisation of work processes and the levels at which work is carried out. It is not open to authorities to substitute non-pay savings to meet the obligation to effect a 3% payroll reduction. ***Particular payroll related issues should be addressed to Local Government Personnel Section.***

Consultancies / Advertising / PR

The Government Decision also requires bodies to reduce expenditure on consultancy (including IT contractors and external service providers), advertising and public relations by at least 50% in 2009. This applies to local authorities and it will be a matter for authorities to implement this measure at local level.

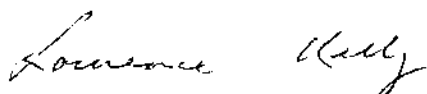
General Cost Savings

In framing your Expenditure Budgets/Estimates authorities should introduce cost saving measures to be achieved in the area of administrative efficiency and across programme spending generally. This requires an examination of all expenditure to substantiate the necessity for the current scope/scale of all programmes and to establish if any unnecessary expenditure can be dispensed with or if it is possible to defer expenditure in some instances to 2010.

The Department recognises that authorities are responsible for the delivery of essential services and also appreciates the extent of obligations on authorities to comply with statutory requirements. Responsibilities and obligations in these regards are not set aside by the requirement to obtain a payroll reduction of 3%. All local authorities must implement the required payroll reduction in accordance with the Government Decision on reducing payroll costs.

At this stage the Department is preparing Expenditure Estimates for 2009 for submission to the Department of Finance and it is too early to indicate the position that may arise for local authority funding in 2009 in relation to the Local Government Fund or the extent of capital provision. The Department will continue to work with County and City Manager representatives in the coming weeks to identify and quantify relevant issues for consideration in these areas. Authorities will be advised, as appropriate, when Government determines public expenditure provisions for the coming year.

Yours sincerely,



Laurence Kelly,
Principal Officer,
Local Government Finance

Draft Budget for Financial Year ended December 31, 2009.

To: The Cathaoirleach and Elected Members of the Council

16th December, 2008.

A Chara,

I refer to my report to you dated December 5, 2008. I sought your approval for a 3.2% increase in our General Annual Rate on Valuation. At the statutory budget meeting of December 15, the Elected Members agreed that there should be no increase in our General Annual Rate on Valuation. In order to finance this reduction on income in the draft budget that I presented to you, the following expenditure amendments were proposed and agreed by the elected members:

- It was agreed that the members would reduce their annual conference budget by €1000 per member equating to a saving of €21,000.
- The proposed increase in the Chairman's allowance would be deferred. A saving of €1600.
- Our contribution to the Fleadh Cheoil would be reduced from €51,000 to €41,000. A saving of €10,000.
- The budget payment to the Midland Regional Authority would be reduced by €6,000 in order to reduce it to the final estimate notified by them to us subsequent to the preparation of the draft budget. A saving of €6,000.
- It was agreed that €74,000 would be taken from the principal portion of our loan repayments on our civic offices. A saving of €74,000.
- The central management charge (appendix 1) would be reduced by €131,471 to be apportioned and decided by management. A saving of hundred €131,471.

The above changes have been reflected in the final budget documents that are attached.

Is mise le meas,



Pat Gallagher

Bainisteoir Chontae Uíbh Fháilí

TABLE A - CALCULATION OF ANNUAL RATE ON VALUATION FOR THE FINANCIAL YEAR 2009

Offaly County Council

Summary by Service Division	Expenditure €	Income €	Estimated Net Expenditure 2009 €	%	Estimated Outturn 2008 Net Expenditure €	%
Gross Revenue Expenditure and Income						
A Housing and Building	7,912,019	6,763,900	1,148,119	4.2%	1,584,124	
B Road Transport & Safety	14,947,085	10,832,122	4,114,963	14.9%	4,099,632	
C Water Services	12,380,713	2,911,624	9,469,089	34.3%	7,489,187	
D Development Management	4,708,223	957,326	3,750,897	13.6%	4,548,477	
E Environmental Services	11,456,895	7,781,897	3,674,998	13.3%	3,825,196	
F Recreation and Amenity	3,502,156	789,950	2,712,206	9.8%	2,943,801	
G Agriculture, Education, Health & Welfare	4,637,741	4,052,201	585,540	2.1%	409,098	
H Miscellaneous Services	8,321,668	6,183,131	2,138,537	7.7%	1,922,487	
	67,866,500	40,272,151	27,594,349	100.0%	26,822,002	
Minus County Charge			3,240,618		2,012,391	
Provision for Debit Balance			-		-	
ADJUSTED GROSS EXPENDITURE AND INCOME (A)			24,353,731		24,809,611	
Provision for Credit Balance			-		-	
Local Government Fund / General Purpose Grant			16,726,526		17,222,857	
SUB - TOTAL (B)			16,726,526		17,222,857	
AMOUNT OF RATES TO BE LEVIED (C)=(A)-(B)			7,627,205			
NET EFFECTIVE VALUATION (D)			134,363			
GENERAL ANNUAL RATE ON VALUATION (C) / (D)			56.7658			

Table B: Expenditure and Income for 2009 and Estimated Outturn for 2008

Division and Services	2009				2008			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Manager €	Adopted by Council €	Estimated by Manager €	Adopted by Council €	Estimated by Manager €	Adopted by Council €	Estimated by Manager €
A Housing and Building								
A01 Maintenance & Improvement of LA Housing Units	1,233,998	1,233,998	2,399,893	2,399,893	1,329,705	1,321,827	1,931,539	1,931,539
A02 Housing Assessment, Allocation and Transfer	298,739	298,739	11,594	11,594	361,931	375,026	6,548	6,548
A03 Housing Rent and Tenant Purchase Administration	538,290	538,290	18,994	18,994	463,296	479,701	10,727	10,727
A04 Housing Community Development Support	188,046	188,046	3,853	3,853	188,567	192,987	2,176	2,176
A05 Administration of Homeless Service	153,810	153,810	75,413	75,413	146,557	148,921	55,115	55,115
A06 Support to Housing Capital & Affordable Prog	1,521,227	1,521,227	668,200	668,200	1,015,404	1,042,691	413,956	413,956
A07 RAS Programme	760,928	760,928	680,053	680,053	799,308	809,407	705,453	705,453
A08 Housing Loans	840,954	840,954	1,028,099	1,028,099	965,115	967,782	1,131,762	1,131,762
A09 Housing Grants	2,157,595	2,157,595	1,636,370	1,636,370	1,396,673	1,402,038	847,319	847,319
A10 Voluntary Housing Scheme	-	-	-	-	32,597	32,597	-	-
A11 Agency & Recoupable Services	218,432	218,432	241,431	241,431	174,834	176,508	260,766	260,766
A Division Total	7,912,019	7,912,019	6,763,900	6,763,900	6,873,987	6,949,485	5,365,361	5,365,361

* AS RE-STATED IN THE NEW COSTING FORMAT

Table B: Expenditure and Income for 2009 and Estimated Outturn for 2008

Division and Services	2009				2008			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Manager €	Adopted by Council €	Estimated by Manager €	Adopted by Council €	Estimated by Manager €	Adopted by Council €	Estimated by Manager €
B Road Transport & Safety								
B01 NP Road - Maintenance and Improvement	318,329	318,329	184,051	184,051	320,687	312,964	180,636	180,636
B02 NS Road - Maintenance and Improvement	1,532,026	1,532,026	1,239,221	1,239,221	1,534,961	1,482,135	1,223,020	1,223,020
B03 Regional Road - Maintenance and Improvement	8,726,460	8,726,460	8,330,158	8,330,158	8,735,629	8,664,070	8,307,301	8,307,301
B04 Local Road - Maintenance and Improvement	1,783,891	1,783,891	713,105	713,105	1,927,400	1,873,069	695,672	695,672
B05 Public Lighting	369,741	369,741	300	300	375,539	375,835	167	167
B06 Traffic Management Improvement	169,971	169,971	4,236	4,236	164,512	162,340	2,352	2,352
B07 Road Safety Engineering Improvement	639,592	639,592	7,678	7,678	625,190	627,979	4,263	4,263
B08 Road Safety Promotion & Education	82,825	82,825	9,275	9,275	103,231	103,177	7,980	7,980
B09 Maintenance & Management of Car Parking	-	-	-	-	-	-	-	-
B10 Support to Roads Capital Prog	728,218	728,218	20,738	20,738	668,573	665,510	11,515	11,515
B11 Agency & Recoupable Services	596,032	596,032	323,360	323,360	593,767	586,166	320,707	320,707
B Division Total	14,947,085	14,947,085	10,832,122	10,832,122	15,049,489	14,853,245	10,753,613	10,753,613

* AS RE-STATED IN THE NEW COSTING FORMAT

Table B: Expenditure and Income for 2009 and Estimated Outturn for 2008

Division and Services	2009				2008			
	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 Operation and Maintenance of Water Supply	5,861,001	5,861,001	2,226,582	2,226,582	3,120,367	3,429,498	1,183,789	1,183,789
C02 Operation and Maintenance of Waste Water Treatment	4,968,666	4,968,666	46,747	46,747	4,020,257	4,683,579	332,095	332,095
C03 Collection of Water and Waste Water Charges	157,853	157,853	776	776	73,977	72,795	431	431
C04 Operation and Maintenance of Public Conveniences	84,630	84,630	541	541	52,591	51,863	300	300
C05 Admin of Group and Private Installations	934,205	934,205	603,942	603,942	869,625	867,820	449,654	449,654
C06 Support to Water Capital Programme	372,670	372,670	32,036	32,036	401,158	365,872	17,789	17,789
C07 Agency & Recoupable Services	1,688	1,688	1,000	1,000	344,901	1,818	-	-
C Division Total	12,380,713	12,380,713	2,911,624	2,911,624	8,882,876	9,473,245	1,984,058	1,984,058

* AS RE-STATED IN THE NEW COSTING FORMAT

Table B: Expenditure and Income for 2009 and Estimated Outturn for 2008

Division and Services	2009				2008			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Manager €	Adopted by Council €	Estimated by Manager €	Adopted by Council €	Estimated by Manager €	Adopted by Council €	Estimated by Manager €
D Development Management								
D01 Forward Planning	641,544	641,544	29,046	29,046	787,601	812,285	16,128	16,128
D02 Development Management	2,331,511	2,331,511	702,641	702,641	2,549,090	2,606,877	1,243,651	693,651
D03 Enforcement	181,975	181,975	22,277	22,277	185,444	191,563	4,041	4,041
D04 Op & Mice of Industrial & Commercial Facilities	116,120	116,120	220	220	144,089	143,761	122	122
D05 Tourism Development and Promotion	122,047	122,047	952	952	170,015	168,582	529	529
D06 Community and Enterprise Function	511,867	511,867	4,321	4,321	657,075	652,680	1,844	1,844
D07 Unfinished Housing Estates	-	-	-	-	-	-	-	-
D08 Building Control	98,033	98,033	7,033	7,033	141,286	147,955	3,905	3,905
D09 Economic Development and Promotion	287,021	287,021	623	623	320,340	320,866	346	346
D10 Property Management	-	-	-	-	-	-	-	-
D11 Heritage and Conservation Services	418,105	418,105	188,213	188,213	421,631	418,754	194,280	194,280
D12 Agency & Recoupable Services	-	-	2,000	2,000	-	-	-	-
D Division Total	4,708,223	4,708,223	957,326	957,326	5,376,571	5,463,323	1,464,846	914,846

Table B: Expenditure and Income for 2009 and Estimated Outturn for 2008

Division and Services	2009				2008			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Manager €	Adopted by Council €	Estimated by Manager €	Adopted by Council €	Estimated by Manager €	Adopted by Council €	Estimated by Manager €
E Environmental Services								
E01 Operation, Maintenance and Aftercare of Landfill	4,615,231	4,615,231	6,259,844	6,259,844	3,160,172	3,774,429	3,719,151	5,569,151
E02 Op & Mtce of Recovery & Recycling Facilities	514,618	514,618	173,837	173,837	632,497	600,203	14,347	14,347
E03 Op & Mtce of Waste to Energy Facilities	21,035	21,035	316	316	537	-	176	176
E04 Provision of Waste to Collection Services	-	-	186,000	186,000	-	-	104,088	104,088
E05 Litter Management	547,615	547,615	378,887	378,887	509,953	507,442	312,930	312,930
E06 Street Cleaning	-	-	-	-	-	-	-	-
E07 Waste Regulations, Monitoring and Enforcement	668,445	668,445	48,454	48,454	627,638	635,809	77,587	77,587
E08 Waste Management Planning	30,883	30,883	1,752	1,752	39,319	40,719	973	973
E09 Maintenance of Burial Grounds	267,177	267,177	52,667	52,667	307,550	313,245	38,753	38,753
E10 Safety of Structures and Places	384,934	384,934	88,717	88,717	408,761	411,999	110,642	110,642
E11 Operation of Fire Service	3,357,520	3,357,520	280,979	280,979	3,266,889	3,258,223	244,538	244,538
E12 Fire Prevention	278,327	278,327	181,319	181,319	339,375	336,818	167,794	167,794
E13 Water Quality, Air and Noise Pollution	771,110	771,110	129,125	129,125	743,951	752,002	164,714	164,714
E14 Agency & Recoupable Services	-	-	-	-	-	-	-	-
E Division Total	11,456,895	11,456,895	7,781,897	7,781,897	10,036,642	10,630,889	4,955,693	6,805,693

* AS RE-STATED IN THE NEW COSTING FORMAT

