



**Comhairle Baile Chill Airne
Killarney Town Council**

**BUDGET AND EXPLANATORY TABLES
*BUISÉAD AGUS TÁBLAÍ MÍNITHEACH***

BUDGET 2014
BUISÉAD 2014

**For the Financial year ending 31st December 2014
Incorporating Report on the Capital Programme 2014**

***Don mbliain airgeadais dár críoch 31ú Nollaig 2014
Tuirisc ar Chlár Caipitil 2014 san áireamh***

Adopted 15th January 2014

Aontaithe 15ú Mí Eanáir 2014

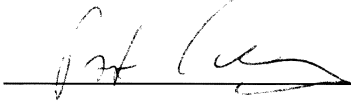


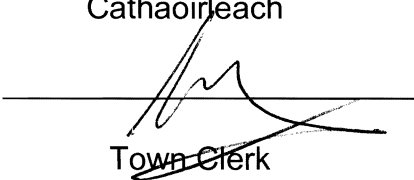
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CERTIFICATE OF ADOPTION

I hereby certify that at the budget meeting of Killarney Town Council held this 15th day of January, 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 Table A to be the annual rate on valuation to be levied for that year for the purposes set out in those Tables.

Signed  _____
Cathaoirleach

Countersigned  _____
Town Clerk

Dated this ...15... day of ...January..., 2014

TABLE A - CALCULATION OF ANNUAL RATE ON VALUATION

Summary by Service Division	Summary per Table A 2014				Estimated Net Expenditure Outturn 2013 (as restated)	
	Expenditure	Income	Budget Net Expenditure 2014			
	€	€	€	%	€	%
Gross Revenue Expenditure & Income						
Housing and Building	843,171	741,197	101,974	2%	75,303	1%
Road Transport & Safety	1,849,282	1,093,236	756,046	12%	720,913	11%
Water Services	703,098	514,197	188,901	3%	866,065	13%
Development Management	524,915	69,622	455,293	7%	463,104	7%
Environmental Services	1,587,616	448,707	1,138,909	18%	1,159,670	18%
Recreation and Amenity	1,539,483	31,711	1,507,772	24%	1,454,096	22%
Agriculture, Education, Health & Welfare	8,118	1,500	6,618	0%	6,473	0%
Miscellaneous Services	2,296,240	257,840	2,038,400	33%	1,778,780	27%
	9,351,923	3,158,010	6,193,913	100%	6,524,404	100%
+ County Charge						
- County Charge			2,675,827		2,702,856	
Provision for Debit Balance						
Adjusted Gross Expenditure & Income (A)	9,351,923	3,158,010	8,869,740		9,227,260	
Financed by Other Income/Credit Balances						
Provision for Credit Balance						
Local Government Fund /General Purpose Grant		894,244	894,244		1,251,767	
Pension Related Deduction		150,000	150,000		150,000	
Sub - Total (B)			1,044,244		1,401,767	
Amount of Rates to be Levied C=(A-B)			7,825,496			
Net Effective Valuation D			111,205			
General Annual Rate on Valuation C/D			70.37			

Table B Expenditure & Income for 2014 and Estimated Outturn for 2013									
Division & Services		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
		€	€	€	€	€	€	€	€
Code	Housing and Building								
A01	Maintenance/Improvement of LA Housing Units	501,034	529,634	694,287	722,887	453,197	458,468	691,029	715,472
A02	Housing Assessment, Allocation and Transfer	97,969	97,969	2,187	2,187	94,605	94,250	2,183	2,157
A03	Housing Rent and Tenant Purchase Administration	99,884	99,884	2,244	2,244	85,730	86,290	1,952	1,952
A05	Administration of Homeless Service	105,712	105,712	41,722	41,722	105,431	105,608	49,621	12,940
A06	Support to Housing Capital Prog.	38,572	38,572	758	758	64,703	64,025	817	817
	Service Division Total	843,171	871,771	741,198	769,798	803,666	808,641	745,602	733,338
Code	Road Transport & Safety								
B04	Local Road - Maintenance and Improvement	841,061	841,061	11,566	11,566	876,525	934,821	204,753	171,053
B05	Public Lighting	275,417	275,417			279,159	275,120		
B06	Traffic Management Improvement	33,374	33,374	659	659	23,197	23,168	443	443
B07	Road Safety Engineering Improvement	24,643	24,643	24,212	24,212	24,060	24,531	23,443	28,908
B08	Road Safety Promotion/Education	53,956	53,956	1,302	1,302	57,650	58,019	1,330	1,330
B09	Car Parking	555,487	555,487	1,053,706	1,053,706	530,827	539,350	1,044,062	995,996
B10	Support to Roads Capital Prog.	65,343	65,343	1,290	1,290	65,127	65,137	1,253	1,253
B11	Agency & Recoupable Services			500	500			250	250
	Service Division Total	1,849,281	1,849,281	1,093,235	1,093,235	1,856,545	1,920,146	1,275,534	1,199,233
Code	Water Services								
C01	Water Supply	238,252	238,252	238,252	238,252	853,080	881,835	731,493	672,917
C02	Waste Water Treatment	181,513	181,513	181,513	181,513	827,608	826,110	451,768	483,259
C03	Collection of Water and Waste Water Charges	86,638	86,638	86,638	86,638	125,676	135,620	2,244	2,244
C04	Public Conveniences	191,927	191,927	3,025	3,025	190,904	183,887	3,697	3,697
C06	Support to Water Capital Programme	4,768	4,768	4,768	4,768	734	730		
	Service Division Total	703,098	703,098	514,196	514,196	1,998,002	2,028,182	1,189,202	1,162,117

Table B Expenditure & Income for 2014 and Estimated Outturn for 2013									
Division & Services		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
		€	€	€	€	€	€	€	€
Code	Development Management								
D01	Forward Planning	441	441			15,046	1,666		
D02	Development Management	223,385	223,385	45,432	45,432	251,280	256,350	25,876	56,305
D03	Enforcement	79,386	79,386	1,742	1,742	112,702	88,337	2,264	2,264
D05	Tourism Development and Promotion	53,353	53,353			53,275	55,120		
D06	Community and Enterprise Function	277	277			334	257		
D09	Economic Development and Promotion	151,218	151,218	447	447	121,954	122,376	2,526	526
D10	Property Management	16,854	16,854	22,000	22,000	15,046	15,046	16,953	16,953
	Service Division Total	524,914	524,914	69,621	69,621	569,637	539,152	47,619	76,048
Code	Environmental Services								
E04	Provision of Waste to Collection Services	666,075	666,075	384,708	384,708	745,159	691,877	381,158	392,746
E05	Litter Management	108,190	108,190	3,047	3,047	107,979	107,479	3,206	2,706
E06	Street Cleaning	775,929	775,929	60,640	60,640	749,778	725,666	61,811	17,525
E09	Maintenance of Burial Grounds	12,888	12,888			12,984	12,983		
E10	Safety of Structures and Places	24,533	24,533	311	311	42,461	35,092	450	450
	Service Division Total	1,587,615	1,587,615	448,706	448,706	1,658,361	1,573,097	446,625	413,427
Code	Recreation & Amenity								
F01	Leisure Facilities Operations	497,701	497,701	1,656	1,656	466,316	491,578	1,554	1,554
F03	Outdoor Leisure Areas Operations	948,652	948,652	20,777	20,777	913,473	909,694	21,335	21,068
F04	Community Sport and Recreational Development	82,777	82,777	9,278	9,278	80,016	73,589	9,761	8,508
F05	Operation of Arts Programme	10,353	10,353			10,367	10,365		
	Service Division Total	1,539,483	1,539,483	31,711	31,711	1,470,172	1,485,226	32,650	31,130

Table B Expenditure & Income for 2014 and Estimated Outturn for 2013									
Division & Services		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
		€	€	€	€	€	€	€	€
Code	Agriculture, Education, Health & Welfare								
G05	Educational Support Services	8,118	8,118	1,500	1,500	8,051	7,848	1,500	1,375
G06	Agency & Recoupable Services								
	Service Division Total	8,118	8,118	1,500	1,500	8,051	7,848	1,500	1,375
Code	Miscellaneous Services								
H03	Administration of Rates	1,932,855	1,932,855	2,786	2,786	2,166,944	2,166,193	4,564	2,664
H07	Operation of Markets and Casual Trading	13,667	13,667	4,278	4,278	13,599	13,539	4,261	4,968
H09	Local Representation/Civic Leadership	213,823	213,823	1,653	1,653	186,773	182,251	1,591	1,591
H11	Agency & Recoupable Services	135,895	135,895	249,124	249,124	146,839	154,312	615,035	728,292
	Service Division Total	2,296,240	2,296,240	257,841	257,841	2,514,155	2,516,295	625,451	737,515
	OVERALL TOTAL	9,351,920	9,380,520	3,158,008	3,186,608	10,878,589	10,878,587	4,364,183	4,354,183

Table D	
ANALYSIS OF BUDGET 2014 INCOME FROM GOODS AND SERVICES	
Source of Income	2014 €
Rents from Houses	646,412
Parking Fines/Charges	1,045,425
Irish Water	504,713
Commercial Water	
Domestic Waste Water	
Commercial Waste Water	
Planning Fees	40,000
Sale/leasing of other property / Industrial Sites	
Domestic Refuse	305,000
Commercial Refuse	60,000
Agency Services & Repayable Works	300
Local Authority Contributions	149,490
Superannuation	97,000
NPPR	
Misc. (Detail)	267,170
TOTAL	3,115,510

Table E	
ANALYSIS OF BUDGET INCOME 2014 FROM GRANTS AND SUBSIDIES	
	2014 €
Department of the Environment, Community and Local Government	
Housing and Building	41,000
Road Transport & Safety	
Water Services	
Development Management	
Environmental Services	
Recreation and Amenity	
Agriculture, Education, Health & Welfare	
Miscellaneous Services	
	41,000
Other Departments and Bodies	
Other	1,500
	1,500
Total Grants & Subsidies	42,500

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

HOUSING AND BUILDING					
Code	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	327,920	356,520	312,497	316,996
A0199	Service Support Costs	173,114	173,114	140,700	141,472
	Maintenance/Improvement of LA Housing Units	501,034	529,634	453,197	458,468
A0201	Assessment of Housing Needs, Allocs. & Trans.	52,770	52,770	53,343	53,343
A0299	Service Support Costs	45,199	45,199	41,262	40,907
	Housing Assessment, Allocation and Transfer	97,969	97,969	94,605	94,250
A0301	Debt Management & Rent Assessment	64,382	64,382	56,847	56,847
A0399	Service Support Costs	35,502	35,502	28,883	29,443
	Housing Rent and Tenant Purchase Administration	99,884	99,884	85,730	86,290
A0501	Homeless Grants Other Bodies	20,000	20,000	23,000	23,000
A0502	Homeless Service	55,000	55,000	55,000	55,000
A0599	Service Support Costs	30,712	30,712	27,431	27,608
	Administration of Homeless Service	105,712	105,712	105,431	105,608
A0601	Technical and Administrative Support	22,784	22,784	25,801	25,101
A0699	Service Support Costs	15,788	15,788	38,902	38,924
	Support to Housing Capital Prog.	38,572	38,572	64,703	64,025
	Service Division Total	843,171	871,771	803,666	808,641

HOUSING AND BUILDING				
	2014		2013	
Income by Source	Adopted by Council	Estimated by Manager	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants & Subsidies				
Environment, Community and Local Government	41,000	41,000	49,000	12,319
Total Grants & Subsidies (a)	41,000	41,000	49,000	12,319
Goods and Services				
Rents from houses	646,412	646,412	630,000	646,360
Superannuation	9,625	9,625	9,280	9,279
Local Authority Contributions	13,740	13,740	30,473	36,000
Other income	30,420	59,020	26,850	29,380
Total Goods and Services (b)	700,197	728,797	696,603	721,019
Total Income c=(a+b)	741,197	769,797	745,603	733,338

Housing & Building

Maintenance & Improvement of L.A Housing units (A01)

Maintenance of LA units (A0101)

Expenditure

€ 356,520

The proposed allocation will provide for the cost of maintaining the housing stock of 315 properties, including house insurance costs of €32,855 and direct payroll costs of €60,947.

Income

€ 713,972

The estimate includes Housing Rent income of €646,412, €34,770 maintenance and Local Property Tax charges, and €18,000 gas charges. An estimated €13,740 will be recouped for the cost of the Clerk of Works salary from Kerry County Council. Loans Interest receivable is estimated at €1,050.

Service Support Costs (A0199)

Expenditure

€ 173,114

The proposed amount includes Direct Costs (€73,659) which relate to the Service and the Central Management Charge allocation (€99,455). The Direct Costs include salary costs (€43,039), insurance costs (€1,620), Local Property Tax (€28,600) and miscellaneous administration costs (€400).

Income

€ 8,915

An estimated €3,915 is due from staff pension contributions and a further €5,000 in miscellaneous income.

Housing Assessment, Allocation and Transfer (A02)

Assessment of Housing Needs, Allocations & Transfer (A0201)

Expenditure

€ 52,770

This amount is in respect of the direct costs involved in the employment of the administrative staff, engaged in offering housing advice, liaising with the local Community Welfare service / other relevant statutory agencies, assessing housing need and making recommendations on the allocation of individual tenancies.

Service Support Costs (A0299)

Expenditure

€ 45,199

The proposed allocation includes Direct Costs (€5,485) which relate to the Service and the Central Management Charge allocation (€39,714). The Direct Costs include insurance costs (€825), and staff and office expenses (€4,660).

Service Support Costs (A0299)

Income

€ 2,187

An estimated €1,987 is due from staff pension contributions and a further €200 in miscellaneous income.

Housing Rent & Tenant Purchase Administration (A03)

Debt Management and Rent Assessment (A0301)

Expenditure

€ 64,382

The proposed allocation includes direct salaries, €59,582 and miscellaneous costs of €4,800 which include travel expenses, legal fees and other office expenses.

Service Support Costs (A0399)

Expenditure

€ 35,502

The proposed allocation includes insurance costs of €1,055 and the Central Management Charge allocation of €34,447.

Income

€ 2,244

This is the estimated amount due from staff pension contributions.

Administration of Homeless Service (A05)

Homeless Grants/Other Bodies (A0501)

Expenditure

€ 20,000

The Homeless Grant covers support costs for the Homeless Forum/Homeless Action Team.

Homeless Service (A0502)

Expenditure

€ 55,000

The proposed Homeless Service allocation is provided for the costs of Hostel accommodation in Killarney.

Homeless Service (A0502)

Income

€ 41,000

This represents the estimated State Grant available to offset the Homeless Service costs.

Service Support Costs (A0599)

Expenditure

€ 30,712

The proposed allocation includes Direct Costs (€19,464) which relate to the Service and the Central Management Charge allocation (€11,248). The Direct Costs include administrative salaries (€19,164) and insurance costs (€300).

Service Support Costs (A0599)***Income*****€ 722**

This is the estimated amount due from staff pension contributions.

Support to Housing Capital & Affordable Programme (A06)**Technical & Administrative Support (A0601)*****Expenditure*****€ 22,784**

The proposed allocation includes direct salaries of €20,124 in respect of the administrative and technical staff and €2,660 in respect of legal fees, travel costs and associated office costs.

Service Support Costs (A0699)***Expenditure*****€ 15,788**

The proposed allocation includes insurance costs of €315 and the Central Management Charge allocation of €15,473.

Income**€ 758**

This is the estimated amount due from staff pension contributions.

ROAD TRANSPORT & SAFETY					
Code	Expenditure by Service and Sub-Service	2014		2013	
		Adopted by Council	Estimated by Manager	Adopted by Council	Estimated Outturn
		€	€	€	€
B0402	Local Rd Surface Rest/Road Reconstruction/Overlay	18,500	18,500	18,500	18,500
B0405	Local Roads General Maintenance Works	228,857	228,857	223,823	226,673
B0406	Local Roads General Improvement Works	368,452	368,452	417,691	473,441
B0499	Service Support Costs	225,252	225,252	216,511	216,207
	Local Road - Maintenance and Improvement	841,061	841,061	876,525	934,821
B0501	Public Lighting Operating Costs	268,000	268,000	272,000	268,000
B0599	Service Support Costs	7,417	7,417	7,159	7,120
	Public Lighting	275,417	275,417	279,159	275,120
B0602	Traffic Maintenance	3,000	3,000	1,500	1,500
B0699	Service Support Costs	30,374	30,374	21,697	21,668
	Traffic Management Improvement	33,374	33,374	23,197	23,168
B0799	Service Support Costs	24,643	24,643	24,060	24,531
	Road Safety Engineering Improvements	24,643	24,643	24,060	24,531
B0801	School Wardens	36,574	36,574	36,972	37,362
B0899	Service Support Costs	17,382	17,382	20,678	20,657
	Road Safety Promotion/Education	53,956	53,956	57,650	58,019
B0901	Maintenance and Management of Car Parks	217,727	217,727	217,981	240,982
B0902	Operation of Street Parking	81,160	81,160	80,000	70,000
B0903	Parking Enforcement	130,936	130,936	129,826	125,716
B0999	Service Support Costs	125,664	125,664	103,020	102,652
	Car Parking	555,487	555,487	530,827	539,350
B1001	Administration of Roads Capital Programme	40,003	40,003	40,097	40,213
B1099	Service Support Costs	25,340	25,340	25,030	24,924
	Support to Roads Capital Programme	65,343	65,343	65,127	65,137
	Service Division Total	1,849,281	1,849,281	1,856,545	1,920,146

ROAD TRANSPORT & SAFETY				
	2014		2013	
Income by Source	Adopted by Council	Estimated by Manager	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
NRA	0	0	195,000	161,300
Total Grants & Subsidies (a)	0	0	195,000	161,300
Goods and Services				
Parking Fines & Charges	1,045,425	1,045,425	1,036,146	987,320
Superannuation	19,311	19,311	16,887	16,888
Other income	28,500	28,500	27,500	33,725
Total Goods and Services (b)	1,093,236	1,093,236	1,080,533	1,037,933
Total Income c=(a+b)	1,093,236	1,093,236	1,275,533	1,199,233

Road Transport & Safety

Local Roads – Maintenance and Improvement (B04)

Local Roads - Surface Restoration / Road Reconstruction / Overlay (B0402)

Expenditure € 18,500

This draft budget is mainly for materials and overhead costs of the Woodlands Depot.

Local Roads - General Maintenance Works (B0405)

Expenditure € 228,857

The proposed allocation provides for wages costs of €87,357, training and other staff costs of €7,500, and Depot overhead costs of €4,550. A further proposed allocation of €129,450 provides for trade services, general road maintenance materials and the Town Councillors' Allocation.

Income € 1,125

This is the estimated amount due from staff pension contributions.

Local Roads - General Improvement Works (B0406)

Expenditure € 368,452

Included in this proposed allocation is €151,502 for wages costs, €2,900 for Depot overhead costs, and €214,000 for road improvement contract works, plant hire, materials and miscellaneous staff expenses.

Service Support Costs (B0499)

Expenditure € 225,252

The proposed allocation includes Direct Costs (€120,738) which relate to the Service and the Central Management Charge allocation (€104,514). The Direct Costs include administrative salaries and supervision wages (€38,423) and insurance costs (€82,315).

Income € 10,441

This is the estimated amount due from staff pension contributions.

Public Lighting (B05)

Public Lighting - Operating Costs (B0501)

Expenditure € 268,000

This service covers the maintenance, energy and repair costs associated with the provision of public lights that are the responsibility of Killarney Town Council. The proposed allocation includes the energy, maintenance costs and repairs costs of the public lighting infrastructure. It also includes the cost of providing Christmas lighting.

Service Support Costs (B0599)

Expenditure

€ 7,417

The proposed allocation represents the share-out of the Central Management Charge.

Traffic Management Improvement (B06)

Traffic Maintenance (B0602)

Expenditure

€ 3,000

The proposed allocation is in respect of the maintenance costs of traffic systems at signalised junctions and pedestrian crossings.

Service Support Costs (B0699)

Expenditure

€ 30,374

The proposed allocation includes Direct Costs (€18,833) which relate to the Service and the Central Management Charge allocation (€11,541). The Direct Costs include salaries (€17,508), insurance costs (€275) and miscellaneous staff and office administration expenses (€1,050).

Income

€ 659

This is the estimated amount due from staff pension contributions.

Road Safety Engineering Improvement (B07)

This service covers the provision of low cost safety improvement works, for example, ramps, bollards, school crossings, etc.

Service Support Costs (B0799)

Expenditure

€ 24,643

The proposed allocation includes Direct Costs (€14,129) which relate to the Service and the Central Management Charge allocation (€10,514). The Direct Costs include technical salaries (€12,274), insurance costs (€195) and miscellaneous staff and office administration expenses (€1,660).

Income

€ 24,212

An estimated €462 is due from staff pension contributions, and a further €23,750 from road opening deposits and other miscellaneous income.

Road Safety Promotion/Education (B08)

School Wardens (B0801)

Expenditure

€ 36,574

The proposed allocation is provided for the cost of Adult School Warden services.

Service Support Costs (B0899)

Expenditure

€ 17,382

The proposed allocation includes insurance costs of €10,385 and the Central Management Charge allocation of €6,997.

Income

€ 1,302

This is the estimated amount due from staff pension contributions.

Maintenance & Management of Car Parking (B09)

Maintenance and Management of Car Parks (B0901)

Expenditure

€ 217,727

The proposed allocation includes loan charges of €145,825 on the car park at Lewis Road, salaries and wages costs of €14,602. €57,300 is provided for car parks equipment maintenance and materials.

Operation of Street Parking (B0902)

Expenditure

€ 81,160

The proposed allocation includes €26,160 for materials and equipment maintenance and a provision of €55,000 towards renewal of street lining.

Parking Enforcement (B0903)

Expenditure

€ 130,936

The proposed allocation includes wages and salaries costs of €122,336 and miscellaneous office administration costs of €4,600. It also includes a proposed allocation of €4,000 towards the upkeep of the Jarvey Stand.

Income

€ 1,053,706

An estimated €5,156 is due from staff pension contributions, €3,125 from licences and legal fees and €1,045,425 from parking charges and fines.

Service Support Costs (B0999)

Expenditure

€ 125,664

The proposed allocation includes insurance costs of €41,125 and the Central Management Charge allocation of €84,539.

Support to Roads Capital Programme (B10)

Administration of Roads Capital Programme (B1001)

Expenditure

€ 40,003

The proposed allocation includes technical and administrative salaries of €34,268, insurance costs of €535 and miscellaneous staff and office administration costs of €5,200.

Service Support Costs (B1099)

Expenditure

€ 25,340

The proposed allocation represents the share-out of the Central Management Charge.

Income

€ 1,290

This is the estimated amount due from staff pension contributions.

Agency & Recoupable Services (B11)

Agency and Recoupable Services (B1101)

Income

€ 500

This is the estimated income from skip permits and licence fees

WATER SERVICES					
<u>Code</u>	Expenditure by Service and Sub-Service	2014		2013	
		Adopted by Council	Estimated by Manager	Adopted by Council	Estimated Outturn
		€	€	€	€
C0101	Water Plants & Networks	180,532	180,532	813,770	842,620
C0199	Service Support Costs	57,720	57,720	39,310	39,215
	Water Supply	238,252	238,252	853,080	881,835
C0201	Waste Plants and Networks	142,439	142,439	789,636	788,136
C0299	Service Support Costs	39,074	39,074	37,972	37,974
	Waste Water Treatment	181,513	181,513	827,608	826,110
C0301	Debt Management Water and Waste Water	58,942	58,942	89,358	98,856
C0399	Service Support Costs	27,696	27,696	36,318	36,764
	Collection of Water and Waste Water Charges	86,638	86,638	125,676	135,620
C0401	Operation and Maintenance of Public Conveniences	144,032	144,032	144,039	137,035
C0499	Service Support Costs	47,895	47,895	46,865	46,852
	Public Conveniences	191,927	191,927	190,904	183,887
C0699	Service Support Costs	4,768	4,768	734	730
	Support to Water Capital Programme	4,768	4,768	734	730
	Service Division Total	703,098	703,098	1,998,002	2,028,182

WATER SERVICES				
	2014		2013	
Income by Source	Adopted by Council	Estimated by Manager	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Total Grants & Subsidies (a)	0	0	0	0
Goods and Services				
Irish Water	504,713	504,713	0	0
Commercial Water	0	0	722,500	661,084
Commercial Waste Water	0	0	450,000	481,491
Superannuation	9,484	9,484	9,602	9,602
Other income	0	0	7,100	9,940
Total Goods and Services (b)	514,197	514,197	1,189,202	1,162,117
Total Income c=(a+b)	514,197	514,197	1,189,202	1,162,117

Water Services

All Local Authorities will act as agents for Irish Water from January 2014. Under the terms of Service Level Agreements, and for the purposes of Budget 2014, all estimated expenditure will be offset by a corresponding amount of estimated income in the following Services:

Operation and Maintenance of Water Supply (C01)
Expenditure and Income € 238,252

Operation and Maintenance of Wastewater Treatment (C02)
Expenditure and Income € 181,513

Collection of Water and Waste Water Charges (C03)
Expenditure and Income € 86,638

Support to Water Capital Programme (C06)
Expenditure and Income € 4,768

Operation and Maintenance of Public Conveniences (C04)

Operation and Maintenance of Public Conveniences (C0401)
Expenditure € 144,032

The Council will retain responsibility for the maintenance of public conveniences at Fair Hill, Kenmare Place, New Street and High Street. The proposed allocation includes €80,346 for wages costs, €2,045 for buildings insurance and €61,641 for materials, general maintenance and repair costs.

Service Support Costs (C0499)
Expenditure € 47,895

The proposed allocation includes Direct Costs (€23,345) which relate to the Service and the Central Management Charge allocation (€25,550). The Direct Costs include insurance costs (€17,345) and Woodlands Depot overhead costs (€5,000).

Income € 3,025
This is the estimated amount due from staff pension contributions.

DEVELOPMENT MANAGEMENT					
Code	Expenditure by Service and Sub-Service	2014		2013	
		Adopted by Council	Estimated by Manager	Adopted by Council	Estimated Outturn
		€	€	€	€
D0101	Statutory Plans and Policy	0	0	15,000	1,620
D0199	Service Support Costs	441	441	46	46
	Forward Planning	441	441	15,046	1,666
D0201	Planning Control	140,005	140,005	155,196	160,535
D0299	Service Support Costs	83,380	83,380	96,084	95,815
	Development Management	223,385	223,385	251,280	256,350
D0301	Enforcement Costs	49,271	49,271	65,978	41,700
D0399	Service Support Costs	30,115	30,115	46,724	46,637
	Enforcement	79,386	79,386	112,702	88,337
D0501	Tourism Promotion	53,000	53,000	53,000	54,846
D0599	Service Support Costs	353	353	275	274
	Tourism Development and Promotion	53,353	53,353	53,275	55,120
D0601	General Community & Enterprise Expenses	100	100	150	74
D0699	Service Support Costs	177	177	184	183
	Community and Enterprise Function	277	277	334	257
D0903	Town Twinning	10,000	10,000	10,000	10,000
D0905	Economic Development & Promotion	124,160	124,160	100,340	100,789
D0999	Service Support Costs	17,058	17,058	11,614	11,587
	Economic Development and Promotion	151,218	151,218	121,954	122,376
D1001	Property Management Costs	15,000	15,000	15,000	15,000
D1099	Service Support Costs	1,854	1,854	46	46
	Property Management	16,854	16,854	15,046	15,046
	Service Division Total	524,914	524,914	569,637	539,152

DEVELOPMENT MANAGEMENT				
	2014		2013	
Income by Source	Adopted by Council	Estimated by Manager	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Total Grants & Subsidies (a)	0	0	0	0
Goods and Services				
Planning Fees	40,000	40,000	20,000	50,305
Superannuation	6,972	6,972	8,017	8,016
Agency Services & Repayable Works	0	0	2,000	0
Other income	22,650	22,650	17,603	17,727
Total Goods and Services (b)	69,622	69,622	47,620	76,048
Total Income c=(a+b)	69,622	69,622	47,620	76,048

Development Management

Forward Planning (D01)

Service Support Costs (D0199)

Expenditure

€ 441

The proposed allocation represents the share-out of the Central Management Charge.

Development Management (D02)

Planning Control (D0201)

Expenditure

€ 140,005

The proposed allocation includes €127,005 in respect of salaries, €1,000 for planning refunds and €12,000 miscellaneous staff and office administration expenses.

Income

€ 40,650

This is the estimated amount due from planning fees and miscellaneous planning department charges.

Service Support Costs (D0299)

Expenditure

€ 83,380

The proposed allocation includes insurance costs of €1,980 and the Central Management Charge allocation of €81,400.

Income

€ 4,782

This is the estimated amount due from staff pension contributions.

Enforcement (D03)

Enforcement Costs (D0301)

Expenditure

€ 49,271

Staff resources in Planning are dedicated to meeting our obligations in identifying non-compliance with planning permissions granted, and where development is undertaken without permission. It is important for economic and tourism reasons to maintain high standards of visual amenity in the town. The proposed allocation includes €46,271 in respect of salaries and €3,000 for miscellaneous administration expenses.

Service Support Costs (D0399)***Expenditure*****€ 30,115**

The proposed allocation includes insurance costs of €725 and €29,390 for the share-out of the Central Management Charge.

Income**€ 1,742**

This is the estimated amount due from staff pension contributions.

Tourism Development and Promotion (D05)**General Economic Promotion (D0501)*****Expenditure*****€ 53,000**

The proposed allocation includes the contribution of €50,000 to the Killarney Chamber of Tourism and Commerce for the promotion of Killarney. A further €3,000 is proposed for the support of local tourism publications.

Service Support Costs (D0599)***Expenditure*****€ 353**

The proposed allocation represents the share-out of the Central Management Charge.

Community and Enterprise Function (D06)**General Community and Enterprise Expenses (D0601 & D0699)*****Expenditure*****€ 277**

The proposed allocation relates to miscellaneous costs associated with the Joint Policing Committee and the share-out of the Central Management Charge.

Economic Development and Promotion (D09)**Town Twinning (D0903)*****Expenditure*****€ 10,000**

The proposed allocation remains unchanged from previous years.

Economic Development & Promotion (D0905)***Expenditure*****€ 124,160**

The proposed allocation includes €11,875 in respect of administrative salaries and €285 in respect of insurance and other administration costs, and €20,000 towards the development of the former Sara Lee.

Economic Development & Promotion (D0905) cont'd

Also included in the proposed allocation is the amount of €92,000 for contributions to local groups and events as follows:

Killarney Working Group	€ 9,000
Killarney Looking Good	€ 4,500
Killarney Christmas Festival	€13,500
Ireland Bike Fest Killarney	€5,000
2014 Events Support Fund	€60,000

Service Support Costs (D0999)

Expenditure **€17,058**

The proposed allocation represents the share-out of the Central Management Charge.

Income **€ 447**

This is the estimated amount due from staff pension contributions.

Property Management (D10)

Property Management Costs (D1001)

Expenditure **€15,000**

The proposed allocation includes maintenance charges on the Sara Lee property and other miscellaneous property expenses not applicable to other Divisions.

Service Support Costs (D1099)

Expenditure **€ 1,854**

The proposed allocation represents the share-out of the Central Management Charge.

Income **€ 22,000**

This is the estimated amount due from Town Council property rentals.

ENVIRONMENTAL SERVICES					
Code	Expenditure by Service and Sub-Service	2014		2013	
		Adopted by Council	Estimated by Manager	Adopted by Council	Estimated Outturn
		€	€	€	€
E0401	Recycling Waste Collection Services	64,134	64,134	77,354	66,354
E0402	Organic Waste Collection Services	79,134	79,134	81,829	81,829
E0403	Residual Waste Collection Services	191,845	191,845	223,754	188,754
E0404	Commercial Waste Collection Services	75,907	75,907	78,937	77,937
E0407	Other Costs Waste Collection	64,150	64,150	64,444	63,000
E0499	Service Support Costs	190,905	190,905	218,841	214,003
Provision of Waste to Collection Services		666,075	666,075	745,159	691,877
E0501	Litter Warden Service	43,691	43,691	43,062	42,562
E0502	Litter Control Initiatives	24,835	24,835	24,328	24,328
E0599	Service Support Costs	39,664	39,664	40,589	40,589
Litter Management		108,190	108,190	107,979	107,479
E0601	Operation of Street Cleaning Service	556,229	556,229	554,890	539,856
E0602	Provision and Improvement of Litter Bins	10,000	10,000	10,000	1,000
E0699	Service Support Costs	209,700	209,700	184,888	184,810
Street Cleaning		775,929	775,929	749,778	725,666
E0901	Maintenance of Burial Grounds	12,800	12,800	12,800	12,800
E0999	Service Support Costs	88	88	184	183
Maintenance and Upkeep of Burial Grounds		12,888	12,888	12,984	12,983
E1004	Derelict Sites	16,901	16,901	33,096	25,693
E1005	Water Safety Operation	700	700	700	700
E1099	Service Support Costs	6,932	6,932	8,665	8,699
Safety of Structures and Places		24,533	24,533	42,461	35,092
Service Division Total		1,587,615	1,587,615	1,658,361	1,573,097

ENVIRONMENTAL SERVICES				
	2014		2013	
Income by Source	Adopted by Council	Estimated by Manager	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Total Grants & Subsidies (a)	0	0	0	0
Goods and Services				
Domestic Refuse Charges	305,000	305,000	302,500	315,717
Commercial Refuse Charges	60,000	60,000	60,000	55,000
Superannuation	27,307	27,307	28,824	28,825
Agency Services & Repayable Works	300	300	400	264
Local Authority Contributions	45,000	45,000	45,000	850
Other income	11,100	11,100	9,900	12,771
Total Goods and Services (b)	448,707	448,707	446,624	413,427
Total Income c=(a+b)	448,707	448,707	446,624	413,427

Environmental Services

Provision of Waste Collection Services (E04)

Recycling Waste Collection Services (E0401)

Expenditure

€ 64,134

The proposed allocation includes €35,134 for wages costs, €3,000 for Woodlands Depot overheads and miscellaneous staff expenses and €26,000 for recycling costs.

Income

€ 6,500

This is an estimate of the funds due from REPAK in 2014 for the collection of recyclable material.

Organic Waste Collection Services (E0402)

Expenditure

€ 79,134

The proposed allocation includes €35,134 for wages costs, €2,500 for Woodlands Depot overheads and €41,500 for disposal costs.

Residual Waste Collection Services (E0403)

Expenditure

€ 191,845

The proposed allocation includes €54,845 for wages costs, €3,000 for Woodlands Depot overheads and miscellaneous staff expenses and €134,000 for disposal costs.

Income

€ 305,000

This is the estimated amount due from Domestic Refuse Charges, based on the scale of charges as outlined in the Town Manager's report.

Commercial Waste Collection Services (E0404)

Expenditure

€ 75,907

The proposed allocation includes €28,107 for wages costs, €2,500 for Woodlands Depot overheads and €45,300 for disposal costs.

Income

€ 60,000

This is the estimated amount due from Commercial Refuse Charges, based on the scale of charges as outlined in the Town Manager's report.

Other Costs Waste Collection (E0407)

Expenditure

€ 64,150

The proposed allocation includes the costs of vehicle repairs, tyres, fuel, commission on refuse charges received through local shops, and annual maintenance charges on the AMCS refuse system.

Service Support Costs (E0499)

Expenditure

€ 190,905

The proposed allocation includes Direct Costs (€101,936) which relate to the Service and the Central Management Charge allocation (€88,969). The Direct Costs include salaries and supervision wages (€78,046), insurance costs (€7,890) and other associated office costs and staff expenses (€16,000).

Income

€ 13,208

An estimated €8,708 is due from staff pension contributions and €4,500 from miscellaneous receipts.

Litter Management (E05)

Litter Warden Service (E0501)

Expenditure

€ 43,691

The proposed expenditure includes wages costs of €40,691 and legal and other expenses of €3,000.

Income

€ 100

This is the estimated amount due from litter fines.

Litter Control Initiatives (E0502)

Expenditure

€ 24,835

The proposed allocation includes €23,335 for the cost of employing seasonal litter pickers and €1,500 for associated overhead costs.

Service Support Costs (E0599)

Expenditure

€ 39,664

The proposed allocation includes Direct Costs (€16,637) which relate to the Service and the Central Management Charge allocation (€23,027). The Direct Costs of include salaries (€14,242), and insurance costs (€2,395).

Income

€ 2.947

This is the estimated amount due from staff pension contributions.

Street Cleaning (E06)

Operation of Street Cleaning Service (E0601)

Expenditure

€ 556,229

The proposed allocation includes €343,774 in respect of wages costs, €12,000 for the maintenance of the Fair Hill Depot, €295 for building insurance and €4,000 for staff expenses. A further €196,160 is estimated for vehicle repairs, fuel, hiring of replacement vehicles, replacement vehicle brushes, power-washing services, street cleaning and street bin waste disposal costs, and other associated expenses.

Income

€ 13,208

An estimated €45,000 is recoupable from Kerry County Council for street cleaning and a further €300 from general hire of the Council Road Sweeper.

Provision & Improvement of Litter Bins (E0602)

Expenditure

€ 10,000

Service Support Costs (E0699)

Expenditure

€ 209,700

The proposed allocation includes Direct Costs (€79,617) which relate to the Service and the Central Management Charge allocation (€130,083). The Direct Costs of include salaries (€63,627), insurance costs (€12,990) and other associated office costs and staff expenses (€3,000).

Income

€ 15,340

This is the estimated amount due from staff pension contributions.

Service and Maintenance of Burial Grounds (E09)

Contribution to Maintenance of Burial Grounds (E0901)

Expenditure

€ 12,800

The proposed allocation includes contributions to Kerry County Council (€10,000) and Aghadoe Graveyard Committee (€2,800) for the upkeep of Aghadoe Burial ground.

Service Support Costs (E0999)

Expenditure

€ 88

The proposed allocation represents the share-out of the Central Management Charge.

Derelict Sites (E10)

Derelict Sites (E1004)

Expenditure

€ 16,901

The proposed allocation includes €8,271 salaries costs, €130 insurance costs and €28,500 for miscellaneous costs, including legal expenses and bad debt provision.

Water Safety Operation (E1005)

Expenditure

€ 700

The amount proposed is the annual contribution to the Irish Water Safety Association

Service Support Costs (E1099)

Expenditure

€ 6,932

The proposed allocation represents the share-out of the Central Management Charge.

Income

€ 311

This is the estimated amount due from staff pension contributions.

RECREATION & AMENITY					
Code	Expenditure by Service and Sub-Service	2014		2013	
		Adopted by Council	Estimated by Manager	Adopted by Council	Estimated Outturn
		€	€	€	€
F0101	Leisure Facilities Operations	472,856	472,856	443,362	468,164
F0199	Service Support Costs	24,845	24,845	22,954	23,414
	Leisure Facilities Operations	497,701	497,701	466,316	491,578
F0301	Parks, Pitches & Open Spaces	673,807	673,807	666,620	661,540
F0302	Playgrounds	43,111	43,111	36,801	36,801
F0399	Service Support Costs	231,734	231,734	210,052	211,353
	Outdoor Leisure Areas Operations	948,652	948,652	913,473	909,694
F0401	Community Grants	42,000	42,000	42,000	42,000
F0403	Community Facilities	23,540	23,540	23,000	16,500
F0499	Service Support Costs	17,237	17,237	15,016	15,089
	Community Sport and Recreational Development	82,777	82,777	80,016	73,589
F0502	Contributions to other Bodies Arts Programme	10,000	10,000	10,000	10,000
F0599	Service Support Costs	353	353	367	365
	Operation of Arts Programme	10,353	10,353	10,367	10,365
	Service Division Total	1,539,483	1,539,483	1,470,172	1,485,226

RECREATION & AMENITY				
	2014		2013	
Income by Source	Adopted by Council	Estimated by Manager	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Total Grants & Subsidies (a)	0	0	0	0
Goods and Services				
Superannuation	17,211	17,211	17,590	17,590
Other income	14,500	14,500	15,060	13,540
Total Goods and Services (b)	31,711	31,711	32,650	31,130
Total Income c=(a+b)	31,711	31,711	32,650	31,130

Recreation and Amenity

Leisure Facilities Operations (F01)

Leisure Facilities Operations (F0101)

Expenditure

€ 472,856

The proposed allocation includes €271,895 Leisure Centre loan repayment charges, €43,976 in respect of administration and technical support salary costs, €3,175 staff and ICT expenses, €3,810 loss of income insurance and €150,000 towards the future costs of plant replacement and potential shortfall on income from the Leisure Centre operations.

Service Support Costs (F0199)

Expenditure

€ 24,845

The proposed allocation represents the share-out of the Central Management Charge.

Income

€ 1,656

This is the estimated amount due from staff pension contributions.

Operation, Maintenance & Improvement of Outdoor Leisure Areas (F03)

Parks, Pitches and Open Spaces (F0301)

Expenditure

€ 673,807

The proposed allocation includes €299,607 in respect of wages costs, €12,000 for Woodlands Depot overhead costs, €7,700 for staff training and other expenses. €154,500 is provided for Tree Services, Grass Cutting and other landscaping contracts. A further €200,000 is estimated for vehicle repairs, fuel, and purchase of trees, shrubs, safety equipment and other horticultural materials.

Playgrounds (F0302)

Expenditure

€ 43,111

The proposed allocation includes €10,000 for Playground Inspection costs and equipment replacement. €32,096 is estimated for wages costs and €1,015 for the insurance on playground equipment.

Service Support Costs (F0399)

Expenditure

€ 231,374

The proposed allocation includes Direct Costs (€101,564) which relate to the Service and the Central Management Charge allocation (€130,170). The Direct Costs include salaries costs (€74,094), and insurance costs (€26,970).

Service Support Costs (F0399)**Income****€ 20,777**

An estimated €15,277 is due from staff pension contributions and €5,500 from miscellaneous receipts.

Community Sport and Recreational Development (F04)**Community Grants (F0401)****Expenditure****€42,000**

The following Community Grants are included in the proposed allocation:

Contribution	2014
<i>Kerry Life Education Mobile Unit</i>	12,000
<i>Kerry Mental Health Association</i>	5,400
<i>St. Patricks Day Parade Committee</i>	2,550
<i>Kerry Local Sports Partnership</i>	2,000
<i>KASI</i>	1,350
<i>KDYS</i>	1,350
<i>Fitzgerald's Stadium</i>	1,000
<i>Killarney Access Committee</i>	900
<i>Killarney Arts Committee</i>	900
<i>The Gathering Festival (Annual Event)</i>	500
<i>Miscellaneous Contributions</i>	14,050
TOTAL:	42,000

Community Facilities (F0403)**Expenditure****€ 23,540**

The proposed allocation includes €19,540 for the Cultural Centre and Áras Phadraig maintenance costs, and €4,000 for provision of allotments.

Income**€ 9,000**

This estimate includes income from Allotments and miscellaneous income from community facilities.

Service Support Costs (F0499)**Expenditure****€17,237**

The proposed allocation includes Direct Costs (€7,489) which relate to the Service and the Central Management Charge allocation (€9,748). The Direct Costs include salaries costs (€7,374), and insurance costs (€115).

Service Support Costs (F0499)**Income****€278**

This is the estimated amount due from staff pension contributions.

Operation of Arts Programme (F05)**Contribution to Arts Programme (F0502)****Expenditure****€10,000****Service Support Costs (F0599)****Expenditure****€353**

The proposed allocation represents the share-out of the Central Management Charge.

AGRICULTURE, EDUCATION, HEALTH & WELFARE					
<u>Code</u>		2014		2013	
	Expenditure by Service and Sub-Service	Adopted by Council	Estimated by Manager	Adopted by Council	Estimated Outturn
		€	€	€	€
	G0507 School Meals	7,500	7,500	7,500	7,300
	G0599 Service Support Costs	618	618	551	548
	Educational Support Services	8,118	8,118	8,051	7,848
	Service Division Total	8,118	8,118	8,051	7,848

AGRICULTURE , EDUCATION, HEALTH & WELFARE				
	2014		2013	
Income by Source	Adopted by Council	Estimated by Manager	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Other	1,500	1,500	1,500	1,375
Total Grants & Subsidies (a)	1,500	1,500	1,500	1,375
Goods and Services				
Total Goods and Services (b)	0	0	0	0
Total Income c=(a+b)	1,500	1,500	1,500	1,375

Agriculture, Education, Health and Welfare

Educational Support Services (G05)

School Meals (G0507)

Expenditure

€7,500

This estimate includes provision for a grant of €4,000 to St. Oliver's School to assist in the after school service for infant pupils from disadvantaged backgrounds. The balance of €3,500 covers the cost of the food and drinks provided to the children.

Income

€1,500

This is the estimated grant due from the Department of Social Protection.

Service Support Costs (G0599)

Expenditure

€618

The proposed allocation represents the share-out of the Central Management Charge.

MISCELLANEOUS SERVICES					
<u>Code</u>	Expenditure by Service and Sub-Service	2014		2013	
		Adopted by Council	Estimated by Manager	Adopted by Council	Estimated Outturn
		€	€	€	€
H0301	Administration of Rates Office	21,309	21,309	21,108	21,108
H0302	Debt Management Service Rates	56,871	56,871	56,385	56,385
H0303	Refunds and Irrecoverable Rates	1,750,000	1,750,000	2,000,000	2,000,000
H0399	Service Support Costs	104,675	104,675	89,451	88,700
	Administration of Rates	1,932,855	1,932,855	2,166,944	2,166,193
H0702	Casual Trading Areas	7,374	7,374	7,193	7,193
H0799	Service Support Costs	6,293	6,293	6,406	6,346
	Operation of Markets and Casual Trading	13,667	13,667	13,599	13,539
H0901	Representational Payments	12,264	12,264	33,448	33,448
H0902	Chair/Vice Chair Allowances	3,667	3,667	8,800	8,800
H0903	Annual Allowances LA Members	7,635	7,635	19,044	18,324
H0904	Expenses LA Members	11,000	11,000	11,000	11,000
H0905	Other Expenses	18,565	18,565	18,340	15,565
H0906	Conferences Abroad	7,000	7,000	7,000	7,000
H0907	Retirement Gratuities	41,750	41,750	0	0
H0908	Contribution to Members Associations	3,500	3,500	3,500	3,500
H0999	Service Support Costs	108,442	108,442	85,641	84,614
	Local Representation/Civic Leadership	213,823	213,823	186,773	182,251
H1101	Agency & Recoupable Service	78,680	78,680	76,994	76,990
H1102	NPPR	0	0	11,000	19,000
H1199	Service Support Costs	57,215	57,215	58,845	58,322
	Agency & Recoupable Services	135,895	135,895	146,839	154,312
	Service Division Total	2,296,240	2,296,240	2,514,155	2,516,295

MISCELLANEOUS SERVICES				
	2014		2013	
Income by Source	Adopted by Council	Estimated by Manager	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Total Grants & Subsidies (a)	0	0	0	0
Goods and Services				
Superannuation	7,090	7,090	6,800	6,801
Local Authority Contributions	90,750	90,750	90,750	94,420
NPPR	0	0	360,000	495,000
Other income	160,000	160,000	167,900	141,294
Total Goods and Services (b)	257,840	257,840	625,450	737,515
Total Income c=(a+b)	257,840	257,840	625,450	737,515

Miscellaneous Services

Administration of Rates (H03)

Administration of Rates Office (H0301)

Expenditure

€21,309

This estimate is for costs of salaries, (€19,109) and office expenses (€2,200) in the Finance Section associated with the preparation and issue of rate demands.

Debt Management Service Rates (H0302)

Expenditure

€56,871

The proposed allocation is to cover salaries (€54,871) and other costs (€2,000) associated with rates debt collection.

Refunds and Irrecoverable Rates (H0303)

Expenditure

€1,750,000

The proposed allocation is in respect of irrecoverable rates in cases of vacant properties or closed businesses. This provision also covers any situations which may arise whereby rate payers are entitled to claim a refund of rates paid.

Service Support Costs (H0399)

Expenditure

€104,675

The proposed allocation includes Direct Costs of €1,155 for insurance costs and the Central Management Charge allocation of €103,520.

Income

€2,786

This is the estimated amount due from staff pension contributions.

Operation of Markets and Casual Trading (H07)

Casual Trading Areas (H0702)

Expenditure

€7,374

The proposed allocation is for the salary costs of implementing the provisions of the Casual Trading Act 1995.

Income

€4,000

This is the estimated amount due from Casual Trading Licences.

Service Support Costs (H0799)**Expenditure****€6,293**

The proposed allocation includes Direct Costs of €115 for insurance costs and the Central Management Charge allocation of €6,178.

Income**€278**

This is the estimated amount due from staff pension contributions.

Local Representation/Civic Leadership (H09)**Representational Payments (H0901)****Expenditure****€12,264**

The amount provided for the payment of five months of the Representational Payment to Town Councillors based on the rate approved for payment by the Minister for the Environment, Heritage & Local Government.

Mayor's Allowances (H0902)**Expenditure****€3,667**

The provision for the payment of five months of the Mayor's Allowance in line with the provisions of the Financial Emergency Measures in the Public Interest (No. 2) Act 2009.

Annual Allowances Local Authority Members (H0903)**Expenditure****€7,637**

In accordance with the provisions of the Local Government (Expenses of Local Authority Members) Regulations 2006 each Councillor is paid an annual allowance for attendance at meetings of the Council. The amount provided is 5/12 of the annual allowance.

Expenses Local Authority Members (H0904)**Expenditure****€11,000**

This allocation is for members travel and subsistence expenses for attendance at conferences. The individual allocation for attendance at conferences was reduced in February 2010, in accordance with Circular Letter LG2/2010.

Other Expenses (H0905)**Expenditure****€18,340**

The proposed amount provides for the hosting of Civic Receptions and Members' insurance. Provision is also made in this proposed allocation for the refund of mobile phone expenses to members.

Conferences Abroad (H0906)**Expenditure****€7,000**

This amount is provided to cover attendance at conferences, study visits and briefings abroad.

Retirement Gratuities (H0907)**Expenditure****€41,750**

Provision for Town Councillors' Retirement Gratuities.

Contribution to Members Associations (H0908)**Expenditure****€3,500**

The amount provided for contribution to the Association of Municipal Authorities of Ireland.

Service Support Costs (H0999)**Expenditure****€108,442**

The proposed allocation includes Direct Costs (€70,587) which relate to the Service and the Central Management Charge allocation (€37,855). The Direct Costs include salaries (€43,897) for Support for Council Meetings, insurance costs (€690) and Change Management and other associated office costs (€26,000).

Income**€1,653**

This is the estimated amount due from staff pension contributions.

Agency and Recoupable Services (H11)**Agency and Recoupable Services (H1101)****Expenditure****€78,680**

These are the estimated expenses of the One Stop Shop that will be recouped from Kerry County Council.

Income**€92,000**

Estimated income recoupable for One Stop Shop costs, office rental and other staff expenses.

Service Support Costs (H1199)**Expenditure****€57,215**

The proposed allocation represents the share-out of the Central Management Charge.

Income**€157,124**

An estimated €2,374 is due from staff pension contributions, and €154,750 from miscellaneous receipts.

APPENDIX 1	
Summary of Central Management Charge	
	2014 €
Corporate Affairs Overhead	259,467
Corporate Buildings Overhead	280,250
Finance Function Overhead	256,012
Human Resource Function	59,869
IT Services	20,000
Print/Post Room Service Overhead Allocation	30,500
Pension & Lump Sum Overhead	414,902
Total Expenditure Allocated to Services	1,321,000

Central Management Charges

The Services, and staff, included here support all the Services mentioned in the Service Division reports and the delivery of the Capital Investment Programmes. The costs are shared out across the Service Divisions and Services according to pre-determined national unit measurement of the particular Central Management Service.

The proposed costs are as follows:

Summary of Central Management Charge	
	2014 €
Corporate Affairs Overhead	259,467
Corporate Buildings Overhead	280,250
Finance Function Overhead	256,012
Human Resource Function	59,869
IT Services	20,000
Print/Post Room Service Overhead Allocation	30,500
Pension & Lump Amount Overhead	414,902
Total Expenditure Allocated to Services	1,321,000

Costs are allocated firstly to each Division, then to each Service in the following order:

Sequence	CMC Cost Pool	Driver Basis
1.	Pensions & Lump amounts	Salary and Wages costs
2.	Corporate Buildings	m ² per division – Salaried Staff per service
3.	Corporate Affairs	Salaried Staff numbers
4.	IT	No of networked PCs
5.	Print/Post Room	Recorded Post Out Costs
6.	Human Resources	Total staff numbers in services
7.	Finance	Transactions for previous year accounting period

Additional detail on proposed Central Management Charges expenditure as follows:

Corporate Building Costs (J01)

Maintenance and Upkeep of Corporate Buildings (J0101), including Rates	€280,250
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General Corporate Services (J02)

Corporate General Policy (J0201)	€233,467
Audit Services (J0202)	€ 9,000
Communication Costs (J0203)	€ 17,000

Information and Communication Technology (J03)

Maintenance of Networks and PCs (J0301)	€ 20,000
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Print/Post Room Services (J04)

Post & Stationery (J0401)	€ 30,500
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Human Resources Function (J05)

Human Resources Administration (J0501)	€ 43,457
Health & Safety and Staff Welfare (J0502)	€ 500
Payroll Administration (J0503)	€ 15,912

Finance Function (J06)

Financial Accounting (J0601)	€166,666
Management Accounting (J0602)	€ 54,407
Finance General (J0603)	€ 34,939

Pensions and Lump Amount Costs (J07)

Pensions and Lump Amounts (J0701)	€414,902
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Comhairle Baile Chill Áirne
Killarney Town Council

BUDGET ***BUISEAD***

2014
2014

Capital Programme

Proposed Capital Programme			
Project	2014		
	Total Est Exp	Funded By	
		Grant	Local
	€	€	€
<u>Housing & Building</u>			
LAH Refurbishment Plan	200,000	60,000	140,000
<i>Programme 1 Total</i>	200,000	60,000	140,000
<u>Road Transport & Safety</u>			
High Street Junction	370,000		370,000
Car Park Development	700,000		700,000
Specific Development Levy Works	375,000		375,000
Cycle Lane Development	350,000		350,000
Public Lighting Improvement	25,000		25,000
<i>Programme 2 Total</i>	1,820,000	0	1,820,000
<u>Water Services</u>			
Provision of Public Conveniences	250,000		250,000
<i>Programme 3 Total</i>	250,000	0	250,000
<u>Environmental Services</u>			
Burial Ground	500,000		500,000
<i>Total Programme 5</i>	500,000	0	500,000
<u>Recreation & Amenity</u>			
Sports & Leisure Centre	150,000		150,000
Town Enhancement	200,000		200,000
Theatre and Arts Centre	200,000		200,000
Provision of Artworks	80,000		80,000
<i>Programme 6 Total</i>	630,000	0	630,000
<u>Miscellaneous Services</u>			
Development of Sara Lee property	200,000		200,000
<i>Programme 8 Total</i>	200,000	0	200,000
Total Cost of Proposed Capital Works	3,600,000	60,000	3,540,000