

## Council Meeting Thursday 12<sup>th</sup> February 2015

### Key Decisions

No	Item	Decision
1.	Strike the Domestic and Non-Domestic Rate 2015/16	<b><i>Approve the domestic and non-domestic rate factors as set out in Appendix A, together with the associated policies and indicators as set out in Appendix B. This equates to a 1.5% increase in the domestic property district rate factor.</i></b>

## Council Meeting

Minutes of the Meeting of Causeway Coast and Glens District Council held in the Council Chamber, Coleraine Borough Council on Thursday 12<sup>th</sup> February 2015 at 7.00pm

In the Chair: Councillor J Finlay, Presiding Councillor

Present: Councillors Baird, Beattie, Blair, Callan, Campbell, Chivers, Cole, Douglas, Duddy, Fielding, Finlay, Harding, Hickey, King, Knight-McQuillan, Loftus, McCandless, McCaul, McCorkell, McGlinchey, McGuigan, McKeown, McKillop MA, McKillop S, McLean, McShane C, McShane P, Mulholland, Mullan, Quigley, Robinson, Stevenson, Watton, Wilson

In attendance: Mr D Jackson, Clerk and Chief Executive  
Mr D Wright, Lead Officer, Finance  
Mr R Baker, Lead Officer, Leisure & Development  
Mrs E Beattie, Head of Policy  
Mrs P Donaghy, Committee Administrator  
Mrs S Duggan, Programme Administrator  
Mr S McMaw, Head of Convergence  
Mr A McPeake, Lead Officer, Environmental Services

Press

### 1. Strike the Domestic and Non-Domestic Rate 2015/16

D Wright presented the report, circulated, summarised as undernoted:

***Members have been circulated with the documents setting out the budgetary position for Causeway Coast and Glens District Council for the 2015 – 2016 financial year together with other associated documents. The proposed budgets are detailed and their impact on the domestic and non-domestic rate factors are included.***

***For the 2015-2016 financial year the gross expenditure of council is estimated at £49.975m with a projected income of £13.457m resulting in a net cost of £36.518m. This equates to a 1.5% increase in the domestic property district rate factor based against our baseline weighted average for the new cluster.***

***IT IS RECOMMENDED that the Causeway Coast and Glens District Council approve the domestic and non-domestic rate factors as set out in the proposed documents together with the associated policies and indicators as set out in appendices.***

It was proposed by Councillor McGuigan, seconded by Councillor Chivers:  
that Council approve the domestic and non-domestic rate factors as set out in the proposed documents together with the associated policies and

indicators as set out in appendices. This equates to a 1.5% increase in the domestic property district rate factor.

Councillor McGuigan stated he was not comfortable proposing an increase but had taken on board what he had heard and for the first 4-year term the Chief Executive had offered prudence in his contribution, to produce something for the rate payers. Councillor McGuigan suggested a 1.5% rate increase would give Council the best opportunity in providing no increase over the next number of years and historically neglected areas and communities could benefit from a £5 million Capital Programme of works.

D Wright sought clarification of a proposed £5 million Capital Programme of works. Councillor McGuigan had considered a cushion of at least a £2.5-£3 million over and above a maintenance programme of works.

Chief Executive advised a Capital Programme of works was yet to be agreed.

Councillor P McShane commented that an austerity budget left nothing for Council to go forward with, he felt there was a need to raise the rate to protect budgets and by adding 3.5% to the rate going forward, 0% could be delivered over the next 4 years. It was proposed by Councillor P McShane that Council approve the domestic and non-domestic rate factors equating to a 3.5% increase in the domestic property district rate factor.

Councillor Hickey expressed her support for a 1.5% rate increase, and looked forward to a budget strategy for the next 4 years.

Councillor Duddy stated he would like the rate to go lower, but that would be impossible; had rates arrears money been available, he felt this may have been an option. Councillor Duddy explained that for Coleraine ratepayers, it was an average 11% increase on rate bills that could jeopardise businesses.

It was proposed by Councillor Duddy, seconded by Councillor McCorkell:  
that Council approve the domestic and non-domestic rate factors equating to an application of 0% to the domestic property district rate factor.

Councillor Harding considered that Councillors had a responsibility and the concept of a Capital Programme of works over and above a normal maintenance programme was a fantasy that cannot be borne. As a Group, Councillor Harding would support an aspirational rate decrease of -9%.

Councillor S McKillop cautioned, there was a lot of uncertainty in the future, with cuts by central Government, she felt the Reform of Local Government was sold as a money saver, however, the ratepayer was worse off. Bushmills has historically been the poor relative in seeking Council funding, but she stated confidence in the Chief Executive to deliver for the people in the long term.

It was proposed by Councillor McCandless that Council approve the domestic and non-domestic rate factors equating to a -9% decrease in the domestic property district rate factor.

It was proposed by Councillor Watton that Council approve the domestic and non-domestic rate factors equating to a 1% increase in the domestic property district rate factor.

The Chair put the amendment to Council to vote, 10 voted for, 13 voted against, the Chair declared the amendment had fallen.

The Chair received clarification that the Motion was proposed as originally recommended. Chair put the Motion to Council to vote, 16 voted for, 17 voted against, Chair declared the Motion had fallen.

- \* **Chair declared a recess at 7.50pm for a short time.**
- \* **The meeting reconvened at 8.15pm.**

#### Motion

It was proposed by Councillor McGuigan, seconded by Councillor Hickey:  
that Council approve the domestic and non-domestic rate factors as set out in the proposed documents together with the associated policies and indicators as set out in the appendices. This equates to a 1.5% increase in the domestic property district rate factor.

#### Amendment

It was proposed by Councillor Harding, seconded by Councillor McCandless:  
that Council approve the domestic and non-domestic rate factor, associated policies and indicators that equates to -9% decrease in the domestic property district rate factor.

#### Amendment

It was proposed by Councillor Duddy, seconded by Councillor McCorkell:  
that Council approve the domestic and non-domestic rate factor, associated policies and indicators that equates to an application of 0% to the domestic property district rate factor.

Chair put the first amendment to the Council to vote, 7 voted for, 15 voted against, Chair declared the amendment had fallen. Chair put the second amendment to the Council to vote, 10 voted for, 13 voted against, Chair declared the second amendment had fallen. Chair put the Motion to Council to vote, 17 voted for, 10 voted against, Chair declared the Motion carried.

It was proposed by Councillor McGuigan, seconded by Councillor Hickey and **AGREED:**  
**that Council approve the domestic and non-domestic rate factors as set out in Appendix A, together with the associated policies and indicators as set out in Appendix B. This equates to a 1.5% increase in the domestic property district rate factor.**

This being all the business the meeting closed at 8.20pm.

**Appendix A:** Annual Estimates Year Ended 31 March 2016

**Appendix B:** Minimum Revenue Provision (MRP) Policy Statement 2015-2016

Causeway Coast And Glens District Council - Annual Estimates  
Year ended 31st March 2016

---

<b>Service Expenditure</b>	<b>Schedule Reference</b>	<b>2015/16 Net Cost</b>	<b>2015 Net Cost</b>	<b>Variance</b>	<b>Variance %</b>
Environmental Services	Schedule 1	15,386,738	14,887,199	499,539	3.36%
Leisure & Recreational Services	Schedule 2	6,470,011	6,403,960	66,051	1.03%
DRM & Corporate Management	Schedule 3	2,262,066	3,461,860	(1,199,795)	(34.66%)
Other Services	Schedule 4	610,033	555,113	54,920	9.89%
Planning and Development Services	Schedule 5	2,723,091	1,897,654	825,437	43.50%
Off Street Car Parking	Schedule 6	(628,000)	0	(628,000)	
Central/Ground & Building Maintenance	Schedule 7	9,694,370	9,538,209	156,161	1.64%
		36,518,309	36,743,995	(225,686)	(0.61%)
Agency	Schedule 8	-	-		
<b>Financing Expenditure</b>					
Loan charges (MRP/Interest)		8,412,523	8,157,856	254,667	3.12%
<b>Taxation and Non Specific Grant Income</b>					
Rates Support Grant		(2,153,416)	(2,965,730)	812,314	(27.39%)
De-Rating Grant			(1,301,100)		
Transferring Functions Grant		(362,756)			
<b>Application of Reserves</b>		(200,000)	(1,886,362)	1,686,362	
<b>Planning Deferred Income</b>		(200,000)			
<b>Severence savings</b>		(800,000)			
<b>Amount to be raised</b>		41,214,660	38,748,659	2,466,001	6.36%
<b>Estimated Product of 1p Rate</b>	<b>1628620</b>	1,683,770	1,468,690	215,080	14.64%
<b>Non-Domestic Rate of</b>		24.4776	<b>26.3831</b>	1.91	<b>(7.22%)</b>
<b>Domestic Rate of</b>		<b>0.3568</b>	<b>0.3515</b>	0.01	<b>1.50%</b>
<b>Central Govt Grants</b>					
De-rating Grant	55150	1,349,940			
Transferrign Functions Grant					
<b>Amount to be raised - rateable</b>		<b>39,864,720</b>	<b>38,748,659</b>	1,116,061	2.88%

Schedule 1 - Environmental Services

Sub Category	Location	Wages	Other Expenditure	Total Expenditure	Income	Net Cost
<b>Waste Disposal</b>		<b>306,971</b>	<b>5,368,061</b>	<b>5,675,032</b>	<b>(139,500)</b>	<b>5,535,532</b>
	Craighulliar Landfill Site	168,941	1,213,691	1,382,632	(76,000)	1,306,632
	Recycling Disposal	66,003	2,821,659	2,887,662	(44,000)	2,843,662
	Household Waste Disposal	72,027	1,287,211	1,359,238	(19,500)	1,339,738
	Crosstagherly Landfill Site	0	2,500	2,500	0	2,500
	Waste Management Partnership	0	43,000	43,000	0	43,000
<b>Waste Collection</b>		<b>2,677,861</b>	<b>2,513,390</b>	<b>5,191,251</b>	<b>(812,900)</b>	<b>4,378,351</b>
	Household Waste Collection	1,384,406	1,225,886	2,610,292	(716,400)	1,893,892
	Trade Waste Collection	25,367	0	25,367	0	25,367
	Crosstagherly Waste Handling Facility	46,213	875,478	921,691	(16,000)	905,691
	Letterloan Recycling Centre	52,166	62,716	114,882	(80,000)	34,882
	Aghanloo Waste Handling Facility	0	52,000	52,000	0	52,000
	Civic Amenity Sites	386,553	102,601	489,154	0	489,154
	Recycling Collection - General	331,544	53,006	384,550	0	384,550
	Recycling Collection - Blue Bins	29,000	0	29,000	0	29,000
	Recycling Collection - Brown Bins	173,450	0	173,450	0	173,450
	Bulky Collection	26,797	6,599	33,396	0	33,396
	Skip Service	222,365	135,104	357,469	(500)	356,969
<b>Other Cleaning</b>		<b>1,714,792</b>	<b>455,645</b>	<b>2,170,437</b>	<b>(35,366)</b>	<b>2,135,071</b>
	Street Cleansing	1,662,393	448,901	2,111,294	(34,166)	2,077,128
	Collection of Dead Animals	482	2,500	2,982	0	2,982
	Litter Enforcement	51,917	4,244	56,161	(1,200)	54,961
<b>Environmental Health</b>		<b>2,047,324</b>	<b>893,322</b>	<b>2,940,646</b>	<b>(773,712)</b>	<b>2,166,934</b>
	Environmental Health	1,523,241	469,252	1,992,493	(146,872)	1,845,621
	Control Of Dogs	242,233	91,871	334,104	(110,950)	223,154
	Health and Safety at work	37,753	0	37,753	0	37,753
	Home Safety	28,101	14,700	42,801	(27,958)	14,843
	Consumer Protection	0	3,000	3,000	0	3,000
	Fuel Poverty	65,782	269,000	334,782	(319,000)	15,782
	WHEAP	31,214	9,000	40,214	(16,932)	23,282
	Energy Efficiency	0	2,000	2,000	0	2,000
	Affordable Warmth Scheme	119,000	33,000	152,000	(152,000)	0
	Public Health & Housing	0	1,500	1,500	0	1,500
<b>Public Conveniences</b>		<b>409,978</b>	<b>245,917</b>	<b>655,895</b>	<b>(11,500)</b>	<b>644,395</b>
	Public Conveniences	409,978	179,092	589,070	(11,500)	577,570
	Automatic/Portable toilets	0	66,825	66,825	0	66,825

Environmental Services

Sub Category	Location	Wages	Other Expenditure	Total Expenditure	Income	Net Cost
<b>Waste Disposal</b>		<b>301,392</b>	<b>5,199,377</b>	<b>5,500,769</b>	<b>(330,500)</b>	<b>5,170,269</b>
	Craighulliar Landfill Site	165,880	1,999,023	2,164,903	(276,000)	1,888,903
	Recycling Disposal	64,602	1,675,263	1,739,865	(44,000)	1,695,865
	Household Waste Disposal	70,910	1,479,591	1,550,501	(10,500)	1,540,001
	Crosstagherly Landfill Site	0	2,500	2,500	0	2,500
	Waste Management Partnership	0	43,000	43,000	0	43,000
<b>Waste Collection</b>		<b>2,561,015</b>	<b>2,611,155</b>	<b>5,172,170</b>	<b>(736,900)</b>	<b>4,435,270</b>
	Household Waste Collection	1,305,652	1,272,197	2,577,849	(640,400)	1,937,449
	Trade Waste Collection	24,589	0	24,589	0	24,589
	Crosstagherly Waste Handling Facility	45,681	923,140	968,821	(16,000)	952,821
	Letterloan Recycling Centre	51,243	64,252	115,495	(80,000)	35,495
	Aghanloo Waste Handling Facility	0	50,000	50,000	0	50,000
	Civic Amenity Sites	366,235	109,202	475,437	0	475,437
	Recycling Collection - General	325,682	54,252	379,934	0	379,934
	Recycling Collection - Blue Bins	29,000	0	29,000	0	29,000
	Recycling Collection - Brown Bins	168,130	0	168,130	0	168,130
	Bulky Collection	31,544	6,949	38,493	0	38,493
	Skip Service	213,259	131,163	344,422	(500)	343,922
<b>Other Cleaning</b>		<b>1,617,865</b>	<b>458,020</b>	<b>2,075,885</b>	<b>(35,366)</b>	<b>2,040,519</b>
	Street Cleansing	1,566,434	451,171	2,017,605	(34,166)	1,983,439
	Collection of Dead Animals	432	2,500	2,932	0	2,932
	Litter Enforcement	50,999	4,349	55,348	(1,200)	54,148
<b>Environmental Health</b>		<b>1,893,497</b>	<b>845,338</b>	<b>2,738,835</b>	<b>(609,895)</b>	<b>2,128,940</b>
	Environmental Health	1,502,143	466,030	1,968,173	(148,872)	1,819,301
	Control Of Dogs	231,270	95,108	326,378	(95,200)	231,178
	Health and Safety at work	37,325	0	37,325	0	37,325
	Home Safety	27,809	14,700	42,509	(27,958)	14,551
	Consumer Protection	0	3,000	3,000	0	3,000
	Fuel Poverty	65,085	254,000	319,085	(304,000)	15,085
	WHEAP	29,865	9,000	38,865	(33,865)	5,000
	Energy Efficiency	0	2,000	2,000	0	2,000
	Affordable Warmth Scheme	0	0	0	0	0
	Public Health & Housing	0	1,500	1,500	0	1,500
<b>Public Conveniences</b>		<b>387,686</b>	<b>250,375</b>	<b>638,061</b>	<b>(11,500)</b>	<b>626,561</b>
	Public Conveniences	387,686	183,550	571,236	(11,500)	559,736
	Automatic/Portable toilets	0	66,825	66,825	0	66,825

<b>Minor Works</b>	<b>207,381</b>	<b>198,953</b>	<b>406,334</b>	<b>(1,000)</b>	<b>405,334</b>
Christmas Lights	0	110,566	110,566	0	110,566
Road & Street Signs	0	9,970	9,970	0	9,970
Minor Works General	207,381	69,212	276,593	(1,000)	275,593
Vandalism	0	3,500	3,500	0	3,500
Bus Shelters	0	5,704	5,704	0	5,704
<b>Licensing</b>	<b>113,298</b>	<b>18,495</b>	<b>131,793</b>	<b>(83,050)</b>	<b>48,743</b>
Licensing	113,298	18,495	131,793	(83,050)	48,743
Licensing Initiatives	0	0	0	0	0
<b>Other Community Assets</b>	<b>53,549</b>	<b>42,769</b>	<b>96,318</b>	<b>(54,065)</b>	<b>42,253</b>
War Memorials	0	2,751	2,751	0	2,751
Car Parks	0	2,905	2,905	0	2,905
Other Property	53,549	37,113	90,662	(54,065)	36,597
<b>Cemeteries</b>	<b>108,036</b>	<b>30,359</b>	<b>138,395</b>	<b>(108,270)</b>	<b>30,125</b>
Burial Grounds	108,036	28,359	136,395	(108,000)	28,395
Closed Graveyards	0	2,000	2,000	(270)	1,730
<b>Grand Total</b>	<b>7,639,190</b>	<b>9,766,911</b>	<b>17,406,101</b>	<b>(2,019,363)</b>	<b>15,386,738</b>

<b>Minor Works</b>	<b>189,865</b>	<b>181,391</b>	<b>371,256</b>	<b>(3,000)</b>	<b>368,256</b>
Christmas Lights	0	96,043	96,043	0	96,043
Road & Street Signs	0	10,129	10,129	0	10,129
Minor Works General	189,865	65,970	255,835	(3,000)	252,835
Vandalism	0	3,500	3,500	0	3,500
Bus Shelters	0	5,749	5,749	0	5,749
<b>Licensing</b>	<b>110,829</b>	<b>18,862</b>	<b>129,691</b>	<b>(80,050)</b>	<b>49,641</b>
Licensing	110,829	18,862	129,691	(80,050)	49,641
Licensing Initiatives	0	0	0	0	0
<b>Other Community Assets</b>	<b>57,581</b>	<b>41,405</b>	<b>98,986</b>	<b>(54,065)</b>	<b>44,921</b>
War Memorials	0	2,911	2,911	0	2,911
Car Parks	0	3,635	3,635	0	3,635
Other Property	57,581	34,859	92,440	(54,065)	38,375
<b>Cemeteries</b>	<b>95,987</b>	<b>31,105</b>	<b>127,092</b>	<b>(104,270)</b>	<b>22,822</b>
Burial Grounds	95,987	29,105	125,092	(104,000)	21,092
Closed Graveyards	0	2,000	2,000	(270)	1,730
<b>Grand Total</b>	<b>7,215,717</b>	<b>9,637,028</b>	<b>16,852,745</b>	<b>(1,965,546)</b>	<b>14,887,199</b>

Schedule 2 - Leisure & Recreational Services

Sub Category	Location	Wages	Other Expenditure	Total Expenditure	Income	Net Cost
<b>Community Services</b>		<b>679,996</b>	<b>526,382</b>	<b>1,206,378</b>	<b>(548,804)</b>	<b>657,574</b>
	Ballysally Community Centre	174,825	35,067	209,892	(82,331)	127,561
	Coleraine Town Hall	34,507	35,007	69,514	(10,000)	59,514
	Coleraine West Community Centre	16,374	23,031	39,405	(13,100)	26,305
	Harpur's Hill Community Centre	0	9,208	9,208	0	9,208
	Kilrea Town Hall	0	13,001	13,001	0	13,001
	Millburn Community Centre	8,732	11,112	19,844	(1,750)	18,094
	Portballintrae Community Centre	20,193	9,768	29,961	(11,900)	18,061
	Portrush Town Hall	26,271	29,552	55,823	(14,000)	41,823
	Portstewart Town Hall	29,364	20,653	50,017	(18,525)	31,492
	Windyhall Community Centre	12,328	8,431	20,759	(3,300)	17,459
	Peter Thompson Hall Community Centre	21,831	23,472	45,303	(9,700)	35,603
	Ballymoney Social Centre	17,313	19,030	36,343	(12,750)	23,593
	Rasharkin Community Centre	0	8,160	8,160	0	8,160
	Killyrammer Community Centre	0	2,716	2,716	0	2,716
	Ballybogy Community Centre	0	1,950	1,950	0	1,950
	Balnamore Community Centre	0	1,950	1,950	0	1,950
	Stranocum Community Centre	0	1,950	1,950	0	1,950
	Dervock Community Centre	0	500	500	0	500
	Greysteel Community Centre	0	4,100	4,100	0	4,100
	Magilligan Community Centre	0	2,255	2,255	0	2,255
	Bushmills Community Centre	29,798	13,220	43,018	(3,500)	39,518
	Mosside Community Centre	28,644	11,005	39,649	(2,000)	37,649
	Sheskburn Community Centre	29,824	8,995	38,819	(6,500)	32,319
	Community Festivals	0	41,100	41,100	(7,800)	33,300
	Neighbourhood Renewal	37,756	4,000	41,756	(38,000)	3,756
	Good Relations	192,236	187,149	379,385	(313,648)	65,737
<b>Cultural &amp; Heritage</b>		<b>802,509</b>	<b>634,953</b>	<b>1,437,462</b>	<b>(226,320)</b>	<b>1,211,142</b>
	Arts Committee	0	34,000	34,000	0	34,000
	Ballymoney Town Hall	41,476	62,605	104,081	(36,000)	68,081
	Flowerfields Arts Centre	231,222	79,366	310,588	(70,920)	239,668
	Cultural Services General	66,435	75,669	142,104	0	142,104
	Museum Services General	28,882	21,410	50,292	0	50,292
	Green Lane Museum	108,578	53,898	162,476	(46,000)	116,476
	Ballymoney Museum	66,200	47,200	113,400	0	113,400
	Ballycastle Museum	18,326	4,435	22,761	(300)	22,461
	Roe Valley Arts & Culture Centre	241,390	141,370	382,760	(73,100)	309,660
	Riverside Theatre	0	115,000	115,000	0	115,000

Leisure & Recreational Services

Sub Category	Location	Wages	Other Expenditure	Total Expenditure	Income	Net Cost
<b>Community Services</b>		<b>688,005</b>	<b>537,883</b>	<b>1,225,888</b>	<b>(545,993)</b>	<b>679,895</b>
	Ballysally Community Centre	171,734	36,578	208,312	(82,331)	125,981
	Coleraine Town Hall	33,090	36,272	69,362	(10,000)	59,362
	Coleraine West Community Centre	16,084	24,220	40,304	(13,100)	27,204
	Harpur's Hill Community Centre	0	9,639	9,639	0	9,639
	Kilrea Town Hall	0	13,426	13,426	0	13,426
	Millburn Community Centre	8,578	11,670	20,248	(1,750)	18,498
	Portballintrae Community Centre	19,836	10,123	29,959	(11,900)	18,059
	Portrush Town Hall	25,000	30,124	55,124	(10,000)	45,124
	Portstewart Town Hall	28,038	21,179	49,217	(18,525)	30,692
	Windyhall Community Centre	12,110	8,900	21,010	(3,300)	17,710
	Peter Thompson Hall Community Centre	21,445	24,736	46,181	(9,700)	36,481
	Ballymoney Social Centre	17,111	22,075	39,186	(12,750)	26,436
	Rasharkin Community Centre	0	8,160	8,160	0	8,160
	Killyrammer Community Centre	0	2,716	2,716	0	2,716
	Ballybogy Community Centre	0	1,950	1,950	0	1,950
	Balnamore Community Centre	0	1,950	1,950	0	1,950
	Stranocum Community Centre	0	1,950	1,950	0	1,950
	Dervock Community Centre	0	0	0	0	0
	Greysteel Community Centre	0	4,100	4,100	0	4,100
	Magilligan Community Centre	0	2,325	2,325	0	2,325
	Bushmills Community Centre	26,578	13,300	39,878	(3,500)	36,378
	Mosside Community Centre	27,800	11,080	38,880	(2,000)	36,880
	Sheskburn Community Centre	29,173	9,040	38,213	(6,500)	31,713
	Community Festivals	0	41,100	41,100	(7,800)	33,300
	Neighbourhood Renewal	36,281	4,000	40,281	(37,440)	2,841
	Good Relations	215,147	187,270	402,417	(315,397)	87,020
<b>Cultural &amp; Heritage</b>		<b>782,090</b>	<b>669,732</b>	<b>1,451,822</b>	<b>(213,870)</b>	<b>1,237,952</b>
	Arts Committee	0	34,000	34,000	0	34,000
	Ballymoney Town Hall	40,914	66,150	107,064	(36,000)	71,064
	Flowerfields Arts Centre	227,134	82,227	309,361	(70,920)	238,441
	Cultural Services General	64,467	75,675	140,142	0	140,142
	Museum Services General	28,371	21,479	49,850	0	49,850
	Green Lane Museum	106,228	56,060	162,288	(46,000)	116,288
	Ballymoney Museum	65,444	47,200	112,644	0	112,644
	Ballycastle Museum	17,662	4,491	22,153	(300)	21,853
	Roe Valley Arts & Culture Centre	231,870	167,450	399,320	(60,650)	338,670
	Riverside Theatre	0	115,000	115,000	0	115,000

Recreation & Sport	4,145,654	2,737,379	6,883,032	(2,680,624)	4,202,408
Leisure Services General	0	80,553	80,553	0	80,553
Coleraine Leisure Centre	763,492	443,083	1,206,575	(577,460)	629,115
Joey Dunlop Leisure Centre	843,098	564,550	1,407,648	(575,000)	832,648
Roe Valley Leisure Centre	806,680	496,100	1,302,780	(604,650)	698,130
Roe Valley Leisure Centre - Fitness Suite	69,000	500	69,500	(52,142)	17,358
Roe Valley Leisure Centre - Servery	5,000	10,000	15,000	(20,000)	(5,000)
Sheskburn Fitness Suite	40,821	4,800	45,621	(42,120)	3,501
Jim Watt Sports Centre	92,439	54,895	147,334	(38,000)	109,334
Kilrea Sports Centre	70,327	28,091	98,418	(16,428)	81,990
Dungiven Sports Pavillion	84,000	79,500	163,500	(56,000)	107,500
Sheskburn Recreation Centre	121,825	43,850	165,675	(21,983)	143,692
Parks & open spaces general	108,584	106,031	214,614	(2,000)	212,614
Ballyreagh Golf Course	0	32,540	32,540	(100,000)	(67,460)
Benone Golf Course	41,989	0	41,989	0	41,989
Foreshores, Beaches and Outdoor Bathing	62,996	162,703	225,699	(500)	225,199
Sports Grounds	269,586	197,498	467,084	(113,870)	353,214
Sports development	257,143	123,457	380,600	(96,328)	284,272
Recreation/Sports Development Programmes	40,212	36,593	76,805	(28,960)	47,845
Countryside rec. & management	131,122	49,063	180,185	(2,775)	177,410
Active Communities	153,788	67,014	220,802	(226,025)	(5,223)
Activity and Play Areas	105,878	86,952	192,830	(72,853)	119,977
Other Recreation Facilities	61,595	45,010	106,605	(22,030)	84,575
Outdoor Sports Events	16,079	24,596	40,675	(11,500)	29,175
<b>Tourism</b>	<b>1,589,938</b>	<b>2,056,104</b>	<b>3,646,042</b>	<b>(3,247,155)</b>	<b>398,887</b>
Arcadia	7,635	18,287	25,922	(1,000)	24,922
Giants Causeway Visitor Centre	0	0	0	(384,000)	(384,000)
Benone Tourist Complex	186,192	176,390	362,582	0	362,582
Carrick Dhu Caravan Park	139,147	179,538	318,685	(883,220)	(564,535)
Tourist Facilities	0	9,950	9,950	0	9,950
Drumaheglis Marina & Caravan Park	43,205	84,982	128,187	(110,000)	18,187
Cushendall Caravan Park	37,742	27,560	65,302	(101,000)	(35,698)
Cushendun Caravan Park	50,462	39,595	90,057	(106,500)	(16,443)
The Crescent Portstewart	0	36,947	36,947	(5,000)	31,947
Dunluce Centre	0	44,039	44,039	0	44,039
Ballycastle Seafront	6,431	12,375	18,806	(2,600)	16,206
Rathlin Boathouse/Visitor Centre	27,151	6,706	33,857	(4,000)	29,857
Promotional events	149,648	539,763	689,411	(157,400)	532,011
Cushendall Fair	2,574	0	2,574	(2,300)	274
Lammas Fair	36,749	21,197	57,946	(71,551)	(13,605)
Lammas Fair - Horse Trading	0	26,000	26,000	0	26,000
Garron Road Coastal Centre	0	0	0	0	0
Juniper Hill Caravan Park	130,556	185,934	316,490	(982,460)	(665,970)
Coleraine Marina	35,711	32,610	68,321	(68,354)	(33)
Tourism Development	141,633	106,949	248,582	0	248,582
Tourism General	191,991	294,221	486,212	(165,940)	320,272
Coleraine VIC	105,664	18,661	124,325	(9,730)	114,595
Ballymoney VIC	38,754	11,100	49,854	(15,000)	34,854
Ballycastle VIC	53,329	16,017	69,346	(11,000)	58,346
Cushendall VIC	0	19,697	19,697	0	19,697
Bushmills VIC	28,967	6,584	35,551	(11,000)	24,551
Limavady VIC	29,233	0	29,233	0	29,233
Waterworld	147,164	141,002	288,166	(155,100)	133,066
<b>Grand Total</b>	<b>7,218,097</b>	<b>5,954,818</b>	<b>13,172,914</b>	<b>(6,702,903)</b>	<b>6,470,011</b>

Recreation & Sport	4,001,500	2,846,539	6,848,039	(2,709,399)	4,138,640
Leisure Services General	0	80,822	80,822	0	80,822
Coleraine Leisure Centre	736,000	474,141	1,210,141	(607,460)	602,681
Joey Dunlop Leisure Centre	820,330	590,750	1,411,080	(575,000)	836,080
Roe Valley Leisure Centre	786,267	499,000	1,285,267	(578,850)	706,417
Roe Valley Leisure Centre - Fitness Suite	69,000	1,000	70,000	(72,000)	(2,000)
Roe Valley Leisure Centre - Servery	0	0	0	0	0
Sheskburn Fitness Suite	32,709	4,800	37,509	(42,120)	(4,611)
Jim Watt Sports Centre	90,805	56,217	147,022	(34,000)	113,022
Kilrea Sports Centre	69,083	29,387	98,470	(16,428)	82,042
Dungiven Sports Pavillion	80,000	72,850	152,850	(67,000)	85,850
Sheskburn Recreation Centre	119,536	44,400	163,936	(21,983)	141,953
Parks & open spaces general	101,495	113,101	214,596	(2,000)	212,596
Ballyreagh Golf Course	0	34,187	34,187	(100,000)	(65,813)
Benone Golf Course	41,989	0	41,989	0	41,989
Foreshores, Beaches and Outdoor Bathing	62,338	161,822	224,160	(500)	223,660
Sports Grounds	245,885	204,079	449,964	(111,870)	338,094
Sports development	239,194	129,818	369,012	(93,206)	275,806
Recreation/Sports Development Programmes	38,614	36,604	75,218	(28,960)	46,258
Countryside rec. & management	129,103	49,053	178,156	(2,775)	175,381
Active Communities	143,817	99,197	243,014	(248,864)	(5,850)
Activity and Play Areas	103,443	93,305	196,748	(72,853)	123,895
Other Recreation Facilities	76,493	47,326	123,819	(22,030)	101,789
Outdoor Sports Events	15,399	24,680	40,079	(11,500)	28,579
<b>Tourism</b>	<b>1,543,607</b>	<b>2,029,561</b>	<b>3,573,168</b>	<b>(3,225,695)</b>	<b>347,473</b>
Arcadia	7,500	19,442	26,942	(1,000)	25,942
Giants Causeway Visitor Centre	0	0	0	(384,000)	(384,000)
Benone Tourist Complex	184,716	170,510	355,226	0	355,226
Carrick Dhu Caravan Park	134,564	176,907	311,471	(868,400)	(556,929)
Tourist Facilities	0	10,650	10,650	0	10,650
Drumaheglis Marina & Caravan Park	42,698	82,192	124,890	(110,000)	14,890
Cushendall Caravan Park	36,312	27,827	64,139	(101,000)	(36,861)
Cushendun Caravan Park	38,424	40,045	78,469	(106,500)	(28,031)
The Crescent Portstewart	0	39,121	39,121	(5,000)	34,121
Dunluce Centre	0	46,328	46,328	0	46,328
Ballycastle Seafront	5,958	12,500	18,458	(2,600)	15,858
Rathlin Boathouse/Visitor Centre	25,999	6,781	32,780	(4,000)	28,780
Promotional events	146,345	512,682	659,027	(157,400)	501,627
Cushendall Fair	2,300	0	2,300	(2,300)	0
Lammas Fair	35,506	21,218	56,724	(71,551)	(14,827)
Lammas Fair - Horse Trading	0	26,000	26,000	0	26,000
Garron Road Coastal Centre	0	0	0	0	0
Juniper Hill Caravan Park	126,125	183,087	309,212	(966,500)	(657,288)
Coleraine Marina	34,989	33,455	68,444	(68,354)	90
Tourism Development	137,860	107,101	244,961	0	244,961
Tourism General	188,986	293,707	482,693	(175,260)	307,433
Coleraine VIC	103,418	20,558	123,976	(9,730)	114,246
Ballymoney VIC	42,416	11,100	53,516	(15,000)	38,516
Ballycastle VIC	49,471	16,039	65,510	(11,000)	54,510
Cushendall VIC	0	19,697	19,697	0	19,697
Bushmills VIC	28,819	6,584	35,403	(11,000)	24,403
Limavady VIC	27,208	0	27,208	0	27,208
Waterworld	143,993	146,030	290,023	(155,100)	134,923
<b>Grand Total</b>	<b>7,015,202</b>	<b>6,083,715</b>	<b>13,098,917</b>	<b>(6,694,957)</b>	<b>6,403,960</b>

Schedule 3 - DRM &amp; Corporate Management Services

Sub Category	Location	Wages	Other Expenditure	Total Expenditure	Income	Net Cost
<b>Corporate Management Costs</b>		<b>541,204</b>	<b>355,724</b>	<b>896,928</b>	<b>(22,028)</b>	<b>874,900</b>
	Administration - Corporate	0	86,082	86,082	(2,200)	83,882
	Public Relations & Marketing	69,091	14,432	83,523	0	83,523
	Chairman's/Mayor's allowance (section 12)	0	35,800	35,800	0	35,800
	Internal Audit	0	6,000	6,000	0	6,000
	Corporate Management	472,113	213,410	685,523	(19,828)	665,695
<b>DRM</b>		<b>466,031</b>	<b>955,223</b>	<b>1,421,254</b>	<b>(34,088)</b>	<b>1,387,166</b>
	Corporate & Democratic Costs	326,012	29,752	355,764	0	355,764
	Members' allowances (section 36)	0	873,271	873,271	0	873,271
	Official and courtesy visits (section 37)	1,018	42,750	43,768	0	43,768
	Transition Committee	139,001	0	139,001	(34,088)	104,913
	Civic Functions	0	1,750	1,750	0	1,750
	Twinning Arrangements	0	7,700	7,700	0	7,700
<b>Grand Total</b>		<b>1,007,235</b>	<b>1,310,947</b>	<b>2,318,182</b>	<b>(56,116)</b>	<b>2,262,066</b>

Schedule 4 - Other Services

Sub Category	Location	Wages	Other Expenditure	Total Expenditure	Income	Net Cost
<b>Central Services to the Public</b>		<b>570,438</b>	<b>781,569</b>	<b>1,352,007</b>	<b>(803,658)</b>	<b>548,349</b>
	Policing & Community Safety P'Ship	394,277	402,129	796,406	(634,332)	162,074
	Community safety (CCTV)	0	85,500	85,500	0	85,500
	Emergency Planning	34,849	19,835	54,684	(10,835)	43,849
	Registration of births, deaths and marriages	141,312	9,580	150,892	(158,491)	(7,599)
	Elections	0	5,500	5,500	0	5,500
	Contributions to Other Bodies	0	239,075	239,075	0	239,075
	Retirement Allowances	0	19,950	19,950	0	19,950
<b>Trading Services</b>		<b>111,983</b>	<b>193,975</b>	<b>305,958</b>	<b>(244,274)</b>	<b>61,684</b>
	Portballintrae Harbour	3,829	3,910	7,739	0	7,739
	Ballycastle Marina	38,073	53,373	91,446	(115,000)	(23,554)
	Rathlin Ferry Company	0	20,295	20,295	(35,008)	(14,713)
	Harbours - General	29,397	30,141	59,538	(9,000)	50,538
	Portrush Harbour	37,023	78,755	115,778	(77,360)	38,418
	Portstewart Harbour	3,661	7,501	11,162	(7,906)	3,256
<b>Grand Total</b>		<b>682,421</b>	<b>975,544</b>	<b>1,657,965</b>	<b>(1,047,932)</b>	<b>610,033</b>

DRM &amp; Corporate Management Services

Sub Category	Location	Wages	Other Expenditure	Total Expenditure	Income	Net Cost
<b>Corporate Management Costs</b>		<b>747,570</b>	<b>427,761</b>	<b>1,175,331</b>	<b>(22,028)</b>	<b>1,153,303</b>
	Administration - Corporate	0	141,441	141,441	(2,200)	139,241
	Public Relations & Marketing	67,869	14,510	82,379	0	82,379
	Chairman's/Mayor's allowance (section 12)	0	35,800	35,800	0	35,800
	Internal Audit	0	6,000	6,000	0	6,000
	Corporate Management	679,701	230,010	909,711	(19,828)	889,883
<b>DRM</b>		<b>352,948</b>	<b>1,982,360</b>	<b>2,335,308</b>	<b>(26,751)</b>	<b>2,308,557</b>
	Corporate & Democratic Costs	317,287	49,959	367,246	0	367,246
	Members' allowances (section 36)	0	942,868	942,868	0	942,868
	Official and courtesy visits (section 37)	1,000	52,750	53,750	0	53,750
	Transition Committee	34,661	927,333	961,994	(26,751)	935,243
	Civic Functions	0	1,750	1,750	0	1,750
	Twinning Arrangements	0	7,700	7,700	0	7,700
<b>Grand Total</b>		<b>1,100,518</b>	<b>2,410,121</b>	<b>3,510,639</b>	<b>(48,779)</b>	<b>3,461,860</b>

Other Services

Sub Category	Location	Wages	Other Expenditure	Total Expenditure	Income	Net Cost
<b>Central Services to the Public</b>		<b>551,056</b>	<b>740,810</b>	<b>1,291,866</b>	<b>(803,351)</b>	<b>488,515</b>
	Policing & Community Safety P'Ship	380,246	402,729	782,975	(634,332)	148,643
	Community safety (CCTV)	0	85,500	85,500	0	85,500
	Emergency Planning	32,638	19,835	52,473	(10,835)	41,638
	Registration of births, deaths and marriages	138,172	9,977	148,149	(158,184)	(10,035)
	Elections	0	5,500	5,500	0	5,500
	Contributions to Other Bodies	0	197,319	197,319	0	197,319
	Retirement Allowances	0	19,950	19,950	0	19,950
<b>Trading Services</b>		<b>113,601</b>	<b>197,271</b>	<b>310,872</b>	<b>(244,274)</b>	<b>66,598</b>
	Portballintrae Harbour	3,761	4,123	7,884	0	7,884
	Ballycastle Marina	41,697	53,623	95,320	(115,000)	(19,680)
	Rathlin Ferry Company	0	20,445	20,445	(35,008)	(14,563)
	Harbours - General	28,269	30,341	58,610	(9,000)	49,610
	Portrush Harbour	36,278	80,617	116,895	(77,360)	39,535
	Portstewart Harbour	3,596	8,122	11,718	(7,906)	3,812
<b>Grand Total</b>		<b>664,657</b>	<b>938,081</b>	<b>1,602,738</b>	<b>(1,047,625)</b>	<b>555,113</b>

Schedule 5 - Planning and Development Services

Sub Category	Location	Wages	Other Expenditure	Total Expenditure	Income	Net Cost
Community Planning		0	0	0	0	0
	Community Planning	0	0	0	0	0
<b>Economic Development</b>		<b>461,246</b>	<b>1,458,851</b>	<b>1,920,096</b>	<b>(716,767)</b>	<b>1,203,329</b>
	Other Costs	0	0	0	0	0
	Grants and contributions	0	0	0	0	0
	Economic Development	461,246	1,216,507	1,677,752	(716,767)	960,985
	Economic Development - transferred	0	241,456	241,456	0	241,456
	Water Recreation Site	0	888	888	0	888
	Promotion of entrepreneurship and encouraging b	0	0	0	0	0
	Provision of support for under-represented groups	0	0	0	0	0
	Promotion of social enterprise	0	0	0	0	0
	Neighbourhood renewal relating to enterprise initi	0	0	0	0	0
<b>EU Rural Development</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	EU Rural Development	0	0	0	0	0
<b>Urban Regeneration and Community Development</b>		<b>186,090</b>	<b>541,084</b>	<b>727,174</b>	<b>(354,903)</b>	<b>372,271</b>
	Functions associated with physical development	0	0	0	0	0
	Area-based regeneration	0	0	0	0	0
	Community Support/Development	186,090	541,084	727,174	(354,903)	372,271
	Community development programmes for volunta	0	0	0	0	0
<b>Planning Policy</b>		<b>1,370,000</b>	<b>372,656</b>	<b>1,742,656</b>	<b>(1,036,000)</b>	<b>706,656</b>
	Planning Policy	1,370,000	372,656	1,742,656	(1,036,000)	706,656
<b>Development Control</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	Planning Enforcement	0	0	0	0	0
	Planning Advice	0	0	0	0	0
	Dealing with Planning applications	0	0	0	0	0
	Regulation of other special Planning topics	0	0	0	0	0
<b>Building Control</b>		<b>855,126</b>	<b>214,751</b>	<b>1,069,877</b>	<b>(663,100)</b>	<b>406,777</b>
	Building Regulations	855,126	214,751	1,069,877	(663,100)	406,777
	Other building control work	0	0	0	0	0
	Advice	0	0	0	0	0
	Enforcement	0	0	0	0	0
<b>Environmental Initiatives</b>		<b>60,058</b>	<b>26,000</b>	<b>86,058</b>	<b>(52,000)</b>	<b>34,058</b>
	Sustainable Development Strategies	0	0	0	0	0
	Environmental Education	0	0	0	0	0
	Other Environmental Initiatives and Projects	0	0	0	0	0
	Bio-Diversity	60,058	26,000	86,058	(52,000)	34,058
		0	0	0	0	0
<b>Grand Total</b>		<b>2,932,520</b>	<b>2,613,342</b>	<b>5,545,861</b>	<b>(2,822,770)</b>	<b>2,723,091</b>

Schedule 6 - Off Street Car Parking

<b>Off - Street Car Parking</b>	<b>0</b>	<b>42,000</b>	<b>42,000</b>	<b>(670,000)</b>	<b>(628,000)</b>
	Off-Street Car Parking	0	42,000	42,000	(628,000)
		0	0	0	0
<b>Grand Total</b>	<b>0</b>	<b>42,000</b>	<b>42,000</b>	<b>(670,000)</b>	<b>(628,000)</b>

Sub Category	Location	Wages	Other Expenditure	Total Expenditure	Income	Net Cost
Community Planning		0	0	0	0	0
	Community Planning	0	0	0	0	0
<b>Economic Development</b>		<b>522,000</b>	<b>1,176,923</b>	<b>1,698,923</b>	<b>(710,186)</b>	<b>988,737</b>
	Other Costs	0	0	0	0	0
	Grants and contributions	0	0	0	0	0
	Economic Development	522,000	1,176,923	1,698,923	(710,186)	988,737
	Economic Development Facilities	0	0	0	0	0
	Water Recreation Site	0	0	0	0	0
	Promotion of entrepreneurship and encouraging b	0	0	0	0	0
	Provision of support for under-represented groups	0	0	0	0	0
	Promotion of social enterprise	0	0	0	0	0
	Neighbourhood renewal relating to enterprise initi	0	0	0	0	0
<b>EU Rural Development</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	EU Rural Development	0	0	0	0	0
<b>Urban Regeneration and Community Development</b>		<b>182,318</b>	<b>571,472</b>	<b>753,790</b>	<b>(364,357)</b>	<b>389,433</b>
	Functions associated with physical development	0	0	0	0	0
	Area-based regeneration	0	0	0	0	0
	Community Support/Development	182,318	571,472	753,790	(364,357)	389,433
	Community development programmes for volunta	0	0	0	0	0
<b>Planning Policy</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	Planning Policy	0	0	0	0	0
<b>Development Control</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	Planning Enforcement	0	0	0	0	0
	Planning Advice	0	0	0	0	0
	Dealing with Planning applications	0	0	0	0	0
	Regulation of other special Planning topics	0	0	0	0	0
<b>Building Control</b>		<b>845,067</b>	<b>246,521</b>	<b>1,091,588</b>	<b>(605,100)</b>	<b>486,488</b>
	Building Regulations	845,067	246,521	1,091,588	(605,100)	486,488
	Other building control work	0	0	0	0	0
	Advice	0	0	0	0	0
	Enforcement	0	0	0	0	0
<b>Environmental Initiatives</b>		<b>58,996</b>	<b>26,000</b>	<b>84,996</b>	<b>(52,000)</b>	<b>32,996</b>
	Sustainable Development Strategies	0	0	0	0	0
	Environmental Education	0	0	0	0	0
	Other Environmental Initiatives and Projects	0	0	0	0	0
	Bio-Diversity	58,996	26,000	84,996	(52,000)	32,996
		0	0	0	0	0
<b>Grand Total</b>		<b>1,608,381</b>	<b>2,020,916</b>	<b>3,629,297</b>	<b>(1,731,643)</b>	<b>1,897,654</b>

<b>Off - Street Car Parking</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	Off-Street Car Parking	0	0	0	0
	Revitalise	0	0	0	0
<b>Grand Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Schedule 7 - Costs to be reallocated (Central/Ground & Building Maintenance)

Sub Category	Location	Wages	Other Expenditure	Total Expenditure	Income	Net Cost
<b>Central Leisure</b>		<b>569,750</b>	<b>21,582</b>	<b>591,332</b>	<b>(50)</b>	<b>591,282</b>
	Leisure Management	569,750	21,582	591,332	(50)	591,282
<b>Central Technical Services</b>		<b>648,695</b>	<b>96,343</b>	<b>745,038</b>	<b>0</b>	<b>745,038</b>
	Central Technical Services	423,990	23,451	447,441	0	447,441
	Loughanhill Garage	70,828	0	70,828	0	70,828
	Market Street Stores	4,034	17,806	21,840	0	21,840
	Market Street Garage	6,882	39,372	46,254	0	46,254
	Central Technical Administration	142,961	15,715	158,676	0	158,676
<b>Corporate Support</b>		<b>3,119,822</b>	<b>1,673,731</b>	<b>4,793,553</b>	<b>(48,923)</b>	<b>4,744,630</b>
	Cloonavin	102,693	283,523	386,216	(3,000)	383,216
	Riada House	17,614	124,938	142,552	0	142,552
	Limavady Offices	133,128	0	133,128	0	133,128
	Financial Services	855,649	70,872	926,521	0	926,521
	Shesburn House	861,808	378,092	1,239,900	(9,923)	1,229,977
	Human Resources	251,915	5,800	257,715	0	257,715
	Information and Comm. Technology	77,360	51,000	128,360	0	128,360
	Development Management	238,090	53,723	291,813	0	291,813
	Administration General	581,565	705,784	1,287,349	(36,000)	1,251,349
<b>Depot</b>		<b>2,348</b>	<b>138,988</b>	<b>141,336</b>	<b>0</b>	<b>141,336</b>
	Loughanhill Depot	0	97,446	97,446	0	97,446
	Knock Road Depot	2,348	41,542	43,890	0	43,890
<b>Environmental Services</b>		<b>420,922</b>	<b>13,200</b>	<b>434,122</b>	<b>0</b>	<b>434,122</b>
	Environmental Services Management	420,922	13,200	434,122	0	434,122
		0	0	0	0	0
<b>General Works/Building Maintenance</b>		<b>819,324</b>	<b>210,912</b>	<b>1,030,236</b>	<b>0</b>	<b>1,030,236</b>
	Plant & Machinery	228,076	210,912	438,988	0	438,988
	General Works Squad	591,248	0	591,248	0	591,248
<b>Ground Maintenance</b>		<b>1,335,562</b>	<b>589,087</b>	<b>1,924,649</b>	<b>(89,000)</b>	<b>1,835,649</b>
	Grounds Maintenance	1,335,562	589,087	1,924,649	(89,000)	1,835,649
<b>Health &amp; Safety</b>		<b>70,452</b>	<b>101,624</b>	<b>172,076</b>	<b>0</b>	<b>172,076</b>
	Corporate Health & Safety	70,452	101,624	172,076	0	172,076
<b>Plant &amp; Machinery</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
		0	0	0	0	0
<b>Grand Total</b>		<b>6,986,875</b>	<b>2,845,468</b>	<b>9,832,343</b>	<b>(137,973)</b>	<b>9,694,370</b>

<b>Agency</b>		<b>139,462</b>	<b>1,761,638</b>	<b>1,901,100</b>	<b>(1,901,100)</b>	<b>0</b>
	Peace Programmes	139,462	1,761,638	1,901,100	(1,901,100)	0
	Revitalise	0	0	0	0	0
<b>Grand Total</b>		<b>139,462</b>	<b>1,761,638</b>	<b>1,901,100</b>	<b>(1,901,100)</b>	<b>0</b>

**Overall Total** 26,466,337 23,509,029 49,975,366 (13,457,057) 36,518,309

Costs to be reallocated

Sub Category	Location	Wages	Other Expenditure	Total Expenditure	Income	Net Cost
<b>Central Leisure</b>		<b>560,347</b>	<b>22,286</b>	<b>582,633</b>	<b>(50)</b>	<b>582,583</b>
	Leisure Management	560,347	22,286	582,633	(50)	582,583
<b>Central Technical Services</b>		<b>619,952</b>	<b>97,895</b>	<b>717,847</b>	<b>0</b>	<b>717,847</b>
	Central Technical Services	402,210	24,315	426,525	0	426,525
	Loughanhill Garage	66,888	0	66,888	0	66,888
	Market Street Stores	3,673	17,843	21,516	0	21,516
	Market Street Garage	6,747	40,022	46,769	0	46,769
	Central Technical Administration	140,434	15,715	156,149	0	156,149
<b>Corporate Support</b>		<b>3,056,938</b>	<b>1,731,082</b>	<b>4,788,020</b>	<b>(48,923)</b>	<b>4,739,097</b>
	Cloonavin	100,411	276,884	377,295	(3,000)	374,295
	Riada House	17,424	128,585	146,009	0	146,009
	Limavady Offices	130,720	0	130,720	0	130,720
	Financial Services	844,839	85,393	930,232	0	930,232
	Shesburn House	837,945	431,460	1,269,405	(9,923)	1,259,482
	Human Resources	248,959	5,800	254,759	0	254,759
	Information and Comm. Technology	71,538	51,000	122,538	0	122,538
	Development Management	234,632	53,760	288,392	0	288,392
	Administration General	570,470	698,200	1,268,670	(36,000)	1,232,670
<b>Depot</b>		<b>2,198</b>	<b>138,991</b>	<b>141,189</b>	<b>0</b>	<b>141,189</b>
	Loughanhill Depot	0	96,849	96,849	0	96,849
	Knock Road Depot	2,198	42,142	44,340	0	44,340
<b>Environmental Services</b>		<b>416,392</b>	<b>13,200</b>	<b>429,592</b>	<b>0</b>	<b>429,592</b>
	Environmental Services Management	416,392	13,200	429,592	0	429,592
		0	0	0	0	0
<b>General Works/Building Mtce</b>		<b>730,647</b>	<b>212,860</b>	<b>943,507</b>	<b>0</b>	<b>943,507</b>
	Plant & Machinery	164,122	212,860	376,982	0	376,982
	General Works Squad	566,525	0	566,525	0	566,525
<b>Ground Maintenance</b>		<b>1,307,062</b>	<b>594,732</b>	<b>1,901,794</b>	<b>(89,000)</b>	<b>1,812,794</b>
	Grounds Maintenance	1,307,062	594,732	1,901,794	(89,000)	1,812,794
<b>Health &amp; Safety</b>		<b>69,901</b>	<b>101,699</b>	<b>171,600</b>	<b>0</b>	<b>171,600</b>
	Corporate Health & Safety	69,901	101,699	171,600	0	171,600
<b>Plant &amp; Machinery</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
		0	0	0	0	0
<b>Grand Total</b>		<b>6,763,437</b>	<b>2,912,745</b>	<b>9,676,182</b>	<b>(137,973)</b>	<b>9,538,209</b>

<b>Agency</b>		<b>139,462</b>	<b>1,761,638</b>	<b>1,901,100</b>	<b>(1,901,100)</b>	<b>0</b>
	Peace Programmes	139,462	1,761,638	1,901,100	(1,901,100)	0
	Revitalise	0	0	0	0	0
<b>Grand Total</b>		<b>139,462</b>	<b>1,761,638</b>	<b>1,901,100</b>	<b>(1,901,100)</b>	<b>0</b>

**Overall Total** 24,367,912 24,002,606 48,370,518 (11,626,523) 36,743,995

**Minimum Revenue Provision (MRP) Policy Statement  
2015-2016**

**Review Date: Jan '16**

## **Minimum Revenue Provision (MRP) Policy Statement 2015-16**

### **Background**

Under regulation 6 of the Local Government (Capital Finance and Accounting) Regulations (Northern Ireland) 2011, Councils now have a statutory requirement, to charge to its general fund, an amount of Minimum Revenue Provision (MRP) which it considers to be “prudent”. This replaced the previous requirement whereby the revenue charge was broadly equivalent to the amount of loans and leasing principal paid in any one year.

The regulations also state that authorities are required to prepare an annual statement of their policy on making MRP for approval by Council. This report sets out Council’s policy for 2015/16.

### **What is a Minimum Revenue Provision?**

Capital expenditure is generally expenditure on assets which provide future service potential and have a life expectancy of more than one year e.g. buildings, vehicles, machinery etc. Financing of these assets can come from a variety of sources, such as Grants, Capital Receipts and Borrowing. In order to account for the repayment of the councils borrowing, irrespective of when the timing of loan receipts and payments might take place, the council will be making an annual prudent provision for repayment of debt through a charge to the General Fund referred to as Minimum Revenue Provision (MRP).

The Regulation does not define a ‘prudent provision’. However, the Department of the Environment (DoE) has issued guidance which makes recommendations to authorities on the interpretation of that term. The guidance came into effect on 1 April 2012.

### **The Annual MRP Statement**

Councils are required to prepare an annual statement of their policy on making MRP for submission to their full Council by the prescribed date of 15 February each year (or by the date the Rates are set). This mirrors other requirements in the Finance Act to report on the Councils Prudential borrowing limit and investment policy. The aim is to give elected members the opportunity to scrutinise the proposed use of the freedoms conferred under the regulations.

This statement indicates how it is proposed to discharge the duty to make prudent MRP in the financial year in question. If it is ever proposed to vary the terms of the original statement during any year, a revised statement will be put to Council at that time.

The DoE guidance includes specific examples of options for making a prudent provision. The aim of this is to ensure that the Provision for the borrowing which financed the acquisition/construction of an asset is made over a period that is reasonably commensurate to the useful life of that asset. Detailed below is a brief summary of each option.

### Option 1 – Asset Life Method

The Asset Life Method is to make prudent provision over the estimated life of the asset for which the borrowing is undertaken. The MRP can be calculated using either an Equal Instalment Method or Annuity Method. The Asset Life Methods, as described below, are generally viewed as being easier to apply. Under both variations, councils may in any year make additional voluntary revenue provision, in which case an appropriate reduction is made in later years' levels of MRP.

#### (a) Equal Instalment Method

MRP is the amount given by the following formula:

$$\frac{A - B}{C}$$

Where:

**A** is the amount of the capital expenditure in respect of the asset financed by borrowing or credit arrangements

**B** is the total provision made before the current financial year in respect of that expenditure

**C** is the inclusive number of financial years from the current year to that in which the estimated life of the asset expires.

#### (b) Annuity Method

MRP is the principal element for the year of the annuity required to repay over the asset life the amount of capital expenditure financed by borrowing or credit arrangements. The council should use an appropriate interest rate to calculate this amount. Adjustments to the calculation to take account of repayment by other methods during the repayment period (e.g. by the application of capital receipts) should be made as necessary.

### Option 2 – Depreciation Method

This option means making MRP in accordance with the standard rules for depreciation accounting.

### **MRP Commencement**

Under both options the estimated life of the asset should be determined in the year that MRP commences and not subsequently be revised. If no life can be reasonably attributed to an asset, such as freehold land, the life should be taken to be a maximum of 50 years.

Provision for debt will normally commence in the financial year following the one in which the expenditure is incurred. However, under Option 1 the council may treat the asset life as commencing in the year in which the asset first becomes operational. It may postpone beginning to make MRP until the financial year following the one in which the asset becomes operational. In the case of major projects this could be perhaps two or three years, possibly longer. There would be a similar effect under Option 2 using the normal depreciation rules.

### **Existing Borrowing and Transitional Arrangements**

Under the preceding arrangements, Councils charged to their general fund an amount which was broadly equivalent to the amount of loans and leasing principal paid in any one year. The new guidelines do not provide any examples on how Councils should account for their existing debt under the new Finance Act. The only duty is “to charge to its general fund an amount of MRP which it considers prudent”.

The Councils Financial Statements for 2011/12 included a charge to the general fund in respect of loans and leasing principal for that year. It would be prudent to use this as the starting point regarding the provision for borrowing before the introduction of MRP. This will be referred to as “pre MRP Debt” for MRP purposes.

The legislative requirement to make a prudent provision came into effect from 1 April 2012. In order to properly account for these arrangements whilst dealing with capital financing existing at that date, the Council has put in place transitional arrangements outside of the two examples given by DoE in their guidance. These transitional arrangements provide for a full and prudent provision for existing borrowing requirements as at 31 March 2012 and are detailed in the policy statement below.

## Causeway Coast and Glens District Council

---

### MRP Policy

**Option 1, the Asset Life (Equal Instalment) Method will be used for capital expenditure incurred from 1 April 2012 which is financed by borrowings.** Therefore the Minimum Revenue Provision Policy Statement for 2015/16 is as follows:

In accordance with the Local Government (Capital Finance and Accounting) Regulations (Northern Ireland) 2011 the Council's policy for the calculation of Minimum Revenue Provision in 2015/16 will be the Asset Life (Equal Instalment) method for borrowings following the introduction of MRP, loan principal on borrowings made before the introduction of MRP, and for finance leases the principal paid in 2015/16.

The adoption of this method will enable the Council to link the revenue charge to the flow of benefits received from the asset. It will also allow the Council to utilise the payments holiday while assets are under construction. This however could lead to a significant increase to MRP the year after a capital project comes into operation. It would therefore be prudent, particularly in respect of larger capital schemes, to make a full or voluntary contribution of MRP for assets under construction to avoid this.

Based on this policy an amount of £4,854,460 has been included in the Councils 2015/16 Estimates in respect of MRP, as follows: -

	2015/16 £
Forecasted Loans Principal Payment (on pre MRP debt)	2,724,885
MRP on Internal Borrowing (financing from own resources)	57,889
Voluntary extra provision	0
Prior Year Capital Expenditure funded from Borrowing	2,071,686
<b>TOTAL</b>	<b>4,854,460</b>
Interest costs on borrowings	3,558,063
<b>TOTAL Cost for estimates</b>	<b>8,412,523</b>

The policy will be reviewed on an annual basis.

