

C A R L O W  
C O U N T Y C O U N C I L

COMHAIRLE CHONTAE CHEATHARLOCHA



*Adopted*  
*Local Authority Budget*  
*2022*



*County Offices*  
*Athy Road*  
*Carlow*

# **CARLOW COUNTY COUNCIL**

## **COMHAIRLE CHONTAE CHEATHARLOCHA**

### **DRAFT BUDGET REPORT 2022**

#### **To the Cathaoirleach and Each Member of Carlow County Council**

Dear Councillor,

Attached for your consideration is the draft budget for Carlow County Council for the 2022 financial year.

#### **1. Introduction**

The Minister for Housing, Local Government & Heritage has determined that the prescribed period for the holding of the Annual Budget meeting for 2022 is 1<sup>st</sup> November to 30<sup>th</sup> November 2021. The statutory budget meeting will be held on 26<sup>th</sup> November 2021 and the budget must be adopted within a 14-day period commencing on that date. The draft budget has been prepared in the format prescribed by the the Department of Housing, Local Government & Heritage. Local Authorities are facing another very challenging year in 2022 due to the legacy of the Covid-19 pandemic. In 2020 Carlow County Council received € 8.9 m in Covid-19 related supports from Central Government to include compensation for commercial rates waivers, exceptional Covid-19 related costs and the loss of income from Goods and Services. It is anticipated in 2021 circa € 5 million in supports will be received. There is currently no indication of supports continuing into 2022 and accordingly the draft budget as presented is contingent on a recovery in the local economy and rate collection performance returning to pre Covid-19 levels. If rate collection performance falls short of targets and there are no compensating supports from Central Government, it may be necessary to review the 2022 allocations in the course of the year.

#### **2. Local Property Tax**

##### **(a) Consideration of financial impact of LPT variation.**

Under section 20 of the Finance (Local Property Tax) Act 2012, a local authority may as a reserved function resolve to vary the basic rate of the Local Property Tax within its functional area by a maximum of +/- 15%. Section 20 of the 2012 Act requires that, in varying the rate, a local authority must take account of its financial position and have regard to the local authority's estimation of the income it will receive and the expenditure it will incur in the period for which the varied rate is to have effect. **A special meeting of the Council was held on Monday 30<sup>th</sup> August 2021, and it was resolved to vary the basic rate by + 5% generating an additional income of € 202,700**

##### **(b) Local Property Tax Allocation 2022**

Local Property Tax replaced the Local Government Fund (General Purposes Grant). Comparative figures for 2021 and 2022 are detailed below. Excluding the 5% Local Adjustment factor, there has been no increase in funding for 2022. Carlow has not had an increase in its Local Government Funding Baselines in **thirteen years**. In fact, the allocation from the Local Government Fund excluding the 5% Local Adjustment factor is in real terms €3.9 million less in 2022 than it was in 2008.

LOCAL PROPERTY TAX STATISTICS	2021	2022	Variance
LOCAL PROPERTY TAX 100%	4,039,335	4,054,286	14,951
LOCAL PROPERTY TAX 20% TO EQUALISATION FUND	- 807,867	- 810,857	- 2,990
<b>LOCAL PROPERTY TAX 80% RETAINED LOCALLY</b>	<b>3,231,468</b>	<b>3,243,429</b>	<b>11,961</b>
ALLOCATION FROM EQUALISATION FUND	2,907,189	2,895,228	- 11,961
<b>NET FUNDING</b>	<b>6,138,657</b>	<b>6,138,657</b>	
LOCAL ADJUSTMENT FACTOR	201,967	202,714	747
<b>TOTAL FUNDING</b>	<b>6,340,624</b>	<b>6,341,371</b>	<b>747</b>

### 3. Municipal Districts - General Municipal Allocation and Draft Budgetary Plan

The meetings of the Tullow Municipal District, the Muinebheag Municipal District, and the Carlow Municipal District to consider the 2022 General Municipal Allocation and Draft Budgetary Plan were held on Wednesday 20<sup>th</sup> October, Wednesday 27<sup>th</sup> October and Thursday 28<sup>th</sup> October 2021 respectively. The following Budgetary Plans were adopted.

ADOPTED BUDGETARY PLAN (GENERAL MUNICIPAL ACCOCATION) 2022				
		Tullow Municipal District Adopted Budgetary Plan 2022	Muinebheag Municipal District Adopted Budgetary Plan 2022	Carlow Municipal District Adopted Budgetary Plan 2022
A0101	MAINTENANCE OF LA HOUSING UNITS	121,000	93,000	191,000
B0405	LOCAL ROADS MTCE (LOCAL CONTRIB.)	242,000	296,000	73,000
D0603	COMMUNITY GRANTS	33,000	30,000	37,000
D0603	SPECIAL PROJECTS (MEMBERS)	36,000	30,000	42,000
D0603	MAYOR / CATHAOIRLEACH AWARDS	1,000	1,000	1,000
D0903	TOWN TWINNING / DIASPORA	6,600	6,000	7,400
D0905	CHRISTMAS PROGRAM	20,000	20,000	42,000
D0905	STREET SCAPES / SHOP FRONTS	4,000	4,000	6,000
E0502	LITTER CONTROL INITIATIVES	14,850	13,500	16,650
E0601	STREET CLEANING - CARLOW TOWN	-	-	139,500
E0601	STREET CLEANING - TULLOW	55,500	-	-
E0601	STREET CLEANING VILLAGES - TULLOW MD	51,000	-	-
E0601	STREET CLEANING - MUINEBHEAG	-	55,500	-
E0601	STREET CLEANING VILLAGES - MUINEBHEAG MD	-	51,000	-
F0103	CONTRIBUTION TO SWIMMING POOLS	12,000	15,000	30,000
F0301	DUCKETTS GROVE AMENITY AREA	-	-	73,200
F0301	OAK PARK AMEMITY AREA	-	-	35,200
F0301	TULLOW TOWN PARK	10,000	-	-
F0301	OPEN SPACES - TULLOW	20,000	-	-
F0301	OPEN SPACES - MUINEBHEAG	-	20,000	-
F0301	OPEN SPACES - BORRIS	-	8,000	-
F0301	OPEN SPACES - HACKETSTOWN	8,000	-	-
F0301	OPEN SPACES - LEIGHLINBRIDGE	-	8,000	-
F0301	OPEN SPACES - RATHVILLY	8,000	-	-
F0301	CARLOW TOWN PARK & OPEN SPACES	-	-	180,400
H0702	CASUAL TRADING AREAS	-	5,000	-
	<b>RELEVANT GROSS EXPENDITURE</b>	<b>642,950</b>	<b>656,000</b>	<b>874,350</b>

#### **4. Commercial Rates**

Commercial rates are a contribution towards the upkeep of the community. The income generated from commercial rates is reinvested annually in the county and supports services including the following:

- **Economic Development**
- **Community Supports & Initiatives**
- **Public Lighting**
- **Street Cleansing**
- **Roads & Footpath upkeep**
- **Fire Service**
- **Parks & Open spaces**
- **Libraries**
- **Visual / Museum / Tourism / Heritage**
- **Quality of Life in Carlow**

**There has been no increase in the General Annual Rate on Valuation (ARV) in Carlow in thirteen years** and during that period the ARV reduced by 3% (*unique in the Southeast*). The members also adopted a “*rates incentive grant scheme*” whereby rate payers can avail of a 5% incentive (*max € 250*).

The Carlow revaluation was completed in 2017 with the new valuations effective from January 2018. The revaluation is a rebalancing of valuations across the various categories of commercial property to reflect assessed full property rental values. Valuations on 55% of commercial properties in the county reduced and 45% increased.

#### **(b) General Annual Rate on Valuation 2022**

The General Annual Rate on Valuation included in the 2022 draft budget is **€ 0.2571** i.e., no increase on 2021. Again 2022 will be the 13<sup>th</sup> year with no overall increase in the Annual Rate on Valuation (ARV) in Carlow and this restriction is impeding the Council’s ability to provide additional funding for services.

#### **(c) Impact of the Covid-19 pandemic on local commercial sector.**

A number of important measures were taken by Central Government in 2020 & 2021 to assist local businesses, namely the Restart Grants, SCBAS grants and commercial rates waivers. In total during the two-year period financial supports in excess of € 20 million were administered by Carlow County Council. However, there is a question mark over the ability of some rate payers to discharge their rates liability in 2022 due to the legacy of the pandemic and again If rate collection performance falls short of targets and there are no compensating supports from Central Government, it may be necessary to review the 2022 allocations in the course of the year.

**(d) Profile of Commercial Rate accounts 2022**

The table below profiles the Commercial Rate accounts within bands. It should be noted that **75% of rate payers in Carlow fall within the lowest three bands.**

ANNUAL RATE DEMAND	% OF RATE ACCOUNTS	% OF RATE ACCOUNTS (CUMULATIVE)
€ 1 to € 2,000	37.8%	38.0%
€2,000 to €4,000	26.5%	64.2%
€4,000 to €6,000	10.9%	75.1%
€6,000 to €8,000	5.5%	80.7%
€8,000 to €10,000	3.4%	84.1%
€10,000 to €20,000	8.6%	92.6%
€20,000 to €30,000	2.5%	95.1%
€30,000 to €50,000	2.3%	97.4%
€50,000 to €100,000	1.8%	99.3%
€100,000 to €500,000	0.6%	99.9%
> €500,000	0.1%	100.0%

**As in previous years provision has been made in the draft budget for a package to assist in stimulating economic/business development in the county. The provision which is set out in the following table is contingent on the anticipated level of Commercial Rates income.**

ECONOMIC / BUSINESS DEVELOPMENT PACKAGE	
GENERAL PROMOTIONAL WORK	20,000
FOREIGN DIRECT INVESTMENT PROMOTION	25,000
RETAIL SECTOR DEVELOPMENT FUND	10,000
BUSINESS INCUBATION & DEVELOPMENT	5,000
LOCAL ENTERPRISE SEED FUNDING	15,000
REGIONAL ACTION PLAN FOR JOBS	65,000
CHRISTMAS PROGRAMME CARLOW MD	42,000
CHRISTMAS PROGRAMME MUINEBHEAG MD	20,000
CHRISTMAS PROGRAMME TULLOW MD	20,000
PAY PARKING INCENTIVES	50,000
RATES PROMPT PAYMENT SCHEME	140,000
VACANT PROPERTY INCENTIVES	20,000
FESTIVALS & EVENTS	194,500
STREETSCAPE PAINT SCHEMES	4,000
SHOP FRONT GRANTS	10,000
<b>TOTAL</b>	<b>640,500</b>

**(d) Rates on vacant premises:**

The Local Government (Reform) Act 2014 provides for a change to rating law in relation to vacant premises; it provides discretion to the elected members of individual local authorities to vary the level of rates refunds that apply in individual local electoral areas within the authority's overall administrative area. The new reserved function commenced with effect from 1st June 2014. Regulation 30 provides that the decision to alter the rate of refund should be taken at the annual budget

meeting and that the rate of refund decided in respect of the relevant local electoral area shall apply to eligible persons for the year to which the budget relates, only. The absence of a decision to vary the refund means that the existing legislative provisions regarding the rate of refund applies. If a local authority wishes to have an altered rate of refund in place for a number of consecutive years, it will be necessary for the local authority to take such a decision at each relevant budget meeting. **Commercial rates on vacant premises in the county is estimated at € 1.49 million. In 2021 the members varied the rate of refund on vacant premises to 50% and introduced a Vacant Premises Refund Scheme in respect of the first € 6,000 rates liability. It is recommended that the members again vary the rate of refund on vacant premises to 50% in 2022 to encourage the productive use of vacant commercial premises.**

**e) Rates Alleviation Scheme:**

Provision for a rates alleviation scheme is included in the Local Government Rates and Other Matters Act 2019. The elected members will have discretion to introduce rates alleviation schemes that support objectives outlined in either county development plans, local area plans, local economic and community plans or the national planning framework. A rates alleviation scheme must be funded by the Council either by (a) passing the cost to other ratepayers or (b) reducing expenditure on services (c) or raising additional income from other sources or a combination of all three. The regulations have not been enacted to date.

**5. Parameters for the Draft 2022 Budget**

The members are aware of the demands for enhanced services in the county and despite the unprecedented financial constraints of recent years the council has endeavoured to maintain reasonable standards but as costs increase it is becoming more difficult to maintain those standards. 2022 will be the thirteenth year with no increase in Local Government Funding baseline, no increase in commercial rates and no increase in Local Property Tax income. **The decision made by members to vary the rate of Local Property Tax by + 5% for 2022 will be of assistance in funding community grants and maintaining customer facing services.**

In August 2016 and again in August 2017 at the request of the elected members senior management and the Cathaoirleach met with successive Ministers for Housing, Local Government and Heritage and made detailed presentations including an analysis of Local Property Tax / Equalisation funding across local authorities in the same grouping as Carlow. In June 2018 a delegation of elected members from Carlow also met the Minister in this regard.

During 2018 the Minister established a group to conduct a review of Local Government Funding (Baselines). During the consultation process Local Authorities and stakeholders were afforded an opportunity to submit ideas and suggestions in relation to local government funding. Carlow County Council following consultation with the Corporate Policy Group made a detailed submission namely that any additional available funding should be used in the first instance to redress the baseline anomalies which currently exist whereby Carlow receives € 2.7 million less than the average LPT Equalisation when compared with other local authorities in the same grouping as Carlow and suggested a series of indicators for use in a future distribution model. During 2020 and 2021 follow up meetings were held between Council and Department officials.

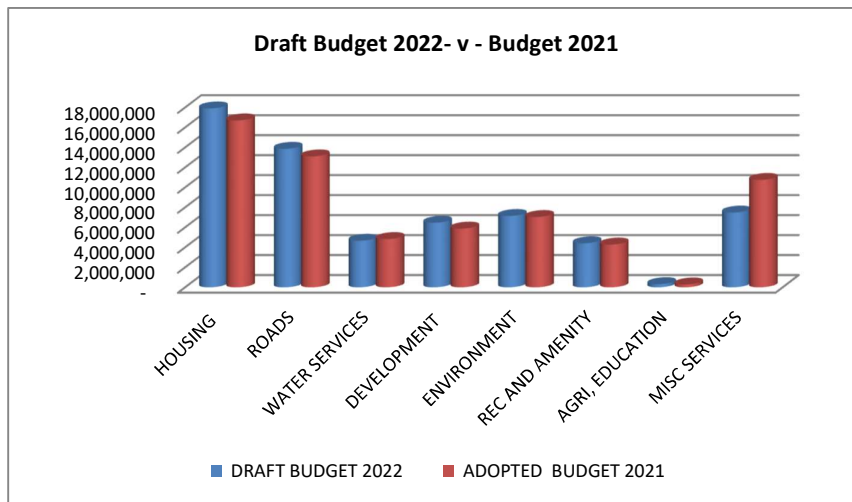
Pursuant to the provisions of the Finance (Local Property Tax) (Amendment) Act 2021 the Minister for Finance has commenced a Local Property Tax review which will be effective on residential properties from 2022. The Act does not however deal with local authority funding, and in particular, the equalisation contributions from local authorities and the move to a 100% retention model. A decision in this regard is not expected until the 2023 and 2024 budgetary cycles.

### **The Draft 2022 Budget as presented has regard to the following drivers.**

- **Core Services:** Provision has been made to maintain core services at current levels of activity.
- **Lansdowne Road Agreement / Public Sector Stability Agreement** - The assumption is made that the additional costs will be partially recouped.
- **Climate Change** – Provision has been made for climate change initiatives and to employ a climate change officer.
- **Economic Development.** Provision of € 640,500 has been made to assist in stimulating economic and business development.
- **Community Development.** Provision of € 1.6 m has been made to support the Council's role in advancing community development and public participation.
- **Central Government Grants:** € 25 million in projected grant income is included.
- **Irish Water:** The assumption is made that the services provided to Irish Water under the 2022 Annual Service Plan will be cost neutral on the Council.
- **Housing Land Bank:** An interest only provision is included for loan repayments.
- **Commercial Rates.** The General Annual Rate on Valuation in Carlow for 2022 has been calculated at **€ 0.2571** no increase on 2021. It is recommended that the members again vary the rate of refund on vacant premises to **50%** in 2022 to encourage the productive use of vacant commercial premises.
- **Local Property Tax:** The members resolved to vary the basic rate in 2022 by +5%

### **6. Principal Service Costs included in the 2022 Draft Budget**

Expenditure included in the 2022 draft budget amounts to **€ 62.23 million**. The following table shows the distribution of that expenditure at service division level.



**A). Housing** - € 2.239 million is included for the housing maintenance programme (an increase of € 797,000) conditional on grants of € 1 million. The level of funding provided will ensure that the existing high standard of service including re-lets is maintained in 2022. The members are aware of the decision made at national level to abolish the land aggregation scheme – € 100,000 (net) is provided for interest charges in 2022. €365,000 is provided to meet the 20% local funding requirement for disability, mobility, and aid for the elderly grants. This provision will facilitate a €1.82 million programme of works subject to funding from Central Government. Provision is also made for Housing Loan charges, Voluntary Housing Loans charges, RAS / Social leasing, and Housing Assistance Payments (HAP) administration. **Total provision €17.9 million.**

**B). Roads** - The Council's local contribution to county roads in 2022 is € 1.5 million (no reduction on 2021). € 8.26 million is provisionally included in respect of Road Grants, however the actual allocations will not be notified until February 2022 at which time a comprehensive programme of works will be brought to Council. € 806,000 has been provided for the operation and maintenance of public lighting to include loan charges in respect of the Public Lighting Energy Efficiency Programme (PLEEP) and €70,000 for public lighting improvement. Provision is also made for the management of on and off- street car parking and road safety. **Total provision €13.86 million.**

**C). Public Water Production and Waste-Water Treatment** - Costs include the estimated operation and maintenance of water and waste-water infrastructure under the Service Level Agreement (SLA) with Irish Water. The assumption is made that the services provided to Irish Water under the 2022 Annual Service Plan will be cost neutral on the Council. € 28,000 is provided for the sampling of private water supplies and € 41,000 in respect of waste-water treatment which is outside the scope of the SLA. **Total provision € 4.66 million.**



**D). Physical Planning and Community Promotion** - continued support for planning services, business parks, economic development, and community initiatives. € 125,000 has been included for Carlow Tourism. € 150,000 has been provided as a stimulus for future economic growth. Provision has also been made for Heritage Services and the Local Enterprise Office (LEO). Specific funding for other economic development and community initiatives are detailed later in this report. **Total provision of €6.46 million.**

**E). Environmental Protection, Waste Disposal, Recycling, Litter Control, Emergency Services and Pollution Control** - expenditure in this area relates primarily to waste management / recycling, emergency services, pollution control and burial grounds. The Powerstown landfill site reached capacity and closed in 2018. The civic amenity/recycling facility will continue at Powerstown in 2022. The net cost of € 412,000 has been provided for all waste management and recycling services. €183,000 is provided for the environmental patrol officers and illegal dumping clean-ups. A remediation and aftercare fund is in place for Powerstown and accordingly there is no requirement to raise loan finance for that purpose. Provision of € 2.6 million is included for the Fire Service and € 665,500 is provided for street cleaning (no reduction on 2021). € 120,300 is included for a climate change officer/initiatives. **Total provision of €7.14 million.**

**F). Recreation and Amenity** - Provision of € 693,600 (no reduction on 2021) has been made for the upkeep and the maintenance of parks/open spaces. € 1.3 million is provided for Library Services in Carlow, Tullow, Bagenalstown and Borris. Library membership is now free. € 498,000 is included for Visual and the George Bernard Shaw Theatre. Provision is also included for Swimming Pools, the Arts Programme, Sports Development, and the Carlow County Museum. **Total provision of €4.40 million.**

**G). Agriculture, Education and Health** - provision is made for Animal Welfare, Land Drainage Areas (River Burren) and School Meals. **Total provision of € 0.32 million.**

**H). Miscellaneous Services** - includes council plant, local elections, agency services, rate collection, member's expenses, and motor taxation. A contra adjustment of € 1.25 m in respect of a doubtful debt contingency is included as an exceptional item in 2022. **Total provision of € 7.48 million.**

**J). Central Management** - includes corporate office accommodation, management services, financial management, staff training and recruitment, health and safety and information technology. Provision is included for internal audit and the audit committee. **Total provision of €7.79 million** – (apportioned over A – H above).

## 7. Enterprise and Community based funding

The Council has a statutory role in supporting / facilitating enterprise and in the development of local communities. The Council's remit has been extended following the establishment of the Local Enterprise Office, the Local Community Development Committee and the Public Participation Network, the adoption of the Local Economic and Community Plan, the Rural Development Program etc. It is not possible to progress the development of these areas of responsibility without providing funding. Indeed, to attract investment from government departments and state agencies the Council is now generally required to provide matching or seed funding which is difficult having regard to the competition for scarce resources from other services. I mentioned earlier in this report that provision has been made to assist in stimulating economic development in the county which is contingent on the anticipated level of Commercial Rates income. In total **€ 2.24 million** detailed in the following table is included in the draft budget to support enterprise and local communities.

ENTERPRISE AND COMMUNITY FUNDING	DRAFT BUDGET 2022	ENTERPRISE AND COMMUNITY FUNDING	DRAFT BUDGET 2022
GENERAL PROMOTIONAL WORK	20,000	CATHAOIRLEACHS AWARDS M BEAG MD	1,000
FOREIGN DIRECT INVESTMENT PROMOTION	25,000	CATHAOIRLEACHS AWARDS TULLOW MD	1,000
RETAIL SECTOR DEVELOPMENT FUND	10,000	CARLOWS PRIDE OF PLACE (PROMOTION)	10,000
BUSINESS INCUBATION & DEVELOPMENT	5,000	CO - OPERATION IRELAND PRIDE OF PLACE	6,000
LOCAL ENTERPRISE SEED FUNDING	15,000	CO-OPERATION IRELAND PRIDE OF PLACE - OPEN SP	5,000
REGIONAL ACTION PLAN FOR JOBS	65,000	ENTENTE FLORAL	20,000
CHRISTMAS PROGRAMME CARLOW MD	42,000	TRAVELLER INTERAGENCY WORKING GROUP	8,000
CHRISTMAS PROGRAMME MUINEBHEAG MD	20,000	AGE FRIENDLY PROGRAMME	8,000
CHRISTMAS PROGRAMME TULLOW MD	20,000	LOCAL AGENDA 21	10,000
PAY PARKING INCENTIVES	50,000	LOCAL ECONOMIC & COMMUNITY PLAN	10,000
RATES PROMPT PAYMENT SCHEME	140,000	SOCIAL INCLUSION DISABILITY PLAN	15,000
VACANT PROPERTY INCENTIVES	20,000	SOUTHERN REGIONAL ASSEMBLY	55,700
FESTIVALS & EVENTS	194,500	ARTS GRANTS	38,000
STREETSCAPE PAINT SCHEMES	4,000	CARLOW YOUTH THEATRE	30,000
SHOP FRONT GRANTS	10,000	ARTIST RESIDENCY	15,000
AMENITY TRUST	23,000	MUSIC GENERATION	35,000
CARLOW TOURISM	125,000	CARLOW ARTS CENTRE	498,000
CENTENARIES	5,000	SOUTH EAST ARTS PARTNERSHIP SCHEME	20,000
TWINNING/DIASPORA	20,000	HERITAGE WEEK	5,000
CARLOW AMBASSADORS SCHEME	3,000	HERITAGE PROJECTS	10,000
CARLOW ASSOCIATIONS OVERSEAS	1,000	LIBRARY BOOKS & CDS	90,000
ENERGY AGENCY LTD .	34,000	ACCESS BOOK SCHEME	10,000
CARLOW RURAL TRANSPORT	5,000	ANTI-LITTER CAMPAIGN	10,000
LOCAL COMMUNITY DEVEL. COMMITTEE	6,000	CATHAOIRLEACHAS ENV. AWARDS	2,000
PUBLIC PARTICIPATION NETWORK	37,900	GREEN SCHOOLS PROJECT	5,000
SPECIAL PROJECTS CARLOW MD	42,000	SKIPS AND BINS	4,000
SPECIAL PROJECTS MUINEBHEAG MD	30,000	ILLEGAL DUMPING/LITTERING CLEAN UP	40,000
SPECIAL PROJECTS TULLOW MD	36,000	SPRING CLEAN CAMPAIGN	3,000
COMMUNITY GRANTS CARLOW MD	37,000	CLIMATE CHANGE INITIATIVES	40,000
COMMUNITY GRANTS MUINEBHEAG MD	30,000	BURIAL GROUND FUND	40,000
COMMUNITY GRANTS TULLOW MD	33,000	SWIMMING POOLS	57,000
MAYORS AWARDS CARLOW MD	1,000	SPORTS DEVELOPMENT	30,000
<b>TOTAL</b>			<b>2,241,100</b>
<i>Note : Contingent on revenue collection performance in 2022.</i>			

## 8. Capital Investment Programme 2022 – 2024

Section 135 of the Local Government Act, 2001 (*as amended*) requires the Chief Executive, prior to the start of each financial year, to prepare and submit to the elected council a report indicating the programme of capital projects proposed by the local authority for the forthcoming and the following two local financial years having due regard to the availability of resources. Circa 80% of capital expenditure is funded through grants from Central Government and since those grants are notified to the local authority on an annual basis it is difficult to make projections for a three-year period and more so in recent years. Accordingly, the tables below are prepared using very broad-brush strokes and are **indicative only and subject to funding**. Individual capital projects will be brought to members on a scheme-by-scheme basis during 2022 and thereafter.

<b>2022 - 2024 (DRAFT) CAPITAL PROGRAMME</b>	<b>ESTIMATED EXPENDITURE</b>	<b>GRANTS</b>	<b>LOANS</b>	<b>OTHER INCOME</b>	<b>TOTAL INCOME</b>
HOUSE HOUSING PROGRAMME	100,000,000	100,000,000			100,000,000
HOUSING RETROFITTING & UPGRADES	4,000,000	4,000,000			4,000,000
HOUSING LOANS	12,000,000		12,000,000		12,000,000
HOUSING GRANTS	4,800,000	3,840,000		960,000	4,800,000
<b>HOUSING TOTAL</b>	<b>120,800,000</b>	<b>107,840,000</b>	<b>12,000,000</b>	<b>960,000</b>	<b>120,800,000</b>
ENERGY EFFICIENCY	3,185,000	315,000	2,835,000	35,000	3,185,000
EMERGENCY SERVICES	1,120,000	1,120,000			1,120,000
LEADER	4,000,000	4,000,000			4,000,000
SICAP	1,860,000	1,860,000			1,860,000
ROADS	30,126,000	28,240,000		1,886,000	30,126,000
WATER & DRAINAGE (NON IW)	2,050,000	850,000	1,200,000		2,050,000
ENVIRONMENTAL & WASTE MGT	1,910,000	860,000		1,050,000	1,910,000
CLIMATE ACTION	1,780,000	1,500,000		280,000	1,780,000
LIBRARIES	12,057,000	5,477,000	4,700,000	1,880,000	12,057,000
ARTS	595,000	475,000		120,000	595,000
I.T.	270,000			270,000	270,000
CORPORATE BUILDINGS	4,025,000		3,200,000	825,000	4,025,000
ENTERPRISE / ECONOMIC DEV.	5,630,000	4,545,000		1,085,000	5,630,000
TOWN & VILLAGE RENEWAL	1,335,000	1,068,000		267,000	1,335,000
PLANNING ENFORCEMENT (BONDS/CPO)	7,450,000	4,664,000		2,786,000	7,450,000
RECREATION & AMENITY	9,577,500	8,058,000		1,519,500	9,577,500
URBAN REGENERATION PROGRAMME	27,690,000	20,840,000	6,180,000	670,000	27,690,000
RURAL REGENERATION PROGRAMME	5,225,000	4,540,000	497,500	187,500	5,225,000
<b>TOTAL</b>	<b>240,685,500</b>	<b>196,252,000</b>	<b>30,612,500</b>	<b>13,821,000</b>	<b>240,685,500</b>

## **9. Conclusion**

In conclusion I wish to thank all the members of the Council and An Cathaoirleach Cllr. Fintan Phelan, leas Cathaoirleach Cllr. John Mc Donald and the members of the Corporate Policy Group for their continuing work in advancing the county. I wish to thank the Cathaoirleach of the Muinebheag Municipal District Cllr. Michael Doran, the Mayor of the Carlow Municipal District Cllr. Ken Murnane and the Cathaoirleach of the Tullow Municipal District Cllr. Brian O Donoghue. I wish to acknowledge the assistance given by Deputy Jennifer Murnane O Connor TD with this 2022 draft budget.

I also wish to thank the Management Team and staff at all levels in the Council who inputted into this process. The main workload of preparing the draft budget falls on the Head of Finance and the Finance Department and I acknowledge the professional way all staff involved carried out this work.

The adoption of the annual budget is one of the most important functions of the elected Council and the legacy of the Covid-19 pandemic has presented unprecedented challenges to all sectors of society. Stable public finances are an essential prerequisite to the long-term economic wellbeing of the county and in this regard the preparation and adoption of the annual budget is a vital component in keeping the Council on a firm financial footing. The provisions included in this draft budget will maintain all services at current levels of activity. Again, the draft budget as presented is contingent on a recovery in the local economy and rate collection performance returning to pre Covid-19 levels. If rate collection performance falls short of targets and there are no compensating supports from Central Government, it may be necessary to review the 2022 allocations in the course of the year.

The 2022 draft budget has been prepared based on best available information and accordingly, I recommend the draft 2022 budget to Council for consideration and adoption.

*Kathleen Holohan*

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**Chief Executive**

**16<sup>th</sup> November 2021**

**TABLE A - CALCULATION OF ANNUAL RATE ON VALUATION**

Summary per Table A 2022							
Summary by Service Division		Expenditure	Income	Budget Net Expenditure 2022		Estimated Net Expenditure Outturn 2021 (as restated)	
		€	€	€	%	€	%
		<b>Gross Revenue Expenditure &amp; Income</b>					
Housing and Building		17,905,424	19,493,084	-1,587,660	-7%	-1,753,593	-8%
Road Transport & Safety		13,862,214	8,946,189	4,916,025	23%	4,912,903	23%
Water Services		4,660,550	4,533,833	126,717	1%	230,987	1%
Development Management		6,459,110	1,586,653	4,872,457	23%	4,466,583	21%
Environmental Services		7,140,475	1,450,086	5,690,389	27%	5,579,460	26%
Recreation and Amenity		4,406,605	160,532	4,246,073	20%	4,107,446	19%
Agriculture, Education, Health & Welfare		317,460	53,286	264,174	1%	275,012	1%
Miscellaneous Services		7,482,360	4,601,685	2,880,675	13%	3,643,853	17%
		<b>62,234,200</b>	<b>40,825,350</b>	<b>21,408,850</b>	<b>100%</b>	<b>21,462,650</b>	<b>100%</b>
Provision for Debit Balance		0		0			
<b>Adjusted Gross Expenditure &amp; Income</b>	<b>(A)</b>	<b>62,234,200</b>	<b>40,825,350</b>	<b>21,408,850</b>		<b>21,462,650</b>	
<b>Financed by Other Income/Credit Balances</b>							
Provision for Credit Balance							
Local Property Tax			6,341,650	6,341,650		6,340,650	
<b>Sub - Total</b>	<b>(B)</b>			<b>6,341,650</b>		<b>15,122,000</b>	
<b>Net Amount of Rates to be Levied</b>	<b>(A-B)</b>			<b>15,067,200</b>			
Value of Base Year Adjustment				0			
<b>Amount of Rates to be Levied (Gross of BYA)</b>	<b>(D)</b>			<b>15,067,200</b>			
<b>Net Effective Valuation</b>	<b>(E)</b>			58,604,434			
<b>General Annual Rate on Valuation</b>	<b>D/E</b>			<b>0.2571</b>			

**Table B Expenditure & Income for 2022 and Estimated Outturn for 2021**

Division & Services		2022				2021			
		Expenditure		Income		Expenditure		Income	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn	Adopted by Council	Estimated Outturn
		€	€	€	€	€	€	€	€
<b>Code</b>	<b>Housing and Building</b>								
A01	Maintenance/Improvement of LA Housing Units	3,232,994	3,232,994	6,824,479	6,824,479	2,400,500	3,121,109	5,866,278	6,773,178
A02	Housing Assessment, Allocation and Transfer	220,637	220,637	4,469	4,469	250,310	251,278	4,123	4,123
A03	Housing Rent and Tenant Purchase Administration	245,684	245,684	4,176	4,176	282,027	278,966	4,494	4,494
A04	Housing Community Development Support	289,013	289,013	69,670	69,670	236,183	279,191	69,148	69,148
A05	Administration of Homeless Service	957,891	957,891	792,668	792,668	683,519	883,777	584,624	764,624
A06	Support to Housing Capital Prog.	1,627,180	1,627,180	1,289,587	1,289,587	1,612,925	1,624,343	1,287,378	1,287,378
A07	RAS and Leasing Programme	9,877,898	9,877,898	9,746,719	9,746,719	9,822,233	9,657,869	9,810,554	9,630,554
A08	Housing Loans	549,184	549,184	476,194	476,194	549,899	537,568	518,127	476,277
A09	Housing Grants	514,722	514,722	2,081	2,081	480,888	482,082	2,113	2,113
A11	Agency & Recoupable Services	0	0	0	0	0	0	0	0
A12	HAP Programme	390,221	390,221	283,041	283,041	388,714	427,287	285,174	285,174
	<b>Service Division Total</b>	<b>17,905,424</b>	<b>17,905,424</b>	<b>19,493,084</b>	<b>19,493,084</b>	<b>16,707,198</b>	<b>17,543,470</b>	<b>18,432,013</b>	<b>19,297,063</b>
<b>Code</b>	<b>Road Transport &amp; Safety</b>								
B01	NP Road - Maintenance and Improvement	0	0	0	0	0	0	0	0
B02	NS Road - Maintenance and Improvement	860,036	860,036	596,470	596,470	921,250	825,851	691,988	593,788
B03	Regional Road - Maintenance and Improvement	3,732,905	3,732,905	3,147,514	3,147,514	3,004,810	3,772,735	2,394,000	3,153,000
B04	Local Road - Maintenance and Improvement	7,331,237	7,331,237	4,375,203	4,375,203	7,369,623	7,210,037	4,447,468	4,370,168
B05	Public Lighting	989,810	989,810	87,140	87,140	892,663	893,136	64,973	86,573
B06	Traffic Management Improvement	122,864	122,864	14,873	14,873	110,407	111,207	14,421	14,421
B07	Road Safety Engineering Improvement	244,652	244,652	211,086	211,086	202,922	238,427	176,379	211,379
B08	Road Safety Promotion/Education	226,654	226,654	4,342	4,342	232,629	234,409	6,125	6,125
B09	Car Parking	223,171	223,171	431,508	431,508	242,968	182,830	467,859	166,659
B10	Support to Roads Capital Prog.	130,885	130,885	1,053	1,053	123,718	124,732	1,348	1,348
B11	Agency & Recoupable Services	0	0	77,000	77,000	0	0	77,000	77,000
	<b>Service Division Total</b>	<b>13,862,214</b>	<b>13,862,214</b>	<b>8,946,189</b>	<b>8,946,189</b>	<b>13,100,990</b>	<b>13,593,364</b>	<b>8,341,561</b>	<b>8,680,461</b>

**Table B Expenditure & Income for 2022 and Estimated Outturn for 2021**

Division & Services		2022				2021			
		Expenditure		Income		Expenditure		Income	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn	Adopted by Council	Estimated Outturn
		€	€	€	€	€	€	€	€
<b>Code</b>	<b>Water Services</b>								
C01	Water Supply	2,547,109	2,547,109	58,254	58,254	2,487,856	2,629,666	67,710	67,710
C02	Waste Water Treatment	1,770,634	1,770,634	35,162	35,162	1,983,943	1,785,512	39,666	39,666
C03	Collection of Water and Waste Water Charges	95,875	95,875	1,669	1,669	88,778	89,421	1,671	1,671
C04	Public Conveniences	91,099	91,099	214	214	90,239	90,373	383	383
C05	Admin of Group and Private Installations	105,833	105,833	9,384	9,384	128,652	124,793	9,648	7,648
C06	Support to Water Capital Programme	0	0	0	0	0	0	0	0
C07	Agency & Recoupable Services	50,000	50,000	0	0	50,000	50,000	0	0
C08	Local Authority Water and Sanitary Services	0	0	4,429,150	4,429,150	0	0	4,474,700	4,421,700
	<b>Service Division Total</b>	<b>4,660,550</b>	<b>4,660,550</b>	<b>4,533,833</b>	<b>4,533,833</b>	<b>4,829,468</b>	<b>4,769,765</b>	<b>4,593,778</b>	<b>4,538,778</b>
<b>Code</b>	<b>Development Management</b>								
D01	Forward Planning	247,835	247,835	4,439	4,439	260,914	262,666	4,272	4,272
D02	Development Management	1,423,232	1,423,232	168,511	168,511	1,245,315	1,249,732	153,647	180,647
D03	Enforcement	439,627	439,627	7,868	7,868	428,762	433,925	7,408	7,408
D04	Industrial and Commercial Facilities	82,803	82,803	872	872	75,851	76,119	460	460
D05	Tourism Development and Promotion	125,124	125,124	0	0	125,084	125,084	0	0
D06	Community and Enterprise Function	1,146,374	1,146,374	99,597	99,597	1,102,964	1,085,947	97,442	97,442
D07	Unfinished Housing Estates	162,909	162,909	2,251	2,251	119,442	119,101	3,008	3,008
D08	Building Control	169,092	169,092	13,261	13,261	165,296	166,605	13,121	13,121
D09	Economic Development and Promotion	2,492,103	2,492,103	1,269,027	1,269,027	2,186,254	2,637,220	996,929	1,526,929
D10	Property Management	93,762	93,762	5,027	5,027	91,908	92,659	6,572	5,072
D11	Heritage and Conservation Services	76,249	76,249	15,800	15,800	74,684	71,684	15,800	15,800
D12	Agency & Recoupable Services	0	0	0	0	0	0	0	0
	<b>Service Division Total</b>	<b>6,459,110</b>	<b>6,459,110</b>	<b>1,586,653</b>	<b>1,586,653</b>	<b>5,876,474</b>	<b>6,320,742</b>	<b>1,298,659</b>	<b>1,854,159</b>

**Table B Expenditure & Income for 2022 and Estimated Outturn for 2021**

Division & Services		2022				2021			
		Expenditure		Income		Expenditure		Income	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn	Adopted by Council	Estimated Outturn
		€	€	€	€	€	€	€	€
<b>Code</b>	<b>Environmental Services</b>								
E01	Landfill Operation and Aftercare	283,212	283,212	236,930	236,930	312,902	320,874	249,258	255,158
E02	Recovery & Recycling Facilities Operations	909,591	909,591	384,722	384,722	919,178	906,842	384,283	384,283
E03	Waste to Energy Facilities Operations	0	0	0	0	0	0	0	0
E04	Provision of Waste to Collection Services	0	0	0	0	0	0	0	0
E05	Litter Management	300,110	300,110	10,677	10,677	285,269	282,973	14,416	14,416
E06	Street Cleaning	859,730	859,730	13,137	13,137	836,714	840,437	12,270	12,270
E07	Waste Regulations, Monitoring and Enforcement	422,956	422,956	136,950	136,950	384,217	388,131	136,977	136,977
E08	Waste Management Planning	150,540	150,540	2,180	2,180	132,873	127,585	2,526	2,526
E09	Maintenance of Burial Grounds	330,218	330,218	119,117	119,117	321,972	323,239	118,533	118,533
E10	Safety of Structures and Places	466,017	466,017	57,979	57,979	460,261	474,119	58,503	63,503
E11	Operation of Fire Service	3,030,443	3,030,443	399,110	399,110	2,986,603	3,043,696	410,944	430,944
E12	Fire Prevention	60,226	60,226	74,230	74,230	63,657	64,700	74,614	94,614
E13	Water Quality, Air and Noise Pollution	207,132	207,132	15,054	15,054	243,533	245,538	14,550	14,550
E14	Agency & Recoupable Services	0	0	0	0	0	0	0	0
E15	Climate Change and Flooding	120,300	120,300	0	0	89,100	89,100	0	0
	<b>Service Division Total</b>	<b>7,140,475</b>	<b>7,140,475</b>	<b>1,450,086</b>	<b>1,450,086</b>	<b>7,036,279</b>	<b>7,107,234</b>	<b>1,476,874</b>	<b>1,527,774</b>
<b>Code</b>	<b>Recreation &amp; Amenity</b>								
F01	Leisure Facilities Operations	88,000	88,000	0	0	88,000	76,600	0	0
F02	Operation of Library and Archival Service	1,724,876	1,724,876	24,936	24,936	1,725,073	1,715,412	25,318	25,318
F03	Outdoor Leisure Areas Operations	1,126,079	1,126,079	9,521	9,521	1,114,905	1,113,635	9,755	9,755
F04	Community Sport and Recreational Development	113,936	113,936	5,156	5,156	105,987	107,763	4,897	4,897
F05	Operation of Arts Programme	1,353,714	1,353,714	120,919	120,919	1,246,318	1,247,484	88,478	113,478
F06	Agency & Recoupable Services	0	0	0	0	0	0	0	0
	<b>Service Division Total</b>	<b>4,406,605</b>	<b>4,406,605</b>	<b>160,532</b>	<b>160,532</b>	<b>4,280,283</b>	<b>4,260,894</b>	<b>128,448</b>	<b>153,448</b>



**Table B Expenditure & Income for 2022 and Estimated Outturn for 2021**

Division & Services		2022				2021			
		Expenditure		Income		Expenditure		Income	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn	Adopted by Council	Estimated Outturn
		€	€	€	€	€	€	€	€
<b>Code</b>	<b>Agriculture, Education, Health &amp; Welfare</b>								
G01	Land Drainage Costs	34,732	34,732	1,386	1,386	38,153	38,727	1,988	1,988
G02	Operation and Maintenance of Piers and Harbours	0	0	0	0	0	0	0	0
G03	Coastal Protection	0	0	0	0	0	0	0	0
G04	Veterinary Service	267,479	267,479	44,400	44,400	231,891	274,420	51,400	43,900
G05	Educational Support Services	15,249	15,249	7,500	7,500	15,251	15,253	7,500	7,500
G06	Agency & Recoupable Services	0	0	0	0	0	0	0	0
	<b>Service Division Total</b>	<b>317,460</b>	<b>317,460</b>	<b>53,286</b>	<b>53,286</b>	<b>285,295</b>	<b>328,400</b>	<b>60,888</b>	<b>53,388</b>
<b>Code</b>	<b>Miscellaneous Services</b>								
H01	Profit/Loss Machinery Account	350,497	350,497	201,874	201,874	349,344	350,771	201,858	201,858
H02	Profit/Loss Stores Account	0	0	0	0	0	0	0	0
H03	Adminstration of Rates	4,722,457	4,722,457	1,259,231	1,259,231	7,822,561	8,109,061	4,308,923	4,768,923
H04	Franchise Costs	160,083	160,083	2,672	2,672	201,071	205,021	6,758	6,758
H05	Operation of Morgue and Coroner Expenses	182,900	182,900	1,356	1,356	154,712	164,925	477	477
H06	Weighbridges	0	0	0	0	0	0	0	0
H07	Operation of Markets and Casual Trading	5,243	5,243	27	27	7,691	7,799	356	356
H08	Malicious Damage	0	0	0	0	0	0	0	0
H09	Local Representation/Civic Leadership	1,019,968	1,019,968	2,361	2,361	987,270	832,937	2,670	2,670
H10	Motor Taxation	516,312	516,312	19,264	19,264	486,564	494,016	19,087	19,085
H11	Agency & Recoupable Services	524,900	524,900	3,114,900	3,114,900	739,700	1,388,850	2,529,900	2,909,400
	<b>Service Division Total</b>	<b>7,482,360</b>	<b>7,482,360</b>	<b>4,601,685</b>	<b>4,601,685</b>	<b>10,748,913</b>	<b>11,553,380</b>	<b>7,070,029</b>	<b>7,909,527</b>
	<b>OVERALL TOTAL</b>	<b>62,234,200</b>	<b>62,234,200</b>	<b>40,825,350</b>	<b>40,825,350</b>	<b>62,864,900</b>	<b>65,477,249</b>	<b>41,402,250</b>	<b>44,014,598</b>

	(i)	(ii)	(iii)	(iv)	(v)
Rating authority	Annual Rate on Valuation 2022	Effective ARV (Net of BYA) 2022	Base Year Adjustment 2022	Net Effective Valuation	Value of Base Year Adjustment
			(ii)-(i)		(iii)*(iv)
	€	€	€	€	€
<b>Name of rating authority</b>	0.00				
<b>Former rating authority areas</b>					
Former town rating area		0	0		0
Former county rating area		0	0		0
		0	0		0
<b>TOTAL</b>					<b>0</b>

<b>Table D</b>	
<b>ANALYSIS OF BUDGET 2022 INCOME FROM GOODS AND SERVICES</b>	
<b>Source of Income</b>	<b>2022 €</b>
Rents from Houses	6,156,000
Housing Loans Interest & Charges	474,200
Parking Fines/Charges	430,000
Irish Water	4,429,150
Planning Fees	150,550
Domestic Refuse	0
Commercial Refuse	0
Landfill Charges	0
Fire Charges	150,000
Recreation / Amenity / Culture	0
Agency Services & Repayable Works	207,500
Local Authority Contributions	180,000
Superannuation	530,000
NPPR	100,000
Misc. (Detail)	2,882,700
<b>TOTAL</b>	<b>15,690,100</b>

<b>Table E</b>	
<b>ANALYSIS OF BUDGET INCOME 2022 FROM GRANTS AND SUBSIDIES</b>	
	2022 €
<b>Department of Housing, Local Government and Heritage</b>	
Housing and Building	12,077,750
Road Transport & Safety	0
Water Services	0
Development Management	55,700
Environmental Services	123,000
Recreation and Amenity	0
Agriculture, Education, Health & Welfare	7,500
Miscellaneous Services	3,247,000
	<b>15,510,950</b>
<b>Other Departments and Bodies</b>	
TII Transport Infrastructure Ireland	8,264,100
Media, Tourism, Art, Culture, Sport and the Gaeltacht	0
National Transport Authority	0
Social Protection	0
Defence	50,400
Education	0
Library Council	0
Arts Council	100,000
Transport	0
Justice	0
Agriculture and Marine	0
Enterprise, Trade and Employment	1,140,000
Community, Rural Development and The Islands	0
Climate Action, Communication Networks	0
Food Safety Authority of Ireland	0
Other	69,800
	9,624,300
<b>Total Grants &amp; Subsidies</b>	<b>25,135,250</b>

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

<b>HOUSING AND BUILDING</b>					
<b>Code</b>	<b>Expenditure by Service and Sub-Service</b>	<b>2022</b>		<b>2021</b>	
		<b>Adopted by Council</b>	<b>Estimated by Chief Executive</b>	<b>Adopted by Council</b>	<b>Estimated Outturn</b>
		<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>
A0101	Maintenance of LA Housing Units	2,235,000	2,235,000	1,437,800	2,150,000
A0102	Maintenance of Traveller Accommodation Units	88,000	88,000	89,500	93,000
A0103	Traveller Accommodation Management	49,700	49,700	46,200	47,100
A0104	Estate Maintenance	0	0	0	0
A0199	Service Support Costs	860,294	860,294	827,000	831,009
	<b>Maintenance/Improvement of LA Housing</b>	<b>3,232,994</b>	<b>3,232,994</b>	<b>2,400,500</b>	<b>3,121,109</b>
A0201	Assessment of Housing Needs, Allocs. & Trans.	133,000	133,000	169,400	168,200
A0299	Service Support Costs	87,637	87,637	80,910	83,078
	<b>Housing Assessment, Allocation and Transfer</b>	<b>220,637</b>	<b>220,637</b>	<b>250,310</b>	<b>251,278</b>
A0301	Debt Management & Rent Assessment	173,500	173,500	206,100	201,100
A0399	Service Support Costs	72,184	72,184	75,927	77,866
	<b>Housing Rent and Tenant Purchase Administration</b>	<b>245,684</b>	<b>245,684</b>	<b>282,027</b>	<b>278,966</b>
A0401	Housing Estate Management	20,000	20,000	20,000	20,000
A0402	Tenancy Management	219,300	219,300	175,100	217,100
A0403	Social and Community Housing Service	0	0	0	0
A0499	Service Support Costs	49,713	49,713	41,083	42,091
	<b>Housing Community Development Support</b>	<b>289,013</b>	<b>289,013</b>	<b>236,183</b>	<b>279,191</b>
A0501	Homeless Grants Other Bodies	315,000	315,000	260,000	260,000
A0502	Homeless Service	555,900	555,900	382,600	582,600
A0599	Service Support Costs	86,991	86,991	40,919	41,177
	<b>Administration of Homeless Service</b>	<b>957,891</b>	<b>957,891</b>	<b>683,519</b>	<b>883,777</b>
A0601	Technical and Administrative Support	252,650	252,650	275,400	282,200
A0602	Loan Charges	1,157,000	1,157,000	1,157,000	1,157,000
A0699	Service Support Costs	217,530	217,530	180,525	185,143
	<b>Support to Housing Capital Prog.</b>	<b>1,627,180</b>	<b>1,627,180</b>	<b>1,612,925</b>	<b>1,624,343</b>
A0701	RAS Operations	4,085,000	4,085,000	4,295,000	4,085,000
A0702	Long Term Leasing	1,065,000	1,065,000	880,000	875,000
A0703	Payment & Availability	4,249,050	4,249,050	4,196,600	4,246,600
A0704	Affordable Leases	67,000	67,000	67,000	67,000
A0799	Service Support Costs	411,848	411,848	383,633	384,269
	<b>RAS and Leasing Programme</b>	<b>9,877,898</b>	<b>9,877,898</b>	<b>9,822,233</b>	<b>9,657,869</b>

<b>HOUSING AND BUILDING</b>					
<b>Code</b>	<b>Expenditure by Service and Sub-Service</b>	<b>2022</b>		<b>2021</b>	
		<b>Adopted by Council</b>	<b>Estimated by Chief Executive</b>	<b>Adopted by Council</b>	<b>Estimated Outturn</b>
		<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>
<b>A0801</b>	Loan Interest and Other Charges	363,800	363,800	366,500	353,000
<b>A0802</b>	Debt Management Housing Loans	135,950	135,950	134,900	134,900
<b>A0899</b>	Service Support Costs	49,434	49,434	48,499	49,668
	<b>Housing Loans</b>	<b>549,184</b>	<b>549,184</b>	<b>549,899</b>	<b>537,568</b>
<b>A0901</b>	Housing Adaptation Grant Scheme	0	0	0	0
<b>A0902</b>	Loan Charges DPG/ERG	165,000	165,000	165,000	165,000
<b>A0903</b>	Essential Repair Grants	0	0	0	0
<b>A0904</b>	Other Housing Grant Payments	0	0	0	0
<b>A0905</b>	Mobility Aids Housing Grants	200,000	200,000	200,000	200,000
<b>A0999</b>	Service Support Costs	149,722	149,722	115,888	117,082
	<b>Housing Grants</b>	<b>514,722</b>	<b>514,722</b>	<b>480,888</b>	<b>482,082</b>
<b>A1101</b>	Agency & Recoupable Service	0	0	0	0
<b>A1199</b>	Service Support Costs	0	0	0	0
	<b>Agency &amp; Recoupable Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>A1201</b>	HAP Operations	284,500	284,500	286,800	322,800
<b>A1299</b>	Service Support Costs	105,721	105,721	101,914	104,487
	<b>HAP Programme</b>	<b>390,221</b>	<b>390,221</b>	<b>388,714</b>	<b>427,287</b>
	<b>Service Division Total</b>	<b>17,905,424</b>	<b>17,905,424</b>	<b>16,707,198</b>	<b>17,543,470</b>

<b>HOUSING AND BUILDING</b>				
	<b>2022</b>		<b>2021</b>	
<b>Income by Source</b>	<b>Adopted by Council</b>	<b>Estimated by Chief Executive</b>	<b>Adopted by Council</b>	<b>Estimated Outturn</b>
	<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>
<b>Government Grants &amp; Subsidies</b>				
Housing, Local Government and Heritage	12,077,750	12,077,750	11,406,750	11,961,750
Other	0	0	0	0
<b>Total Grants &amp; Subsidies (a)</b>	<b>12,077,750</b>	<b>12,077,750</b>	<b>11,406,750</b>	<b>11,961,750</b>
<b>Goods and Services</b>				
Rents from Houses	6,156,000	6,156,000	5,948,500	6,001,000
Housing Loans Interest & Charges	474,200	474,200	516,050	474,200
Superannuation	64,434	64,434	57,613	57,613
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other Income	720,700	720,700	503,100	802,500
<b>Total Goods and Services (b)</b>	<b>7,415,334</b>	<b>7,415,334</b>	<b>7,025,263</b>	<b>7,335,313</b>
<b>Total Income c=(a+b)</b>	<b>19,493,084</b>	<b>19,493,084</b>	<b>18,432,013</b>	<b>19,297,063</b>



ROAD TRANSPORT & SAFETY					
Code	Expenditure by Service and Sub-Service	2022		2021	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
B0101	NP - Surface Dressing	0	0	0	0
B0102	NP – Pavement Overlay/Reconstruction	0	0	0	0
B0103	NP – Winter Maintenance	0	0	0	0
B0104	NP – Bridge Maintenance (Eirspan)	0	0	0	0
B0105	NP - General Maintenance	0	0	0	0
B0106	NP – General Improvements Works	0	0	0	0
B0199	Service Support Costs	0	0	0	0
<b>National Primary Road – Maintenance and Improvement</b>		0	0	0	0
B0201	NS - Surface Dressing	0	0	0	0
B0202	NS - Overlay/Reconstruction	0	0	0	0
B0203	NS - Overlay/Reconstruction – Urban	0	0	0	0
B0204	NS - Winter Maintenance	71,000	71,000	65,000	71,000
B0205	NS – Bridge Maintenance (Eirspan)	0	0	0	0
B0206	NS - General Maintenance	395,800	395,800	500,000	395,800
B0207	NS – General Improvement Works	0	0	0	0
B0299	Service Support Costs	393,236	393,236	356,250	359,051
<b>National Secondary Road – Maintenance and Improvement</b>		860,036	860,036	921,250	825,851
B0301	Regional Roads Surface Dressing	182,100	182,100	250,000	182,100
B0302	Reg Rd Surface Rest/Road Reconstruction/Overlay	1,679,400	1,679,400	1,100,000	1,679,400
B0303	Regional Road Winter Maintenance	0	0	0	0
B0304	Regional Road Bridge Maintenance	0	0	0	0
B0305	Regional Road General Maintenance Works	575,700	575,700	750,000	575,700
B0306	Regional Road General Improvement Works	691,800	691,800	270,000	691,800
B0399	Service Support Costs	603,905	603,905	634,810	643,735
<b>Regional Road – Improvement and Maintenance</b>		3,732,905	3,732,905	3,004,810	3,772,735
B0401	Local Road Surface Dressing	797,400	797,400	750,000	797,400
B0402	Local Rd Surface Rest/Road Reconstruction/Overlay	2,486,700	2,486,700	2,900,000	2,486,700
B0403	Local Roads Winter Maintenance	0	0	0	0
B0404	Local Roads Bridge Maintenance	0	0	0	0
B0405	Local Roads General Maintenance Works	1,504,000	1,504,000	1,504,000	1,394,000
B0406	Local Roads General Improvement Works	1,035,000	1,035,000	750,000	1,035,000
B0499	Service Support Costs	1,508,137	1,508,137	1,465,623	1,496,937
<b>Local Road - Maintenance and Improvement</b>		7,331,237	7,331,237	7,369,623	7,210,037
B0501	Public Lighting Operating Costs	806,000	806,000	736,000	736,000
B0502	Public Lighting Improvement	70,000	70,000	50,000	50,000
B0599	Service Support Costs	113,810	113,810	106,663	107,136
<b>Public Lighting</b>		989,810	989,810	892,663	893,136

ROAD TRANSPORT & SAFETY					
		2022		2021	
Code	Expenditure by Service and Sub-Service	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
B0601	Traffic Management	0	0	0	0
B0602	Traffic Maintenance	0	0	0	0
B0603	Traffic Improvement Measures	0	0	0	0
B0699	Service Support Costs	122,864	122,864	110,407	111,207
<b>Traffic Management Improvement</b>		<b>122,864</b>	<b>122,864</b>	<b>110,407</b>	<b>111,207</b>
B0701	Low Cost Remedial Measures	210,000	210,000	175,000	210,000
B0702	Other Engineering Improvements	0	0	0	0
B0799	Service Support Costs	34,652	34,652	27,922	28,427
<b>Road Safety Engineering Improvements</b>		<b>244,652</b>	<b>244,652</b>	<b>202,922</b>	<b>238,427</b>
B0801	School Wardens	192,000	192,000	189,000	189,000
B0802	Publicity and Promotion Road Safety	5,100	5,100	5,000	5,000
B0899	Service Support Costs	29,554	29,554	38,629	40,409
<b>Road Safety Promotion/Education</b>		<b>226,654</b>	<b>226,654</b>	<b>232,629</b>	<b>234,409</b>
B0901	Maintenance and Management of Car Parks	48,500	48,500	48,500	48,500
B0902	Operation of Street Parking	40,000	40,000	50,000	40,000
B0903	Parking Enforcement	113,500	113,500	121,000	70,000
B0999	Service Support Costs	21,171	21,171	23,468	24,330
<b>Car Parking</b>		<b>223,171</b>	<b>223,171</b>	<b>242,968</b>	<b>182,830</b>
B1001	Administration of Roads Capital Programme	0	0	0	0
B1099	Service Support Costs	130,885	130,885	123,718	124,732
<b>Support to Roads Capital Programme</b>		<b>130,885</b>	<b>130,885</b>	<b>123,718</b>	<b>124,732</b>
B1101	Agency & Recoupable Service	0	0	0	0
B1199	Service Support Costs	0	0	0	0
<b>Agency &amp; Recoupable Services</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Service Division Total</b>		<b>13,862,214</b>	<b>13,862,214</b>	<b>13,100,990</b>	<b>13,593,364</b>

<b>ROAD TRANSPORT &amp; SAFETY</b>				
	<b>2022</b>		<b>2021</b>	
<b>Income by Source</b>	<b>Adopted by Council</b>	<b>Estimated by Chief Executive</b>	<b>Adopted by Council</b>	<b>Estimated Outturn</b>
	<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>
<b>Government Grants</b>				
Housing, Local Government and Heritage	0	0	0	0
TII Transport Infrastructure Ireland	8,264,100	8,264,100	7,634,000	8,264,100
Media, Tourism, Art, Culture, Sport and the Gaeltacht	0	0	0	0
National Transport Authority	0	0	0	0
Transport	0	0	0	0
Community, Rural Development and The Islands	0	0	0	0
Other	0	0	0	0
<b>Total Grants &amp; Subsidies (a)</b>	<b>8,264,100</b>	<b>8,264,100</b>	<b>7,634,000</b>	<b>8,264,100</b>
<b>Goods and Services</b>				
Parking Fines & Charges	430,000	430,000	465,000	163,800
Superannuation	93,690	93,690	92,561	92,561
Agency Services & Repayable Works	45,000	45,000	45,000	45,000
Local Authority Contributions	0	0	0	0
Other income	113,400	113,400	105,000	115,000
<b>Total Goods and Services (b)</b>	<b>682,090</b>	<b>682,090</b>	<b>707,561</b>	<b>416,361</b>
<b>Total Income c=(a+b)</b>	<b>8,946,190</b>	<b>8,946,190</b>	<b>8,341,561</b>	<b>8,680,461</b>

<b>WATER SERVICES</b>					
<b>Code</b>	<b>Expenditure by Service and Sub-Service</b>	<b>2022</b>		<b>2021</b>	
		<b>Adopted by Council</b>	<b>Estimated by Chief Executive</b>	<b>Adopted by Council</b>	<b>Estimated Outturn</b>
		<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>
C0101	Water Plants & Networks	1,330,200	1,330,200	1,195,000	1,329,500
C0199	Service Support Costs	1,216,909	1,216,909	1,292,856	1,300,166
	<b>Water Supply</b>	<b>2,547,109</b>	<b>2,547,109</b>	<b>2,487,856</b>	<b>2,629,666</b>
C0201	Waste Plants and Networks	860,000	860,000	1,072,000	860,000
C0299	Service Support Costs	910,634	910,634	911,943	925,512
	<b>Waste Water Treatment</b>	<b>1,770,634</b>	<b>1,770,634</b>	<b>1,983,943</b>	<b>1,785,512</b>
C0301	Debt Management Water and Waste Water	62,550	62,550	60,800	60,800
C0399	Service Support Costs	33,325	33,325	27,978	28,621
	<b>Collection of Water and Waste Water Charges</b>	<b>95,875</b>	<b>95,875</b>	<b>88,778</b>	<b>89,421</b>
C0401	Operation and Maintenance of Public Conveniences	84,800	84,800	84,800	84,800
C0499	Service Support Costs	6,299	6,299	5,439	5,573
	<b>Public Conveniences</b>	<b>91,099</b>	<b>91,099</b>	<b>90,239</b>	<b>90,373</b>
C0501	Grants for Individual Installations	69,050	69,050	80,100	75,100
C0502	Grants for Water Group Schemes	0	0	0	0
C0503	Grants for Waste Water Group Schemes	0	0	0	0
C0504	Group Water Scheme Subsidies	0	0	0	0
C0599	Service Support Costs	36,783	36,783	48,552	49,693
	<b>Admin of Group and Private Installations</b>	<b>105,833</b>	<b>105,833</b>	<b>128,652</b>	<b>124,793</b>
C0601	Technical Design and Supervision	0	0	0	0
C0699	Service Support Costs	0	0	0	0
	<b>Support to Water Capital Programme</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
C0701	Agency & Recoupable Service	50,000	50,000	50,000	50,000
C0799	Service Support Costs	0	0	0	0
	<b>Agency &amp; Recoupable Services</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
C0801	Local Authority Water Services	0	0	0	0
C0802	Local Authority Sanitary Services	0	0	0	0
C0899	Service Support Costs	0	0	0	0
	<b>Local Authority Water and Sanitary Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Service Division Total</b>	<b>4,660,550</b>	<b>4,660,550</b>	<b>4,829,468</b>	<b>4,769,765</b>

<b>WATER SERVICES</b>				
	<b>2022</b>		<b>2021</b>	
<b>Income by Source</b>	<b>Adopted by Council</b>	<b>Estimated by Chief Executive</b>	<b>Adopted by Council</b>	<b>Estimated Outturn</b>
	<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>
<b>Government Grants</b>				
Housing, Local Government and Heritage	0	0	0	0
Other	0	0	0	0
<b>Total Grants &amp; Subsidies (a)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Goods and Services</b>				
Irish Water	4,429,150	4,429,150	4,474,700	4,421,700
Superannuation	97,683	97,683	112,078	112,078
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	7,000	7,000	7,000	5,000
<b>Total Goods and Services (b)</b>	<b>4,533,833</b>	<b>4,533,833</b>	<b>4,593,778</b>	<b>4,538,778</b>
<b>Total Income c=(a+b)</b>	<b>4,533,833</b>	<b>4,533,833</b>	<b>4,593,778</b>	<b>4,538,778</b>

DEVELOPMENT MANAGEMENT					
Code	Expenditure by Service and Sub-Service	2022		2021	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
D0101	Statutory Plans and Policy	164,900	164,900	184,800	184,300
D0199	Service Support Costs	82,935	82,935	76,114	78,366
	<b>Forward Planning</b>	247,835	247,835	260,914	262,666
D0201	Planning Control	948,800	948,800	847,600	840,600
D0299	Service Support Costs	474,432	474,432	397,715	409,132
	<b>Development Management</b>	1,423,232	1,423,232	1,245,315	1,249,732
D0301	Enforcement Costs	307,700	307,700	309,400	311,300
D0399	Service Support Costs	131,927	131,927	119,362	122,625
	<b>Enforcement</b>	439,627	439,627	428,762	433,925
D0401	Industrial Sites Operations	15,000	15,000	15,000	15,000
D0403	Management of & Contributes to Other Commercial Facs	0	0	0	0
D0404	General Development Promotion Work	50,700	50,700	49,200	49,200
D0499	Service Support Costs	17,103	17,103	11,651	11,919
	<b>Industrial and Commercial Facilities</b>	82,803	82,803	75,851	76,119
D0501	Tourism Promotion	125,000	125,000	125,000	125,000
D0502	Tourist Facilities Operations	0	0	0	0
D0599	Service Support Costs	124	124	84	84
	<b>Tourism Development and Promotion</b>	125,124	125,124	125,084	125,084
D0601	General Community & Enterprise Expenses	335,000	335,000	311,200	311,200
D0602	RAPID Costs	0	0	0	0
D0603	Social Inclusion	459,600	459,600	491,300	465,800
D0699	Service Support Costs	351,774	351,774	300,464	308,947
	<b>Community and Enterprise Function</b>	1,146,374	1,146,374	1,102,964	1,085,947
D0701	Unfinished Housing Estates	127,900	127,900	75,300	73,800
D0799	Service Support Costs	35,009	35,009	44,142	45,301
	<b>Unfinished Housing Estates</b>	162,909	162,909	119,442	119,101

DEVELOPMENT MANAGEMENT					
Code	Expenditure by Service and Sub-Service	2022		2021	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
D0801	Building Control Inspection Costs	75,400	75,400	75,500	75,500
D0802	Building Control Enforcement Costs	38,600	38,600	38,000	38,000
D0899	Service Support Costs	55,092	55,092	51,796	53,105
<b>Building Control</b>		<b>169,092</b>	<b>169,092</b>	<b>165,296</b>	<b>166,605</b>
D0901	Urban and Village Renewal	0	0	0	0
D0902	EU Projects	0	0	0	0
D0903	Town Twinning	20,000	20,000	20,000	5,000
D0904	European Office	0	0	0	0
D0905	Economic Development & Promotion	585,200	585,200	692,000	687,700
D0906	Local Enterprise Office	1,568,650	1,568,650	1,266,050	1,731,450
D0999	Service Support Costs	318,253	318,253	208,204	213,070
<b>Economic Development and Promotion</b>		<b>2,492,103</b>	<b>2,492,103</b>	<b>2,186,254</b>	<b>2,637,220</b>
D1001	Property Management Costs	63,800	63,800	62,500	62,500
D1099	Service Support Costs	29,962	29,962	29,408	30,159
<b>Property Management</b>		<b>93,762</b>	<b>93,762</b>	<b>91,908</b>	<b>92,659</b>
D1101	Heritage Services	76,000	76,000	74,600	71,600
D1102	Conservation Services	0	0	0	0
D1103	Conservation Grants	0	0	0	0
D1199	Service Support Costs	249	249	84	84
<b>Heritage and Conservation Services</b>		<b>76,249</b>	<b>76,249</b>	<b>74,684</b>	<b>71,684</b>
D1201	Agency & Recoupable Service	0	0	0	0
D1299	Service Support Costs	0	0	0	0
<b>Agency &amp; Recoupable Services</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Service Division Total</b>		<b>6,459,110</b>	<b>6,459,110</b>	<b>5,876,474</b>	<b>6,320,742</b>

<b>DEVELOPMENT MANAGEMENT</b>				
	<b>2022</b>		<b>2021</b>	
<b>Income by Source</b>	<b>Adopted by Council</b>	<b>Estimated by Chief Executive</b>	<b>Adopted by Council</b>	<b>Estimated Outturn</b>
	<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>
<b>Government Grants</b>				
Housing, Local Government and Heritage	55,700	55,700	55,700	55,700
Media, Tourism, Art, Culture, Sport and the Gaeltacht	0	0	0	0
Enterprise, Trade and Employment	1,140,000	1,140,000	870,000	1,400,000
Community, Rural Development and The Islands	0	0	0	0
Other	59,800	59,800	59,800	59,800
<b>Total Grants &amp; Subsidies (a)</b>	<b>1,255,500</b>	<b>1,255,500</b>	<b>985,500</b>	<b>1,515,500</b>
<b>Goods and Services</b>				
Planning Fees	150,550	150,550	140,550	164,550
Superannuation	83,103	83,103	74,609	74,609
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	97,500	97,500	98,000	99,500
<b>Total Goods and Services (b)</b>	<b>331,153</b>	<b>331,153</b>	<b>313,159</b>	<b>338,659</b>
<b>Total Income c=(a+b)</b>	<b>1,586,653</b>	<b>1,586,653</b>	<b>1,298,659</b>	<b>1,854,159</b>



ENVIRONMENTAL SERVICES					
		2022		2021	
Code	Expenditure by Service and Sub-Service	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
E0101	Landfill Operations	0	0	0	0
E0102	Contribution to other LA's - Landfill Facilities	0	0	0	0
E0103	Landfill Aftercare Costs.	235,100	235,100	246,700	252,600
E0199	Service Support Costs	48,112	48,112	66,202	68,274
<b>Landfill Operation and Aftercare</b>		<b>283,212</b>	<b>283,212</b>	<b>312,902</b>	<b>320,874</b>
E0201	Recycling Facilities Operations	629,300	629,300	657,800	660,250
E0202	Bring Centres Operations	65,750	65,750	65,750	63,850
E0204	Other Recycling Services	16,500	16,500	16,500	2,500
E0299	Service Support Costs	198,041	198,041	179,128	180,242
<b>Recovery &amp; Recycling Facilities Operations</b>		<b>909,591</b>	<b>909,591</b>	<b>919,178</b>	<b>906,842</b>
E0301	Waste to Energy Facilities Operations	0	0	0	0
E0399	Service Support Costs	0	0	0	0
<b>Waste to Energy Facilities Operations</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
E0401	Recycling Waste Collection Services	0	0	0	0
E0402	Organic Waste Collection Services	0	0	0	0
E0403	Residual Waste Collection Services	0	0	0	0
E0404	Commercial Waste Collection Services	0	0	0	0
E0406	Contribution to Waste Collection Services	0	0	0	0
E0407	Other Costs Waste Collection	0	0	0	0
E0499	Service Support Costs	0	0	0	0
<b>Provision of Waste to Collection Services</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
E0501	Litter Warden Service	138,000	138,000	138,000	136,300
E0502	Litter Control Initiatives	45,000	45,000	45,000	43,000
E0503	Environmental Awareness Services	5,000	5,000	5,000	5,000
E0599	Service Support Costs	112,110	112,110	97,269	98,673
<b>Litter Management</b>		<b>300,110</b>	<b>300,110</b>	<b>285,269</b>	<b>282,973</b>
E0601	Operation of Street Cleaning Service	665,500	665,500	665,500	665,500
E0602	Provision and Improvement of Litter Bins	4,000	4,000	4,000	4,000
E0699	Service Support Costs	190,230	190,230	167,214	170,937
<b>Street Cleaning</b>		<b>859,730</b>	<b>859,730</b>	<b>836,714</b>	<b>840,437</b>
E0701	Monitoring of Waste Regs (incl Private Landfills)	0	0	0	0
E0702	Enforcement of Waste Regulations	27,800	27,800	27,300	27,300
E0799	Service Support Costs	395,156	395,156	356,917	360,831
<b>Waste Regulations, Monitoring and Enforcement</b>		<b>422,956</b>	<b>422,956</b>	<b>384,217</b>	<b>388,131</b>

ENVIRONMENTAL SERVICES					
		2022		2021	
Code	Expenditure by Service and Sub-Service	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
E0801	Waste Management Plan	0	0	0	0
E0802	Contrib to Other Bodies Waste Management Planning	21,500	21,500	21,500	15,000
E0899	Service Support Costs	129,040	129,040	111,373	112,585
<b>Waste Management Planning</b>		<b>150,540</b>	<b>150,540</b>	<b>132,873</b>	<b>127,585</b>
E0901	Maintenance of Burial Grounds	266,250	266,250	266,250	266,250
E0999	Service Support Costs	63,968	63,968	55,722	56,989
<b>Maintenance and Upkeep of Burial Grounds</b>		<b>330,218</b>	<b>330,218</b>	<b>321,972</b>	<b>323,239</b>
E1001	Operation Costs Civil Defence	77,800	77,800	96,800	96,800
E1002	Dangerous Buildings	65,700	65,700	63,500	63,500
E1003	Emergency Planning	78,100	78,100	79,800	79,800
E1004	Derelict Sites	56,300	56,300	61,900	61,900
E1005	Water Safety Operation	66,400	66,400	46,300	56,600
E1099	Service Support Costs	121,717	121,717	111,961	115,519
<b>Safety of Structures and Places</b>		<b>466,017</b>	<b>466,017</b>	<b>460,261</b>	<b>474,119</b>
E1101	Operation of Fire Brigade Service	2,043,500	2,043,500	2,052,900	2,056,900
E1103	Fire Services Training	260,500	260,500	220,500	259,500
E1104	Operation of Ambulance Service	0	0	0	0
E1199	Service Support Costs	726,443	726,443	713,203	727,296
<b>Operation of Fire Service</b>		<b>3,030,443</b>	<b>3,030,443</b>	<b>2,986,603</b>	<b>3,043,696</b>
E1201	Fire Safety Control Cert Costs	17,700	17,700	17,400	17,400
E1202	Fire Prevention and Education	10,700	10,700	10,600	10,600
E1203	Inspection/Monitoring of Commercial Facilities	8,900	8,900	8,800	8,800
E1299	Service Support Costs	22,926	22,926	26,857	27,900
<b>Fire Prevention</b>		<b>60,226</b>	<b>60,226</b>	<b>63,657</b>	<b>64,700</b>
E1301	Water Quality Management	5,000	5,000	5,000	5,000
E1302	Licensing and Monitoring of Air and Noise Quality	0	0	0	0
E1399	Service Support Costs	202,132	202,132	238,533	240,538
<b>Water Quality, Air and Noise Pollution</b>		<b>207,132</b>	<b>207,132</b>	<b>243,533</b>	<b>245,538</b>
E1401	Agency & Recoupable Service	0	0	0	0
E1499	Service Support Costs	0	0	0	0
<b>Agency &amp; Recoupable Services</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
E1501	Climate Change and Flooding	120,300	120,300	89,100	89,100
E1599	Service Support Costs	0	0	0	0
<b>Climate Change and Flooding</b>		<b>120,300</b>	<b>120,300</b>	<b>89,100</b>	<b>89,100</b>
<b>Service Division Total</b>		<b>7,140,475</b>	<b>7,140,475</b>	<b>7,036,279</b>	<b>7,107,234</b>

<b>ENVIRONMENTAL SERVICES</b>				
	<b>2022</b>		<b>2021</b>	
<b>Income by Source</b>	<b>Adopted by Council</b>	<b>Estimated by Chief Executive</b>	<b>Adopted by Council</b>	<b>Estimated Outturn</b>
	<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>
<b>Government Grants</b>				
Housing, Local Government and Heritage	123,000	123,000	123,000	123,000
Social Protection	0	0	0	0
Defence	50,400	50,400	50,400	50,400
Climate Action, Communication Networks	0	0	0	0
Other	0	0	0	0
<b>Total Grants &amp; Subsidies (a)</b>	<b>173,400</b>	<b>173,400</b>	<b>173,400</b>	<b>173,400</b>
<b>Goods and Services</b>				
Domestic Refuse Charges	0	0	0	0
Commercial Refuse Charges	0	0	0	0
Landfill Charges	0	0	0	0
Fire Charges	150,000	150,000	160,000	150,000
Superannuation	114,387	114,387	114,574	114,574
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	180,000	180,000	180,000	210,000
Other income	832,300	832,300	848,900	879,800
<b>Total Goods and Services (b)</b>	<b>1,276,687</b>	<b>1,276,687</b>	<b>1,303,474</b>	<b>1,354,374</b>
<b>Total Income c=(a+b)</b>	<b>1,450,087</b>	<b>1,450,087</b>	<b>1,476,874</b>	<b>1,527,774</b>

**RECREATION & AMENITY**

<b>Code</b>	<b>Expenditure by Service and Sub-Service</b>	<b>2022</b>		<b>2021</b>	
		<b>Adopted by Council</b>	<b>Estimated by Chief Executive</b>	<b>Adopted by Council</b>	<b>Estimated Outturn</b>
		<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>
F0101	Leisure Facilities Operations	0	0	0	0
F0103	Contribution to External Bodies Leisure Facilities	88,000	88,000	88,000	76,600
F0199	Service Support Costs	0	0	0	0
	<b>Leisure Facilities Operations</b>	<b>88,000</b>	<b>88,000</b>	<b>88,000</b>	<b>76,600</b>
F0201	Library Service Operations	1,210,200	1,210,200	1,217,200	1,194,150
F0202	Archive Service	0	0	0	0
F0204	Purchase of Books, CD's etc.	100,000	100,000	100,000	100,000
F0205	Contributions to Library Organisations	0	0	0	0
F0299	Service Support Costs	414,676	414,676	407,873	421,262
	<b>Operation of Library and Archival Service</b>	<b>1,724,876</b>	<b>1,724,876</b>	<b>1,725,073</b>	<b>1,715,412</b>
F0301	Parks, Pitches & Open Spaces	693,600	693,600	688,600	683,600
F0302	Playgrounds	0	0	0	0
F0303	Beaches	0	0	0	0
F0399	Service Support Costs	432,479	432,479	426,305	430,035
	<b>Outdoor Leisure Areas Operations</b>	<b>1,126,079</b>	<b>1,126,079</b>	<b>1,114,905</b>	<b>1,113,635</b>
F0401	Community Grants	0	0	0	0
F0402	Operation of Sports Hall/Stadium	0	0	0	0
F0403	Community Facilities	8,000	8,000	8,000	8,000
F0404	Recreational Development	30,000	30,000	28,000	28,000
F0499	Service Support Costs	75,936	75,936	69,987	71,763
	<b>Community Sport and Recreational Development</b>	<b>113,936</b>	<b>113,936</b>	<b>105,987</b>	<b>107,763</b>
F0501	Administration of the Arts Programme	278,000	278,000	257,900	255,400
F0502	Contributions to other Bodies Arts Programme	634,000	634,000	624,000	624,000
F0503	Museums Operations	269,800	269,800	230,000	230,000
F0504	Heritage/Interpretive Facilities Operations	0	0	0	0
F0505	Festivals & Concerts	0	0	0	0
F0599	Service Support Costs	171,914	171,914	134,418	138,084
	<b>Operation of Arts Programme</b>	<b>1,353,714</b>	<b>1,353,714</b>	<b>1,246,318</b>	<b>1,247,484</b>
F0601	Agency & Recoupable Service	0	0	0	0
F0699	Service Support Costs	0	0	0	0
	<b>Agency &amp; Recoupable Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Service Division Total</b>	<b>4,406,605</b>	<b>4,406,605</b>	<b>4,280,283</b>	<b>4,260,894</b>

<b>RECREATION &amp; AMENITY</b>				
	<b>2022</b>		<b>2021</b>	
<b>Income by Source</b>	<b>Adopted by Council</b>	<b>Estimated by Chief Executive</b>	<b>Adopted by Council</b>	<b>Estimated Outturn</b>
	<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>
<b>Government Grants</b>				
Housing, Local Government and Heritage	0	0	0	0
Education	0	0	0	0
Media, Tourism, Art, Culture, Sport and the Gaeltacht	0	0	0	0
Social & Protection	0	0	0	0
Library Council	0	0	0	0
Arts Council	100,000	100,000	70,000	95,000
Transport	0	0	0	0
Community, Rural Development and The Islands	0	0	0	0
Other	10,000	10,000	10,000	10,000
<b>Total Grants &amp; Subsidies (a)</b>	<b>110,000</b>	<b>110,000</b>	<b>80,000</b>	<b>105,000</b>
<b>Goods and Services</b>				
Recreation/Amenity/Culture	0	0	0	0
Superannuation	50,533	50,533	48,448	48,448
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	0	0	0	0
<b>Total Goods and Services (b)</b>	<b>50,533</b>	<b>50,533</b>	<b>48,448</b>	<b>48,448</b>
<b>Total Income c=(a+b)</b>	<b>160,533</b>	<b>160,533</b>	<b>128,448</b>	<b>153,448</b>

AGRICULTURE, EDUCATION, HEALTH & WELFARE					
Code	Expenditure by Service and Sub-Service	2022		2021	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
G0101	Maintenance of Land Drainage Areas	25,000	25,000	25,000	25,000
G0102	Contributions to Joint Drainage Bodies	0	0	0	0
G0103	Payment of Agricultural Pensions	0	0	0	0
G0199	Service Support Costs	9,732	9,732	13,153	13,727
<b>Land Drainage Costs</b>		<b>34,732</b>	<b>34,732</b>	<b>38,153</b>	<b>38,727</b>
G0201	Operation of Piers	0	0	0	0
G0203	Operation of Harbours	0	0	0	0
G0299	Service Support Costs	0	0	0	0
<b>Operation and Maintenance of Piers and Harbours</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
G0301	General Maintenance - Costal Regions	0	0	0	0
G0302	Planned Protection of Coastal Regions	0	0	0	0
G0399	Service Support Costs	0	0	0	0
<b>Coastal Protection</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
G0401	Provision of Veterinary Service	0	0	0	0
G0402	Inspection of Abattoirs etc	0	0	0	0
G0403	Food Safety	0	0	0	0
G0404	Operation of Dog Warden Service	180,000	180,000	180,000	180,000
G0405	Other Animal Welfare Services (incl Horse Control)	83,500	83,500	48,500	91,000
G0499	Service Support Costs	3,979	3,979	3,391	3,420
<b>Veterinary Service</b>		<b>267,479</b>	<b>267,479</b>	<b>231,891</b>	<b>274,420</b>
G0501	Payment of Higher Education Grants	0	0	0	0
G0502	Administration Higher Education Grants	0	0	0	0
G0505	Contribution to Education & Training Board	0	0	0	0
G0506	Other Educational Services	0	0	0	0
G0507	School Meals	15,000	15,000	15,000	15,000
G0599	Service Support Costs	249	249	251	253
<b>Educational Support Services</b>		<b>15,249</b>	<b>15,249</b>	<b>15,251</b>	<b>15,253</b>
G0601	Agency & Recoupable Service	0	0	0	0
G0699	Service Support Costs	0	0	0	0
<b>Agency &amp; Recoupable Services</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Service Division Total</b>		<b>317,460</b>	<b>317,460</b>	<b>285,295</b>	<b>328,400</b>

<b>AGRICULTURE , EDUCATION, HEALTH &amp; WELFARE</b>				
	<b>2022</b>		<b>2021</b>	
<b>Income by Source</b>	<b>Adopted by Council</b>	<b>Estimated by Chief Executive</b>	<b>Adopted by Council</b>	<b>Estimated Outturn</b>
	<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>
<b>Government Grants</b>				
Housing, Local Government and Heritage	7,500	7,500	7,500	7,500
Media, Tourism, Art, Culture, Sport and the Gaeltacht	0	0	0	0
Education	0	0	0	0
Transport	0	0	0	0
Food and Safety Authority of Ireland	0	0	0	0
Agriculture and Marine	0	0	0	0
Other	0	0	0	0
<b>Total Grants &amp; Subsidies (a)</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>
<b>Goods and Services</b>				
Superannuation	1,386	1,386	1,988	1,988
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	44,400	44,400	51,400	43,900
<b>Total Goods and Services (b)</b>	<b>45,786</b>	<b>45,786</b>	<b>53,388</b>	<b>45,888</b>
<b>Total Income c=(a+b)</b>	<b>53,286</b>	<b>53,286</b>	<b>60,888</b>	<b>53,388</b>

**MISCELLANEOUS SERVICES**

Code	Expenditure by Service and Sub-Service	2022		2021	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
H0101	Maintenance of Machinery Service	54,200	54,200	44,200	44,200
H0102	Plant and Machinery Operations	200,000	200,000	200,000	200,000
H0199	Service Support Costs	96,297	96,297	105,144	106,571
	<b>Profit/Loss Machinery Account</b>	350,497	350,497	349,344	350,771
H0201	Purchase of Materials, Stores	0	0	0	0
H0202	Administrative Costs Stores	0	0	0	0
H0203	Upkeep of Buildings, Stores	0	0	0	0
H0299	Service Support Costs	0	0	0	0
	<b>Profit/Loss Stores Account</b>	0	0	0	0
H0301	Administration of Rates Office	137,700	137,700	136,500	134,500
H0302	Debt Management Service Rates	205,900	205,900	212,700	174,700
H0303	Refunds and Irrecoverable Rates	4,216,000	4,216,000	7,312,000	7,634,200
H0399	Service Support Costs	162,857	162,857	161,361	165,661
	<b>Administration of Rates</b>	4,722,457	4,722,457	7,822,561	8,109,061
H0401	Register of Elector Costs	73,400	73,400	65,000	65,000
H0402	Local Election Costs	18,000	18,000	18,000	18,000
H0499	Service Support Costs	68,683	68,683	118,071	122,021
	<b>Franchise Costs</b>	160,083	160,083	201,071	205,021
H0501	Coroner Fees and Expenses	157,500	157,500	143,100	153,100
H0502	Operation of Morgue	0	0	0	0
H0599	Service Support Costs	25,400	25,400	11,612	11,825
	<b>Operation and Morgue and Coroner Expenses</b>	182,900	182,900	154,712	164,925
H0601	Weighbridge Operations	0	0	0	0
H0699	Service Support Costs	0	0	0	0
	<b>Weighbridges</b>	0	0	0	0



**MISCELLANEOUS SERVICES**

Code	Expenditure by Service and Sub-Service	2022		2021	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
H0701	Operation of Markets	0	0	0	0
H0702	Casual Trading Areas	5,000	5,000	5,000	5,000
H0799	Service Support Costs	243	243	2,691	2,799
	<b>Operation of Markets and Casual Trading</b>	5,243	5,243	7,691	7,799
H0801	Malicious Damage	0	0	0	0
H0899	Service Support Costs	0	0	0	0
	<b>Malicious Damage</b>	0	0	0	0
H0901	Representational Payments	465,000	465,000	450,000	350,000
H0902	Chair/Vice Chair Allowances	30,500	30,500	30,500	30,500
H0903	Annual Allowances LA Members	137,880	137,880	102,600	102,600
H0904	Expenses LA Members	36,600	36,600	50,500	45,500
H0905	Other Expenses	104,500	104,500	129,000	77,700
H0906	Conferences Abroad	0	0	0	0
H0907	Retirement Gratuities	20,000	20,000	20,000	20,000
H0908	Contribution to Members Associations	17,500	17,500	17,500	16,500
H0909	General Municipal Allocation	0	0	0	0
H0999	Service Support Costs	207,988	207,988	187,170	190,137
	<b>Local Representation/Civic Leadership</b>	1,019,968	1,019,968	987,270	832,937
H1001	Motor Taxation Operation	304,920	304,920	292,100	292,900
H1099	Service Support Costs	211,392	211,392	194,464	201,116
	<b>Motor Taxation</b>	516,312	516,312	486,564	494,016
H1101	Agency & Recoupable Service	510,900	510,900	725,300	1,374,450
H1102	NPPR	0	0	0	0
H1199	Service Support Costs	14,000	14,000	14,400	14,400
	<b>Agency &amp; Recoupable Services</b>	524,900	524,900	739,700	1,388,850
	<b>Service Division Total</b>	<b>7,482,360</b>	<b>7,482,360</b>	<b>10,748,913</b>	<b>11,553,380</b>

<b>MISCELLANEOUS SERVICES</b>				
	<b>2022</b>		<b>2021</b>	
<b>Income by Source</b>	<b>Adopted by Council</b>	<b>Estimated by Chief Executive</b>	<b>Adopted by Council</b>	<b>Estimated Outturn</b>
	<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>
<b>Government Grants</b>				
Housing, Local Government and Heritage	3,247,000	3,247,000	5,790,000	6,250,000
Agriculture and Marine	0	0	0	0
Social Protection	0	0	0	0
Justice	0	0	0	0
Other	0	0	0	0
<b>Total Grants &amp; Subsidies (a)</b>	<b>3,247,000</b>	<b>3,247,000</b>	<b>5,790,000</b>	<b>6,250,000</b>
<b>Goods and Services</b>				
Superannuation	24,786	24,786	28,129	28,127
Agency Services & Repayable Works	162,500	162,500	156,500	162,500
Local Authority Contributions	0	0	0	0
NPPR	100,000	100,000	120,000	120,000
Other income	1,067,400	1,067,400	975,400	1,348,900
<b>Total Goods and Services (b)</b>	<b>1,354,686</b>	<b>1,354,686</b>	<b>1,280,029</b>	<b>1,659,527</b>
<b>Total Income c=(a+b)</b>	<b>4,601,686</b>	<b>4,601,686</b>	<b>7,070,029</b>	<b>7,909,527</b>

<b>APPENDIX 1</b>	
<b>Summary of Central Management Charge</b>	
	<b>2022 €</b>
Area Office Overhead	0
Corporate Affairs Overhead	1,135,050
Corporate Buildings Overhead	873,300
Finance Function Overhead	885,600
Human Resource Function	600,700
IT Services	1,253,600
Print/Post Room Service Overhead Allocation	145,000
Pension & Lump Sum Overhead	2,900,000
<b>Total Expenditure Allocated to Services</b>	<b>7,793,250</b>

**APPENDIX 2**

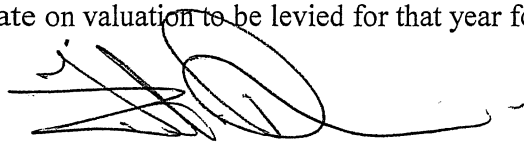
**Summary of Local Property Tax Allocation**

			<b>2022 €</b>
Discretionary Local Property Tax - Revenue Budget (Table A)			6,341,650
Local Property Tax Self Funding - Revenue Budget	Housing & Building	0	
	Road Transport & Safety	0	
			0
<b>Total Local Property Tax - Revenue Budget</b>			<b>6,341,650</b>
Local Property Tax Self Funding - Capital Budget	Housing & Building	0	
	Road Transport & Safety	0	
			0
<b>Total Local Property Tax - Capital Budget</b>			<b>0</b>
<b>Total Local Property Tax Allocation (Post Variation)</b>			<b>6,341,650</b>

### CERTIFICATE OF ADOPTION

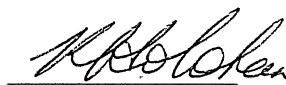
I hereby certify that at the budget meeting of Carlow County Council held this 26th day of November, 2021 the Council by Resolution adopted for the financial year ending on the 31st day of December, 2022 the budget set out in Tables (A to F) and by Resolution determined in accordance with the said budget the Rate 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



Chief Executive

Dated this 26th day of November, 2021