



**CARLOW COUNTY COUNCIL**  
**Adopted Local Authority Budget**  
**2024**



COMHAIRLE CONTAE  
CHEATHARLACH  
CARLOW COUNTY COUNCIL

# **CARLOW COUNTY COUNCIL COMHAIRLE CHONTAE CHEATHARLOCHA DRAFT BUDGET REPORT 2024**

**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 2024 financial year.

## **1. Introduction**

The Minister for Housing, Local Government & Heritage has determined that the prescribed period for the holding of the 2024 Annual Budget meeting is 1<sup>st</sup> November 2023 to 8<sup>th</sup> December 2023. The statutory budget meeting will be held on 24<sup>th</sup> November 2023 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 and Heritage.

As in previous years 2024 will again present varied financial challenges and in particular:

- **Demands for enhanced and expanded services.**
- **Building cost inflation.**
- **Energy costs.**
- **National pay awards.**
- **Match funding requirements for the capital investment programme.**

## **Local Government Funding (Baseline) Review - Historical Context**

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 Department officials and made detailed presentations including an analysis of Local Property Tax / Equalisation funding across local authorities in the same grouping as Carlow. The analyses demonstrated that an inequity/anomaly existed whereby Carlow received significantly less (*circa € 3million*) than the average Local Property Tax Subvention when compared with similar counties.

In subsequent years, the Council continued to raise the matter with the Department of Housing, Local Government and Heritage and with the National Oversight and Audit Commission. Following a series of meetings in 2021 with Department officials an exceptional allocation of €1million was received to assist with the 2022 and 2023 Budgets with an understanding that Carlow’s case for a baseline adjustment would receive further consideration in the context of the baseline funding review. In August 2023, the Council was notified that following the baseline review Carlow’s 2024 allocation was € 8.914 million an increase of € 2.775 million. The increase included the interim additional allocation of € 1 million received in 2023 and the € 775,000 allocation received in 2023 to meet increased energy and inflation costs. The net impact on the Draft 2024 Budget is an additional € 1 million. **Overall, a good news story and vindication of the longstanding case made by Carlow for parity with other local authorities. The Council will continue to engage with the Department to make its case for additional funding into the future.**

## **2. Local Property Tax**

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

Under Section 20 of the Finance (Local Property Tax) Act 2012, as amended by Section 5 of the Finance (Local Property Tax) (Amendment) Act 2013, a Local Authority may, by resolution, decide to vary the basic rate of the Local Property Tax within its administrative area to a maximum of plus or minus 15%. The variation of the basic rate of LPT is a reserved function and must be considered at a meeting of the Council. Members may (a) by resolution vary the basic rate and set a Local Adjustment Factor (b) not vary the basic rate (c) consider the matter further at a subsequent meeting. **The Local Property Tax (Local Adjustment Factor) Regulations 2022** provide the updated requirements for local authorities who may wish to vary their local property tax rates for a specified period, in accordance with section 20 of the Act. **At the meeting of the Council held on Monday 10<sup>th</sup> October 2022, it was resolved to vary the basic rate by + 5% for 2023 and 2024 generating an additional income of € 200,000 in 2024.**

### **(b) Local Property Tax/ Local Government Fund allocation 2024.**

By circular letter Fin 07/2023 the Department of Housing, Local Government and Heritage notified the Council of the following provisional 2024 Local Property Tax (LPT) allocation, an increase of € 2.775 million.

<b>LOCAL PROPERTY TAX ALLOCATION</b>	<b>2023</b>	<b>2024</b>	<b>Variance</b>
LOCAL PROPERTY TAX 100%	3,683,729	3,998,227	314,498
ALLOCATION FROM EQUALISATION FUND	2,454,928	4,916,243	2,461,315
<b>TOTAL LOCAL PROPERTY TAX FUNDING</b>	<b>6,138,657</b>	<b>8,914,470</b>	<b>2,775,813</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 2024 General Municipal Allocation and Draft Budgetary Plan were held on Wednesday 18<sup>th</sup> October, Wednesday 25<sup>th</sup> October and Thursday 26<sup>th</sup> October 2023 respectively. The following Budgetary Plans were adopted including an increased provision of circa € 600,000 with particular emphasis on community supports and a higher standard of maintenance of parks, open spaces, and street cleaning.

		Carlow Municipal District Adopted Budgetary Plan 2024	Muinebheag Municipal District Adopted Budgetary Plan 2024	Tullow Municipal District Adopted Budgetary Plan 2024
A0101	MAINTENANCE OF LA HOUSING UNITS	580,000	280,000	365,000
B0405	LOCAL ROADS MTCE (LOCAL CONTRIB.)	80,000	322,000	264,100
D0603	COMMUNITY GRANTS	42,550	34,500	37,950
D0603	SPECIAL PROJECTS (MEMBERS)	56,000	40,000	48,000
D0603	MAYOR / CATHAOIRLEACH AWARDS	1,500	1,500	1,500
D0903	TOWN TWINNING / DIASPORA	12,950	10,500	6,600
D0905	CHRISTMAS PROGRAM	46,000	22,000	22,000
D0905	STREET SCAPES / SHOP FRONTS	20,000	15,000	15,000
E0502	LITTER CONTROL INITIATIVES	16,650	13,500	14,850
E0601	STREET CLEANING - CARLOW TOWN	236,000		
E0601	STREET CLEANING - TULLOW	-	-	93,000
E0601	STREET CLEANING VILLAGES - TULLOW MD	-		70,000
E0601	STREET CLEANING - MUINEBHEAG	-	93,000	-
E0601	STREET CLEANING VILLAGES - MUINEBHEAG MD	-	70,000	-
F0103	CONTRIBUTION TO SWIMMING POOLS	50,000	25,000	20,000
F0301	DUCKETT'S GROVE AMENITY AREA	106,800		
F0301	OAK PARK AMEMITY AREA	49,000		-
F0301	TULLOW TOWN PARK	-		14,950
F0301	OPEN SPACES - TULLOW	-		36,000
F0301	OPEN SPACES - MUINEBHEAG	-	40,000	-
F0301	OPEN SPACES - BORRIS	-	20,000	-
F0301	OPEN SPACES - HACKETSTOWN			17,000
F0301	OPEN SPACES - LEIGHLINBRIDGE	-	20,000	-
F0301	OPEN SPACES - RATHVILLY			17,000
F0301	OPEN SPACES - BALLON			10,000
F0301	CARLOW TOWN PARK & OPEN SPACES	271,000		-
H0702	CASUAL TRADING AREAS		9,800	
	<b>RELEVANT GROSS EXPENDITURE (B=A)</b>	<b>1,568,450</b>	<b>1,016,800</b>	<b>1,052,950</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.**

##### **(a) General Annual Rate on Valuation 2024**

In 2023 the Council approved a 5% increase in the Annual Rate on Valuation (ARV) which was the first increase in thirteen years. In addition, the Council adopted a Business Support Grant Scheme which enabled rate payers to avail of a grant to the value of circa 10% of their 2023 rate demand (*excluding arrears*) to a maximum of € 250 and subject to prompt payment. The additional income of € 450,000 was ringfenced for a programme of remedial works on footpaths and open spaces.

Increasing Commercial Rates income needs to be considered again in 2024. Each 1% increase in 2024 will yield circa €120,000 to fund local services.

##### **(b) Profile of Commercial Rate accounts**

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	40.7%	40.7%
€ 2,000 - € 4,000	27.6%	68.3%
€ 4,000 - €5,000	6.6%	74.9%
€ 5,000 - € 6,000	3.8%	78.7%
€ 6,000 - € 8,000	4.7%	83.4%
€ 8,000 - € 10,000	2.4%	85.8%
€ 10,000 - € 20,000	7.9%	93.7%
€ 20,000 - € 30,000	2.2%	95.9%
€ 30,000 - € 50,000	2.2%	98.1%
€ 50,000 - € 100,000	1.2%	99.3%
€ 100,000 - € 200,000	0.6%	99.8%
>€ 500,000	0.2%	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	15,000
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	46,000
CHRISTMAS PROGRAMME MUINEBHEAG MD	22,000
CHRISTMAS PROGRAMME TULLOW MD	22,000
PAY PARKING INCENTIVES	50,000
BUSINESS SUPPORT GRANT SCHEME (RATES)	240,000
VACANT PROPERTY INCENTIVES	20,000
FESTIVALS & EVENTS	229,500
STREETSCAPE PAINT SCHEMES	50,000
<b>TOTAL</b>	<b>809,500</b>

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

At the 2023 Annual Budget meeting the elected members resolved to vary the level of rates refunds that applies to eligible persons to 50% and adopted the following Vacant Premises Refund Scheme.

Vacant Premises Refund Scheme				
Band	Annual Rate Demand 2023			% Refund
Band A	Less than or Equal to	€	5,000.00	100%
Band B	Greater Than	€	5,000.00	100%
			First € 5,000	
			Greater Than € 5,000	50%

This arrangement may not generate a significant amount of cash in the short term, it does, however, act as an incentive to bring vacant commercial property back into productive use. In the context of **town center regeneration** this is a particularly important initiative. The value of commercial rates on properties which are vacant is circa € 1.4 million. €200,000 net per annum is payable under the terms of this scheme. **A similar provision has been factored into the 2024 draft budget.**

**5. Parameters for the Draft Budget 2024**

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. As I noted in the introduction to this report in August 2023, the Council was notified that following the baseline review Carlow's 2024 allocation was € 8.914 million an **increase of € 2.775 million**. The increase included the interim additional allocation of € 1 million received in 2023 and the € 775,000 allocation received in 2023 to meet increased energy and inflation costs. The additional funding is very welcome but significant financial challenges remain, namely providing match funding requirements for the capital investment programme, funding for additional staff and associated office requisites and the uncertainty of continued funding for stranded costs associated with the Uisce Eireann transition programme post 2026.

**The Draft Budget 2024 as presented has regard to the following drivers.**

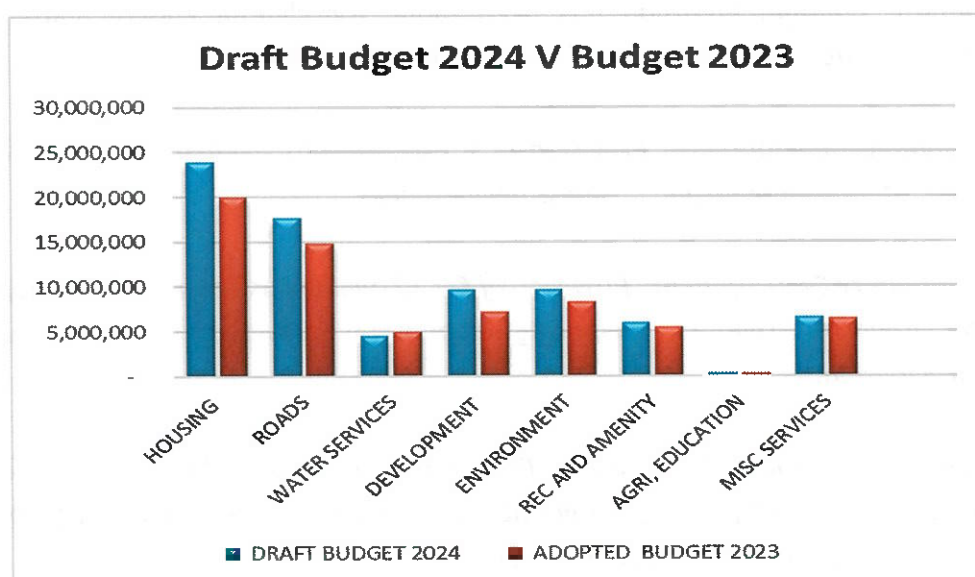
- **Core Services:** Provision has been made to maintain core services with a particular emphasis on enhancing the public realm including a higher standard of maintenance of parks, open spaces, and street cleaning.
- **Public Service Pay Agreements:** Provision has been made for the estimated additional costs on the basis that those costs will be recouped by Central Government.
- **Retained Fire Service Pay Agreement:** Provision of € 637,000 has been made for the estimated additional costs on the basis that those costs will be recouped by Central Government.
- **Energy Costs:** Provision of € 410,000 has been made to meet continuing additional energy costs when compared with the 2022 adopted budget.
- **Climate Change:** Provision has been made for climate change initiatives including the implementation of the Climate Action Plan.
- **Economic Development:** Provision of € 809,500 has been made to assist in stimulating economic and business development.
- **Community Development:** Provision of € 2.12 million has been made to support the Council's role in advancing community development and public participation.
- **Capital Investment Programme:** Provision of € 950,000 has been made to support the match funding requirement for the capital investment programme as a stimulus for future economic growth.
- **Corporate Estate:** Provision has been made to address the current office accommodation needs.
- **Central Government Grants:** € 36.614 million in projected grant income is included in the draft budget.
- **Uisce Eireann:** The assumption is made that the implementation of the Uisce Eireann transition programme will be cost neutral on the Council and any stranded costs arising will be fully recouped by Central Government in 2024.



- **Ukrainian humanitarian response:** The assumption is made that all associated costs will be fully recouped by Central Government in 2024.
- **Commercial Rates:** The General Annual Rate on Valuation in Carlow for 2024 has been calculated at € 0.2700. It is recommended that the members again vary the rate of refund on vacant premises to 50% in 2024 to encourage the productive use of vacant commercial premises.
- **Local Property Tax:** In October 2022, the Council resolved to vary the basic rate by + 5% for 2023 and 2024.

## 6. Principal Service Costs included in the Draft Budget 2024

Expenditure included in the 2024 draft budget amounts to € 77.76 million (an increase of € 10.58 million on 2023). The following table shows the distribution of that expenditure at service division level.



**The increased expenditure is financed as follows.**

	2024	2023	Variance
GOODS & SERVICES	16,341,550	17,189,601	- 848,051
GRANTS	36,614,750	27,939,950	8,674,800
COMMERCIAL RATES (GROSS)	15,690,000	15,727,998	- 37,998
LPT/LGF	9,114,400	6,322,800	2,791,600
<b>TOTAL</b>	<b>77,760,700</b>	<b>67,180,349</b>	<b>10,580,351</b>

**A). Housing –**

€ 2.524 million is included for the housing maintenance programme (an increase of € 208,000) conditional on Central Government Grants of € 600,000. The level of funding provided will ensure that the existing high standard of service including re-lets is maintained in 2024. €380,000 is provided to meet the 20% local funding requirement for disability, mobility, and aid for the elderly grants. This provision will facilitate a €1.9 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 and Croi Conaithe grants. **Total provision €23.91 million.**

**B). Road Transportation –**

The Council's local contribution to county roads in 2024 is € 1.72 million (an increase of € 74,800 on 2023). € 10.79 million is provisionally included in respect of Road Grants, however the actual allocations will not be notified until February 2024 at which time a comprehensive programme of works will be brought to Council. € 977,000 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). Provision is also made for the management of on and off- streetcar parking and road safety. **Total provision €17.61 million.**

**C). Public Water Production and Waste-Water Treatment –**

Uisce Éireann assumed full accountability for the delivery of water services and the management and direction of all eligible water services staff in Carlow from 27th July 2023. Costs associated with the Uisce Eireann Master Cooperation Agreement are included. The assumption is made that any stranded costs arising will be fully recouped by Central Government in 2024. **Total provision € 4.39 million.**

**D). Physical Planning and Community Promotion –**

Continued support for planning services, business parks, economic development, and community initiatives. € 140,000 has been included for Carlow Tourism. Provision has been made to support the capital investment programme and for future economic growth. Pursuant to circular Fin 05/2022, costs associated with the Ukrainian Humanitarian Response estimated at € 1.57 million have been included on the assumption that those costs will be fully recouped by Central Government in 2024. 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 9.60 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 2024. The net cost of € 541,000 has been provided for all waste management and recycling services. €206,000 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 € 3.69 million is made for the Fire Service (an increase of € 658,500 on 2023 to include the retained fire service pay agreement on the basis that costs arising will be recouped by Central Government in 2024). € 961,000 is provided for street cleaning (an increase of €151,000 on 2023). € 358,000 is provided for burial grounds (an increase of € 57,000 on 2023). € 412,000 is included for climate change and biodiversity (conditional on 65% recoument of costs). **Total provision of €9.55 million.**

**F). Recreation and Amenity –**

Provision of €990,000 (an increase of € 182,000 on 2023) has been made for the upkeep and the maintenance of parks/open spaces. € 1.67 million is provided for Library Services in Carlow, Tullow, Bagenalstown and Borris. Library membership is now free. € 650,000 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 €5.88 million.**

**G). Agriculture, Education and Health –**

Provision is made for Animal Welfare and Land Drainage Areas (River Burren). **Total provision of € 0.3 million.**

**H). Miscellaneous Services –**

Includes council plant, local elections, agency services, rate collection, member's expenses, and motor taxation. **Total provision of € 6.50 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 €9.53 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 was 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 **€ 2.93 million** detailed in the following table is included in the draft budget to support enterprise and local communities.

ENTERPRISE AND COMMUNITY FUNDING	DRAFT BUDGET 2024	ENTERPRISE AND COMMUNITY FUNDING	DRAFT BUDGET 2024
GENERAL PROMOTIONAL WORK	20,000	CATHAOIRLEACHS AWARDS TULLOW MD	1,500
FOREIGN DIRECT INVESTMENT PROMOTION	15,000	CARLOWS PRIDE OF PLACE (PROMOTION)	30,000
RETAIL SECTOR DEVELOPMENT FUND	10,000	CO - OPERATION IRELAND PRIDE OF PLACE	12,000
BUSINESS INCUBATION & DEVELOPMENT	5,000	CO-OPERATION PRIDE OF PLACE - OPEN SPACES	5,000
LOCAL ENTERPRISE SEED FUNDING	15,000	ENTENTE FLORAL	20,000
REGIONAL ACTION PLAN FOR JOBS	65,000	TRAVELLER INTERAGENCY WORKING GROUP	8,000
CHRISTMAS PROGRAMME CARLOW MD	46,000	AGE FRIENDLY PROGRAMME	24,000
CHRISTMAS PROGRAMME MUINEBHEAG MD	22,000	LOCAL ECONOMIC & COMMUNITY PLAN	25,000
CHRISTMAS PROGRAMME TULLOW MD	22,000	SOCIAL INCLUSION DISABILITY PLAN	15,000
PAY PARKING INCENTIVES	50,000	SOUTHERN REGIONAL ASSEMBLY	52,800
BUSINESS SUPPORT GRANT SCHEME (RATES)	240,000	ARTS GRANTS	50,000
VACANT PROPERTY INCENTIVES	20,000	CARLOW YOUTH THEATRE	30,000
FESTIVALS & EVENTS	229,500	ARTIST RESIDENCY	15,000
STREETSCAPE / SHOPFRONT PAINT SCHEMES	50,000	MUSIC GENERATION	35,000
AMENITY TRUST	23,000	CARLOW ARTS CENTRE	650,000
CARLOW TOURISM	140,000	SOUTH EAST ARTS PARTNERSHIP SCHEME	20,000
TWINNING/DIASPORA	30,050	HERITAGE WEEK	10,000
CARLOW AMBASSADORS SCHEME	3,000	HERITAGE PROJECTS	12,000
CARLOW ASSOCIATIONS OVERSEAS	1,000	LIBRARY BOOKS & CDS	90,000
SOUTH EAST ENERGY AGENCY .	62,000	ACCESS BOOK SCHEME	10,000
CARLOW RURAL TRANSPORT	5,000	ANTI-LITTER CAMPAIGN	10,000
LOCAL COMMUNITY DEVEL. COMMITTEE	15,000	CATHAOIRLEACHAS ENV. AWARDS	2,000
PUBLIC PARTICIPATION NETWORK	59,100	GREEN SCHOOLS PROJECT	5,500
SPECIAL PROJECTS CARLOW MD	56,000	SKIPS AND BINS	4,000
SPECIAL PROJECTS MUINEBHEAG MD	40,000	ILLEGAL DUMPING/LITTERING CLEAN UP	40,000
SPECIAL PROJECTS TULLOW MD	48,000	SPRING CLEAN CAMPAIGN	3,000
COMMUNITY GRANTS CARLOW MD	42,000	CLIMATE CHANGE INITIATIVES	100,000
COMMUNITY GRANTS MUINEBHEAG MD	35,000	BURIAL GROUND FUND	100,000
COMMUNITY GRANTS TULLOW MD	38,000	SWIMMING POOLS	95,000
MAYORS AWARDS CARLOW MD	1,500	SPORTS DEVELOPMENT	52,000
CATHAOIRLEACHS AWARDS M BEAG MD	1,500		
<b>TOTAL</b>			<b>2,936,450</b>
<i>Note : Contingent on revenue collection performance in 2024.</i>			

## 8. Capital Investment Programme 2024 – 2026

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 85% 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 2024 and thereafter.

<b>2024 - 2026 ( DRAFT) CAPITAL PROGRAMME</b>	<b>ESTIMATED EXPENDITURE</b>	<b>GRANTS</b>	<b>LOANS</b>	<b>OTHER INCOME</b>	<b>TOTAL INCOME</b>
SOCIAL HOUSING PROGRAMME	138,250,000	138,250,000			138,250,000
SOCIAL HOUSING PROGRAMME (RESETTLEMENT)	12,500,000	12,500,000			12,500,000
SOCIAL HOUSING LANDS	3,000,000	3,000,000			3,000,000
HOUSING RETROFITTING & UPGRADES	6,500,000	4,300,000		2,200,000	6,500,000
HOUSING LOANS	12,000,000		12,000,000		12,000,000
HOUSING GRANTS	5,000,000	4,000,000		1,000,000	5,000,000
<b>HOUSING TOTAL</b>	<b>177,250,000</b>	<b>162,050,000</b>	<b>12,000,000</b>	<b>3,200,000</b>	<b>177,250,000</b>
ACTIVE TRAVEL	8,100,000	8,100,000			8,100,000
ROADS	33,480,000	30,780,000	1,350,000	1,350,000	33,480,000
RURAL WATER & DRAINAGE (NON IW)	5,440,000	4,270,000	1,170,000		5,440,000
ENTERPRISE / ECONOMIC DEV.	9,180,000	9,150,000		30,000	9,180,000
INTEGRATION	3,890,000	3,890,000			3,890,000
LEADER	3,500,000	3,500,000			3,500,000
PLANNING ENFORCEMENT (BONDS/CPO)	2,014,000	-	1,110,000	904,000	2,014,000
RURAL REGENERATION PROGRAMME	350,000	280,000	-	70,000	350,000
SICAP	2,400,000	2,400,000			2,400,000
TOWN & VILLAGE RENEWAL	8,650,000	4,670,000	2,500,000	1,480,000	8,650,000
URBAN REGENERATION PROGRAMME	22,778,000	17,083,500	2,847,250	2,847,250	22,778,000
BURIAL GROUNDS	840,000	-	750,000	90,000	840,000
CLIMATE ACTION (PATHFINDER)	2,500,000	1,250,000	1,250,000		2,500,000
CLIMATE ACTION (PLEEP)	2,900,000		2,900,000		2,900,000
CLIMATE ACTION (OTHER)	2,320,000	1,790,000	320,000	210,000	2,320,000
DERELICT PLACES	5,200,000	4,700,000	500,000		5,200,000
EMERGENCY SERVICES	1,161,500	1,161,500			1,161,500
ENVIRONMENTAL & WASTE MGT	1,265,000	710,000	80,000	475,000	1,265,000
ARTS	947,000	847,000		100,000	947,000
LIBRARIES	12,449,000	5,202,000	7,100,000	147,000	12,449,000
RECREATION & AMENITY	18,385,000	15,127,500	2,415,000	842,500	18,385,000
CORPORATE BUILDINGS	960,000	-	-	960,000	960,000
INFORMATION TECHNOLOGY	460,000		410,000	50,000	460,000
<b>TOTAL</b>	<b>326,419,500</b>	<b>276,961,500</b>	<b>36,702,250</b>	<b>12,755,750</b>	<b>326,419,500</b>

## **9. Conclusion**

In conclusion I wish to thank all the members of the Council and An Cathaoirleach Cllr. Andrea Dalton, leas Cathaoirleach Cllr. Fintan Phelan 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. Tommy Kinsella, the Mayor of the Carlow Municipal District Cllr. Tom O Neill and the Cathaoirleach of the Tullow Municipal District Cllr. John Pender.

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 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 members. 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. This Council like all Local Authorities is facing another very challenging year in 2024 due to demands for enhanced and expanded services, unprecedented levels of building cost inflation, energy costs and additional pay costs. There is also a requirement to raise match funding for capital projects under schemes such as Town and Village Renewal (TVR), Rural Regeneration and Development (RRDF), Urban Regeneration (URDF), Library development, the development of community and recreation facilities and Climate Action.

The 2024 draft budget has been prepared based on best available information and accordingly, I recommend the draft budget 2024 to Council for consideration and adoption.

Coilín O'Reilly

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**Chief Executive**

**10<sup>th</sup> November 2023**

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

Summary by Service Division		Summary per Table A 2024				Estimated Net Expenditure Outturn 2023 (as restated)	
		Expenditure	Income	Budget Net Expenditure 2024			
		€	€	€	%		
<b>Gross Revenue Expenditure &amp; Income</b>							
Housing and Building		23,912,941	25,397,432	-1,484,491	-6%	-1,558,766	-7%
Road Transport & Safety		17,611,765	11,455,819	6,155,947	25%	5,821,684	26%
Water Services		4,390,060	4,366,305	23,755	0%	420,732	2%
Development Management		9,607,370	3,437,455	6,169,915	25%	5,626,645	26%
Environmental Services		9,552,275	2,375,284	7,176,992	29%	6,647,423	30%
Recreation and Amenity		5,883,488	198,893	5,684,595	23%	5,118,467	23%
Agriculture, Food and the Marine		299,729	60,979	238,750	1%	243,676	1%
Miscellaneous Services		6,503,072	5,664,134	838,938	3%	-269,059	-1%
		<b>77,760,700</b>	<b>52,956,300</b>	<b>24,804,400</b>	<b>100%</b>	<b>22,050,800</b>	<b>100%</b>
Provision for Debit Balance							
<b>Adjusted Gross Expenditure &amp; Income</b>	<b>(A)</b>	<b>77,760,700</b>	<b>52,956,300</b>	<b>24,804,400</b>		<b>22,050,800</b>	
<b>Financed by Other Income/Credit Balances</b>							
Provision for Credit Balance							
Local Property Tax			9,114,400	9,114,400		6,322,800	
<b>Sub - Total</b>	<b>(B)</b>			<b>9,114,400</b>		<b>15,728,000</b>	
<b>Net Amount of Rates to be Levied</b>	<b>(A-B)</b>			<b>15,690,000</b>			
Value of Base Year Adjustment				0			
<b>Amount of Rates to be Levied (Gross of BYA)</b>	<b>(D)</b>			<b>15,690,000</b>			
<b>Net Effective Valuation</b>	<b>(E)</b>			<b>58,106,055</b>			
<b>General Annual Rate on Valuation</b>	<b>D/E</b>			<b>0.27</b>			

Division & Services		Table B Expenditure & Income for 2024 and Estimated Outturn for 2023							
		2024				2023			
		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	3,645,409	3,645,409	7,778,433	7,778,433	3,375,892	3,428,307	7,552,810	7,545,712
A02	Housing Assessment, Allocation and Transfer	327,333	327,333	3,494	3,494	329,654	311,398	4,299	4,490
A03	Housing Rent and Tenant Purchase Administration	313,856	313,856	4,383	4,383	321,086	318,261	3,810	3,981
A04	Housing Community Development Support	326,719	326,719	69,392	69,392	324,573	322,175	69,797	69,926
A05	Administration of Homeless Service	1,239,844	1,239,844	1,027,056	1,027,056	1,049,559	1,152,398	886,640	982,836
A06	Support to Housing Capital Prog.	1,854,005	1,854,005	1,351,008	1,351,008	1,624,560	1,710,288	1,289,979	1,358,514
A07	RAS and Leasing Programme	13,312,384	13,312,384	13,138,423	13,138,423	11,332,230	12,815,988	10,976,042	12,508,177
A08	Housing Loans	857,597	857,597	748,027	748,027	638,202	761,908	573,375	672,872
A09	Housing Grants	1,617,819	1,617,819	1,063,386	1,063,386	531,362	583,041	2,154	39,751
A11	Agency & Recoupable Services	0	0	0	0	0	0	0	0
A12	HAP Programme	417,975	417,975	213,830	213,830	442,648	452,597	286,389	228,868
	<b>Service Division Total</b>	<b>23,912,941</b>	<b>23,912,941</b>	<b>25,397,432</b>	<b>25,397,432</b>	<b>19,969,766</b>	<b>21,856,361</b>	<b>21,645,295</b>	<b>23,415,127</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	717,086	717,086	485,212	485,212	720,074	724,132	493,743	497,529
B03	Regional Road - Maintenance and Improvement	5,154,050	5,154,050	4,565,137	4,565,137	3,604,580	4,400,931	3,008,055	3,810,426
B04	Local Road - Maintenance and Improvement	9,181,156	9,181,156	5,512,718	5,512,718	8,108,566	8,555,245	4,584,735	5,055,779
B05	Public Lighting	1,189,482	1,189,482	82,930	82,930	1,191,556	1,200,527	93,059	83,106
B06	Traffic Management Improvement	191,542	191,542	19,448	19,448	163,906	161,985	19,029	19,298
B07	Road Safety Engineering Improvement	302,124	302,124	252,421	252,421	261,169	267,810	221,516	228,584
B08	Road Safety Promotion/Education	265,187	265,187	6,094	6,094	257,463	257,316	6,267	6,547
B09	Car Parking	278,296	278,296	442,378	442,378	262,924	264,558	447,338	441,443
B10	Support to Roads Capital Prog.	332,842	332,842	12,481	12,481	219,494	215,037	5,883	6,145
B11	Agency & Recoupable Services	0	0	77,000	77,000	0	0	77,000	77,000
	<b>Service Division Total</b>	<b>17,611,765</b>	<b>17,611,765</b>	<b>11,455,819</b>	<b>11,455,819</b>	<b>14,789,732</b>	<b>16,047,541</b>	<b>8,956,625</b>	<b>10,225,857</b>



		Table B Expenditure & Income for 2024 and Estimated Outturn for 2023							
		2024				2023			
		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
Division & Services		€	€	€	€	€	€	€	€
	<b>Water Services</b>								
<b>Code</b>									
C01	Water Supply	2,348,570	2,348,570	61,615	61,615	2,624,654	2,540,272	60,574	63,279
C02	Waste Water Treatment	1,623,104	1,623,104	32,626	32,626	1,898,199	1,780,680	34,041	35,560
C03	Collection of Water and Waste Water Charges	98,066	98,066	1,523	1,523	154,516	103,323	1,654	1,728
C04	Public Conveniences	95,404	95,404	440	440	112,209	94,195	325	339
C05	Admin of Group and Private Installations	98,216	98,216	8,801	8,801	98,891	93,623	8,585	8,655
C06	Support to Water Capital Programme	0	0	0	0	0	0	0	0
C07	Agency & Recoupable Services	126,700	126,700	1,430,700	1,430,700	50,000	50,000	0	0
C08	Local Authority Water and Sanitary Services	0	0	2,830,600	2,830,600	0	0	4,454,300	4,131,800
	<b>Service Division Total</b>	<b>4,390,060</b>	<b>4,390,060</b>	<b>4,366,305</b>	<b>4,366,305</b>	<b>4,938,469</b>	<b>4,662,093</b>	<b>4,559,479</b>	<b>4,241,361</b>
	<b>Development Management</b>								
<b>Code</b>									
D01	Forward Planning	352,261	352,261	5,226	5,226	280,053	277,026	5,075	5,301
D02	Development Management	1,765,016	1,765,016	262,295	262,295	1,659,593	1,639,840	278,313	287,349
D03	Enforcement	406,112	406,112	7,849	7,849	482,282	470,513	8,151	8,515
D04	Industrial and Commercial Facilities	116,815	116,815	2,495	2,495	93,821	92,880	1,261	1,317
D05	Tourism Development and Promotion	155,000	140,000	0	0	125,150	125,147	0	0
D06	Community and Enterprise Function	2,988,081	2,988,081	1,725,290	1,725,290	1,217,450	1,183,757	95,861	96,560
D07	Unfinished Housing Estates	218,206	218,206	2,147	2,147	173,117	170,340	2,404	2,511
D08	Building Control	203,104	203,104	13,431	13,431	194,282	191,446	13,313	13,461
D09	Economic Development and Promotion	3,221,273	3,236,273	1,394,530	1,394,530	2,714,172	3,116,544	1,396,638	1,397,649
D10	Property Management	53,819	53,819	5,113	5,113	102,480	97,099	5,023	5,114
D11	Heritage and Conservation Services	127,683	127,683	19,079	19,079	97,783	97,192	16,434	17,362
D12	Agency & Recoupable Services	0	0	0	0	0	0	0	0
	<b>Service Division Total</b>	<b>9,607,370</b>	<b>9,607,370</b>	<b>3,437,455</b>	<b>3,437,455</b>	<b>7,140,183</b>	<b>7,461,784</b>	<b>1,822,473</b>	<b>1,835,139</b>

		Table B Expenditure & Income for 2024 and Estimated Outturn for 2023							
		2024				2023			
		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
Division & Services		€	€	€	€	€	€	€	€
	<b>Environmental Services</b>								
<b>Code</b>									
E01	Landfill Operation and Aftercare	349,595	349,595	290,510	290,510	333,096	331,000	276,824	269,967
E02	Recovery & Recycling Facilities Operations	1,078,097	1,078,097	383,197	383,197	1,046,531	1,078,882	385,221	385,544
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	342,514	342,514	7,791	7,791	336,202	329,987	10,584	7,833
E06	Street Cleaning	1,218,866	1,218,866	16,482	16,482	1,048,317	1,049,200	15,851	16,559
E07	Waste Regulations, Monitoring and Enforcement	444,464	444,464	154,023	154,023	428,953	449,402	138,709	139,044
E08	Waste Management Planning	173,408	173,408	2,767	2,767	158,421	157,198	1,895	1,980
E09	Maintenance of Burial Grounds	433,843	433,843	106,923	106,923	371,689	387,594	97,270	107,371
E10	Safety of Structures and Places	569,529	569,529	58,593	58,593	520,945	505,724	58,815	59,146
E11	Operation of Fire Service	4,120,602	4,120,602	951,906	951,906	3,411,337	3,480,122	466,080	509,208
E12	Fire Prevention	103,184	103,184	74,258	74,258	98,652	99,281	74,212	74,244
E13	Water Quality, Air and Noise Pollution	306,173	306,173	66,834	66,834	240,357	239,515	15,846	16,486
E14	Agency & Recoupable Services	0	0	0	0	0	0	0	0
E15	Climate Change and Flooding	412,000	412,000	262,000	262,000	269,100	264,100	101,700	137,200
	<b>Service Division Total</b>	<b>9,552,275</b>	<b>9,552,275</b>	<b>2,375,284</b>	<b>2,375,284</b>	<b>8,263,600</b>	<b>8,372,005</b>	<b>1,643,007</b>	<b>1,724,582</b>
	<b>Recreation &amp; Amenity</b>								
<b>Code</b>									
F01	Leisure Facilities Operations	126,000	126,000	0	0	108,000	108,000	0	0
F02	Operation of Library and Archival Service	2,349,980	2,349,980	32,372	32,372	2,109,038	2,064,046	30,228	31,578
F03	Outdoor Leisure Areas Operations	1,472,898	1,472,898	13,036	13,036	1,318,205	1,327,370	14,733	15,391
F04	Community Sport and Recreational Development	169,925	169,925	6,549	6,549	201,483	192,916	8,148	8,512
F05	Operation of Arts Programme	1,764,685	1,764,685	146,936	146,936	1,682,085	1,628,801	146,664	147,185
F06	Agency & Recoupable Services	0	0	0	0	0	0	0	0
	<b>Service Division Total</b>	<b>5,883,488</b>	<b>5,883,488</b>	<b>198,893</b>	<b>198,893</b>	<b>5,418,811</b>	<b>5,321,133</b>	<b>199,773</b>	<b>202,666</b>

		Table B Expenditure & Income for 2024 and Estimated Outturn for 2023							
		2024				2023			
		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
Division & Services		€	€	€	€	€	€	€	€
	<b>Agriculture, Food and the Marine</b>								
<b>Code</b>									
G01	Land Drainage Costs	29,635	29,635	579	579	31,062	31,037	798	834
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	264,988	264,988	57,900	57,900	235,410	266,775	49,900	55,900
G05	Educational Support Services	5,106	5,106	2,500	2,500	5,100	5,098	2,500	2,500
G06	Agency & Recoupable Services	0	0	0	0	0	0	0	0
	<b>Service Division Total</b>	<b>299,729</b>	<b>299,729</b>	<b>60,979</b>	<b>60,979</b>	<b>271,572</b>	<b>302,910</b>	<b>53,198</b>	<b>59,234</b>
	<b>Miscellaneous Services</b>								
<b>Code</b>									
H01	Profit/Loss Machinery Account	371,532	371,532	202,330	202,330	370,088	372,192	203,123	203,262
H02	Profit/Loss Stores Account	0	0	0	0	0	0	0	0
H03	Adminstration of Rates	3,576,288	3,576,288	7,892	7,892	3,681,575	3,650,883	9,088	9,493
H04	Franchise Costs	156,721	156,721	2,079	2,079	169,251	169,914	2,104	2,198
H05	Operation of Morgue and Coroner Expenses	193,108	193,108	1,765	1,765	193,847	191,901	1,955	2,042
H06	Weighbridges	0	0	0	0	0	0	0	0
H07	Operation of Markets and Casual Trading	40,662	40,662	10,288	10,288	34,872	34,869	10,039	10,040
H08	Malicious Damage	0	0	0	0	0	0	0	0
H09	Local Representation/Civic Leadership	1,221,812	1,221,812	3,526	3,526	1,093,373	1,088,275	3,496	3,652
H10	Motor Taxation	573,049	573,049	18,554	18,554	512,210	515,842	19,896	20,248
H11	Agency & Recoupable Services	369,900	369,900	5,417,700	5,417,700	333,000	455,000	6,000,000	6,497,000
	<b>Service Division Total</b>	<b>6,503,072</b>	<b>6,503,072</b>	<b>5,664,134</b>	<b>5,664,134</b>	<b>6,388,216</b>	<b>6,478,876</b>	<b>6,249,701</b>	<b>6,747,935</b>
	<b>OVERALL TOTAL</b>	<b>77,760,700</b>	<b>77,760,700</b>	<b>52,956,300</b>	<b>52,956,300</b>	<b>67,180,350</b>	<b>70,502,700</b>	<b>45,129,550</b>	<b>48,451,900</b>

**Table C - CALCULATION OF BASE YEAR ADJUSTMENT**

<b>Table C - CALCULATION OF BASE YEAR ADJUSTMENT</b>					
	(i)	(ii)	(iii)	(iv)	(v)
<b>Rating authority</b>	<b>Annual Rate on Valuation 2024</b>	<b>Effective ARV (Net of BYA) 2024</b>	<b>Base Year Adjustment 2024</b>	<b>Net Effective Valuation</b>	<b>Value of Base Year Adjustment</b>
			(ii)-(i)		(iii)*(iv)
	€	€	€	€	€
<b>Name of rating authority</b>	0.00				
<b>Former rating authority areas</b>					
Former town rating area		0.00	0.00		0
Former county rating area		0.00	0.00		0
...		0.00	0.00		0
<b>TOTAL</b>				<b>0</b>	<b>0</b>

<b>Table D</b>	
<b>ANALYSIS OF BUDGET 2024 INCOME FROM GOODS AND SERVICES</b>	
<b>Source of Income</b>	<b>2024 €</b>
Rents from Houses	7,590,000
Housing Loans Interest & Charges	745,600
Parking Fines/Charges	439,000
Uisce Éireann	2,830,600
Planning Fees	180,550
Domestic Refuse	0
Commercial Refuse	0
Landfill Charges	0
Fire Charges	180,000
Recreation / Amenity / Culture	0
Agency Services & Repayable Works	259,700
Local Authority Contributions	240,000
Superannuation	590,000
NPPR	60,000
Misc. (Detail)	3,226,100
<b>TOTAL</b>	<b>16,341,550</b>

<b>Table E</b>	
<b>ANALYSIS OF BUDGET INCOME 2024 FROM GRANTS AND SUBSIDIES</b>	
	<b>2024</b> <b>€</b>
<b>Department of Housing, Local Government and Heritage</b>	
Housing and Building	16,312,750
Road Transport & Safety	0
Water Services	1,430,700
Development Management	170,900
Environmental Services	900,200
Recreation and Amenity	0
Agriculture, Food and the Marine	2,500
Miscellaneous Services	3,800,000
	<b>22,617,050</b>
<b>Other Departments and Bodies</b>	
TII Transport Infrastructure Ireland	10,791,600
Tourism, Culture, Arts, Gaeltacht, Sport and Media	25,000
National Transport Authority	0
Social Protection	0
Defence	50,400
Education	0
Library Council	0
Arts Council	100,000
Transport	0
Justice	0
Agriculture, Food and the Marine	0
Enterprise, Trade and Employment	1,140,000
Rural and Community Development	0
Environment, Climate and Communications	0
Food Safety Authority of Ireland	0
Other	1,890,700
	<b>13,997,700</b>
<b>Total Grants &amp; Subsidies</b>	<b>36,614,750</b>

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

HOUSING AND BUILDING					
Code	Expenditure by Service and Sub-Service	2024		2023	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
A0101	Maintenance of LA Housing Units	2,514,000	2,514,000	2,307,500	2,354,000
A0102	Maintenance of Traveller Accommodation Units	113,500	113,500	88,500	111,500
A0103	Traveller Accommodation Management	55,600	55,600	52,300	52,300
A0104	Estate Maintenance	0	0	0	0
A0199	Service Support Costs	962,309	962,309	927,592	910,507
<b>Maintenance/Improvement of LA Housing</b>		<b>3,645,409</b>	<b>3,645,409</b>	<b>3,375,892</b>	<b>3,428,307</b>
A0201	Assessment of Housing Needs, Allocs. & Trans.	244,200	244,200	231,600	215,600
A0299	Service Support Costs	83,133	83,133	98,054	95,798
<b>Housing Assessment, Allocation and Transfer</b>		<b>327,333</b>	<b>327,333</b>	<b>329,654</b>	<b>311,398</b>
A0301	Debt Management & Rent Assessment	227,600	227,600	243,700	243,700
A0399	Service Support Costs	86,256	86,256	77,386	74,561
<b>Housing Rent and Tenant Purchase Administration</b>		<b>313,856</b>	<b>313,856</b>	<b>321,086</b>	<b>318,261</b>
A0401	Housing Estate Management	15,000	15,000	15,000	15,000
A0402	Tenancy Management	257,200	257,200	248,000	248,000
A0403	Social and Community Housing Service	0	0	0	0
A0499	Service Support Costs	54,519	54,519	61,573	59,175
<b>Housing Community Development Support</b>		<b>326,719</b>	<b>326,719</b>	<b>324,573</b>	<b>322,175</b>
A0501	Homeless Grants Other Bodies	450,000	450,000	330,000	410,000
A0502	Homeless Service	669,000	669,000	636,500	661,500
A0599	Service Support Costs	120,844	120,844	83,059	80,898
<b>Administration of Homeless Service</b>		<b>1,239,844</b>	<b>1,239,844</b>	<b>1,049,559</b>	<b>1,152,398</b>
A0601	Technical and Administrative Support	256,400	256,400	220,500	247,500
A0602	Loan Charges	1,210,000	1,210,000	1,158,000	1,226,000
A0699	Service Support Costs	387,605	387,605	246,060	236,788
<b>Support to Housing Capital Prog.</b>		<b>1,854,005</b>	<b>1,854,005</b>	<b>1,624,560</b>	<b>1,710,288</b>
A0701	RAS Operations	4,100,000	4,100,000	4,040,000	4,095,000
A0702	Long Term Leasing	1,540,000	1,540,000	1,250,000	1,500,000
A0703	Payment & Availability	7,132,100	7,132,100	5,563,400	6,728,400
A0704	Affordable Leases	58,000	58,000	31,300	53,000
A0799	Service Support Costs	482,284	482,284	447,530	439,588
<b>RAS and Leasing Programme</b>		<b>13,312,384</b>	<b>13,312,384</b>	<b>11,332,230</b>	<b>12,815,988</b>



HOUSING AND BUILDING					
Code	Expenditure by Service and Sub-Service	2024		2023	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
A0801	Loan Interest and Other Charges	620,200	620,200	425,500	541,500
A0802	Debt Management Housing Loans	168,300	168,300	150,850	159,900
A0899	Service Support Costs	69,097	69,097	61,852	60,508
	<b>Housing Loans</b>	<b>857,597</b>	<b>857,597</b>	<b>638,202</b>	<b>761,908</b>
A0901	Housing Adaptation Grant Scheme	0	0	0	0
A0902	Loan Charges DPG/ERG	170,000	170,000	165,000	170,000
A0903	Essential Repair Grants	0	0	0	0
A0904	Other Housing Grant Payments	1,058,100	1,058,100	0	37,500
A0905	Mobility Aids Housing Grants	210,000	210,000	200,000	210,000
A0999	Service Support Costs	179,719	179,719	166,362	165,541
	<b>Housing Grants</b>	<b>1,617,819</b>	<b>1,617,819</b>	<b>531,362</b>	<b>583,041</b>
A1101	Agency & Recoupable Service	0	0	0	0
A1199	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>
A1201	HAP Operations	302,100	302,100	292,000	309,900
A1299	Service Support Costs	115,875	115,875	150,648	142,697
	<b>HAP Programme</b>	<b>417,975</b>	<b>417,975</b>	<b>442,648</b>	<b>452,597</b>
	<b>Service Division Total</b>	<b>23,912,941</b>	<b>23,912,941</b>	<b>19,969,766</b>	<b>21,856,361</b>

<b>HOUSING AND BUILDING</b>				
	<b>2024</b>		<b>2023</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	16,312,750	16,312,750	12,887,550	14,466,600
Other	250,000	250,000	217,000	250,000
<b>Total Grants &amp; Subsidies (a)</b>	<b>16,562,750</b>	<b>16,562,750</b>	<b>13,104,550</b>	<b>14,716,600</b>
<b>Goods and Services</b>				
Rents from Houses	7,590,000	7,590,000	7,483,000	7,535,000
Housing Loans Interest & Charges	745,600	745,600	571,200	670,600
Superannuation	72,082	72,082	64,545	67,427
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other Income	427,000	427,000	422,000	425,500
<b>Total Goods and Services (b)</b>	<b>8,834,682</b>	<b>8,834,682</b>	<b>8,540,745</b>	<b>8,698,527</b>
<b>Total Income c=(a+b)</b>	<b>25,397,432</b>	<b>25,397,432</b>	<b>21,645,295</b>	<b>23,415,127</b>

ROAD TRANSPORT & SAFETY					
Code	Expenditure by Service and Sub-Service	2024		2023	
		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	59,600	59,600	65,100	83,500
B0205	NS – Bridge Maintenance (Eirspan)	0	0	0	0
B0206	NS - General Maintenance	290,000	290,000	290,000	275,000
B0207	NS – General Improvement Works	0	0	0	0
B0299	Service Support Costs	367,486	367,486	364,974	365,632
<b>National Secondary Road – Maintenance and Improvement</b>		717,086	717,086	720,074	724,132
B0301	Regional Roads Surface Dressing	265,000	265,000	240,000	220,364
B0302	Reg Rd Surface Rest/Road Reconstruction/Overlay	1,200,000	1,200,000	1,500,000	1,000,000
B0303	Regional Road Winter Maintenance	0	0	0	0
B0304	Regional Road Bridge Maintenance	0	0	0	0
B0305	Regional Road General Maintenance Works	1,770,000	1,770,000	750,000	1,476,200
B0306	Regional Road General Improvement Works	1,315,000	1,315,000	500,000	1,095,000
B0399	Service Support Costs	604,050	604,050	614,580	609,367
<b>Regional Road – Improvement and Maintenance</b>		5,154,050	5,154,050	3,604,580	4,400,931
B0401	Local Road Surface Dressing	960,000	960,000	790,000	800,136
B0402	Local Rd Surface Rest/Road Reconstruction/Overlay	3,500,000	3,500,000	2,750,000	3,209,000
B0403	Local Roads Winter Maintenance	0	0	0	0
B0404	Local Roads Bridge Maintenance	0	0	0	0
B0405	Local Roads General Maintenance Works	2,171,400	2,171,400	2,096,600	2,086,600
B0406	Local Roads General Improvement Works	1,000,000	1,000,000	1,000,000	1,000,000
B0499	Service Support Costs	1,549,756	1,549,756	1,471,966	1,459,509
<b>Local Road - Maintenance and Improvement</b>		9,181,156	9,181,156	8,108,566	8,555,245
B0501	Public Lighting Operating Costs	977,000	977,000	1,002,000	1,012,000
B0502	Public Lighting Improvement	70,000	70,000	70,000	70,000
B0599	Service Support Costs	142,482	142,482	119,556	118,527
<b>Public Lighting</b>		1,189,482	1,189,482	1,191,556	1,200,527

<b>ROAD TRANSPORT &amp; SAFETY</b>					
<b>Code</b>	<b>Expenditure by Service and Sub-Service</b>	<b>2024</b>		<b>2023</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>
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	191,542	191,542	163,906	161,985
<b>Traffic Management Improvement</b>		<b>191,542</b>	<b>191,542</b>	<b>163,906</b>	<b>161,985</b>
B0701	Low Cost Remedial Measures	250,000	250,000	220,000	227,000
B0702	Other Engineering Improvements	0	0	0	0
B0799	Service Support Costs	52,124	52,124	41,169	40,810
<b>Road Safety Engineering Improvements</b>		<b>302,124</b>	<b>302,124</b>	<b>261,169</b>	<b>267,810</b>
B0801	School Wardens	212,000	212,000	203,000	203,000
B0802	Publicity and Promotion Road Safety	8,800	8,800	8,300	8,300
B0899	Service Support Costs	44,387	44,387	46,163	46,016
<b>Road Safety Promotion/Education</b>		<b>265,187</b>	<b>265,187</b>	<b>257,463</b>	<b>257,316</b>
B0901	Maintenance and Management of Car Parks	77,100	77,100	75,300	77,100
B0902	Operation of Street Parking	45,000	45,000	45,000	45,000
B0903	Parking Enforcement	125,000	125,000	120,000	120,000
B0999	Service Support Costs	31,196	31,196	22,624	22,458
<b>Car Parking</b>		<b>278,296</b>	<b>278,296</b>	<b>262,924</b>	<b>264,558</b>
B1001	Administration of Roads Capital Programme	0	0	0	0
B1099	Service Support Costs	332,842	332,842	219,494	215,037
<b>Support to Roads Capital Programme</b>		<b>332,842</b>	<b>332,842</b>	<b>219,494</b>	<b>215,037</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>17,611,765</b>	<b>17,611,765</b>	<b>14,789,732</b>	<b>16,047,541</b>

<b>ROAD TRANSPORT &amp; SAFETY</b>				
	<b>2024</b>		<b>2023</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	10,791,600	10,791,600	8,302,100	9,573,200
Tourism, Culture, Arts, Gaeltacht, Sport and Media	0	0	0	0
National Transport Authority	0	0	0	0
Transport	0	0	0	0
Rural and Community Development	0	0	0	0
Other	0	0	0	0
<b>Total Grants &amp; Subsidies (a)</b>	<b>10,791,600</b>	<b>10,791,600</b>	<b>8,302,100</b>	<b>9,573,200</b>
<b>Goods and Services</b>				
Parking Fines & Charges	439,000	439,000	445,000	439,000
Superannuation	102,718	102,718	92,526	96,657
Agency Services & Repayable Works	45,000	45,000	45,000	45,000
Local Authority Contributions	0	0	0	0
Other income	77,500	77,500	72,000	72,000
<b>Total Goods and Services (b)</b>	<b>664,218</b>	<b>664,218</b>	<b>654,526</b>	<b>652,657</b>
<b>Total Income c=(a+b)</b>	<b>11,455,819</b>	<b>11,455,819</b>	<b>8,956,626</b>	<b>10,225,857</b>

<b>WATER SERVICES</b>					
<b>Code</b>	<b>Expenditure by Service and Sub-Service</b>	<b>2024</b>		<b>2023</b>	
		<b>Adopted by Council</b>	<b>Estimated by Chief Executive</b>	<b>Adopted by Council</b>	<b>Estimated Outturn</b>
		€	€	€	€
C0101	Water Plants & Networks	1,338,000	1,338,000	1,336,000	1,336,000
C0199	Service Support Costs	1,010,570	1,010,570	1,288,654	1,204,272
	<b>Water Supply</b>	<b>2,348,570</b>	<b>2,348,570</b>	<b>2,624,654</b>	<b>2,540,272</b>
C0201	Waste Plants and Networks	860,000	860,000	860,000	860,000
C0299	Service Support Costs	763,104	763,104	1,038,199	920,680
	<b>Waste Water Treatment</b>	<b>1,623,104</b>	<b>1,623,104</b>	<b>1,898,199</b>	<b>1,780,680</b>
C0301	Debt Management Water and Waste Water	72,800	72,800	118,000	68,500
C0399	Service Support Costs	25,266	25,266	36,516	34,823
	<b>Collection of Water and Waste Water Charges</b>	<b>98,066</b>	<b>98,066</b>	<b>154,516</b>	<b>103,323</b>
C0401	Operation and Maintenance of Public Conveniences	86,900	86,900	104,400	86,500
C0499	Service Support Costs	8,504	8,504	7,809	7,695
	<b>Public Conveniences</b>	<b>95,404</b>	<b>95,404</b>	<b>112,209</b>	<b>94,195</b>
C0501	Grants for Individual Installations	65,700	65,700	69,400	65,400
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	32,516	32,516	29,491	28,223
	<b>Admin of Group and Private Installations</b>	<b>98,216</b>	<b>98,216</b>	<b>98,891</b>	<b>93,623</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	126,700	126,700	50,000	50,000
C0799	Service Support Costs	0	0	0	0
	<b>Agency &amp; Recoupable Services</b>	<b>126,700</b>	<b>126,700</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>4,390,060</b>	<b>4,390,060</b>	<b>4,938,469</b>	<b>4,662,093</b>

<b>WATER SERVICES</b>				
	<b>2024</b>		<b>2023</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	1,430,700	1,430,700	0	0
Other	0	0	0	0
<b>Total Grants &amp; Subsidies (a)</b>	<b>1,430,700</b>	<b>1,430,700</b>	<b>0</b>	<b>0</b>
<b>Goods and Services</b>				
Uisce Éireann	2,830,600	2,830,600	4,454,300	4,131,800
Superannuation	98,005	98,005	98,178	102,561
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	7,000	7,000	7,000	7,000
<b>Total Goods and Services (b)</b>	<b>2,935,605</b>	<b>2,935,605</b>	<b>4,559,478</b>	<b>4,241,361</b>
<b>Total Income c=(a+b)</b>	<b>4,366,305</b>	<b>4,366,305</b>	<b>4,559,478</b>	<b>4,241,361</b>

DEVELOPMENT MANAGEMENT					
Code	Expenditure by Service and Sub-Service	2024		2023	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
D0101	Statutory Plans and Policy	243,500	243,500	173,400	173,400
D0199	Service Support Costs	108,761	108,761	106,653	103,626
	<b>Forward Planning</b>	<b>352,261</b>	<b>352,261</b>	<b>280,053</b>	<b>277,026</b>
D0201	Planning Control	1,149,400	1,149,400	1,092,100	1,089,450
D0299	Service Support Costs	615,616	615,616	567,493	550,390
	<b>Development Management</b>	<b>1,765,016</b>	<b>1,765,016</b>	<b>1,659,593</b>	<b>1,639,840</b>
D0301	Enforcement Costs	254,900	254,900	323,300	317,800
D0399	Service Support Costs	151,212	151,212	158,982	152,713
	<b>Enforcement</b>	<b>406,112</b>	<b>406,112</b>	<b>482,282</b>	<b>470,513</b>
D0401	Industrial Sites Operations	15,000	15,000	15,000	15,000
	Management of & Contribs to Other Commercial Facs				
D0403		0	0	0	0
D0404	General Development Promotion Work	54,000	54,000	52,700	52,700
D0499	Service Support Costs	47,815	47,815	26,121	25,180
	<b>Industrial and Commercial Facilities</b>	<b>116,815</b>	<b>116,815</b>	<b>93,821</b>	<b>92,880</b>
D0501	Tourism Promotion	155,000	140,000	125,000	125,000
D0502	Tourist Facilities Operations	0	0	0	0
D0599	Service Support Costs	0	0	150	147
	<b>Tourism Development and Promotion</b>	<b>155,000</b>	<b>140,000</b>	<b>125,150</b>	<b>125,147</b>
D0601	General Community & Enterprise Expenses	350,800	350,800	333,600	318,500
D0602	RAPID Costs	0	0	0	0
D0603	Social Inclusion	2,222,000	2,222,000	528,000	519,000
D0699	Service Support Costs	415,281	415,281	355,850	346,257
	<b>Community and Enterprise Function</b>	<b>2,988,081</b>	<b>2,988,081</b>	<b>1,217,450</b>	<b>1,183,757</b>
D0701	Unfinished Housing Estates	179,300	179,300	129,200	128,500
D0799	Service Support Costs	38,906	38,906	43,917	41,840
	<b>Unfinished Housing Estates</b>	<b>218,206</b>	<b>218,206</b>	<b>173,117</b>	<b>170,340</b>



**DEVELOPMENT MANAGEMENT**

		2024		2023	
Code	Expenditure by Service and Sub-Service	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
D0801	Building Control Inspection Costs	94,900	94,900	87,700	87,700
D0802	Building Control Enforcement Costs	42,500	42,500	40,700	40,700
D0899	Service Support Costs	65,704	65,704	65,882	63,046
<b>Building Control</b>		203,104	203,104	194,282	191,446
D0901	Urban and Village Renewal	0	0	0	0
D0902	EU Projects	0	0	0	0
D0903	Town Twinning	30,050	30,050	20,000	20,000
D0904	European Office	0	0	0	0
D0905	Economic Development & Promotion	1,181,300	1,196,300	637,000	1,045,300
D0906	Local Enterprise Office	1,700,650	1,700,650	1,720,250	1,720,250
D0999	Service Support Costs	309,273	309,273	336,922	330,994
<b>Economic Development and Promotion</b>		3,221,273	3,236,273	2,714,172	3,116,544
D1001	Property Management Costs	18,700	18,700	67,100	63,600
D1099	Service Support Costs	35,119	35,119	35,380	33,499
<b>Property Management</b>		53,819	53,819	102,480	97,099
D1101	Heritage Services	93,300	93,300	86,600	86,600
D1102	Conservation Services	0	0	0	0
D1103	Conservation Grants	0	0	0	0
D1199	Service Support Costs	34,383	34,383	11,183	10,592
<b>Heritage and Conservation Services</b>		127,683	127,683	97,783	97,192
D1201	Agency & Recoupable Service	0	0	0	0
D1299	Service Support Costs	0	0	0	0
<b>Agency &amp; Recoupable Services</b>		0	0	0	0
<b>Service Division Total</b>		<b>9,607,370</b>	<b>9,607,370</b>	<b>7,140,183</b>	<b>7,461,784</b>

<b>DEVELOPMENT MANAGEMENT</b>				
	<b>2024</b>		<b>2023</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	170,900	170,900	134,900	135,700
Tourism, Culture, Arts, Gaeltacht, Sport and Media	0	0	0	0
Enterprise, Trade and Employment	1,140,000	1,140,000	1,140,000	1,140,000
Rural and Community Development	0	0	0	0
Other	1,630,700	1,630,700	59,800	60,700
<b>Total Grants &amp; Subsidies (a)</b>	<b>2,941,600</b>	<b>2,941,600</b>	<b>1,334,700</b>	<b>1,336,400</b>
<b>Goods and Services</b>				
Planning Fees	180,550	180,550	180,550	187,600
Superannuation	95,805	95,805	87,722	91,639
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	219,500	219,500	219,500	219,500
<b>Total Goods and Services (b)</b>	<b>495,855</b>	<b>495,855</b>	<b>487,772</b>	<b>498,739</b>
<b>Total Income c=(a+b)</b>	<b>3,437,455</b>	<b>3,437,455</b>	<b>1,822,472</b>	<b>1,835,139</b>

ENVIRONMENTAL SERVICES					
Code	Expenditure by Service and Sub-Service	2024		2023	
		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	288,400	288,400	274,750	270,900
E0199	Service Support Costs	61,195	61,195	58,346	60,100
	<b>Landfill Operation and Aftercare</b>	<b>349,595</b>	<b>349,595</b>	<b>333,096</b>	<b>331,000</b>
E0201	Recycling Facilities Operations	726,700	726,700	727,000	762,500
E0202	Bring Centres Operations	89,450	89,450	76,050	73,450
E0204	Other Recycling Services	16,500	16,500	16,500	16,500
E0299	Service Support Costs	245,447	245,447	226,981	226,432
	<b>Recovery &amp; Recycling Facilities Operations</b>	<b>1,078,097</b>	<b>1,078,097</b>	<b>1,046,531</b>	<b>1,078,882</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	151,150	151,150	151,650	147,150
E0502	Litter Control Initiatives	45,000	45,000	45,000	45,000
E0503	Environmental Awareness Services	5,500	5,500	5,000	5,000
E0599	Service Support Costs	140,864	140,864	134,552	132,837
	<b>Litter Management</b>	<b>342,514</b>	<b>342,514</b>	<b>336,202</b>	<b>329,987</b>
E0601	Operation of Street Cleaning Service	961,000	961,000	809,700	813,400
E0602	Provision and Improvement of Litter Bins	4,000	4,000	4,000	4,000
E0699	Service Support Costs	253,866	253,866	234,617	231,800
	<b>Street Cleaning</b>	<b>1,218,866</b>	<b>1,218,866</b>	<b>1,048,317</b>	<b>1,049,200</b>
E0701	Monitoring of Waste Regs (incl Private Landfills)	0	0	0	0
E0702	Enforcement of Waste Regulations	30,000	30,000	29,300	49,300
E0799	Service Support Costs	414,464	414,464	399,653	400,102
	<b>Waste Regulations, Monitoring and Enforcement</b>	<b>444,464</b>	<b>444,464</b>	<b>428,953</b>	<b>449,402</b>

<b>ENVIRONMENTAL SERVICES</b>					
<b>Code</b>	<b>Expenditure by Service and Sub-Service</b>	<b>2024</b>		<b>2023</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>
E0801	Waste Management Plan	0	0	0	0
E0802	Contrib to Other Bodies Waste Management Planning	17,800	17,800	21,500	21,500
E0899	Service Support Costs	155,608	155,608	136,921	135,698
	<b>Waste Management Planning</b>	<b>173,408</b>	<b>173,408</b>	<b>158,421</b>	<b>157,198</b>
E0901	Maintenance of Burial Grounds	357,750	357,750	300,850	317,350
E0999	Service Support Costs	76,093	76,093	70,839	70,244
	<b>Maintenance and Upkeep of Burial Grounds</b>	<b>433,843</b>	<b>433,843</b>	<b>371,689</b>	<b>387,594</b>
E1001	Operation Costs Civil Defence	74,800	74,800	74,000	74,000
E1002	Dangerous Buildings	67,300	67,300	65,600	58,600
E1003	Emergency Planning	110,300	110,300	99,100	100,100
E1004	Derelict Sites	76,300	76,300	55,200	50,200
E1005	Water Safety Operation	72,000	72,000	68,800	68,800
E1099	Service Support Costs	168,829	168,829	158,245	154,024
	<b>Safety of Structures and Places</b>	<b>569,529</b>	<b>569,529</b>	<b>520,945</b>	<b>505,724</b>
E1101	Operation of Fire Brigade Service	2,786,600	2,786,600	2,268,150	2,342,000
E1103	Fire Services Training	366,500	366,500	298,500	270,500
E1104	Operation of Ambulance Service	0	0	0	0
E1199	Service Support Costs	967,502	967,502	844,687	867,622
	<b>Operation of Fire Service</b>	<b>4,120,602</b>	<b>4,120,602</b>	<b>3,411,337</b>	<b>3,480,122</b>
E1201	Fire Safety Control Cert Costs	19,100	19,100	18,400	18,400
E1202	Fire Prevention and Education	11,100	11,100	10,900	10,900
E1203	Inspection/Monitoring of Commercial Facilities	42,800	42,800	42,600	42,600
E1299	Service Support Costs	30,184	30,184	26,752	27,381
	<b>Fire Prevention</b>	<b>103,184</b>	<b>103,184</b>	<b>98,652</b>	<b>99,281</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	301,173	301,173	235,357	234,515
	<b>Water Quality, Air and Noise Pollution</b>	<b>306,173</b>	<b>306,173</b>	<b>240,357</b>	<b>239,515</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	412,000	412,000	269,100	264,100
E1599	Service Support Costs	0	0	0	0
	<b>Climate Change and Flooding</b>	<b>412,000</b>	<b>412,000</b>	<b>269,100</b>	<b>264,100</b>
	<b>Service Division Total</b>	<b>9,552,275</b>	<b>9,552,275</b>	<b>8,263,600</b>	<b>8,372,005</b>

<b>ENVIRONMENTAL SERVICES</b>				
	<b>2024</b>		<b>2023</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	900,200	900,200	224,700	260,200
Social Protection	0	0	0	0
Defence	50,400	50,400	50,400	50,400
Environment, Climate and Communications	0	0	0	0
Other	0	0	0	0
<b>Total Grants &amp; Subsidies (a)</b>	<b>950,600</b>	<b>950,600</b>	<b>275,100</b>	<b>310,600</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	180,000	180,000	150,000	180,000
Superannuation	132,483	132,483	123,758	129,282
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	240,000	240,000	240,000	250,000
Other income	872,200	872,200	854,150	854,700
<b>Total Goods and Services (b)</b>	<b>1,424,683</b>	<b>1,424,683</b>	<b>1,367,908</b>	<b>1,413,982</b>
<b>Total Income c=(a+b)</b>	<b>2,375,284</b>	<b>2,375,284</b>	<b>1,643,008</b>	<b>1,724,582</b>

RECREATION & AMENITY					
Code	Expenditure by Service and Sub-Service	2024		2023	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
F0101	Leisure Facilities Operations	0	0	0	0
F0103	Contribution to External Bodies Leisure Facilities	126,000	126,000	108,000	108,000
F0199	Service Support Costs	0	0	0	0
	<b>Leisure Facilities Operations</b>	<b>126,000</b>	<b>126,000</b>	<b>108,000</b>	<b>108,000</b>
F0201	Library Service Operations	1,674,300	1,674,300	1,482,300	1,433,600
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	575,680	575,680	526,738	530,446
	<b>Operation of Library and Archival Service</b>	<b>2,349,980</b>	<b>2,349,980</b>	<b>2,109,038</b>	<b>2,064,046</b>
F0301	Parks, Pitches & Open Spaces	989,750	989,750	807,700	821,000
F0302	Playgrounds	0	0	0	0
F0303	Beaches	0	0	0	0
F0399	Service Support Costs	483,148	483,148	510,505	506,370
	<b>Outdoor Leisure Areas Operations</b>	<b>1,472,898</b>	<b>1,472,898</b>	<b>1,318,205</b>	<b>1,327,370</b>
F0401	Community Grants	0	0	0	0
F0402	Operation of Sports Hall/Stadium	0	0	0	0
F0403	Community Facilities	10,300	10,300	21,300	10,300
F0404	Recreational Development	52,000	52,000	39,000	49,000
F0499	Service Support Costs	107,625	107,625	141,183	133,616
	<b>Community Sport and Recreational Development</b>	<b>169,925</b>	<b>169,925</b>	<b>201,483</b>	<b>192,916</b>
F0501	Administration of the Arts Programme	446,700	446,700	357,200	357,200
F0502	Contributions to other Bodies Arts Programme	826,000	826,000	826,000	826,000
F0503	Museums Operations	271,500	271,500	287,200	240,600
F0504	Heritage/Interpretive Facilities Operations	0	0	0	0
F0505	Festivals & Concerts	0	0	0	0
F0599	Service Support Costs	220,485	220,485	211,685	205,001
	<b>Operation of Arts Programme</b>	<b>1,764,685</b>	<b>1,764,685</b>	<b>1,682,085</b>	<b>1,628,801</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>5,883,488</b>	<b>5,883,488</b>	<b>5,418,811</b>	<b>5,321,133</b>

RECREATION & AMENITY				
	2024		2023	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
<b>Government Grants</b>				
Housing, Local Government and Heritage	0	0	0	0
Education	0	0	0	0
Tourism, Culture, Arts, Gaeltacht, Sport and Media	25,000	25,000	25,000	25,000
Social & Protection	0	0	0	0
Library Council	0	0	0	0
Arts Council	100,000	100,000	100,000	100,000
Transport	0	0	0	0
Rural and Community Development	0	0	0	0
Other	10,000	10,000	10,000	10,000
<b>Total Grants &amp; Subsidies (a)</b>	<b>135,000</b>	<b>135,000</b>	<b>135,000</b>	<b>135,000</b>
<b>Goods and Services</b>				
Recreation/Amenity/Culture	0	0	0	0
Superannuation	63,893	63,893	64,774	67,666
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>63,893</b>	<b>63,893</b>	<b>64,774</b>	<b>67,666</b>
<b>Total Income c=(a+b)</b>	<b>198,893</b>	<b>198,893</b>	<b>199,774</b>	<b>202,666</b>

**AGRICULTURE, FOOD AND THE MARINE**

		2024		2023	
Code	Expenditure by Service and Sub-Service	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	4,635	4,635	6,062	6,037
<b>Land Drainage Costs</b>		<b>29,635</b>	<b>29,635</b>	<b>31,062</b>	<b>31,037</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	211,500	211,500	180,000	211,500
G0405	Other Animal Welfare Services (incl Horse Control)	48,500	48,500	48,500	48,500
G0499	Service Support Costs	4,988	4,988	6,910	6,775
<b>Veterinary Service</b>		<b>264,988</b>	<b>264,988</b>	<b>235,410</b>	<b>266,775</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	5,000	5,000	5,000	5,000
G0599	Service Support Costs	106	106	100	98
<b>Educational Support Services</b>		<b>5,106</b>	<b>5,106</b>	<b>5,100</b>	<b>5,098</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>299,729</b>	<b>299,729</b>	<b>271,572</b>	<b>302,910</b>



<b>AGRICULTURE, FOOD AND THE MARINE</b>				
<b>Income by Source</b>	<b>2024</b>		<b>2023</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	2,500	2,500	2,500	2,500
Tourism, Culture, Arts, Gaeltacht, Sport and Media	0	0	0	0
Education	0	0	0	0
Transport	0	0	0	0
Food Safety Authority of Ireland	0	0	0	0
Agriculture, Food and the Marine	0	0	0	0
Other	0	0	0	0
<b>Total Grants &amp; Subsidies (a)</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>
<b>Goods and Services</b>				
Superannuation	579	579	798	834
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	57,900	57,900	49,900	55,900
<b>Total Goods and Services (b)</b>	<b>58,479</b>	<b>58,479</b>	<b>50,698</b>	<b>56,734</b>
<b>Total Income c=(a+b)</b>	<b>60,979</b>	<b>60,979</b>	<b>53,198</b>	<b>59,234</b>

MISCELLANEOUS SERVICES					
Code	Expenditure by Service and Sub-Service	2024		2023	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
H0101	Maintenance of Machinery Service	55,700	55,700	54,200	54,200
H0102	Plant and Machinery Operations	200,000	200,000	200,000	200,000
H0199	Service Support Costs	115,832	115,832	115,888	117,992
<b>Profit/Loss Machinery Account</b>		<b>371,532</b>	<b>371,532</b>	<b>370,088</b>	<b>372,192</b>
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>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
H0301	Administration of Rates Office	89,200	89,200	90,100	85,000
H0302	Debt Management Service Rates	291,900	291,900	252,900	272,900
H0303	Refunds and Irrecoverable Rates	3,038,000	3,038,000	3,158,700	3,119,700
H0399	Service Support Costs	157,188	157,188	179,875	173,283
<b>Administration of Rates</b>		<b>3,576,288</b>	<b>3,576,288</b>	<b>3,681,575</b>	<b>3,650,883</b>
H0401	Register of Elector Costs	67,000	67,000	81,200	80,600
H0402	Local Election Costs	18,000	18,000	18,000	18,000
H0499	Service Support Costs	71,721	71,721	70,051	71,314
<b>Franchise Costs</b>		<b>156,721</b>	<b>156,721</b>	<b>169,251</b>	<b>169,914</b>
H0501	Coroner Fees and Expenses	159,500	159,500	153,400	153,400
H0502	Operation of Morgue	0	0	0	0
H0599	Service Support Costs	33,608	33,608	40,447	38,501
<b>Operation and Morgue and Coroner Expenses</b>		<b>193,108</b>	<b>193,108</b>	<b>193,847</b>	<b>191,901</b>
H0601	Weighbridge Operations	0	0	0	0
H0699	Service Support Costs	0	0	0	0
<b>Weighbridges</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

MISCELLANEOUS SERVICES					
Code	Expenditure by Service and Sub-Service	2024		2023	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
H0701	Operation of Markets	0	0	0	0
H0702	Casual Trading Areas	38,000	38,000	34,500	34,500
H0799	Service Support Costs	2,662	2,662	372	369
	<b>Operation of Markets and Casual Trading</b>	<b>40,662</b>	<b>40,662</b>	<b>34,872</b>	<b>34,869</b>
H0801	Malicious Damage	0	0	0	0
H0899	Service Support Costs	0	0	0	0
	<b>Malicious Damage</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
H0901	Representational Payments	540,000	540,000	504,000	522,000
H0902	Chair/Vice Chair Allowances	30,500	30,500	30,500	30,500
H0903	Annual Allowances LA Members	142,900	142,900	137,900	137,900
H0904	Expenses LA Members	36,600	36,600	36,600	30,000
H0905	Other Expenses	157,500	157,500	109,500	89,500
H0906	Conferences Abroad	0	0	0	0
H0907	Retirement Gratuities	20,000	20,000	20,000	20,000
H0908	Contribution to Members Associations	22,500	22,500	21,500	22,000
H0909	General Municipal Allocation	0	0	0	0
H0999	Service Support Costs	271,812	271,812	233,373	236,375
	<b>Local Representation/Civic Leadership</b>	<b>1,221,812</b>	<b>1,221,812</b>	<b>1,093,373</b>	<b>1,088,275</b>
H1001	Motor Taxation Operation	336,200	336,200	256,800	257,800
H1099	Service Support Costs	236,849	236,849	255,410	258,042
	<b>Motor Taxation</b>	<b>573,049</b>	<b>573,049</b>	<b>512,210</b>	<b>515,842</b>
H1101	Agency & Recoupable Service	354,700	354,700	318,100	441,000
H1102	NPPR	0	0	0	0
H1199	Service Support Costs	15,200	15,200	14,900	14,000
	<b>Agency &amp; Recoupable Services</b>	<b>369,900</b>	<b>369,900</b>	<b>333,000</b>	<b>455,000</b>
	<b>Service Division Total</b>	<b>6,503,072</b>	<b>6,503,072</b>	<b>6,388,216</b>	<b>6,478,876</b>

<b>MISCELLANEOUS SERVICES</b>				
	<b>2024</b>		<b>2023</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	3,800,000	3,800,000	4,786,000	4,786,000
Agriculture, Food and the 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>3,800,000</b>	<b>3,800,000</b>	<b>4,786,000</b>	<b>4,786,000</b>
<b>Goods and Services</b>				
Superannuation	24,434	24,434	27,699	28,935
Agency Services & Repayable Works	214,700	214,700	132,000	236,000
Local Authority Contributions	0	0	0	0
NPPR	60,000	60,000	100,000	100,000
Other income	1,565,000	1,565,000	1,204,000	1,597,000
<b>Total Goods and Services (b)</b>	<b>1,864,134</b>	<b>1,864,134</b>	<b>1,463,699</b>	<b>1,961,935</b>
<b>Total Income c=(a+b)</b>	<b>5,664,134</b>	<b>5,664,134</b>	<b>6,249,699</b>	<b>6,747,935</b>

<b>APPENDIX 1</b>	
<b>Summary of Central Management Charge</b>	
	<b>2024 €</b>
Area Office Overhead	0
Corporate Affairs Overhead	1,213,600
Corporate Buildings Overhead	1,393,700
Finance Function Overhead	994,200
Human Resource Function	817,800
IT Services	1,654,500
Print/Post Room Service Overhead Allocation	160,000
Pension & Lump Sum Overhead	3,300,000
<b>Total Expenditure Allocated to Services</b>	<b>9,533,800</b>

**APPENDIX 2**

<b>Summary of Local Property Tax Allocation</b>			
			<b>2024 €</b>
<b>**Discretionary Local Property Tax - Revenue Budget (Table A)</b>			9,114,400
Local Property Tax Self Funding - Revenue Budget	Housing & Building	0	
	Road Transport & Safety	0	
<b>Total Local Property Tax - Revenue Budget</b>			0
			9,114,400
Local Property Tax Self Funding - Capital Budget	Housing & Building	0	
	Road Transport & Safety	0	
<b>Total Local Property Tax - Capital Budget</b>			0
<b>Total Local Property Tax Allocation (Post Variation)</b>			<b>9,114,400</b>

\*\* This amount includes an equalisation contribution of € 4,916,243 from the Exchequer/Local Government Fund

### CERTIFICATE OF ADOPTION

I hereby certify that at the budget meeting of Carlow Council held this 24th day of November, 2023 the Council by Resolution adopted for the financial year ending on the 31st day of December, 2024 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 24th day of November, 2023