

C A R L O W
C O U N T Y C O U N C I L
COMHAIRLE CHONTAE CHEATHARLÓCHA



*Adopted
Local Authority Budget
2021*



*County Offices
Athy Road
Carlow*

CARLOW COUNTY COUNCIL

COMHAIRLE CHONTAE CHEATHARLOCHA

DRAFT BUDGET REPORT 2021

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 2021 financial year.

1. Introduction

The Minister for Housing, Planning and Local Government has determined that the prescribed period for the holding of the Annual Budget meeting for 2021 is 2nd November to 30th November 2020. The statutory budget meeting will be held on 27th November 2020 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, Planning and Local Government. Local Authorities are facing another very challenging year in 2021 due to the financial impact of the COVID-19 pandemic. **During 2020 Central Government allocated €900 million in respect of the nine month waiver of commercial rates to support the business sector and to assist local authorities meeting the costs and income losses which have arisen as a direct consequence of the pandemic. Having regard to the principle established in relation to support from Central Government in 2020 the Carlow County Council draft budget 2021 has been prepared on the basis of a reasonable expectation that compensation will be received by the Council from Central Government in 2021 in respect of any shortfall in receipts from Commercial Rates and or Goods / Services.**

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 28th September 2020 and it was resolved to vary the basic rate by + 5% generating an additional income of € 202,000

(b) Local Property Tax Allocation 2021

Local Property Tax replaced the Local Government Fund (General Purposes Grant). Comparative figures for 2020 and 2021 are detailed below. Excluding the 5% Local Adjustment factor, there has been no increase in funding for 2021. Carlow has not had an increase in its Local Government Funding Baselines in **twelve 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 2021 than it was in 2008.

LOCAL PROPERTY TAX STATISTICS	2020	2021	Variance
LOCAL PROPERTY TAX 100%	3,991,261	4,039,335	48,074
LOCAL PROPERTY TAX 20% TO EQUALISATION FUND	- 798,252	- 807,867	- 9,615
LOCAL PROPERTY TAX 80% RETAINED LOCALLY	3,193,009	3,231,468	38,459
ALLOCATION FROM EQUALISATION FUND	2,945,648	2,907,189	- 38,459
NET FUNDING	6,138,657	6,138,657	
LOCAL ADJUSTMENT FACTOR	199,550	201,967	2,417
TOTAL FUNDING	6,338,207	6,340,624	2,417

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

The meetings of the Muinebheag Municipal District, the Carlow Municipal District and the Tullow Municipal District to consider the 2021 General Municipal Allocation and Draft Budgetary Plan were held on Wednesday 21st October, Thursday 22nd October and Friday 23rd October 2020 respectively. The following Budgetary Plans were adopted.

		Carlow Municipal District Adopted Budgetary Plan 2021	Muinebheag Municipal District Adopted Budgetary Plan 2021	Tullow Municipal District Adopted Budgetary Plan 2021
A0101	MAINTENANCE OF LA HOUSING UNITS	185,000	90,000	117,000
B0405	LOCAL ROADS MTCE (LOCAL CONTRIB.)	72,000	293,000	240,000
D0603	COMMUNITY GRANTS	37,000	30,000	33,000
D0603	SPECIAL PROJECTS (MEMBERS)	42,000	30,000	36,000
D0603	MAYOR / CATHAOIRLEACH AWARDS	1,000	1,000	1,000
D0903	TOWN TWINNING / DIASPORA	1,850	1,500	1,650
D0905	CHRISTMAS PROGRAM	42,000	20,000	20,000
D0905	STREET SCAPES / SHOP FRONTS	3,000	2,000	2,000
E0502	LITTER CONTROL INITIATIVES	11,100	9,000	9,900
E0601	STREET CLEANING - CARLOW TOWN	122,500	-	-
E0601	STREET CLEANING - TULLOW	-	-	48,000
E0601	STREET CLEANING VILLAGES - TULLOW MD	-	-	45,000
E0601	STREET CLEANING - MUINEBHEAG	-	48,000	-
E0601	STREET CLEANING VILLAGES - MUINEBHEAG MD	-	45,000	-
F0103	CONTRIBUTION TO SWIMMING POOLS	24,000	12,000	9,600
F0301	DUCKETTS GROVE AMENITY AREA	60,200	-	-
F0301	OAK PARK AMENITY AREA	30,200	-	-
F0301	TULLOW TOWN PARK	-	-	10,000
F0301	OPEN SPACES - TULLOW	-	-	15,000
F0301	OPEN SPACES - MUINEBHEAG	-	15,000	-
F0301	OPEN SPACES - BORRIS	-	6,000	-
F0301	OPEN SPACES - HACKETSTOWN	-	-	6,000
F0301	OPEN SPACES - LEIGHLINBRIDGE	-	6,000	-
F0301	OPEN SPACES - RATHVILLY	-	-	6,000
F0301	CARLOW TOWN PARK & OPEN SPACES	160,400	-	-
H0702	CASUAL TRADING AREAS	-	5,000	-
	RELEVANT GROSS EXPENDITURE (B=A)	792,250	613,500	600,150

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 **twelve years** and during that period the ARV actually reduced by 3% (*unique in the South East*). The members also adopted a “*rates incentive grant scheme*” whereby rate payers can avail of a 5% incentive (*max € 250*). Circa 50% of rate payers now avail of that scheme. The Local Government (Reform) Act 2014 required local authorities to harmonise Annual Rates on Valuation (ARV) within each county and the harmonisation process was completed in Carlow in 2017.

The Carlow revaluation was also 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. 6% or 119 appeals have been lodged with the Valuation Tribunal. Based on the outcome from appeals determined to date loss of income will exceed € 600,000.

(b) General Annual Rate on Valuation 2021

The General Annual Rate on Valuation included in the 2021 draft budget is **€ 0.2571** i.e. no increase on 2020. Again 2021 will be the 12th 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 the current year to assist local businesses, namely the Restart Grants and the nine months rates waiver, 1,350 businesses received the rates waiver to a value of € 6.4 million and € 6.7 million has been paid to date in Restart Grants. However there is a question mark over the ability of some rate payers to discharge their rates liability in 2021 due to the impact of the pandemic and accordingly the **draft budget 2021 has been prepared on the basis of a reasonable expectation that compensation will be received by the Council from Central Government in 2021 in respect of any shortfall in receipts .**

(d) Profile of Commercial Rate accounts 2021

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	199,500
STREETSCAPE PAINT SCHEMES	4,000
SHOP FRONT GRANTS	10,000
TOTAL	645,500

(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 Council to take such a decision at each relevant budget meeting. **Commercial rates on vacant premises in the county is estimated at € 1.4 million. In 2020 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 2021 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 Council has not as yet received detailed information as the regulations are currently at draft stage.

5. Parameters for the Draft 2021 Budget

The members are well 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. 2021 will be the twelfth year with no increase in Local Government Funding baseline, no increase in commercial rates and no increase in Local Property Tax bands. **The decision made by members to vary the rate of Local Property Tax by + 5% in 2021 has been of great assistance in maintaining funding for community grants and maintaining the public realm.**

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, Planning and Local Government 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. In June 2018 a delegation of elected members from Carlow also met the Minister in this regard.

In 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 in 2018 Carlow received € 2.92 million less than the

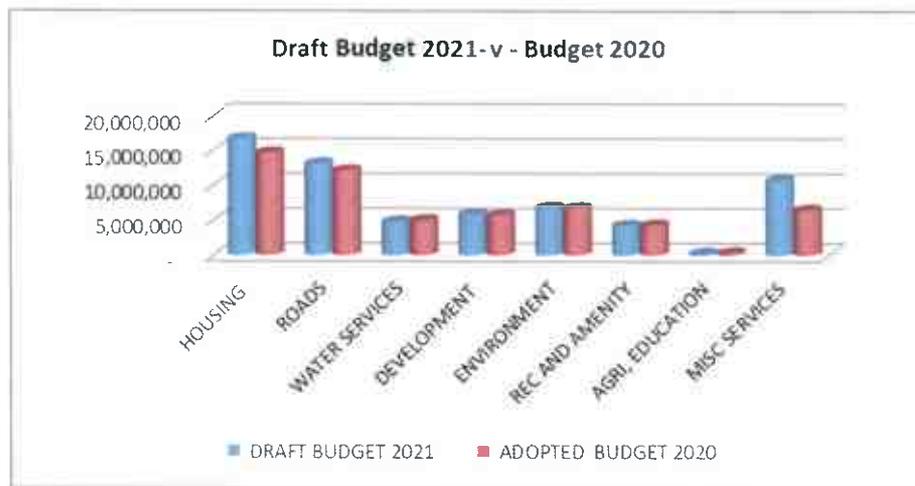
average LPT Equalisation when compared with other local authorities in the same grouping as Carlow and also suggested a series of indicators for use in a future distribution model. In September 2020 the Chief Executive and Head of Finance met with senior Civil Servants and again outlined Carlow's case for additional funding. The outcome of the process is awaited.

The Draft 2021 Budget as presented has regard to the following drivers.

- **Core Services:** Provision has been made to maintain core services at current levels of activity on the basis of a reasonable expectation that compensation will be received by the council from Central Government in 2021 in respect of any shortfall in receipts from Commercial Rates and or Goods / Services.
- **Lansdowne Road Agreement / Public Sector Stability Agreement** - The assumption is made that the additional costs will be recouped.
- **Climate Change** – Provision has been made for climate change initiatives and to employ a climate change officer.
- **Economic Development.** Provision of € 645,500 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:** € 26 million in projected grant income is included.
- **Irish Water:** The assumption is made that the services provided to Irish Water under the 2021 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 2021 has been calculated at € 0.2571 no increase on 2020. It is recommended that the members again vary the rate of refund on vacant premises to 50% in 2021 to encourage the productive use of vacant commercial premises.
- **Local Property Tax:** The members resolved to vary the basic rate in 2021 by +5%

6. Principal Service Costs included in the 2021 Draft Budget

Expenditure included in the 2021 draft budget amounts to € 62.86 million (an increase of €7.4 million which is accounted for principally by additional grants € 3.5 million and a contra adjustment of € 4.3 m in respect of a doubtful debt contingency) The following table shows the distribution of that expenditure at service division level.



A). Housing - € 1.438 million (no reduction on 2020) is included for the housing maintenance programme conditional on grants of € 300,000. The level of funding provided will ensure that the existing high standard of service including re-lets is maintained in 2021. 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 2021. €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 €16.7 million.**

B). Roads - The Council's local contribution to county roads in 2021 is € 1.5 million (no reduction on 2020). € 7.6 million (an increase of €1 million) is provisionally included in respect of Road Grants, however the actual allocations will not be notified until February 2021 at which time a comprehensive programme of works will be brought to Council. € 736,000 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 €50,000 for public lighting improvement. Provision is also made for the management of on and off- street car parking and road safety. **Total provision €13.1 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 2021 Annual Service Plan will be cost neutral on the Council. € 34,100 is provided for the sampling of private water supplies and € 46,000 in respect of waste-water treatment which is outside the scope of the SLA. **Total provision € 4.83 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. € 250,000 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 €5.9 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 on a trial basis. The net cost of € 435,000 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 2020). € 89,000 is included for a climate change officer/initiatives. **Total provision of €7.0 million.**

F). Recreation and Amenity - Provision of € 688,600 (no reduction on 2020) 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 €4.30 million.**

G). Agriculture, Education and Health - provision is made for Animal Welfare, Land Drainage Areas (River Burren) and School Meals. **Total provision of € 0.28 million.**

H). Miscellaneous Services - includes council plant, local elections, agency services, rate collection, member's expenses, and motor taxation. A contra adjustment of € 4.3 m in respect of a doubtful debt contingency is included as an exceptional item in 2021. **Total provision of € 10.75 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 €7.32 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 for a **€ 645,500** package to assist in stimulating economic development in the county which is contingent on the anticipated level of Commercial Rates income. In total **€ 2.23 million** detailed in the following table is included in the draft budget to support enterprise and local communities.

ENTERPRISE AND COMMUNITY FUNDING	DRAFT BUDGET 2021	ENTERPRISE AND COMMUNITY FUNDING	DRAFT BUDGET 2021
GENERAL PROMOTIONAL WORK	20,000	CATHAOIRLEACHS AWARDS M BEAG MD	2,000
FOREIGN DIRECT INVESTMENT PROMOTION	25,000	CATHAOIRLEACHS AWARDS TULLOW MD	2,000
RETAIL SECTOR DEVELOPMENT FUND	10,000	CARLOWS PRIDE OF PLACE (PROMOTION)	20,000
BUSINESS INCUBATION & DEVELOPMENT	5,000	CO - OPERATION IRELAND PRIDE OF PLACE	12,000
LOCAL ENTERPRISE SEED FUNDING	15,000	CO-OPERATION IRELAND PRIDE OF PLACE - OPEN SP	5,000
REGIONAL ACTION PLAN FOR JOBS	65,000	TRAVELLER INTERAGENCY WORKING GROUP	3,000
CHRISTMAS PROGRAMME CARLOW MD	42,000	AGE FRIENDLY PROGRAMME	5,000
CHRISTMAS PROGRAMME MUINEBHEAG MD	20,000	LOCAL AGENDA 21	10,000
CHRISTMAS PROGRAMME TULLOW MD	20,000	LOCAL ECONOMIC & COMMUNITY PLAN	25,000
PAY PARKING INCENTIVES	50,000	SOCIAL INCLUSION DISABILITY PLAN	20,000
RATES PROMPT PAYMENT SCHEME	140,000	SOUTHERN REGIONAL ASSEMBLY	54,000
VACANT PROPERTY INCENTIVES	20,000	ARTS GRANTS	25,000
FESTIVALS & EVENTS	199,500	CARLOW YOUTH THEATRE	30,000
STREETSCAPE PAINT SCHEMES	4,000	ARTIST RESIDENCY	15,000
SHOP FRONT GRANTS	10,000	MUSIC GENERATION	25,000
AMENITY TRUST	23,000	CARLOW ARTS CENTRE	498,000
CARLOW TOURISM	125,000	SOUTH EAST ARTS PARTNERSHIP SCHEME	20,000
CENTENARIES	10,000	HERITAGE WEEK	3,800
TWINNING/DIASPORA	20,000	HERITAGE PROJECTS	5,000
CARLOW AMBASSADORS SCHEME	1,500	LIBRARY BOOKS & CDS	90,000
CARLOW ASSOCIATIONS OVERSEAS	5,000	ACCESS BOOK SCHEME	10,000
ENERGY AGENCY LTD	34,000	ANTI-LITTER CAMPAIGN	10,000
CARLOW RURAL TRANSPORT	5,000	CATHAOIRLEACHAS ENV. AWARDS	2,000
LOCAL COMMUNITY DEVEL. COMMITTEE	12,000	GREEN SCHOOLS PROJECT	5,000
PUBLIC PARTICIPATION NETWORK	35,300	SKIPS AND BINS	4,000
SPECIAL PROJECTS CARLOW MD	42,000	ILLEGAL DUMPING/LITTERING CLEAN UP	40,000
SPECIAL PROJECTS MUINEBHEAG MD	30,000	SPRING CLEAN CAMPAIGN	3,000
SPECIAL PROJECTS TULLOW MD	36,000	CLIMATE CHANGE INITIATIVES	40,000
COMMUNITY GRANTS CARLOW MD	37,000	BURIAL GROUND FUND	40,000
COMMUNITY GRANTS MUINEBHEAG MD	30,000	SWIMMING POOLS	57,000
COMMUNITY GRANTS TULLOW MD	33,000	SPORTS DEVELOPMENT	30,000
MAYORS AWARDS CARLOW MD	2,000		
TOTAL			2,237,100
<i>Note : Contingent on compensation from Central Government in respect of any loss of receipts from commercial rates in 2021.</i>			

8. Capital Investment Programme 2021 – 2023

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 due to the fact that 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. The Council has also submitted a number of applications for funding under the Urban and Rural Regeneration and Development Funds as part of Project Ireland 2040 and a decision is awaited. 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 2021 and thereafter.

2021 - 2023 (DRAFT) CAPITAL PROGRAMME	ESTIMATED EXPENDITURE	GRANTS	LOANS	OTHER INCOME	TOTAL INCOME
HOUSE CONSTRUCTION / PURCHASE	100,000,000	100,000,000			100,000,000
HOUSING ENERGY RETROFITTING	3,000,000	3,000,000			3,000,000
HOUSING LOANS	12,000,000		12,000,000		12,000,000
HOUSING GRANTS	4,800,000	3,840,000	-	960,000	4,800,000
HOUSING TOTAL	119,800,000	106,840,000	12,000,000	960,000	119,800,000
ENERGY EFFICIENCY	3,200,000		3,200,000		3,200,000
EMERGENCY SERVICES	450,000	450,000			450,000
LEADER	4,500,000	4,500,000			4,500,000
SICAP	1,600,000	1,600,000			1,600,000
ROADS	22,000,000	20,000,000		2,000,000	22,000,000
WATER & DRAINAGE (NON IW)	1,500,000	1,500,000	-		1,500,000
ENVIRONMENTAL & WASTE MGT	900,000	550,000		350,000	900,000
CLIMATE ACTION	1,500,000	1,500,000	-	-	1,500,000
LIBRARIES	10,300,000	2,600,000	7,700,000	-	10,300,000
ARTS	500,000	350,000		150,000	500,000
I.T.	200,000			200,000	200,000
CORPORATE BUILDINGS	1,500,000		-	1,500,000	1,500,000
ENTERPRISE / ECONOMIC DEV.	4,300,000	3,800,000	-	500,000	4,300,000
TOWN & VILLAGE RENEWAL	1,350,000	1,210,000		140,000	1,350,000
PLANNING ENFORCEMENT (BONDS/CPO)	5,000,000	5,000,000	-	-	5,000,000
RECREATION & AMENITY	8,000,000	6,400,000	-	1,600,000	8,000,000
URBAN REGENERATION PROGRAMME	20,000,000	15,000,000	5,000,000	-	20,000,000
RURAL REGENERATION PROGRAMME	3,200,000	2,400,000		800,000	3,200,000
TOTAL	209,800,000	173,700,000	27,900,000	8,200,000	209,800,000

9. Conclusion

In conclusion I wish to thank all the members of the Council and An Cathaoirleach Cllr. Tom O Neill, leas Cathaoirleach Cllr. John Murphy 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. Arthur Mc Donald, the Mayor of the Carlow Municipal District Cllr. Fergal Browne and the Cathaoirleach of the Tullow Municipal District Cllr. John Mc Donald. I wish to acknowledge the assistance given by Deputy Jennifer Murnane O Connor TD with this 2021 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 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. Having regard to the principle established in relation to support from Central Government in 2020 and on the basis of a reasonable expectation that compensation will be received by the Council from Central Government in 2021 in respect of any shortfall in receipts from Commercial Rates and or Goods / Services. In the event that a shortfall in receipts materialises in the course of 2021 then budgets as presented will need to be revisited.**

The 2021 draft budget has been prepared based on best available information and accordingly, I recommend the draft 2021 budget to Council for consideration and adoption.

Kathleen Holohan

Chief Executive

17th November 2020

TABLE A - CALCULATION OF ANNUAL RATE ON VALUATION

Summary by Service Division		Summary per Table A 2021				Estimated Net Expenditure Outturn 2020 (as restated)	
		Expenditure	Income	Budget Net Expenditure 2021		€	%
		€	€	€	%	€	%
Gross Revenue Expenditure & Income							
Housing and Building		16,707,198	18,432,013	-1,724,815	-8%	-1,803,285	-8%
Road Transport & Safety		13,100,990	8,341,561	4,759,429	22%	4,719,930	22%
Water Services		4,829,468	4,593,778	235,690	1%	168,110	1%
Development Management		5,876,474	1,298,659	4,577,815	21%	4,005,145	19%
Environmental Services		7,036,279	1,476,874	5,559,405	26%	5,289,787	24%
Recreation and Amenity		4,280,283	128,448	4,151,835	19%	3,835,570	18%
Agriculture, Education, Health & Welfare		285,295	60,888	224,407	1%	242,118	1%
Miscellaneous Services		10,748,913	7,070,029	3,678,884	17%	5,160,824	24%
		62,864,900	41,402,250	21,462,650	100%	21,618,200	100%
Provision for Debit Balance		0		0			
Adjusted Gross Expenditure & Income	(A)	62,864,900	41,402,250	21,462,650		21,618,200	
Financed by Other Income/Credit Balances							
Provision for Credit Balance							
Local Property Tax			6,340,650	6,340,650		6,338,200	
Sub - Total	(B)			6,340,650		15,280,000	
Net Amount of Rates to be Levied	(A-B)			15,122,000			
Value of Base Year Adjustment				0			
Amount of Rates to be Levied (Gross of BYA)	(D)			15,122,000			
Net Effective Valuation	(E)			58,817,581			
General Annual Rate on Valuation	D/E			0.2571			

Division & Services		Table B Expenditure & Income for 2021 and Estimated Outturn for 2020							
		2021				2020			
		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
		€	€	€	€	€	€	€	€
Code	Housing and Building								
A01	Maintenance/Improvement of LA Housing Units	2,400,500	2,400,500	5,866,278	5,866,278	2,393,319	2,376,092	5,668,025	5,870,869
A02	Housing Assessment, Allocation and Transfer	250,310	250,310	4,123	4,123	268,127	263,665	6,437	6,377
A03	Housing Rent and Tenant Purchase Administration	282,027	282,027	4,494	4,494	315,172	298,335	4,764	4,719
A04	Housing Community Development Support	236,183	236,183	69,148	69,148	208,051	221,219	68,427	68,413
A05	Administration of Homeless Service	683,519	683,519	584,624	584,624	724,332	660,093	617,003	569,948
A06	Support to Housing Capital Prog.	1,612,925	1,612,925	1,287,378	1,287,378	1,631,992	1,642,893	1,281,511	1,281,393
A07	RAS and Leasing Programme	9,822,233	9,822,233	9,810,554	9,810,554	7,751,087	7,764,985	7,718,115	7,711,366
A08	Housing Loans	549,899	549,899	518,127	518,127	549,985	527,624	492,815	482,744
A09	Housing Grants	480,888	480,888	2,113	2,113	481,152	473,595	2,177	2,156
A11	Agency & Recoupable Services	0	0	0	0	0	0	0	0
A12	HAP Programme	388,714	388,714	285,174	285,174	307,169	245,358	277,878	279,159
	Service Division Total	16,707,198	16,707,198	18,432,013	18,432,013	14,630,386	14,473,859	16,137,152	16,277,144
Code	Road Transport & Safety								
B01	NP Road - Maintenance and Improvement	0	0	0	0	0	0	0	0
B02	NS Road - Maintenance and Improvement	921,250	921,250	691,988	691,988	704,527	1,058,916	368,771	844,688
B03	Regional Road - Maintenance and Improvement	3,004,810	3,004,810	2,394,000	2,394,000	3,028,649	2,804,504	2,462,126	2,254,964
B04	Local Road - Maintenance and Improvement	7,369,623	7,375,623	4,447,468	4,447,468	6,690,182	7,235,406	3,694,813	4,282,135
B05	Public Lighting	892,663	892,663	64,973	64,973	861,197	864,418	86,682	86,672
B06	Traffic Management Improvement	110,407	110,407	14,421	14,421	89,287	88,957	15,032	14,013
B07	Road Safety Engineering Improvement	202,922	202,922	176,379	176,379	164,717	203,635	135,845	175,837
B08	Road Safety Promotion/Education	232,629	226,629	6,125	6,125	233,587	189,567	6,621	6,559
B09	Car Parking	242,968	242,968	467,859	467,859	246,931	171,557	468,315	238,284
B10	Support to Roads Capital Prog.	123,718	123,718	1,348	1,348	80,553	75,568	2,469	2,446
B11	Agency & Recoupable Services	0	0	77,000	77,000	0	0	32,000	67,000
	Service Division Total	13,100,990	13,100,990	8,341,561	8,341,561	12,099,630	12,692,528	7,272,674	7,972,598

		Table B Expenditure & Income for 2021 and Estimated Outturn for 2020							
		2021				2020			
		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		€	€	€	€	€	€	€	€
Water Services									
Code									
C01	Water Supply	2,487,856	2,487,856	67,710	67,710	2,498,185	2,360,536	66,123	65,500
C02	Waste Water Treatment	1,983,943	1,983,943	39,666	39,666	2,087,546	1,966,471	47,152	46,707
C03	Collection of Water and Waste Water Charges	88,778	88,778	1,671	1,671	88,391	80,179	1,701	1,685
C04	Public Conveniences	90,239	90,239	383	383	92,380	91,673	389	385
C05	Admin of Group and Private Installations	128,652	128,652	9,648	9,648	108,419	92,206	9,502	9,478
C06	Support to Water Capital Programme	0	0	0	0	0	0	0	0
C07	Agency & Recoupable Services	50,000	50,000	0	0	120,500	120,500	0	0
C08	Local Authority Water and Sanitary Services	0	0	4,474,700	4,474,700	0	0	4,556,000	4,419,700
Service Division Total		4,829,468	4,829,468	4,593,778	4,593,778	4,995,421	4,711,565	4,680,867	4,543,455
Development Management									
Code									
D01	Forward Planning	260,914	260,914	4,272	4,272	193,097	203,246	3,941	3,904
D02	Development Management	1,245,315	1,245,315	153,647	153,647	1,122,896	1,147,846	170,502	150,368
D03	Enforcement	428,762	428,762	7,408	7,408	402,161	389,338	7,712	7,639
D04	Industrial and Commercial Facilities	75,851	75,851	460	460	80,711	80,139	1,010	1,001
D05	Tourism Development and Promotion	125,084	125,084	0	0	125,038	125,035	0	0
D06	Community and Enterprise Function	1,102,964	1,102,964	97,442	97,442	1,080,511	992,815	114,061	113,930
D07	Unfinished Housing Estates	119,442	119,442	3,008	3,008	121,734	115,128	2,291	2,269
D08	Building Control	165,296	165,296	13,121	13,121	164,367	152,535	18,038	11,009
D09	Economic Development and Promotion	2,186,254	2,186,254	996,929	996,929	2,256,126	8,376,065	1,098,712	7,369,497
D10	Property Management	91,908	91,908	6,572	6,572	86,902	84,732	9,712	6,196
D11	Heritage and Conservation Services	74,684	74,684	15,800	15,800	72,308	4,079	15,800	0
D12	Agency & Recoupable Services	0	0	0	0	0	0	0	0
Service Division Total		5,876,474	5,876,474	1,298,659	1,298,659	5,705,851	11,670,958	1,441,779	7,665,813

		Table B Expenditure & Income for 2021 and Estimated Outturn for 2020							
		2021				2020			
		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		€	€	€	€	€	€	€	€
	Environmental Services								
Code									
E01	Landfill Operation and Aftercare	312,902	312,902	249,258	249,258	312,543	326,471	190,120	238,775
E02	Recovery & Recycling Facilities Operations	919,178	919,178	384,283	384,283	821,802	817,309	356,546	401,017
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	285,269	285,269	14,416	14,416	293,000	269,098	14,704	17,660
E06	Street Cleaning	836,714	836,714	12,270	12,270	795,222	808,474	10,027	9,933
E07	Waste Regulations, Monitoring and Enforcement	384,217	384,217	136,977	136,977	380,622	367,067	138,779	136,960
E08	Waste Management Planning	132,873	132,873	2,526	2,526	150,206	130,292	2,709	2,683
E09	Maintenance of Burial Grounds	321,972	321,972	118,533	118,533	361,761	334,979	123,686	123,651
E10	Safety of Structures and Places	460,261	460,261	58,503	58,503	456,960	425,450	54,389	57,927
E11	Operation of Fire Service	2,986,603	2,986,603	410,944	410,944	2,980,329	2,953,831	335,848	396,170
E12	Fire Prevention	63,657	63,657	74,614	74,614	71,907	69,192	99,532	75,017
E13	Water Quality, Air and Noise Pollution	243,533	243,533	14,550	14,550	202,984	178,199	18,410	14,882
E14	Agency & Recoupable Services	0	0	0	0	0	0	0	0
E15	Climate Change and Flooding	89,100	89,100	0	0	85,000	84,100	0	0
	Service Division Total	7,036,279	7,036,279	1,476,874	1,476,874	6,912,336	6,764,462	1,344,750	1,474,675
	Recreation & Amenity								
Code									
F01	Leisure Facilities Operations	88,000	88,000	0	0	88,000	88,000	0	0
F02	Operation of Library and Archival Service	1,725,073	1,725,073	25,318	25,318	1,808,191	1,494,219	26,618	26,367
F03	Outdoor Leisure Areas Operations	1,114,905	1,114,905	9,755	9,755	1,058,916	1,051,076	9,202	9,115
F04	Community Sport and Recreational Development	105,987	105,987	4,897	4,897	115,736	109,026	5,146	5,097
F05	Operation of Arts Programme	1,246,318	1,246,318	88,478	88,478	1,238,133	1,220,869	87,108	87,041
F06	Agency & Recoupable Services	0	0	0	0	0	0	0	0
	Service Division Total	4,280,283	4,280,283	128,448	128,448	4,308,976	3,963,190	128,074	127,620

		Table B Expenditure & Income for 2021 and Estimated Outturn for 2020							
		2021				2020			
		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		€	€	€	€	€	€	€	€
Code	Agriculture, Education, Health & Welfare								
G01	Land Drainage Costs	38,153	38,153	1,988	1,988	67,839	66,110	1,926	1,907
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	231,891	231,891	51,400	51,400	219,268	219,106	49,400	48,900
G05	Educational Support Services	15,251	15,251	7,500	7,500	20,231	15,209	10,000	7,500
G06	Agency & Recoupable Services	0	0	0	0	0	0	0	0
	Service Division Total	285,295	285,295	60,888	60,888	307,338	300,425	61,326	58,307
Code	Miscellaneous Services								
H01	Profit/Loss Machinery Account	349,344	349,344	201,858	201,858	341,896	338,505	202,105	202,085
H02	Profit/Loss Stores Account	0	0	0	0	0	0	0	0
H03	Administration of Rates	7,822,561	7,822,561	4,308,923	4,308,923	3,736,333	3,722,950	10,271	10,175
H04	Franchise Costs	201,071	201,071	6,758	6,758	175,049	164,597	3,134	3,105
H05	Operation of Morgue and Coroner Expenses	154,712	154,712	477	477	118,229	161,032	0	0
H06	Weighbridges	0	0	0	0	0	0	0	0
H07	Operation of Markets and Casual Trading	7,691	7,691	356	356	18,126	2,718	423	419
H08	Malicious Damage	0	0	0	0	0	0	0	0
H09	Local Representation/Civic Leadership	987,270	987,270	2,670	2,670	988,559	799,014	2,523	2,500
H10	Motor Taxation	486,564	486,564	19,087	19,087	523,869	479,793	22,522	19,451
H11	Agency & Recoupable Services	739,700	739,700	2,529,900	2,529,900	586,900	1,622,550	2,523,100	1,892,600
	Service Division Total	10,748,913	10,748,913	7,070,029	7,070,029	6,488,961	7,291,159	2,764,078	2,130,335
	OVERALL TOTAL	62,864,900	62,864,900	41,402,250	41,402,250	55,448,899	61,868,146	33,830,700	40,249,947

	(i)	(ii)	(iii)	(iv)	(v)
Rating authority	Annual Rate on Valuation 2021	Effective ARV (Net of BYA) 2021	Base Year Adjustment 2021	Net Effective Valuation	Value of Base Year Adjustment
			(ii)-(i)		(iii)*(iv)
	€	€	€	€	€
Name of rating authority	0.00				
Former rating authority areas					
Former town rating area		0.00	0.00		0
Former county rating area		0.00	0.00		0
		0.00	0.00		0
TOTAL				0	0

Table D	
ANALYSIS OF BUDGET 2021 INCOME FROM GOODS AND SERVICES	
Source of Income	2021 €
Rents from Houses	5,948,500
Housing Loans Interest & Charges	516,050
Parking Fines/Charges	465,000
Irish Water	4,474,700
Planning Fees	140,550
Domestic Refuse	0
Commercial Refuse	0
Landfill Charges	0
Fire Charges	160,000
Recreation / Amenity / Culture	0
Agency Services & Repayable Works	201,500
Local Authority Contributions	180,000
Superannuation	530,000
NPPR	120,000
Misc. (Detail)	2,588,800
TOTAL	15,325,100

Table E	
ANALYSIS OF BUDGET INCOME 2021 FROM GRANTS AND SUBSIDIES	
	2021 €
Department of Housing, Local Government and Heritage	
Housing and Building	11,406,750
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	5,790,000
	17,382,950
Other Departments and Bodies	
TII Transport Infrastructure Ireland	7,634,000
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	70,000
Transport	0
Justice	0
Agriculture and Marine	0
Enterprise, Trade and Employment	870,000
Community, Rural Development and The Islands	0
Climate Action, Communication Networks	0
Food Safety Authority of Ireland	0
Other	69,800
	8,694,200
Total Grants & Subsidies	26,077,150

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

HOUSING AND BUILDING

		2021		2020	
Code	Expenditure by Service and Sub-Service	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
A0101	Maintenance of LA Housing Units	1,437,800	1,437,800	1,434,000	1,434,000
A0102	Maintenance of Traveller Accommodation Units	89,500	89,500	89,500	89,500
A0103	Traveller Accommodation Management	46,200	46,200	46,200	45,500
A0104	Estate Maintenance	0	0	0	0
A0199	Service Support Costs	827,000	827,000	823,619	807,092
Maintenance/Improvement of LA Housing		2,400,500	2,400,500	2,393,319	2,376,092
A0201	Assessment of Housing Needs, Allocs. & Trans.	169,400	169,400	147,800	152,500
A0299	Service Support Costs	80,910	80,910	120,327	111,165
Housing Assessment, Allocation and Transfer		250,310	250,310	268,127	263,665
A0301	Debt Management & Rent Assessment	206,100	206,100	230,600	220,200
A0399	Service Support Costs	75,927	75,927	84,572	78,135
Housing Rent and Tenant Purchase Administration		282,027	282,027	315,172	298,335
A0401	Housing Estate Management	20,000	20,000	1,000	25,000
A0402	Tenancy Management	175,100	175,100	174,600	166,300
A0403	Social and Community Housing Service	0	0	0	0
A0499	Service Support Costs	41,083	41,083	32,451	29,919
Housing Community Development Support		236,183	236,183	208,051	221,219
A0501	Homeless Grants Other Bodies	260,000	260,000	306,100	238,500
A0502	Homeless Service	382,600	382,600	377,500	382,100
A0599	Service Support Costs	40,919	40,919	40,732	39,493
Administration of Homeless Service		683,519	683,519	724,332	660,093
A0601	Technical and Administrative Support	275,400	275,400	252,800	280,600
A0602	Loan Charges	1,157,000	1,157,000	1,157,000	1,157,000
A0699	Service Support Costs	180,525	180,525	222,192	205,293
Support to Housing Capital Prog.		1,612,925	1,612,925	1,631,992	1,642,893
A0701	RAS Operations	4,295,000	4,295,000	4,292,000	4,292,000
A0702	Long Term Leasing	880,000	880,000	315,000	333,000
A0703	Payment & Availability	4,196,600	4,196,600	2,667,300	2,682,200
A0704	Affordable Leases	67,000	67,000	67,000	67,000
A0799	Service Support Costs	383,633	383,633	409,787	390,785
RAS and Leasing Programme		9,822,233	9,822,233	7,751,087	7,764,985

HOUSING AND BUILDING					
Code	Expenditure by Service and Sub-Service	2021		2020	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
A0801	Loan Interest and Other Charges	366,500	366,500	355,500	347,450
A0802	Debt Management Housing Loans	134,900	134,900	144,400	134,000
A0899	Service Support Costs	48,499	48,499	50,085	46,174
	Housing Loans	549,899	549,899	549,985	527,624
A0901	Housing Adaptation Grant Scheme	0	0	0	0
A0902	Loan Charges DPG/ERG	165,000	165,000	165,000	165,000
A0903	Essential Repair Grants	0	0	0	0
A0904	Other Housing Grant Payments	0	0	0	0
A0905	Mobility Aids Housing Grants	200,000	200,000	200,000	200,000
A0999	Service Support Costs	115,888	115,888	116,152	108,595
	Housing Grants	480,888	480,888	481,152	473,595
A1101	Agency & Recoupable Service	0	0	0	0
A1199	Service Support Costs	0	0	0	0
	Agency & Recoupable Services	0	0	0	0
A1201	HAP Operations	286,800	286,800	277,500	217,900
A1299	Service Support Costs	101,914	101,914	29,669	27,458
	HAP Programme	388,714	388,714	307,169	245,358
	Service Division Total	16,707,198	16,707,198	14,630,386	14,473,859

HOUSING AND BUILDING				
Income by Source	2021		2020	
	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants & Subsidies				
Housing, Local Government and Heritage	11,406,750	11,406,750	9,304,000	9,292,600
Other	0	0	0	0
Total Grants & Subsidies (a)	11,406,750	11,406,750	9,304,000	9,292,600
Goods and Services				
Rents from Houses	5,948,500	5,948,500	5,785,000	5,938,500
Housing Loans Interest & Charges	516,050	516,050	490,400	480,550
Superannuation	57,613	57,613	59,152	58,594
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other Income	503,100	503,100	498,600	506,900
Total Goods and Services (b)	7,025,263	7,025,263	6,833,152	6,984,544
Total Income c=(a+b)	18,432,013	18,432,013	16,137,152	16,277,144

ROAD TRANSPORT & SAFETY

Code	Expenditure by Service and Sub-Service	2021		2020	
		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
National Primary Road – Maintenance and Improvement		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	65,000	65,000	60,000	63,000
B0205	NS – Bridge Maintenance (Eirspan)	0	0	0	0
B0206	NS - General Maintenance	500,000	500,000	300,000	653,000
B0207	NS – General Improvement Works	0	0	0	0
B0299	Service Support Costs	356,250	356,250	344,527	342,916
National Secondary Road – Maintenance and Improvement		921,250	921,250	704,527	1,058,916
B0301	Regional Roads Surface Dressing	250,000	250,000	245,000	224,000
B0302	Reg Rd Surface Rest/Road Reconstruction/Overlay	1,100,000	1,100,000	1,175,000	1,031,000
B0303	Regional Road Winter Maintenance	0	0	0	0
B0304	Regional Road Bridge Maintenance	0	0	0	0
B0305	Regional Road General Maintenance Works	750,000	750,000	635,000	728,000
B0306	Regional Road General Improvement Works	270,000	270,000	390,000	255,000
B0399	Service Support Costs	634,810	634,810	583,649	566,504
Regional Road – Improvement and Maintenance		3,004,810	3,004,810	3,028,649	2,804,504
B0401	Local Road Surface Dressing	750,000	750,000	450,000	709,000
B0402	Local Rd Surface Rest/Road Reconstruction/Overlay	2,900,000	2,900,000	1,600,000	2,784,000
B0403	Local Roads Winter Maintenance	0	0	0	0
B0404	Local Roads Bridge Maintenance	0	0	0	0
B0405	Local Roads General Maintenance Works	1,504,000	1,510,000	1,511,000	1,506,000
B0406	Local Roads General Improvement Works	750,000	750,000	1,594,000	739,000
B0499	Service Support Costs	1,465,623	1,465,623	1,535,182	1,497,406
Local Road - Maintenance and Improvement		7,369,623	7,375,623	6,690,182	7,235,406
B0501	Public Lighting Operating Costs	736,000	736,000	685,000	691,000
B0502	Public Lighting Improvement	50,000	50,000	55,000	55,000
B0599	Service Support Costs	106,663	106,663	121,197	118,418
Public Lighting		892,663	892,663	861,197	864,418

ROAD TRANSPORT & SAFETY					
Code	Expenditure by Service and Sub-Service	2021		2020	
		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	110,407	110,407	89,287	88,957
	Traffic Management Improvement	110,407	110,407	89,287	88,957
B0701	Low Cost Remedial Measures	175,000	175,000	135,000	175,000
B0702	Other Engineering Improvements	0	0	0	0
B0799	Service Support Costs	27,922	27,922	29,717	28,635
	Road Safety Engineering Improvements	202,922	202,922	164,717	203,635
B0801	School Wardens	189,000	183,000	180,000	142,000
B0802	Publicity and Promotion Road Safety	5,000	5,000	5,000	5,000
B0899	Service Support Costs	38,629	38,629	48,587	42,567
	Road Safety Promotion/Education	232,629	226,629	233,587	189,567
B0901	Maintenance and Management of Car Parks	48,500	48,500	48,500	48,500
B0902	Operation of Street Parking	50,000	50,000	50,000	40,000
B0903	Parking Enforcement	121,000	121,000	122,000	60,000
B0999	Service Support Costs	23,468	23,468	26,431	23,057
	Car Parking	242,968	242,968	246,931	171,557
B1001	Administration of Roads Capital Programme	0	0	0	0
B1099	Service Support Costs	123,718	123,718	80,553	75,568
	Support to Roads Capital Programme	123,718	123,718	80,553	75,568
B1101	Agency & Recoupable Service	0	0	0	0
B1199	Service Support Costs	0	0	0	0
	Agency & Recoupable Services	0	0	0	0
	Service Division Total	13,100,990	13,100,990	12,099,630	12,692,528

ROAD TRANSPORT & SAFETY				
	2021		2020	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Housing, Local Government and Heritage	0	0	0	0
TII Transport Infrastructure Ireland	7,634,000	7,634,000	6,608,700	7,501,700
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
Total Grants & Subsidies (a)	7,634,000	7,634,000	6,608,700	7,501,700
Goods and Services				
Parking Fines & Charges	465,000	465,000	465,000	235,000
Superannuation	92,561	92,561	92,774	91,898
Agency Services & Repayable Works	45,000	45,000	0	35,000
Local Authority Contributions	0	0	0	0
Other income	105,000	105,000	106,200	109,000
Total Goods and Services (b)	707,561	707,561	663,974	470,898
Total Income c=(a+b)	8,341,561	8,341,561	7,272,674	7,972,598

WATER SERVICES					
		2021		2020	
Expenditure by Service and Sub-Service		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
Code		€	€	€	€
C0101	Water Plants & Networks	1,195,000	1,195,000	1,190,200	1,188,000
C0199	Service Support Costs	1,292,856	1,292,856	1,307,985	1,172,536
Water Supply		2,487,856	2,487,856	2,498,185	2,360,536
C0201	Waste Plants and Networks	1,072,000	1,072,000	1,072,000	1,028,000
C0299	Service Support Costs	911,943	911,943	1,015,546	938,471
Waste Water Treatment		1,983,943	1,983,943	2,087,546	1,966,471
C0301	Debt Management Water and Waste Water	60,800	60,800	59,500	53,500
C0399	Service Support Costs	27,978	27,978	28,891	26,679
Collection of Water and Waste Water Charges		88,778	88,778	88,391	80,179
C0401	Operation and Maintenance of Public Conveniences	84,800	84,800	85,900	85,900
C0499	Service Support Costs	5,439	5,439	6,480	5,773
Public Conveniences		90,239	90,239	92,380	91,673
C0501	Grants for Individual Installations	80,100	80,100	57,500	45,200
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	48,552	48,552	50,919	47,006
Admin of Group and Private Installations		128,652	128,652	108,419	92,206
C0601	Technical Design and Supervision	0	0	0	0
C0699	Service Support Costs	0	0	0	0
Support to Water Capital Programme		0	0	0	0
C0701	Agency & Recoupable Service	50,000	50,000	120,500	120,500
C0799	Service Support Costs	0	0	0	0
Agency & Recoupable Services		50,000	50,000	120,500	120,500
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
Local Authority Water and Sanitary Services		0	0	0	0
Service Division Total		4,829,468	4,829,468	4,995,421	4,711,565

WATER SERVICES				
	2021		2020	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Housing, Local Government and Heritage	0	0	0	0
Other	0	0	0	0
Total Grants & Subsidies (a)	0	0	0	0
Goods and Services				
Irish Water	4,474,700	4,474,700	4,556,000	4,419,700
Superannuation	112,078	112,078	117,867	116,755
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
Total Goods and Services (b)	4,593,778	4,593,778	4,680,867	4,543,455
Total Income c=(a+b)	4,593,778	4,593,778	4,680,867	4,543,455

DEVELOPMENT MANAGEMENT					
Code	Expenditure by Service and Sub-Service	2021		2020	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
D0101	Statutory Plans and Policy	184,800	184,800	119,000	134,500
D0199	Service Support Costs	76,114	76,114	74,097	68,746
	Forward Planning	260,914	260,914	193,097	203,246
D0201	Planning Control	847,600	847,600	747,200	799,100
D0299	Service Support Costs	397,715	397,715	375,696	348,746
	Development Management	1,245,315	1,245,315	1,122,896	1,147,846
D0301	Enforcement Costs	309,400	309,400	274,200	270,700
D0399	Service Support Costs	119,362	119,362	127,961	118,638
	Enforcement	428,762	428,762	402,161	389,338
D0401	Industrial Sites Operations	15,000	15,000	16,000	16,000
D0403	Management of & Contributes to Other Commercial Facs	0	0	0	0
D0404	General Development Promotion Work	49,200	49,200	46,500	47,400
D0499	Service Support Costs	11,651	11,651	18,211	16,739
	Industrial and Commercial Facilities	75,851	75,851	80,711	80,139
D0501	Tourism Promotion	125,000	125,000	125,000	125,000
D0502	Tourist Facilities Operations	0	0	0	0
D0599	Service Support Costs	84	84	38	35
	Tourism Development and Promotion	125,084	125,084	125,038	125,035
D0601	General Community & Enterprise Expenses	311,200	311,200	303,600	238,100
D0602	RAPID Costs	0	0	0	0
D0603	Social Inclusion	491,300	491,300	509,000	507,100
D0699	Service Support Costs	300,464	300,464	267,911	247,615
	Community and Enterprise Function	1,102,964	1,102,964	1,080,511	992,815
D0701	Unfinished Housing Estates	75,300	75,300	86,300	82,300
D0799	Service Support Costs	44,142	44,142	35,434	32,828
	Unfinished Housing Estates	119,442	119,442	121,734	115,128

DEVELOPMENT MANAGEMENT					
Code	Expenditure by Service and Sub-Service	2021		2020	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
D0802	Building Control Enforcement Costs	38,000	38,000	37,600	36,900
D0899	Service Support Costs	51,796	51,796	51,467	47,635
	Building Control	165,296	165,296	164,367	152,535
D0901	Urban and Village Renewal	0	0	0	0
D0902	EU Projects	0	0	0	0
D0903	Town Twinning	20,000	20,000	35,000	0
D0904	European Office	0	0	0	0
D0905	Economic Development & Promotion	692,000	692,000	710,000	681,000
D0906	Local Enterprise Office	1,266,050	1,266,050	1,326,950	7,528,750
D0999	Service Support Costs	208,204	208,204	184,176	166,315
	Economic Development and Promotion	2,186,254	2,186,254	2,256,126	8,376,065
D1001	Property Management Costs	62,500	62,500	61,700	61,400
D1099	Service Support Costs	29,408	29,408	25,202	23,332
	Property Management	91,908	91,908	86,902	84,732
D1101	Heritage Services	74,600	74,600	72,000	3,800
D1102	Conservation Services	0	0	0	0
D1103	Conservation Grants	0	0	0	0
D1199	Service Support Costs	84	84	308	279
	Heritage and Conservation Services	74,684	74,684	72,308	4,079
D1201	Agency & Recoupable Service	0	0	0	0
D1299	Service Support Costs	0	0	0	0
	Agency & Recoupable Services	0	0	0	0
	Service Division Total	5,876,474	5,876,474	5,705,851	11,670,958

DEVELOPMENT MANAGEMENT				
	2021		2020	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Housing, Local Government and Heritage	55,700	55,700	75,700	75,700
Media, Tourism, Art, Culture, Sport and the Gaeltacht	0	0	0	0
Enterprise, Trade and Employment	870,000	870,000	829,100	1,345,500
Community, Rural Development and The Islands	0	0	0	0
Other	59,800	59,800	59,800	44,000
Total Grants & Subsidies (a)	985,500	985,500	964,600	1,465,200
Goods and Services				
Planning Fees	140,550	140,550	165,050	138,600
Superannuation	74,609	74,609	65,129	64,513
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	98,000	98,000	247,000	5,997,500
Total Goods and Services (b)	313,159	313,159	477,179	6,200,613
Total Income c=(a+b)	1,298,659	1,298,659	1,441,779	7,665,813

ENVIRONMENTAL SERVICES					
Code	Expenditure by Service and Sub-Service	2021		2020	
		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	246,700	246,700	211,300	234,100
E0199	Service Support Costs	66,202	66,202	101,243	92,371
	Landfill Operation and Aftercare	312,902	312,902	312,543	326,471
E0201	Recycling Facilities Operations	657,800	657,800	598,900	609,900
E0202	Bring Centres Operations	65,750	65,750	60,750	71,050
E0204	Other Recycling Services	16,500	16,500	22,500	14,500
E0299	Service Support Costs	179,128	179,128	139,652	121,859
	Recovery & Recycling Facilities Operations	919,178	919,178	821,802	817,309
E0301	Waste to Energy Facilities Operations	0	0	0	0
E0399	Service Support Costs	0	0	0	0
	Waste to Energy Facilities Operations	0	0	0	0
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
	Provision of Waste to Collection Services	0	0	0	0
E0501	Litter Warden Service	138,000	138,000	141,000	138,000
E0502	Litter Control Initiatives	45,000	45,000	45,000	45,000
E0503	Environmental Awareness Services	5,000	5,000	5,000	5,000
E0599	Service Support Costs	97,269	97,269	102,000	81,098
	Litter Management	285,269	285,269	293,000	269,098
E0601	Operation of Street Cleaning Service	665,500	665,500	663,500	678,000
E0602	Provision and Improvement of Litter Bins	4,000	4,000	4,000	4,000
E0699	Service Support Costs	167,214	167,214	127,722	126,474
	Street Cleaning	836,714	836,714	795,222	808,474
E0701	Monitoring of Waste Regs (incl Private Landfills)	0	0	0	0
E0702	Enforcement of Waste Regulations	27,300	27,300	27,100	39,000
E0799	Service Support Costs	356,917	356,917	353,522	328,067
	Waste Regulations, Monitoring and Enforcement	384,217	384,217	380,622	367,067

ENVIRONMENTAL SERVICES					
Code	Expenditure by Service and Sub-Service	2021		2020	
		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	21,000
E0899	Service Support Costs	111,373	111,373	128,706	109,292
	Waste Management Planning	132,873	132,873	150,206	130,292
E0901	Maintenance of Burial Grounds	266,250	266,250	295,250	272,450
E0999	Service Support Costs	55,722	55,722	66,511	62,529
	Maintenance and Upkeep of Burial Grounds	321,972	321,972	361,761	334,979
E1001	Operation Costs Civil Defence	96,800	96,800	92,000	94,800
E1002	Dangerous Buildings	63,500	63,500	65,000	59,400
E1003	Emergency Planning	79,800	79,800	75,500	62,200
E1004	Derelict Sites	61,900	61,900	58,000	52,200
E1005	Water Safety Operation	46,300	46,300	35,400	35,300
E1099	Service Support Costs	111,961	111,961	131,060	121,550
	Safety of Structures and Places	460,261	460,261	456,960	425,450
E1101	Operation of Fire Brigade Service	2,052,900	2,052,900	2,010,700	2,010,500
E1103	Fire Services Training	220,500	220,500	200,800	227,500
E1104	Operation of Ambulance Service	0	0	0	0
E1199	Service Support Costs	713,203	713,203	768,829	715,831
	Operation of Fire Service	2,986,603	2,986,603	2,980,329	2,953,831
E1201	Fire Safety Control Cert Costs	17,400	17,400	17,700	17,500
E1202	Fire Prevention and Education	10,600	10,600	10,600	10,400
E1203	Inspection/Monitoring of Commercial Facilities	8,800	8,800	8,700	8,500
E1299	Service Support Costs	26,857	26,857	34,907	32,792
	Fire Prevention	63,657	63,657	71,907	69,192
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	238,533	238,533	197,984	173,199
	Water Quality, Air and Noise Pollution	243,533	243,533	202,984	178,199
E1401	Agency & Recoupable Service	0	0	0	0
E1499	Service Support Costs	0	0	0	0
	Agency & Recoupable Services	0	0	0	0
E1501	Climate Change and Flooding	89,100	89,100	85,000	84,100
E1599	Service Support Costs	0	0	0	0
	Climate Change and Flooding	89,100	89,100	85,000	84,100
	Service Division Total	7,036,279	7,036,279	6,912,336	6,764,462

ENVIRONMENTAL SERVICES				
	2021		2020	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Housing, Local Government and Heritage	123,000	123,000	123,000	123,000
Social Protection	0	0	0	0
Defence	50,400	50,400	46,800	50,400
Climate Action, Communication Networks	0	0	0	0
Other	0	0	0	0
Total Grants & Subsidies (a)	173,400	173,400	169,800	173,400
Goods and Services				
Domestic Refuse Charges	0	0	0	0
Commercial Refuse Charges	0	0	0	0
Landfill Charges	0	0	0	0
Fire Charges	160,000	160,000	120,000	160,000
Superannuation	114,574	114,574	119,100	117,975
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	180,000	180,000	140,000	155,000
Other income	848,900	848,900	795,850	868,300
Total Goods and Services (b)	1,303,474	1,303,474	1,174,950	1,301,275
Total Income c=(a+b)	1,476,874	1,476,874	1,344,750	1,474,675

RECREATION & AMENITY					
Code	Expenditure by Service and Sub-Service	2021		2020	
		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	88,000	88,000	88,000	88,000
F0199	Service Support Costs	0	0	0	0
	Leisure Facilities Operations	88,000	88,000	88,000	88,000
F0201	Library Service Operations	1,217,200	1,217,200	1,252,750	976,600
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	407,873	407,873	455,441	417,619
	Operation of Library and Archival Service	1,725,073	1,725,073	1,808,191	1,494,219
F0301	Parks, Pitches & Open Spaces	688,600	688,600	678,600	691,300
F0302	Playgrounds	0	0	0	0
F0303	Beaches	0	0	0	0
F0399	Service Support Costs	426,305	426,305	380,316	359,776
	Outdoor Leisure Areas Operations	1,114,905	1,114,905	1,058,916	1,051,076
F0401	Community Grants	0	0	0	0
F0402	Operation of Sports Hall/Stadium	0	0	0	0
F0403	Community Facilities	8,000	8,000	11,000	10,000
F0404	Recreational Development	28,000	28,000	28,000	28,000
F0499	Service Support Costs	69,987	69,987	76,736	71,026
	Community Sport and Recreational Development	105,987	105,987	115,736	109,026
F0501	Administration of the Arts Programme	257,900	257,900	257,900	252,000
F0502	Contributions to other Bodies Arts Programme	624,000	624,000	624,000	624,000
F0503	Museums Operations	230,000	230,000	229,600	228,600
F0504	Heritage/Interpretive Facilities Operations	0	0	0	0
F0505	Festivals & Concerts	0	0	0	0
F0599	Service Support Costs	134,418	134,418	126,633	116,269
	Operation of Arts Programme	1,246,318	1,246,318	1,238,133	1,220,869
F0601	Agency & Recoupable Service	0	0	0	0
F0699	Service Support Costs	0	0	0	0
	Agency & Recoupable Services	0	0	0	0
	Service Division Total	4,280,283	4,280,283	4,308,976	3,963,190

RECREATION & AMENITY				
	2021		2020	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
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	70,000	70,000	70,000	70,000
Transport	0	0	0	0
Community, Rural Development and The Islands	0	0	0	0
Other	10,000	10,000	10,000	10,000
Total Grants & Subsidies (a)	80,000	80,000	80,000	80,000
Goods and Services				
Recreation/Amenity/Culture	0	0	0	0
Superannuation	48,448	48,448	48,074	47,620
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	0	0	0	0
Total Goods and Services (b)	48,448	48,448	48,074	47,620
Total Income c=(a+b)	128,448	128,448	128,074	127,620

AGRICULTURE, EDUCATION, HEALTH & WELFARE

Code	Expenditure by Service and Sub-Service	2021		2020	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
G0101	Maintenance of Land Drainage Areas	25,000	25,000	55,000	55,000
G0102	Contributions to Joint Drainage Bodies	0	0	0	0
G0103	Payment of Agricultural Pensions	0	0	0	0
G0199	Service Support Costs	13,153	13,153	12,839	11,110
	Land Drainage Costs	38,153	38,153	67,839	66,110
G0201	Operation of Piers	0	0	0	0
G0203	Operation of Harbours	0	0	0	0
G0299	Service Support Costs	0	0	0	0
	Operation and Maintenance of Piers and Harbours	0	0	0	0
G0301	General Maintenance - Coastal Regions	0	0	0	0
G0302	Planned Protection of Coastal Regions	0	0	0	0
G0399	Service Support Costs	0	0	0	0
	Coastal Protection	0	0	0	0
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	174,000	174,000
G0405	Other Animal Welfare Services (incl Horse Control)	48,500	48,500	43,500	43,500
G0499	Service Support Costs	3,391	3,391	1,768	1,606
	Veterinary Service	231,891	231,891	219,268	219,106
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	20,000	15,000
G0599	Service Support Costs	251	251	231	209
	Educational Support Services	15,251	15,251	20,231	15,209
G0601	Agency & Recoupable Service	0	0	0	0
G0699	Service Support Costs	0	0	0	0
	Agency & Recoupable Services	0	0	0	0
	Service Division Total	285,295	285,295	307,338	300,425

AGRICULTURE , EDUCATION, HEALTH & WELFARE				
Income by Source	2021		2020	
	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Housing, Local Government and Heritage	7,500	7,500	10,000	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
Total Grants & Subsidies (a)	7,500	7,500	10,000	7,500
Goods and Services				
Superannuation	1,988	1,988	1,926	1,907
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	51,400	51,400	49,400	48,900
Total Goods and Services (b)	53,388	53,388	51,326	50,807
Total Income c=(a+b)	60,888	60,888	61,326	58,307

MISCELLANEOUS SERVICES					
Code	Expenditure by Service and Sub-Service	2021		2020	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
H0101	Maintenance of Machinery Service	44,200	44,200	44,200	44,200
H0102	Plant and Machinery Operations	200,000	200,000	200,000	200,000
H0199	Service Support Costs	105,144	105,144	97,696	94,305
Profit/Loss Machinery Account		349,344	349,344	341,896	338,505
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
Profit/Loss Stores Account		0	0	0	0
H0301	Administration of Rates Office	136,500	136,500	136,200	133,600
H0302	Debt Management Service Rates	212,700	212,700	234,100	201,700
H0303	Refunds and Irrecoverable Rates	7,312,000	7,312,000	3,170,000	320,600
H0399	Service Support Costs	161,361	161,361	196,033	181,650
Administration of Rates		7,822,561	7,822,561	3,736,333	837,550
H0401	Register of Elector Costs	65,000	65,000	82,900	76,800
H0402	Local Election Costs	18,000	18,000	18,000	18,000
H0499	Service Support Costs	118,071	118,071	74,149	69,797
Franchise Costs		201,071	201,071	175,049	164,597
H0501	Coroner Fees and Expenses	143,100	143,100	115,000	158,100
H0502	Operation of Morgue	0	0	0	0
H0599	Service Support Costs	11,612	11,612	3,229	2,932
Operation and Morgue and Coroner Expenses		154,712	154,712	118,229	161,032
H0601	Weighbridge Operations	0	0	0	0
H0699	Service Support Costs	0	0	0	0
Weighbridges		0	0	0	0

MISCELLANEOUS SERVICES					
Code	Expenditure by Service and Sub-Service	2021		2020	
		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	15,000	0
H0799	Service Support Costs	2,691	2,691	3,126	2,718
Operation of Markets and Casual Trading		7,691	7,691	18,126	2,718
H0801	Malicious Damage	0	0	0	0
H0899	Service Support Costs	0	0	0	0
Malicious Damage		0	0	0	0
H0901	Representational Payments	450,000	450,000	450,000	325,000
H0902	Chair/Vice Chair Allowances	30,500	30,500	30,500	30,500
H0903	Annual Allowances LA Members	102,600	102,600	102,600	102,600
H0904	Expenses LA Members	50,500	50,500	57,100	47,500
H0905	Other Expenses	129,000	129,000	137,000	97,000
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	17,000	17,250
H0909	General Municipal Allocation	0	0	0	0
H0999	Service Support Costs	187,170	187,170	174,359	159,164
Local Representation/Civic Leadership		987,270	987,270	988,559	799,014
H1001	Motor Taxation Operation	292,100	292,100	305,400	276,650
H1099	Service Support Costs	194,464	194,464	218,469	203,143
Motor Taxation		486,564	486,564	523,869	479,793
H1101	Agency & Recoupable Service	725,300	725,300	572,900	1,609,050
H1102	NPPR	0	0	0	0
H1199	Service Support Costs	14,400	14,400	14,000	13,500
Agency & Recoupable Services		739,700	739,700	586,900	1,622,550
Service Division Total		10,748,913	10,748,913	6,488,961	4,405,759

MISCELLANEOUS SERVICES				
	2021		2020	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Housing, Local Government and Heritage	5,790,000	5,790,000	1,131,000	1,080,000
Agriculture and Marine	0	0	0	0
Social Protection	0	0	0	0
Justice	0	0	0	0
Other	0	0	0	0
Total Grants & Subsidies (a)	5,790,000	5,790,000	1,131,000	1,080,000
Goods and Services				
Superannuation	28,129	28,129	25,978	25,735
Agency Services & Repayable Works	156,500	156,500	238,000	176,500
Local Authority Contributions	0	0	0	0
NPPR	120,000	120,000	120,000	120,000
Other income	975,400	975,400	1,249,100	728,100
Total Goods and Services (b)	1,280,029	1,280,029	1,633,078	1,050,335
Total Income c=(a+b)	7,070,029	7,070,029	2,764,078	2,130,335

APPENDIX 1	
Summary of Central Management Charge	
	2021 €
Area Office Overhead	0
Corporate Affairs Overhead	1,044,750
Corporate Buildings Overhead	860,500
Finance Function Overhead	881,500
Human Resource Function	552,600
IT Services	1,083,400
Print/Post Room Service Overhead Allocation	145,000
Pension & Lump Sum Overhead	2,750,000
Total Expenditure Allocated to Services	7,317,750

APPENDIX 2

Summary of Local Property Tax Allocation

			2021 €
Discretionary Local Property Tax - Revenue Budget (Table A)			6,340,650
Local Property Tax Self Funding - Revenue Budget	Housing & Building	0	
	Road Transport & Safety	0	
Total Local Property Tax - Revenue Budget			0
			6,340,650
Local Property Tax Self Funding - Capital Budget	Housing & Building	0	
	Road Transport & Safety	0	
Total Local Property Tax - Capital Budget			0
Total Local Property Tax Allocation (Post Variation)			6,340,650

CERTIFICATE OF ADOPTION

I hereby certify that at the budget meeting of Carlow County Council held this 27th day of November, 2020 the Council by Resolution adopted for the financial year ending on the 31st day of December, 2021 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 27th day of November, 2020