



# Carlow County Council Draft Local Authority Budget 2025



COMHAIRLE CONTAE  
CHEATHARLACH  
CARLOW COUNTY COUNCIL

# **CARLOW COUNTY COUNCIL COMHAIRLE CHONTAE CHEATHARLOCHA DRAFT BUDGET REPORT 2025**

**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 2025 financial year.

## **1. Introduction**

The Minister for Housing, Local Government & Heritage has determined that the prescribed period for the holding of the 2025 Annual Budget meeting is 1<sup>st</sup> November 2024 to 6<sup>th</sup> December 2024. The statutory budget meeting will be held on Monday 2<sup>nd</sup> December 2024 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 Department of Housing, Local Government and Heritage.

2025 will again present varied financial challenges and in particular:

- **Demands for enhanced and expanded services**
- **Inflationary impact on the procurement of goods and services**
- **Retained Fire Service pay agreement**
- **ICT Security Costs**
- **Match funding requirements for the capital investment programme**

In addition, following significant investment to public realm across the county in 2024 culminating in a gold award for Carlow Town at the Entente Floral Europe Competition 2024, there are increased funding requirements to maintain existing high standards. In preparing budget 2025 particular emphasis is given to maintaining customer facing services including public realm, festivals and events.



## **2. Local Property Tax**

### **(a) Local Property Tax/ Local Government Fund allocation 2025.**

By circular letter Fin 09/2024 the Department of Housing, Local Government and Heritage notified the Council of a 2024 provisional Local Property Tax (LPT) allocation of **€8.914 million**.

LOCAL PROPERTY TAX ALLOCATION	2023	2024	2025	Variance 24/25
LOCAL PROPERTY TAX 100%	3,683,729	3,998,227	4,122,540	124,313
ALLOCATION FROM EQUALISATION FUND	2,454,928	4,916,243	4,791,930	(124,313)
<b>TOTAL LOCAL PROPERTY TAX FUNDING</b>	<b>6,138,657</b>	<b>8,914,470</b>	<b>8,914,470</b>	<b>-</b>

Following the completion of a Local Property Tax baseline review in 2023, Carlow's 2024 allocation was € 8.914 million, **an increase of € 2.775 million**. This increase followed interim additional allocations of € 1 million in 2022 & 2023. **The Council will continue to engage with the Department to make its case for additional funding in the future.**

### **(b) 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.

**A variation of +15% to the basic rate would yield € 618,000 in 2025 to fund services for Municipal Districts. At the meeting of the Council held on Monday 9<sup>th</sup> September 2024, it was resolved to vary the basic rate by + 5% generating an additional income of € 206,000 in 2025 (€ 200,000 in 2024).**

## **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 2025 General Municipal Allocation and Draft Budgetary Plan were held on Thursday 17<sup>th</sup> October, Wednesday 23<sup>rd</sup> October and Thursday 24<sup>th</sup> October 2024 respectively. The following Budgetary Plans were adopted and include an increased provision of € 200,000 with particular emphasis on

maintaining frontline and customer facing services including public realm, the maintenance of parks, open spaces, and street cleaning. In addition, the cost of maintaining the Councils social housing stock including general maintenance and relets under the VOIDS programme required increased budget allocations.

The increased allocation for Municipal Districts in 2025 follows an additional allocation of circa € 600,000 in 2024 as part of funding secured under the Local Property Tax baseline review in 2023.

		Carlow Municipal District Adopted Budgetary Plan 2025	Muinebheag Municipal District Adopted Budgetary Plan 2025	Tullow Municipal District Adopted Budgetary Plan 2025
A0101	MAINTENANCE OF LA HOUSING UNITS	625,200	302,800	397,000
B0405	LOCAL ROADS MTCE (LOCAL CONTRIB.)	81,600	332,600	271,900
<b>D0603</b>	<b>COMMUNITY GRANTS</b>	42,550	34,500	37,950
<b>D0603</b>	<b>SPECIAL PROJECTS (MEMBERS)</b>	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
<b>D0905</b>	<b>CHRISTMAS PROGRAM</b>	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	252,000		
E0601	STREET CLEANING - TULLOW	-	-	99,100
E0601	STREET CLEANING VILLAGES - TULLOW MD	-		73,000
E0601	STREET CLEANING - MUINEBHEAG	-	101,100	-
E0601	STREET CLEANING VILLAGES - MUINEBHEAG MD	-	75,000	-
F0103	CONTRIBUTION TO SWIMMING POOLS	50,000	25,000	20,000
F0301	DUCKETTS GROVE AMENITY AREA	114,200		
F0301	OAK PARK AMENITY AREA	53,000		-
F0301	TULLOW TOWN PARK	-		14,950
F0301	OPEN SPACES - TULLOW	-		42,800
F0301	OPEN SPACES - MUINEBHEAG	-	42,900	-
F0301	OPEN SPACES - BORRIS	-	21,200	-
F0301	OPEN SPACES - HACKETSTOWN			18,300
F0301	OPEN SPACES - LEIGHLINBRIDGE	-	21,200	-
F0301	OPEN SPACES - RATHVILLY			18,300
F0301	OPEN SPACES - BALLON			10,600
F0301	CARLOW TOWN PARK & OPEN SPACES	286,100		-
H0702	CASUAL TRADING AREAS		9,800	
	<b>RELEVANT GROSS EXPENDITURE (B=A)</b>	<b>1,657,750</b>	<b>1,068,600</b>	<b>1,111,850</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 2025**

**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 in 2023 and 2024 which enabled rate payers to avail of a grant to the value of circa 10% of their annual rate demand (*excluding arrears*) to a maximum of € 250 and subject to prompt payment. **The additional income of € 450,000 was ringfenced in 2024 for a programme of remedial works on footpaths and open spaces. A provision of € 450,000 is included for budget 2025 to be allocated to Municipal Districts.**

Increasing Commercial Rates income needs to be considered again in 2025. **Each 1% increase in 2025 will yield circa € 130,000 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 **74% 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	38.8%	38.8%
€ 2,000 - € 4,000	28.1%	66.9%
€ 4,000 - € 5,000	6.6%	73.5%
€ 5,000 - € 6,000	4.5%	78.0%
€ 6,000 - € 8,000	4.7%	82.7%
€ 8,000 - € 10,000	2.5%	85.2%
€ 10,000 - € 20,000	8.0%	93.2%
€ 20,000 - € 30,000	2.5%	95.7%
€ 30,000 - € 50,000	2.1%	97.8%
€ 50,000 - € 100,000	1.4%	99.2%
€ 100,000 - € 200,000	0.5%	99.7%
>€ 500,000	0.3%	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	40,000
TOURISM PREDEVELOPMENT	10,000
AGE FRIENDLY BUSINESS PROGRAMME	5,000
CARLOW BUSINESS ENGAGEMENT	10,000
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	319,500
STREETSCAPE PAINT SCHEMES	50,000
<b>TOTAL</b>	<b>899,500</b>

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

Section 9 of the Local Government Rates & Other Matters Act 2019 commenced on 6<sup>th</sup> November 2023 and provides for a scheme for the abatement of rates in respect of vacant properties.

## 2024 Scheme

At the 2024 Annual Budget meeting the elected members resolved to make a scheme for the abatement of rates due by liable persons, or classes of liable persons, in respect of vacant properties in accordance with the provisions of Section 9 of the Local Government Rates and Other Matters Act 2019, as amended. The scheme in respect of vacant properties provided for the abatement set out in the table below in respect of rates due to Carlow County Council by a liable person for the financial year ending 31<sup>st</sup> December 2024.

<b>Scheme for the Abatement of Rates in respect of Vacant Properties</b> <i>(Section 9 of the Local Government Rates and Other Matters Act 2019 as amended)</i>				
<b>Band</b>	<b>Annual Rate Demand Financial Year Ending 31st December 2024</b>			<b>% Abatement</b>
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%

## 2024 Regulations

New regulations in relation to Section 9 came into effect by way of S.I No. 348 of 2024 dated 10<sup>th</sup> July 2024 and gave effect to the Local Government Abatement of Rates in respect of Vacant Properties Regulation 2024. Section 9 allows for greater flexibility and customisation of schemes than heretofore to be used as a tool to discourage commercial vacancy.

## Levels of Vacancy & Collection

The current level of commercial vacant property in Carlow is circa €1.3 million. Under the terms of the 2024 abatement scheme circa €200,000 net per annum is payable. While the current abatement scheme 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 and supports the Councils objectives for town centre regeneration. **A similar provision has been factored into the 2025 draft budget.**

## (d) Increased Cost of Business Grant (ICOB) & Power Up Grant

The Increased Cost of Business Grant (ICOB) funded through the Department of Enterprise, Trade and Employment (DETE) was administered by Carlow County Council in 2024 and provided for a grant of up to € 5,000 for qualifying businesses. The scheme was further extended for a second grant to include businesses in the retail, hospitality & beauty sectors. A total of € 3.4 million has been paid out in ICOB grants to 1,100 businesses in the County. The Council are currently processing the €4,000 Power Up Grant and it is estimated that an additional € 2 million will be paid out to businesses in the County before year end.

## **5. Parameters for the Draft Budget 2025**

The members are aware of the ever-increasing demands for enhanced and expanded services against a background of unprecedented levels of inflation in recent years. Additional funding received in 2024 following a Local Property Tax baseline review was welcomed by the Council but significant challenges have persisted associated with the impact of inflation in the procurement of goods and services and the requirement for the Council to deliver reasonable standards of services. Other significant challenges include match funding requirements for the capital investment programme, funding for additional staff and associated office accommodation, funding uncertainty for stranded costs associated with the Uisce Eireann transition programme post 2026, and funding for the Retained Fire Service pay agreements.

### **The Draft 2025 Budget as presented has regard to the following drivers.**

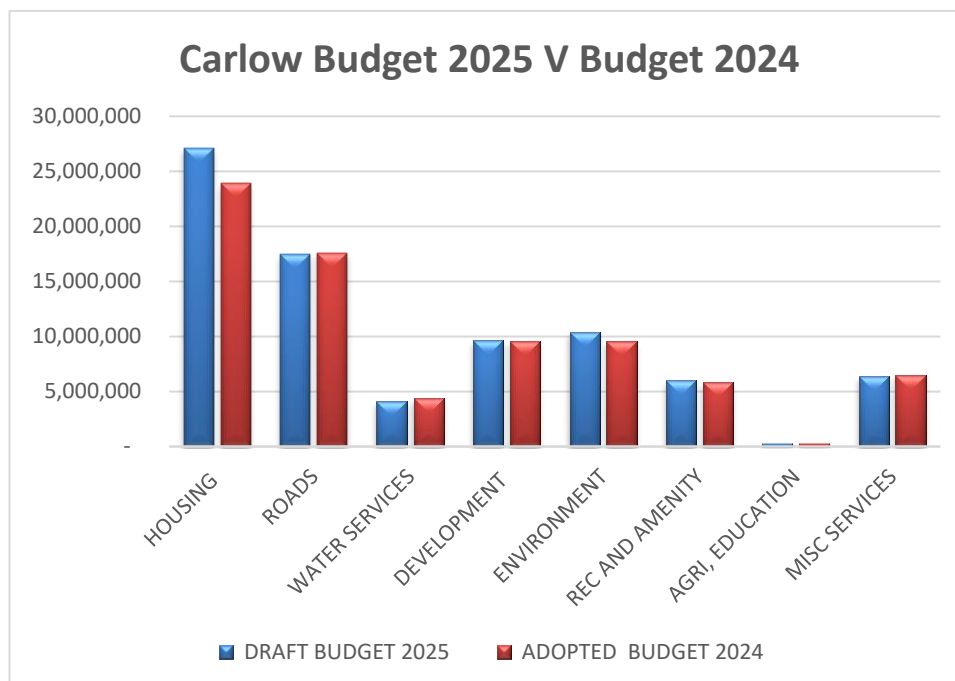
- ***Core Services:*** Provisions have been prioritised to maintain core services and to limit the impact of recent inflation for goods and services
- ***Public Realm:*** Provision of €80k has been allocated to Municipal Districts to support open spaces and street cleaning to maintain existing high standards, following significant investment to town streetscapes across the county in 2024
- ***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 € 846,000 has been made for the estimated additional costs in 2025 on the basis that those costs will be recouped by Central Government.
- ***Energy Costs:*** Provision of € 450,000 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 € 899,500 has been made to assist in stimulating economic and business development.



- **Community Development:** Provision of € 2.26 million has been made to support the Council's role in advancing community development and public participation.
- **Capital Investment Programme:** Provision of € 1,050,000 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 and carparking needs.
- **Central Government Grants:** € 39.1 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 2025.
- **Integration/Ukrainian humanitarian response:** The assumption is made that all associated costs will be fully recouped by Central Government in 2025.
- **Commercial Rates:** The General Annual Rate on Valuation in Carlow for 2025 has been calculated at € 0.2700. It is recommended that the members continue with the current abatement scheme in 2025 to encourage the productive use of vacant commercial premises.
- **Local Property Tax:** In September 2024, the Council resolved to vary the basic rate by + 5% for 2025 generating additional income of €206,000

## 6. Principal Service Costs included in the Draft Budget 2025

Expenditure included in the 2025 draft budget amounts to **€ 81.4 million** (an increase of € 3.6 million on 2024). The following table shows the distribution of that expenditure at service division level.



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

	2025	2024	Variance
GOODS & SERVICES	16,989,250	16,341,550	647,700
GRANTS	39,118,370	36,614,750	2,503,620
COMMERCIAL RATES (GROSS)	16,159,300	15,690,000	469,300
LPT/LGF	9,120,600	9,114,400	6,200
<b>TOTAL</b>	<b>81,387,520</b>	<b>77,760,700</b>	<b>3,626,820</b>

### **A). Housing –**

€ 2.786 million is included for the housing maintenance programme (an increase of € 272,000) conditional on Central Government Grants of € 705,000 to support a re-lets and energy efficiency retrofitting programme for vacated social housing units. €450,000 is provided to meet the 20% local funding requirement for disability, mobility, and aid for the elderly grants which will facilitate a € 2.25 million programme of works subject to funding from Central Government. € 1.4 million is provided for the homeless services (an increase of € 167,000) which is 90% funded from Central Government. Provision is also made for Housing Loan charges, Voluntary Housing Loans charges, RAS, Social leasing, Capital Advance Leasing Facility (CALF) agreements and Housing Assistance Payments (HAP) administration.

€ 2.5 million is included for the Croi Conaithe vacant property refurbishment grant (an increase of € 1.5 million). **Total provision € 27.1 million.**

**B). Road Transportation –**

The Council's local contribution to county roads in 2025 is € 1.76 million (an increase of € 40,000 on 2024). € 10.08 million is provisionally included in respect of Road Grants, however the actual allocations will not be notified until February 2025 at which time a comprehensive programme of works will be brought to Council and included in schedule of Municipal District Works. € 1,057,000 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 € 17.42 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 in accordance with the Uisce Eireann Master Cooperation Agreement. A Services Support Agreement was signed in July 2024 and projected costs associated with both agreements are included in the draft budget for 2025. The estimates are presented on the understanding that any stranded costs arising will be fully recouped by Central Government in 2025. **Total provision € 4.07 million.**

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

Continued support for planning services, business parks, economic development, and community initiatives. € 155,000 has been included for Carlow Tourism. Provision has been made to support the capital investment programme and for future economic growth. Ongoing administrative costs associated with the Ukrainian Humanitarian Response estimated at € 0.6 million have been included on the assumption that those costs will be fully recouped by Central Government in 2025. A provision of € 1 million in 2024 for the operation of an accommodation centre is not required for budget 2025. € 319,500 is included for festivals and events in the County (an increase of € 90,000). 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 € 9.63 million.**

**E). Environmental Protection, Waste Disposal, Recycling, Litter Control, Emergency Services and Pollution Control –**

Expenditure in this area relates primarily to waste management, street cleaning, recycling, emergency services, pollution control and burial grounds. The Powerstown landfill site reached capacity and closed in 2018. The aftercare cost is funded from a reserve provided to support a closure, restoration and aftercare management plan

(CRAMP). The civic amenity/recycling facility in operation at Powerstown has seen increasing demand for services and will continue in 2025. A net cost of € 568,000 has been provided for all waste management and recycling services. € 209,000 is provided for the environmental patrol officers and illegal dumping clean-ups. Provision of € 4.6 million is made for the fire service and fire prevention (an increase of € 338,000 on 2024 including the retained fire service pay agreement on the basis that costs arising will be recouped by Central Government in 2025). Also included is the ongoing operational cost of the Hacketstown training facility. Provision of €75,700 is included for the operation of the Civil Defence. € 1,028,000 is provided for street cleaning (an increase of € 67,000 on 2024). € 369,000 is provided for burial grounds (an increase of € 11,000 on 2024) including a provision for future burial ground development. € 535,000 is included for climate change and biodiversity (an increase of € 123,000 on 2024) including the appointment of an energy officer to advance climate related projects including the Pathfinder programme on corporate buildings as part of commitments under the Councils Climate Action Plan. **Total provision of € 10.40 million.**

**F). Recreation and Amenity –**

Provision of €1,039,000 (an increase of € 49,000 on 2024) has been made for the upkeep and the maintenance of parks/open spaces. A new provision of € 7,500 is included for insurance support for tidy towns groups. € 1.55 million is provided for Library Services in Carlow, Tullow, Bagenalstown and Borris. € 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 € 6.01 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 € 6.40 million.**

**J). Central Management –**

Includes corporate office accommodation and carparking, 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 € 11.02 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, the Public Participation Network and the adoption of the Local Economic and Community Plan. To progress the development of these areas of responsibility the Council is required to provide match funding from limited resources to support funding allocations from government departments and state agencies. 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 **€ 3.02 million** detailed in the following table is included in the draft budget to support enterprise and local communities.

ENTERPRISE AND COMMUNITY FUNDING	DRAFT BUDGET 2025	ENTERPRISE AND COMMUNITY FUNDING	DRAFT BUDGET 2025
GENERAL PROMOTIONAL WORK	20,000	TIDY TOWNS INSURANCE SCHEME	7,500
FOREIGN DIRECT INVESTMENT PROMOTION	15,000	MAYORS AWARDS CARLOW MD	1,500
RETAIL SECTOR DEVELOPMENT FUND	10,000	CATHAOIRLEACHS AWARDS M BEAG MD	1,500
BUSINESS INCUBATION & DEVELOPMENT	5,000	CATHAOIRLEACHS AWARDS TULLOW MD	1,500
LOCAL ENTERPRISE SEED FUNDING	15,000	CARLWS PRIDE OF PLACE (PROMOTION)	30,000
REGIONAL ACTION PLAN FOR JOBS	40,000	CO - OPERATION IRELAND PRIDE OF PLACE	12,000
TOURISM PREDEVELOPMENT	10,000	CO-OPERATION PRIDE OF PLACE - OPEN SPACE	5,000
AGE FRIENDLY BUSINESS PROGRAMME	5,000	TRAVELLER INTERAGENCY WORKING GROUP	8,000
CARLOW BUSINESS ENGAGEMENT	10,000	AGE FRIENDLY PROGRAMME	24,000
CHRISTMAS PROGRAMME CARLOW MD	46,000	LOCAL ECONOMIC & COMMUNITY PLAN	25,000
CHRISTMAS PROGRAMME MUINEBHEAG MD	22,000	SOUTHERN REGIONAL ASSEMBLY	73,200
CHRISTMAS PROGRAMME TULLOW MD	22,000	ARTS GRANTS	60,000
PAY PARKING INCENTIVES	50,000	CARLOW YOUTH THEATRE	31,200
BUSINESS SUPPORT GRANT SCHEME (RATES)	240,000	ARTIST RESIDENCY	19,000
VACANT PROPERTY INCENTIVES	20,000	MUSIC GENERATION	40,000
FESTIVALS & EVENTS	319,500	CARLOW ARTS CENTRE	650,000
STREETSCAPE / SHOPFRONT PAINT SCHEMES	50,000	SOUTH EAST ARTS PARTNERSHIP SCHEME	20,000
AMENITY TRUST	23,000	HERITAGE WEEK	12,000
CARLOW TOURISM	155,000	HERITAGE PROJECTS	15,000
TWINNING/DIASPORA	30,050	LIBRARY BOOKS & CDS	100,000
CENTENARIES	10,000	ACCESS BOOK SCHEME	10,000
CARLOW ASSOCIATIONS OVERSEAS	1,000	ANTI-LITTER CAMPAIGN	10,000
SOUTH EAST ENERGY AGENCY .	62,000	CATHAOIRLEACHAS ENV. AWARDS	2,000
CARLOW RURAL TRANSPORT	5,000	GREEN SCHOOLS PROJECT	6,000
LOCAL COMMUNITY DEVEL. COMMITTEE	15,000	SKIPS AND BINS	4,000
PUBLIC PARTICIPATION NETWORK	40,000	ILLEGAL DUMPING/LITTERING CLEAN UP	40,000
SPECIAL PROJECTS CARLOW MD	56,000	SPRING CLEAN CAMPAIGN	3,000
SPECIAL PROJECTS MUINEBHEAG MD	40,000	CLIMATE CHANGE INITIATIVES	70,000
SPECIAL PROJECTS TULLOW MD	48,000	BURIAL GROUND FUND	100,000
COMMUNITY GRANTS CARLOW MD	42,000	SWIMMING POOLS	95,000
COMMUNITY GRANTS MUINEBHEAG MD	35,000	SPORTS DEVELOPMENT	49,000
COMMUNITY GRANTS TULLOW MD	38,000		
<b>TOTAL</b>			<b>3,024,950</b>
<i>Note : Contingent on revenue collection performance in 2025.</i>			

## 8. Capital Investment Programme 2025 – 2027

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 members 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. As estimated in the following table circa 85% of Capital expenditure is funded through grants from Central Government and as the notification of certain grants are communicated on an annual basis it is difficult to project capital spend over a three-year period. Accordingly, the tables below are indicative only and subject to funding allocations over the three-year period. Individual capital projects will be brought to members on a scheme-by-scheme basis during 2025 and thereafter.

2025 - 2027 ( DRAFT) CAPITAL PROGRAMME	ESTIMATED EXPENDITURE	GRANTS	LOANS	OTHER INCOME	TOTAL INCOME
SOCIAL HOUSING PROGRAMME	120,750,000	120,750,000			120,750,000
SOCIAL HOUSING LANDS	3,000,000	3,000,000			3,000,000
HOUSING RETROFITTING & UPGRADES	13,000,000	9,900,000		3,100,000	13,000,000
HOUSING LOANS	10,000,000		10,000,000		10,000,000
HOUSING GRANTS	6,000,000	4,800,000		1,200,000	6,000,000
<b>HOUSING TOTAL</b>	<b>152,750,000</b>	<b>138,450,000</b>	<b>10,000,000</b>	<b>4,300,000</b>	<b>152,750,000</b>
ACTIVE TRAVEL	9,000,000	9,000,000			9,000,000
ROADS	29,500,000	27,130,000	1,020,000	1,350,000	29,500,000
RURAL WATER & DRAINAGE (NON IW)	5,440,000	4,270,000	1,170,000		5,440,000
ENTERPRISE / ECONOMIC DEV.	9,865,000	8,715,000	550,000	600,000	9,865,000
INTEGRATION	1,495,000	1,495,000			1,495,000
LEADER	4,750,000	4,750,000			4,750,000
PLANNING ENFORCEMENT (BONDS/CPO)	1,894,000		330,000	1,564,000	1,894,000
RURAL REGENERATION PROGRAMME	2,477,400	2,349,900		127,500	2,477,400
SICAP	2,750,000	2,750,000			2,750,000
TOWN & VILLAGE RENEWAL	4,650,000	4,170,000		480,000	4,650,000
URBAN REGENERATION PROGRAMME	22,778,000	17,083,500	2,847,250	2,847,250	22,778,000
BURIAL GROUNDS	1,600,000		1,500,000	100,000	1,600,000
CLIMATE ACTION (PATHFINDER)	2,900,000	1,450,000	1,450,000		2,900,000
CLIMATE ACTION (PLEEP)	2,900,000		2,900,000		2,900,000
CLIMATE ACTION (OTHER)	1,920,000	1,590,000	100,000	230,000	1,920,000
DERELICT PLACES	1,500,000	1,500,000			1,500,000
EMERGENCY SERVICES	1,161,500	1,161,500			1,161,500
ENVIRONMENTAL & WASTE MGT	1,265,000	710,000	280,000	275,000	1,265,000
ARTS	1,048,000	873,000		175,000	1,048,000
LIBRARIES	12,570,000	9,203,750	3,180,000	186,250	12,570,000
RECREATION & AMENITY	23,320,000	16,907,500	4,515,000	1,897,500	23,320,000
CORPORATE BUILDINGS	8,050,000	7,000,000	1,000,000	50,000	8,050,000
INFORMATION TECHNOLOGY	500,000		270,000	230,000	500,000
<b>TOTAL</b>	<b>306,083,900</b>	<b>260,559,150</b>	<b>31,112,250</b>	<b>14,412,500</b>	<b>306,083,900</b>

In addition to the ongoing delivery of the Housing Capital Programme the Council has secured significant Central Government funding for capital projects that will be advanced over the period 2025 – 2027 including the Carlow Town Urban Regeneration Project (URDF € 17.1 million), Tullow Road Community Hub (€ 4.1 million) and the



Water Hub Activity Centre (€ 4.2 million). A regeneration team has been established to deliver the Governments Town Centre First Policy and a series of funding streams will be utilised to support the repurposing of vacant properties and derelict sites. The provision of match funding of € 1,050,000 in the 2025 budget is a key enabler for the current capital investment programme and a stimulus for future economic growth.

## **9. Conclusion**

In conclusion, the adoption of the annual budget is one of the most important functions of the elected members. I wish to thank An Cathaoirleach, Cllr. Fergal Browne, the members of the Corporate Policy Group and all the members of the Council for their role in advancing the annual budget. I wish to thank the Cathaoirleach of the Muinebheag Municipal District, Cllr. Tommy Kinsella, the Mayor of the Carlow Municipal District, Cllr. Fintan Phelan and the Cathaoirleach of the Tullow Municipal District, Cllr. Brian O'Donoghue. I also wish to thank staff in the Finance Department, the Management Team and staff at all levels in the Council who inputted into the budget process.

This Council like all Local Authorities is again facing significant challenges in 2025 due to demands for enhanced and expanded services, the impact of inflation in the procurement of goods and services and additional pay costs. In addition, match funding requirements are projected to increase significantly in line with the capital investment programme. Additional funding opportunities at a local level through Local Property Tax and commercial rates will be key enablers going forward to maintain the Council on a firm financial footing and to stimulate economic growth.

The 2025 draft budget has been prepared based on best available information and accordingly I recommend the draft budget 2025 to Council for consideration and adoption.

Coilín O'Reilly

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***Chief Executive***

***21<sup>st</sup> November 2024***

TABLE A - CALCULATION OF ANNUAL RATE ON VALUATION							
Summary by Service Division							
		Expenditure	Income	Budget Net Expenditure 2025		Estimated Net Expenditure Outturn 2024	
		€	€	€	%	€	%
<b>Gross Revenue Expenditure &amp; Income</b>							
Housing and Building		27,147,034	28,168,034	-1,021,000	-4%	-1,376,758	-6%
Road Transport & Safety		17,420,256	10,764,359	6,655,897	26%	6,275,982	25%
Water Services		4,074,012	3,790,066	283,946	1%	153,766	1%
Development Management		9,629,573	3,052,019	6,577,554	26%	6,342,255	26%
Environmental Services		10,395,753	2,632,329	7,763,424	31%	7,599,184	31%
Recreation and Amenity		6,011,823	209,976	5,801,847	23%	5,729,541	23%
Agriculture, Food and the Marine		304,235	59,188	245,047	1%	233,182	1%
Miscellaneous Services		6,404,835	7,431,649	-1,026,814	-4%	-152,750	-1%
		<b>81,387,520</b>	<b>56,107,620</b>	<b>25,279,900</b>	<b>100%</b>	<b>24,804,400</b>	<b>100%</b>
Provision for Debit Balance							
<b>Adjusted Gross Expenditure &amp; Income</b>	<b>(A)</b>	<b>81,387,520</b>	<b>56,107,620</b>	<b>25,279,900</b>		<b>24,804,400</b>	
<b>Financed by Other Income/Credit Balances</b>							
Provision for Credit Balance							
Local Property Tax			9,120,600	9,120,600		9,114,400	
<b>Sub - Total</b>	<b>(B)</b>			<b>9,120,600</b>		<b>15,690,000</b>	
<b>Amount of Rates to be Levied</b>	<b>C=(A-B)</b>			<b>16,159,300</b>			
<b>Net Effective Valuation</b>	<b>(E)</b>			<b>59,849,371</b>			
<b>General Annual Rate on Valuation</b>	<b>C/E</b>			<b>0.27</b>			

Table B Expenditure & Income for 2025 and Estimated Outturn for 2024									
Division & Services		2025				2024			
		Expenditure		Income		Expenditure		Income	
		Adopted by Council	Estimated by Chief Executive/Mayor	Adopted by Council	Estimated by Chief Executive/Mayor	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	0	4,012,955	0	8,028,237	3,645,409	3,687,460	7,778,433	7,795,633
A02	Housing Assessment, Allocation and Transfer	0	371,989	0	3,553	327,333	286,387	3,494	3,494
A03	Housing Rent and Tenant Purchase Administration	0	367,882	0	4,458	313,856	319,350	4,383	4,383
A04	Housing Community Development Support	0	368,178	0	79,034	326,719	356,693	69,392	69,392
A05	Administration of Homeless Service	0	1,406,081	0	1,212,531	1,239,844	1,243,398	1,027,056	1,067,656
A06	Support to Housing Capital Prog.	0	1,926,744	0	1,358,664	1,854,005	1,906,470	1,351,008	1,376,508
A07	RAS and Leasing Programme	0	14,065,139	0	13,873,900	13,312,384	12,717,459	13,138,423	12,538,923
A08	Housing Loans	0	965,064	0	791,168	857,597	889,208	748,027	780,527
A09	Housing Grants	0	3,189,944	0	2,533,444	1,617,819	1,691,684	1,063,386	1,063,386
A11	Agency & Recoupable Services	0	0	0	0	0	0	0	0
A12	HAP Programme	0	473,058	0	283,046	417,975	438,865	213,830	213,830
	<b>Service Division Total</b>	0	27,147,034	0	28,168,034	23,912,941	23,536,974	25,397,432	24,913,732
<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	0	684,513	0	434,108	717,086	669,334	485,212	444,612
B03	Regional Road - Maintenance and Improvement	0	4,713,189	0	4,065,394	5,154,050	3,369,703	4,565,137	2,762,137
B04	Local Road - Maintenance and Improvement	0	9,193,775	0	5,353,578	9,181,156	9,182,579	5,512,718	5,453,418
B05	Public Lighting	0	1,278,380	0	82,946	1,189,482	1,211,166	82,930	82,930
B06	Traffic Management Improvement	0	239,691	0	18,048	191,542	198,467	19,448	19,448
B07	Road Safety Engineering Improvement	0	313,955	0	252,462	302,124	283,426	252,421	230,921
B08	Road Safety Promotion/Education	0	275,994	0	6,197	265,187	271,381	6,094	6,094
B09	Car Parking	0	306,907	0	438,436	278,296	288,408	442,378	435,378
B10	Support to Roads Capital Prog.	0	413,852	0	12,692	332,842	349,437	12,481	12,481
B11	Agency & Recoupable Services	0	0	0	100,500	0	0	77,000	100,500
	<b>Service Division Total</b>	0	17,420,256	0	10,764,359	17,611,765	15,823,901	11,455,819	9,547,919

Table B Expenditure & Income for 2025 and Estimated Outturn for 2024									
Division & Services		2025				2024			
		Expenditure		Income		Expenditure		Income	
		Adopted by Council	Estimated by Chief Executive/Mayor	Adopted by Council	Estimated by Chief Executive/Mayor	Adopted by Council	Estimated Outturn	Adopted by Council	Estimated Outturn
		€	€	€	€	€	€	€	€
	<b>Water Services</b>								
<b>Code</b>									
C01	Water Supply	0	2,341,385	0	62,659	2,348,570	2,278,152	61,615	61,615
C02	Waste Water Treatment	0	1,440,193	0	33,179	1,623,104	1,468,133	32,626	32,626
C03	Collection of Water and Waste Water Charges	0	35,972	0	1,548	98,066	40,277	1,523	1,523
C04	Public Conveniences	0	110,421	0	448	95,404	109,689	440	440
C05	Admin of Group and Private Installations	0	101,041	0	4,832	98,216	100,620	8,801	6,801
C06	Support to Water Capital Programme	0	0	0	0	0	0	0	0
C07	Agency & Recoupable Services	0	45,000	0	1,304,000	126,700	35,700	1,430,700	1,339,700
C08	Local Authority Water and Sanitary Services	0	0	0	2,383,400	0	0	2,830,600	2,436,100
	<b>Service Division Total</b>	0	4,074,012	0	3,790,066	4,390,060	4,032,571	4,366,305	3,878,805
	<b>Development Management</b>								
<b>Code</b>									
D01	Forward Planning	0	390,256	0	5,315	352,261	358,765	5,226	5,226
D02	Development Management	0	1,977,199	0	420,799	1,765,016	1,877,105	262,295	382,295
D03	Enforcement	0	447,679	0	7,983	406,112	416,247	7,849	7,849
D04	Industrial and Commercial Facilities	0	126,243	0	2,538	116,815	120,174	2,495	2,495
D05	Tourism Development and Promotion	0	155,000	0	0	155,000	155,000	0	0
D06	Community and Enterprise Function	0	2,262,965	0	924,672	2,988,081	2,199,350	1,725,290	932,290
D07	Unfinished Housing Estates	0	232,469	0	2,183	218,206	221,031	2,147	2,147
D08	Building Control	0	212,043	0	15,489	203,104	207,669	13,431	14,431
D09	Economic Development and Promotion	0	3,567,760	0	1,644,878	3,221,273	8,780,029	1,394,530	6,839,530
D10	Property Management	0	115,911	0	8,149	53,819	89,913	5,113	8,113
D11	Heritage and Conservation Services	0	142,048	0	20,014	127,683	130,427	19,079	19,079
D12	Agency & Recoupable Services	0	0	0	0	0	0	0	0
	<b>Service Division Total</b>	0	9,629,573	0	3,052,019	9,607,370	14,555,710	3,437,455	8,213,455

Table B Expenditure & Income for 2025 and Estimated Outturn for 2024									
Division & Services		2025				2024			
		Expenditure		Income		Expenditure		Income	
		Adopted by Council	Estimated by Chief Executive/Mayor	Adopted by Council	Estimated by Chief Executive/Mayor	Adopted by Council	Estimated Outturn	Adopted by Council	Estimated Outturn
		€	€	€	€	€	€	€	€
	<b>Environmental Services</b>								
<b>Code</b>									
E01	Landfill Operation and Aftercare	0	349,044	0	283,600	349,595	314,441	290,510	252,510
E02	Recovery & Recycling Facilities Operations	0	1,138,774	0	398,158	1,078,097	1,094,068	383,197	383,197
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	0	375,065	0	8,764	342,514	349,302	7,791	7,791
E06	Street Cleaning	0	1,309,985	0	16,404	1,218,866	1,237,209	16,482	16,482
E07	Waste Regulations, Monitoring and Enforcement	0	491,904	0	152,986	444,464	455,120	154,023	154,023
E08	Waste Management Planning	0	192,233	0	2,754	173,408	177,192	2,767	2,767
E09	Maintenance of Burial Grounds	0	451,860	0	101,914	433,843	439,456	106,923	102,923
E10	Safety of Structures and Places	0	592,348	0	58,559	569,529	591,632	58,593	58,593
E11	Operation of Fire Service	0	4,453,622	0	1,111,249	4,120,602	4,502,127	951,906	1,026,906
E12	Fire Prevention	0	108,170	0	88,755	103,184	106,285	74,258	81,758
E13	Water Quality, Air and Noise Pollution	0	397,758	0	138,217	306,173	340,936	66,834	96,634
E14	Agency & Recoupable Services	0	0	0	0	0	0	0	0
E15	Climate Change and Flooding	0	534,990	0	270,968	412,000	437,000	262,000	262,000
	<b>Service Division Total</b>	0	10,395,753	0	2,632,329	9,552,275	10,044,768	2,375,284	2,445,584
	<b>Recreation &amp; Amenity</b>								
<b>Code</b>									
F01	Leisure Facilities Operations	0	126,000	0	0	126,000	126,000	0	0
F02	Operation of Library and Archival Service	0	2,321,718	0	32,921	2,349,980	2,375,518	32,372	32,372
F03	Outdoor Leisure Areas Operations	0	1,559,507	0	13,257	1,472,898	1,501,244	13,036	13,036
F04	Community Sport and Recreational Development	0	185,929	0	6,660	169,925	178,551	6,549	6,549
F05	Operation of Arts Programme	0	1,818,669	0	157,139	1,764,685	1,747,121	146,936	146,936
F06	Agency & Recoupable Services	0	0	0	0	0	0	0	0
	<b>Service Division Total</b>	0	6,011,823	0	209,976	5,883,488	5,928,434	198,893	198,893

Table B Expenditure & Income for 2025 and Estimated Outturn for 2024									
Division & Services		2025				2024			
		Expenditure		Income		Expenditure		Income	
		Adopted by Council	Estimated by Chief Executive/Mayor	Adopted by Council	Estimated by Chief Executive/Mayor	Adopted by Council	Estimated Outturn	Adopted by Council	Estimated Outturn
		€	€	€	€	€	€	€	€
<b>Code</b>	<b>Agriculture, Food and the Marine</b>								
G01	Land Drainage Costs	0	35,349	0	588	29,635	30,235	579	579
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	0	263,763	0	56,400	264,988	258,117	57,900	57,200
G05	Educational Support Services	0	5,123	0	2,200	5,106	5,109	2,500	2,500
G06	Agency & Recoupable Services	0	0	0	0	0	0	0	0
	<b>Service Division Total</b>	0	304,235	0	59,188	299,729	293,461	60,979	60,279
<b>Code</b>	<b>Miscellaneous Services</b>								
H01	Profit/Loss Machinery Account	0	358,335	0	177,370	371,532	350,491	202,330	177,330
H02	Profit/Loss Stores Account	0	0	0	0	0	0	0	0
H03	Adminstration of Rates	0	3,340,793	0	8,026	3,576,288	3,427,553	7,892	7,892
H04	Franchise Costs	0	218,678	0	2,115	156,721	206,074	2,079	2,079
H05	Operation of Morgue and Coroner Expenses	0	200,443	0	1,794	193,108	195,550	1,765	1,765
H06	Weighbridges	0	0	0	0	0	0	0	0
H07	Operation of Markets and Casual Trading	0	38,571	0	5,293	40,662	36,970	10,288	5,288
H08	Malicious Damage	0	0	0	0	0	0	0	0
H09	Local Representation/Civic Leadership	0	1,245,472	0	3,586	1,221,812	1,195,365	3,526	3,526
H10	Motor Taxation	0	550,843	0	18,665	573,049	576,281	18,554	18,554
H11	Agency & Recoupable Services	0	451,700	0	7,214,800	369,900	425,200	5,417,700	6,349,800
	<b>Service Division Total</b>	0	6,404,835	0	7,431,649	6,503,072	6,413,484	5,664,134	6,566,234
	<b>OVERALL TOTAL</b>	0	81,387,520	0	56,107,620	77,760,700	80,629,303	52,956,301	55,824,901



<b>Table C</b>
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<b>Table D</b>	
<b>ANALYSIS OF BUDGET 2025 INCOME FROM GOODS AND SERVICES</b>	
<b>Source of Income</b>	<b>2025 €</b>
Rents from Houses	7,620,000
Housing Loans Interest & Charges	779,100
Parking Fines/Charges	435,000
Uisce Éireann	2,383,400
Planning Fees	202,550
Domestic Refuse	0
Commercial Refuse	0
Landfill Charges	0
Fire Charges	190,000
Recreation / Amenity / Culture	0
Agency Services & Repayable Works	354,100
Local Authority Contributions	340,000
Superannuation	600,000
NPPR	0
Misc. (Detail)	4,085,100
<b>TOTAL</b>	<b>16,989,250</b>

Table E	
ANALYSIS OF BUDGET INCOME 2025 FROM GRANTS AND SUBSIDIES	
	2025 €
<b>Department of Housing, Local Government and Heritage</b>	
Housing and Building	18,997,630
Road Transport & Safety	0
Water Services	1,304,000
Development Management	422,740
Environmental Services	1,023,900
Recreation and Amenity	0
Agriculture, Food and the Marine	2,200
Miscellaneous Services	4,730,300
	<b>26,480,770</b>
<b>Other Departments and Bodies</b>	
TII Transport Infrastructure Ireland	10,080,400
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	110,000
Transport	0
Justice	0
Agriculture, Food and the Marine	0
Enterprise, Trade and Employment	1,390,000
Rural and Community Development	0
Environment, Climate and Communications	0
Food Safety Authority of Ireland	0
Other	981,800
	<b>12,637,600</b>
<b>Total Grants &amp; Subsidies</b>	<b>39,118,370</b>

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

HOUSING AND BUILDING					
Code	Expenditure by Service and Sub-Service	2025		2024	
		Adopted by Council	Estimated by Chief Executive/Mayor	Adopted by Council	Estimated Outturn
		€	€	€	€
A0101	Maintenance of LA Housing Units	0	2,786,000	2,514,000	2,579,000
A0102	Maintenance of Traveller Accommodation Units	0	115,500	113,500	113,500
A0103	Traveller Accommodation Management	0	72,900	55,600	19,500
A0104	Estate Maintenance	0	0	0	0
A0199	Service Support Costs	0	1,038,555	962,309	975,460
	<b>Maintenance/Improvement of LA Housing U</b>	0	4,012,955	3,645,409	3,687,460
A0201	Assessment of Housing Needs, Allocs. & Trans.	0	278,000	244,200	199,500
A0299	Service Support Costs	0	93,989	83,133	86,887
	<b>Housing Assessment, Allocation and Transfer</b>	0	371,989	327,333	286,387
A0301	Debt Management & Rent Assessment	0	268,100	227,600	227,600
A0399	Service Support Costs	0	99,782	86,256	91,750
	<b>Housing Rent and Tenant Purchase Administration</b>	0	367,882	313,856	319,350
A0401	Housing Estate Management	0	15,000	15,000	15,000
A0402	Tenancy Management	0	290,100	257,200	283,900
A0403	Social and Community Housing Service	0	0	0	0
A0499	Service Support Costs	0	63,078	54,519	57,793
	<b>Housing Community Development Support</b>	0	368,178	326,719	356,693
A0501	Homeless Grants Other Bodies	0	525,000	450,000	480,000
A0502	Homeless Service	0	782,900	669,000	672,300
A0599	Service Support Costs	0	98,181	120,844	91,098
	<b>Administration of Homeless Service</b>	0	1,406,081	1,239,844	1,243,398
A0601	Technical and Administrative Support	0	258,200	256,400	256,400
A0602	Loan Charges	0	1,217,300	1,210,000	1,235,500
A0699	Service Support Costs	0	451,244	387,605	414,570
	<b>Support to Housing Capital Prog.</b>	0	1,926,744	1,854,005	1,906,470
A0701	RAS Operations	0	3,695,000	4,100,000	3,635,000
A0702	Long Term Leasing	0	1,578,000	1,540,000	1,400,000
A0703	Payment & Availability	0	8,237,200	7,132,100	7,117,100
A0704	Affordable Leases	0	68,300	58,000	68,500
A0799	Service Support Costs	0	486,639	482,284	496,859
	<b>RAS and Leasing Programme</b>	0	14,065,139	13,312,384	12,717,459

HOUSING AND BUILDING					
Code	Expenditure by Service and Sub-Service	2025		2024	
		Adopted by Council	Estimated by Chief Executive/Mayor	Adopted by Council	Estimated Outturn
		€	€	€	€
A0801	Loan Interest and Other Charges	0	751,800	620,200	681,850
A0802	Debt Management Housing Loans	0	134,300	168,300	135,100
A0899	Service Support Costs	0	78,964	69,097	72,258
	<b>Housing Loans</b>	0	965,064	857,597	889,208
A0901	Housing Adaptation Grant Scheme	0	0	0	0
A0902	Loan Charges DPG/ERG	0	210,000	170,000	210,000
A0903	Essential Repair Grants	0	0	0	0
A0904	Other Housing Grant Payments	0	2,539,800	1,058,100	1,058,100
A0905	Mobility Aids Housing Grants	0	240,000	210,000	240,000
A0999	Service Support Costs	0	200,144	179,719	183,584
	<b>Housing Grants</b>	0	3,189,944	1,617,819	1,691,684
A1101	Agency & Recoupable Service	0	0	0	0
A1199	Service Support Costs	0	0	0	0
	<b>Agency &amp; Recoupable Services</b>	0	0	0	0
A1201	HAP Operations	0	336,800	302,100	313,900
A1299	Service Support Costs	0	136,258	115,875	124,965
	<b>HAP Programme</b>	0	473,058	417,975	438,865
	<b>Service Division Total</b>	0	27,147,034	23,912,941	23,536,974



HOUSING AND BUILDING				
	2025		2024	
Income by Source	Adopted by Council	Estimated by Chief Executive/Mayor	Adopted by Council	Estimated Outturn
	€	€	€	€
<b>Government Grants &amp; Subsidies</b>				
Housing, Local Government and Heritage	0	18,997,630	16,312,750	15,830,550
Other	0	255,000	250,000	250,000
<b>Total Grants &amp; Subsidies (a)</b>	0	19,252,630	16,562,750	16,080,550
<b>Goods and Services</b>				
Rents from houses	0	7,620,000	7,590,000	7,555,000
Housing Loans Interest & Charges	0	779,100	745,600	769,100
Superannuation	0	73,304	72,082	72,082
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	0	443,000	427,000	437,000
<b>Total Goods and Services (b)</b>	0	8,915,404	8,834,682	8,833,182
<b>Total Income c=(a+b)</b>	0	28,168,034	25,397,432	24,913,732

ROAD TRANSPORT & SAFETY					
Code	Expenditure by Service and Sub-Service	2025		2024	
		Adopted by Council	Estimated by Chief Executive/Mayor	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	0	48,400	59,600	67,500
B0205	NS – Bridge Maintenance (Eirspan)	0	0	0	0
B0206	NS - General Maintenance	0	250,000	290,000	241,500
B0207	NS – General Improvement Works	0	0	0	0
B0299	Service Support Costs	0	386,113	367,486	360,334
<b>National Secondary Road – Maintenance and Improvement</b>		0	684,513	717,086	669,334
B0301	Regional Roads Surface Dressing	0	200,000	265,000	114,000
B0302	Reg Rd Surface Rest/Road Reconstruction/Overlay	0	1,300,000	1,200,000	1,380,000
B0303	Regional Road Winter Maintenance	0	0	0	0
B0304	Regional Road Bridge Maintenance	0	0	0	0
B0305	Regional Road General Maintenance Works	0	1,550,000	1,770,000	925,400
B0306	Regional Road General Improvement Works	0	1,000,000	1,315,000	327,600
B0399	Service Support Costs	0	663,189	604,050	622,703
<b>Regional Road – Improvement and Maintenance</b>		0	4,713,189	5,154,050	3,369,703
B0401	Local Road Surface Dressing	0	900,000	960,000	874,300
B0402	Local Rd Surface Rest/Road Reconstruction/Overlay	0	3,550,000	3,500,000	3,753,000
B0403	Local Roads Winter Maintenance	0	0	0	0
B0404	Local Roads Bridge Maintenance	0	0	0	0
B0405	Local Roads General Maintenance Works	0	2,211,400	2,171,400	2,171,400
B0406	Local Roads General Improvement Works	0	850,000	1,000,000	773,400
B0499	Service Support Costs	0	1,682,375	1,549,756	1,610,479
<b>Local Road - Maintenance and Improvement</b>		0	9,193,775	9,181,156	9,182,579
B0501	Public Lighting Operating Costs	0	1,057,000	977,000	997,000
B0502	Public Lighting Improvement	0	70,000	70,000	70,000
B0599	Service Support Costs	0	151,380	142,482	144,166
<b>Public Lighting</b>		0	1,278,380	1,189,482	1,211,166

ROAD TRANSPORT & SAFETY					
Code	Expenditure by Service and Sub-Service	2025		2024	
		Adopted by Council	Estimated by Chief Executive/Mayor	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	0	239,691	191,542	198,467
	<b>Traffic Management Improvement</b>	0	239,691	191,542	198,467
B0701	Low Cost Remedial Measures	0	250,000	250,000	228,500
B0702	Other Engineering Improvements	0	0	0	0
B0799	Service Support Costs	0	63,955	52,124	54,926
	<b>Road Safety Engineering Improvements</b>	0	313,955	302,124	283,426
B0801	School Wardens	0	216,000	212,000	212,000
B0802	Publicity and Promotion Road Safety	0	8,800	8,800	8,800
B0899	Service Support Costs	0	51,194	44,387	50,581
	<b>Road Safety Promotion/Education</b>	0	275,994	265,187	271,381
B0901	Maintenance and Management of Car Parks	0	98,900	77,100	83,600
B0902	Operation of Street Parking	0	43,000	45,000	45,000
B0903	Parking Enforcement	0	129,000	125,000	125,000
B0999	Service Support Costs	0	36,007	31,196	34,808
	<b>Car Parking</b>	0	306,907	278,296	288,408
B1001	Administration of Roads Capital Programme	0	0	0	0
B1099	Service Support Costs	0	413,852	332,842	349,437
	<b>Support to Roads Capital Programme</b>	0	413,852	332,842	349,437
B1101	Agency & Recoupable Service	0	0	0	0
B1199	Service Support Costs	0	0	0	0
	<b>Agency &amp; Recoupable Services</b>	0	0	0	0
	<b>Service Division Total</b>	<b>0</b>	<b>17,420,256</b>	<b>17,611,765</b>	<b>15,823,901</b>

<b>ROAD TRANSPORT &amp; SAFETY</b>				
	<b>2025</b>		<b>2024</b>	
<b>Income by Source</b>	<b>Adopted by Council</b>	<b>Estimated by Chief Executive/Mayor</b>	<b>Adopted by Council</b>	<b>Estimated Outturn</b>
	€	€	€	€
<b>Government Grants</b>				
Housing, Local Government and Heritage	0	0	0	0
TII Transport Infrastructure Ireland	0	10,080,400	10,791,600	8,877,700
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>	0	10,080,400	10,791,600	8,877,700
<b>Goods and Services</b>				
Parking Fines & Charges	0	435,000	439,000	432,000
Superannuation	0	104,459	102,718	102,719
Agency Services & Repayable Works	0	70,000	45,000	70,000
Local Authority Contributions	0	0	0	0
Other income	0	74,500	77,500	65,500
<b>Total Goods and Services (b)</b>	0	683,959	664,218	670,219
<b>Total Income c=(a+b)</b>	<b>0</b>	<b>10,764,359</b>	<b>11,455,818</b>	<b>9,547,919</b>

WATER SERVICES					
Code	Expenditure by Service and Sub-Service	2025		2024	
		Adopted by Council	Estimated by Chief Executive/Mayor	Adopted by Council	Estimated Outturn
		€	€	€	€
C0101	Water Plants & Networks	0	1,235,750	1,338,000	1,236,800
C0199	Service Support Costs	0	1,105,635	1,010,570	1,041,352
	<b>Water Supply</b>	0	2,341,385	2,348,570	2,278,152
C0201	Waste Plants and Networks	0	767,000	860,000	787,700
C0299	Service Support Costs	0	673,193	763,104	680,433
	<b>Waste Water Treatment</b>	0	1,440,193	1,623,104	1,468,133
C0301	Debt Management Water and Waste Water	0	6,250	72,800	13,000
C0399	Service Support Costs	0	29,722	25,266	27,277
	<b>Collection of Water and Waste Water Charges</b>	0	35,972	98,066	40,277
C0401	Operation and Maintenance of Public Conveniences	0	100,600	86,900	100,600
C0499	Service Support Costs	0	9,821	8,504	9,089
	<b>Public Conveniences</b>	0	110,421	95,404	109,689
C0501	Grants for Individual Installations	0	63,000	65,700	65,700
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	0	38,041	32,516	34,920
	<b>Admin of Group and Private Installations</b>	0	101,041	98,216	100,620
C0601	Technical Design and Supervision	0	0	0	0
C0699	Service Support Costs	0	0	0	0
	<b>Support to Water Capital Programme</b>	0	0	0	0
C0701	Agency & Recoupable Service	0	45,000	126,700	35,700
C0799	Service Support Costs	0	0	0	0
	<b>Agency &amp; Recoupable Services</b>	0	45,000	126,700	35,700
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>	0	0	0	0
	<b>Service Division Total</b>	<b>0</b>	<b>4,074,012</b>	<b>4,390,060</b>	<b>4,032,571</b>

<b>WATER SERVICES</b>				
	<b>2025</b>		<b>2024</b>	
<b>Income by Source</b>	<b>Adopted by Council</b>	<b>Estimated by Chief Executive/Mayor</b>	<b>Adopted by Council</b>	<b>Estimated Outturn</b>
	€	€	€	€
<b>Government Grants</b>				
Housing, Local Government and Heritage	0	1,304,000	1,430,700	1,339,700
Other	0	0	0	0
<b>Total Grants &amp; Subsidies (a)</b>	0	1,304,000	1,430,700	1,339,700
<b>Goods and Services</b>				
Uisce Éireann	0	2,383,400	2,830,600	2,436,100
Superannuation	0	99,666	98,005	98,005
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	0	3,000	7,000	5,000
<b>Total Goods and Services (b)</b>	0	2,486,066	2,935,605	2,539,105
<b>Total Income c=(a+b)</b>	0	3,790,066	4,366,305	3,878,805

DEVELOPMENT MANAGEMENT					
Code	Expenditure by Service and Sub-Service	2025		2024	
		Adopted by Council	Estimated by Chief Executive/Mayor	Adopted by Council	Estimated Outturn
		€	€	€	€
D0101	Statutory Plans and Policy	0	265,100	243,500	243,500
D0199	Service Support Costs	0	125,156	108,761	115,265
	<b>Forward Planning</b>	0	390,256	352,261	358,765
D0201	Planning Control	0	1,266,500	1,149,400	1,223,600
D0299	Service Support Costs	0	710,699	615,616	653,505
	<b>Development Management</b>	0	1,977,199	1,765,016	1,877,105
D0301	Enforcement Costs	0	272,100	254,900	254,900
D0399	Service Support Costs	0	175,579	151,212	161,347
	<b>Enforcement</b>	0	447,679	406,112	416,247
D0401	Industrial Sites Operations	0	15,000	15,000	15,000
D0403	Management of & Contris to Other Commercial Facs	0	0	0	0
D0404	General Development Promotion Work	0	55,400	54,000	54,000
D0499	Service Support Costs	0	55,843	47,815	51,174
	<b>Industrial and Commercial Facilities</b>	0	126,243	116,815	120,174
D0501	Tourism Promotion	0	155,000	155,000	155,000
D0502	Tourist Facilities Operations	0	0	0	0
D0599	Service Support Costs	0	0	0	0
	<b>Tourism Development and Promotion</b>	0	155,000	155,000	155,000
D0601	General Community & Enterprise Expenses	0	358,500	350,800	350,800
D0602	RAPID Costs	0	0	0	0
D0603	Social Inclusion	0	1,425,240	2,222,000	1,407,600
D0699	Service Support Costs	0	479,225	415,281	440,950
	<b>Community and Enterprise Function</b>	0	2,262,965	2,988,081	2,199,350
D0701	Unfinished Housing Estates	0	187,000	179,300	179,300
D0799	Service Support Costs	0	45,469	38,906	41,731
	<b>Unfinished Housing Estates</b>	0	232,469	218,206	221,031

DEVELOPMENT MANAGEMENT					
Code	Expenditure by Service and Sub-Service	2025		2024	
		Adopted by Council	Estimated by Chief Executive/Mayor	Adopted by Council	Estimated Outturn
		€	€	€	€
D0801	Building Control Inspection Costs	0	91,100	94,900	94,900
D0802	Building Control Enforcement Costs	0	44,300	42,500	42,500
D0899	Service Support Costs	0	76,643	65,704	70,269
	<b>Building Control</b>	0	212,043	203,104	207,669
D0901	Urban and Village Renewal	0	0	0	0
D0902	EU Projects	0	0	0	0
D0903	Town Twinning	0	30,050	30,050	30,050
D0904	European Office	0	0	0	0
D0905	Economic Development & Promotion	0	1,198,700	1,181,300	6,618,200
D0906	Local Enterprise Office	0	1,977,750	1,700,650	1,795,650
D0999	Service Support Costs	0	361,260	309,273	336,129
	<b>Economic Development and Promotion</b>	0	3,567,760	3,221,273	8,780,029
D1001	Property Management Costs	0	74,600	18,700	52,000
D1099	Service Support Costs	0	41,311	35,119	37,913
	<b>Property Management</b>	0	115,911	53,819	89,913
D1101	Heritage Services	0	101,600	93,300	93,300
D1102	Conservation Services	0	0	0	0
D1103	Conservation Grants	0	0	0	0
D1199	Service Support Costs	0	40,448	34,383	37,127
	<b>Heritage and Conservation Services</b>	0	142,048	127,683	130,427
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>0</b>	<b>9,629,573</b>	<b>9,607,370</b>	<b>14,555,710</b>



DEVELOPMENT MANAGEMENT				
	2025		2024	
Income by Source	Adopted by Council	Estimated by Chief Executive/Mayor	Adopted by Council	Estimated Outturn
	€	€	€	€
<b>Government Grants</b>				
Housing, Local Government and Heritage	0	422,740	170,900	346,000
Tourism, Culture, Arts, Gaeltacht, Sport and Media	0	0	0	0
Enterprise, Trade and Employment	0	1,390,000	1,140,000	6,585,000
Rural and Community Development	0	0	0	0
Other	0	716,800	1,630,700	772,600
<b>Total Grants &amp; Subsidies (a)</b>	0	2,529,540	2,941,600	7,703,600
<b>Goods and Services</b>				
Planning Fees	0	202,550	180,550	191,550
Superannuation	0	97,429	95,805	95,805
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	0	222,500	219,500	222,500
<b>Total Goods and Services (b)</b>	0	522,479	495,855	509,855
<b>Total Income c=(a+b)</b>	<b>0</b>	<b>3,052,019</b>	<b>3,437,455</b>	<b>8,213,455</b>

ENVIRONMENTAL SERVICES					
Code	Expenditure by Service and Sub-Service	2025		2024	
		Adopted by Council	Estimated by Chief Executive/Mayor	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.	0	281,500	288,400	250,400
E0199	Service Support Costs	0	67,544	61,195	64,041
	<b>Landfill Operation and Aftercare</b>	0	349,044	349,595	314,441
E0201	Recycling Facilities Operations	0	745,500	726,700	731,700
E0202	Bring Centres Operations	0	92,450	89,450	89,450
E0204	Other Recycling Services	0	16,500	16,500	16,500
E0299	Service Support Costs	0	284,324	245,447	256,418
	<b>Recovery &amp; Recycling Facilities Operations</b>	0	1,138,774	1,078,097	1,094,068
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>	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
	<b>Provision of Waste to Collection Services</b>	0	0	0	0
E0501	Litter Warden Service	0	154,150	151,150	151,150
E0502	Litter Control Initiatives	0	45,000	45,000	45,000
E0503	Environmental Awareness Services	0	6,000	5,500	5,500
E0599	Service Support Costs	0	169,915	140,864	147,652
	<b>Litter Management</b>	0	375,065	342,514	349,302
E0601	Operation of Street Cleaning Service	0	1,028,200	961,000	961,000
E0602	Provision and Improvement of Litter Bins	0	4,000	4,000	4,000
E0699	Service Support Costs	0	277,785	253,866	272,209
	<b>Street Cleaning</b>	0	1,309,985	1,218,866	1,237,209
E0701	Monitoring of Waste Regs (incl Private Landfills)	0	0	0	0
E0702	Enforcement of Waste Regulations	0	38,500	30,000	30,000
E0799	Service Support Costs	0	453,404	414,464	425,120
	<b>Waste Regulations, Monitoring and Enforcement</b>	0	491,904	444,464	455,120

ENVIRONMENTAL SERVICES					
Code	Expenditure by Service and Sub-Service	2025		2024	
		Adopted by Council	Estimated by Chief Executive/Mayor	Adopted by Council	Estimated Outturn
		€	€	€	€
E0801	Waste Management Plan	0	0	0	0
E0802	Contrib to Other Bodies Waste Management Planning	0	18,300	17,800	17,800
E0899	Service Support Costs	0	173,933	155,608	159,392
	<b>Waste Management Planning</b>	0	192,233	173,408	177,192
E0901	Maintenance of Burial Grounds	0	368,850	357,750	360,750
E0999	Service Support Costs	0	83,010	76,093	78,706
	<b>Maintenance and Upkeep of Burial Grounds</b>	0	451,860	433,843	439,456
E1001	Operation Costs Civil Defence	0	75,700	74,800	76,800
E1002	Dangerous Buildings	0	71,300	67,300	67,300
E1003	Emergency Planning	0	99,400	110,300	110,300
E1004	Derelict Sites	0	81,000	76,300	76,300
E1005	Water Safety Operation	0	77,100	72,000	82,000
E1099	Service Support Costs	0	187,848	168,829	178,932
	<b>Safety of Structures and Places</b>	0	592,348	569,529	591,632
E1101	Operation of Fire Brigade Service	0	3,020,080	2,786,600	3,001,900
E1103	Fire Services Training	0	413,500	366,500	443,500
E1104	Operation of Ambulance Service	0	0	0	0
E1199	Service Support Costs	0	1,020,042	967,502	1,056,727
	<b>Operation of Fire Service</b>	0	4,453,622	4,120,602	4,502,127
E1201	Fire Safety Control Cert Costs	0	19,700	19,100	19,100
E1202	Fire Prevention and Education	0	11,200	11,100	11,100
E1203	Inspection/Monitoring of Commercial Facilities	0	44,100	42,800	44,800
E1299	Service Support Costs	0	33,170	30,184	31,285
	<b>Fire Prevention</b>	0	108,170	103,184	106,285
E1301	Water Quality Management	0	5,000	5,000	5,000
E1302	Licensing and Monitoring of Air and Noise Quality	0	0	0	0
E1399	Service Support Costs	0	392,758	301,173	335,936
	<b>Water Quality, Air and Noise Pollution</b>	0	397,758	306,173	340,936
E1401	Agency & Recoupable Service	0	0	0	0
E1499	Service Support Costs	0	0	0	0
	<b>Agency &amp; Recoupable Services</b>	0	0	0	0
E1501	Climate Change and Flooding	0	472,900	412,000	437,000
E1599	Service Support Costs	0	62,090	0	0
	<b>Climate Change and Flooding</b>	0	534,990	412,000	437,000
	<b>Service Division Total</b>	0	10,395,753	9,552,275	10,044,768

ENVIRONMENTAL SERVICES				
	2025		2024	
Income by Source	Adopted by Council	Estimated by Chief Executive/Mayor	Adopted by Council	Estimated Outturn
	€	€	€	€
<b>Government Grants</b>				
Housing, Local Government and Heritage	0	1,023,900	900,200	930,000
Social Protection	0	0	0	0
Defence	0	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>	0	1,074,300	950,600	980,400
<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	0	190,000	180,000	180,000
Superannuation	0	134,729	132,483	132,484
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	340,000	240,000	315,000
Other income	0	893,300	872,200	837,700
<b>Total Goods and Services (b)</b>	0	1,558,029	1,424,683	1,465,184
<b>Total Income c=(a+b)</b>	0	2,632,329	2,375,283	2,445,584

RECREATION & AMENITY					
Code	Expenditure by Service and Sub-Service	2025		2024	
		Adopted by Council	Estimated by Chief Executive/Mayor	Adopted by Council	Estimated Outturn
		€	€	€	€
F0101	Leisure Facilities Operations	0	0	0	0
F0103	Contribution to External Bodies Leisure Facilities	0	126,000	126,000	126,000
F0199	Service Support Costs	0	0	0	0
	<b>Leisure Facilities Operations</b>	0	126,000	126,000	126,000
F0201	Library Service Operations	0	1,549,200	1,674,300	1,657,800
F0202	Archive Service	0	0	0	0
F0204	Purchase of Books, CD's etc.	0	110,000	100,000	100,000
F0205	Contributions to Library Organisations	0	0	0	0
F0299	Service Support Costs	0	662,518	575,680	617,718
	<b>Operation of Library and Archival Service</b>	0	2,321,718	2,349,980	2,375,518
F0301	Parks, Pitches & Open Spaces	0	1,039,050	989,750	1,001,750
F0302	Playgrounds	0	0	0	0
F0303	Beaches	0	0	0	0
F0399	Service Support Costs	0	520,457	483,148	499,494
	<b>Outdoor Leisure Areas Operations</b>	0	1,559,507	1,472,898	1,501,244
F0401	Community Grants	0	0	0	0
F0402	Operation of Sports Hall/Stadium	0	0	0	0
F0403	Community Facilities	0	10,300	10,300	10,300
F0404	Recreational Development	0	49,000	52,000	52,000
F0499	Service Support Costs	0	126,629	107,625	116,251
	<b>Community Sport and Recreational Development</b>	0	185,929	169,925	178,551
F0501	Administration of the Arts Programme	0	439,000	446,700	415,000
F0502	Contributions to other Bodies Arts Programme	0	836,000	826,000	826,000
F0503	Museums Operations	0	286,600	271,500	269,500
F0504	Heritage/Interpretive Facilities Operations	0	0	0	0
F0505	Festivals & Concerts	0	0	0	0
F0599	Service Support Costs	0	257,069	220,485	236,621
	<b>Operation of Arts Programme</b>	0	1,818,669	1,764,685	1,747,121
F0601	Agency & Recoupable Service	0	0	0	0
F0699	Service Support Costs	0	0	0	0
	<b>Agency &amp; Recoupable Services</b>	0	0	0	0
	<b>Service Division Total</b>	<b>0</b>	<b>6,011,823</b>	<b>5,883,488</b>	<b>5,928,434</b>

RECREATION & AMENITY				
	2025		2024	
Income by Source	Adopted by Council	Estimated by Chief Executive/Mayor	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	0	25,000	25,000	25,000
Social Protection	0	0	0	0
Library Council	0	0	0	0
Arts Council	0	110,000	100,000	100,000
Transport	0	0	0	0
Rural and Community Development	0	0	0	0
Other	0	10,000	10,000	10,000
<b>Total Grants &amp; Subsidies (a)</b>	0	145,000	135,000	135,000
<b>Goods and Services</b>				
Recreation/Amenity/Culture	0	0	0	0
Superannuation	0	64,976	63,893	63,893
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>	0	64,976	63,893	63,893
<b>Total Income c=(a+b)</b>	0	209,976	198,893	198,893

AGRICULTURE, FOOD AND THE MARINE					
Code	Expenditure by Service and Sub-Service	2025		2024	
		Adopted by Council	Estimated by Chief Executive/Mayor	Adopted by Council	Estimated Outturn
		€	€	€	€
G0101	Maintenance of Land Drainage Areas	0	30,000	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	0	5,349	4,635	5,235
	<b>Land Drainage Costs</b>	0	35,349	29,635	30,235
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>	0	0	0	0
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>	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	0	219,500	211,500	211,500
G0405	Other Animal Welfare Services (incl Horse Control)	0	38,500	48,500	41,500
G0499	Service Support Costs	0	5,763	4,988	5,117
	<b>Veterinary Service</b>	0	263,763	264,988	258,117
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	0	5,000	5,000	5,000
G0599	Service Support Costs	0	123	106	109
	<b>Educational Support Services</b>	0	5,123	5,106	5,109
G0601	Agency & Recoupable Service	0	0	0	0
G0699	Service Support Costs	0	0	0	0
	<b>Agency &amp; Recoupable Services</b>	0	0	0	0
	<b>Service Division Total</b>	<b>0</b>	<b>304,235</b>	<b>299,729</b>	<b>293,461</b>

AGRICULTURE, FOOD AND THE MARINE				
	2025		2024	
Income by Source	Adopted by Council	Estimated by Chief Executive/Mayor	Adopted by Council	Estimated Outturn
	€	€	€	€
<b>Government Grants</b>				
Housing, Local Government and Heritage	0	2,200	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>	0	2,200	2,500	2,500
<b>Goods and Services</b>				
Superannuation	0	588	579	579
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	0	56,400	57,900	57,200
<b>Total Goods and Services (b)</b>	0	56,988	58,479	57,779
<b>Total Income c=(a+b)</b>	0	59,188	60,979	60,279



MISCELLANEOUS SERVICES					
Code	Expenditure by Service and Sub-Service	2025		2024	
		Adopted by Council	Estimated by Chief Executive/Mayor	Adopted by Council	Estimated Outturn
		€	€	€	€
H0101	Maintenance of Machinery Service	0	60,700	55,700	55,700
H0102	Plant and Machinery Operations	0	175,000	200,000	175,000
H0199	Service Support Costs	0	122,635	115,832	119,791
	<b>Profit/Loss Machinery Account</b>	0	358,335	371,532	350,491
H0201	Purchase of Materials, Stores	0	0	0	0
H0202	Administrative Costs Stores	0	0	0	0
H0203	Upkeep of Buildings, Stores	0	0	0	0
H0299	Service Support Costs	0	0	0	0
	<b>Profit/Loss Stores Account</b>	0	0	0	0
H0301	Administration of Rates Office	0	81,600	89,200	89,200
H0302	Debt Management Service Rates	0	299,700	291,900	281,900
H0303	Refunds and Irrecoverable Rates	0	2,776,900	3,038,000	2,888,750
H0399	Service Support Costs	0	182,593	157,188	167,703
	<b>Administration of Rates</b>	0	3,340,793	3,576,288	3,427,553
H0401	Register of Elector Costs	0	98,000	67,000	113,600
H0402	Local Election Costs	0	40,000	18,000	18,000
H0499	Service Support Costs	0	80,678	71,721	74,474
	<b>Franchise Costs</b>	0	218,678	156,721	206,074
H0501	Coroner Fees and Expenses	0	161,000	159,500	159,500
H0502	Operation of Morgue	0	0	0	0
H0599	Service Support Costs	0	39,443	33,608	36,050
	<b>Operation and Morgue and Coroner Expenses</b>	0	200,443	193,108	195,550
H0601	Weighbridge Operations	0	0	0	0
H0699	Service Support Costs	0	0	0	0
	<b>Weighbridges</b>	0	0	0	0

MISCELLANEOUS SERVICES					
Code	Expenditure by Service and Sub-Service	2025		2024	
		Adopted by Council	Estimated by Chief Executive/Mayor	Adopted by Council	Estimated Outturn
		€	€	€	€
H0701	Operation of Markets	0	0	0	0
H0702	Casual Trading Areas	0	35,500	38,000	34,000
H0799	Service Support Costs	0	3,071	2,662	2,970
	<b>Operation of Markets and Casual Trading</b>	0	38,571	40,662	36,970
H0801	Malicious Damage	0	0	0	0
H0899	Service Support Costs	0	0	0	0
	<b>Malicious Damage</b>	0	0	0	0
H0901	Representational Payments	0	550,000	540,000	545,000
H0902	Chair/Vice Chair Allowances	0	30,500	30,500	30,500
H0903	Annual Allowances LA Members	0	142,900	142,900	142,900
H0904	Expenses LA Members	0	36,600	36,600	34,000
H0905	Other Expenses	0	157,500	157,500	120,500
H0906	Conferences Abroad	0	0	0	0
H0907	Retirement Gratuities	0	20,000	20,000	20,000
H0908	Contribution to Members Associations	0	25,000	22,500	25,000
H0909	General Municipal Allocation	0	0	0	0
H0999	Service Support Costs	0	282,972	271,812	277,465
	<b>Local Representation/Civic Leadership</b>	0	1,245,472	1,221,812	1,195,365
H1001	Motor Taxation Operation	0	289,700	336,200	333,800
H1099	Service Support Costs	0	261,143	236,849	242,481
	<b>Motor Taxation</b>	0	550,843	573,049	576,281
H1101	Agency & Recoupable Service	0	434,100	354,700	410,000
H1102	NPPR	0	0	0	0
H1199	Service Support Costs	0	17,600	15,200	15,200
	<b>Agency &amp; Recoupable Services</b>	0	451,700	369,900	425,200
	<b>Service Division Total</b>	<b>0</b>	<b>6,404,835</b>	<b>6,503,072</b>	<b>6,413,484</b>

MISCELLANEOUS SERVICES				
	2025		2024	
Income by Source	Adopted by Council	Estimated by Chief Executive/Mayor	Adopted by Council	Estimated Outturn
	€	€	€	€
<b>Government Grants</b>				
Housing, Local Government and Heritage	0	4,730,300	3,800,000	3,994,400
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>	0	4,730,300	3,800,000	3,994,400
<b>Goods and Services</b>				
Superannuation	0	24,849	24,434	24,434
Agency Services & Repayable Works	0	284,100	214,700	270,000
Local Authority Contributions	0	0	0	0
NPPR	0	0	60,000	40,000
Other income	0	2,392,400	1,565,000	2,237,400
<b>Total Goods and Services (b)</b>	0	2,701,349	1,864,134	2,571,834
<b>Total Income c=(a+b)</b>	0	7,431,649	5,664,134	6,566,234

<b>APPENDIX 1</b>	
<b>Summary of Central Management Charge</b>	
	<b>2025 €</b>
Area Office Overhead	0
Corporate Affairs Overhead	1,331,800
Corporate Buildings Overhead	1,667,500
Finance Function Overhead	1,148,800
Human Resource Function	1,021,300
IT Services	1,986,300
Print/Post Room Service Overhead Allocation	140,000
Pension & Lump Sum Overhead	3,720,000
<b>Total Expenditure Allocated to Services</b>	<b>11,015,700</b>

APPENDIX 2			
Summary of Local Property Tax Allocation			
			2025 €
**Discretionary Local Property Tax - Revenue Budget (Table A)			9,120,600
Local Property Tax Self Funding - Revenue Budget	Housing & Building	0	0
	Road Transport & Safety	0	
<b>Total Local Property Tax - Revenue Budget</b>			9,120,600
Local Property Tax Self Funding - Capital Budget	Housing & Building	0	0
	Road Transport & Safety	0	
<b>Total Local Property Tax - Capital Budget</b>			0
<b>Total Local Property Tax Allocation (Post Variation)</b>			<b>9,120,600</b>

\*\* This amount includes an equalisation contribution of €4,791,930 from the Exchequer/Local Government Fund

### **CERTIFICATE OF ADOPTION**

I hereby certify that at the budget meeting of Carlow County Council held this 02nd day of December, 2024 the Council by Resolution adopted for the financial year ending on the 31st day of December, 2025 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 .... day of....., 2024