

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



ADOPTED
Local Authority Budget
2023



County Offices
Athy Road
Carlow

CARLOW COUNTY COUNCIL COMHAIRLE CHONTAE CHEATHARLOCHA DRAFT BUDGET REPORT 2023

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 2023 financial year.

1. Introduction

The Minister for Housing, Local Government & Heritage has determined that the prescribed period for the holding of the 2023 Annual Budget meeting is 1st November to 30th November 2022. The statutory budget meeting will be held on 25th November 2022 and the budget must be adopted within a 14-day period commencing on that date. The draft budget has been prepared in the format prescribed by the the Department of Housing, Local Government and Heritage.

Carlow County Council is facing yet another challenging year in 2023 including:

- **Demands for enhanced and expanded services.**
- **Unprecedented levels of building cost inflation.**
- **Rising energy costs.**
- **National pay agreements.**
- **Match funding for capital projects.**

The supplementary contribution of € 1.94 million provided by Central Government towards increased energy cost and national pay agreements in 2023 is acknowledged as is the significant level of assistance given during the Pandemic. In addition, pending the national review of baseline funding, Carlow has been allocated € 1 million interim funding for both 2022 and 2023. Without those supports the council would not be in a position to maintain a reasonable standard of 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. **At the meeting of the Council held on Monday 10th October 2022, it was resolved to vary the basic rate by + 5% generating an additional income of € 184,000.**

(b) Local Property Tax Allocation 2023

Local Property Tax replaced the Local Government Fund (General Purposes Grant). Comparative figures for 2022 and 2023 are detailed below. Pursuant to the provisions of the Finance (Local Property Tax) (Amendment) Act 2021 the Minister for Finance implemented a Local Property Tax review effective on residential properties from 2022. **Following a reconfiguration of the tax bands 15% of properties in County Carlow have moved to lower bands with a consequential reduction of € 370,557 in the Local Property Tax yield.**

Carlow has not had an increase in its baseline funding in **fourteen years**. In fact, the baseline funding is in real terms €3.9 million less in 2023 than it was in 2008.

LOCAL PROPERTY TAX ALLOCATION	2022	2023	Variance
LOCAL PROPERTY TAX 100% YIELD	4,054,286	3,683,729	- 370,557
LOCAL PROPERTY TAX 20% TO EQUALISATION FUND	- 810,857	-	810,857
LOCAL PROPERTY TAX RETAINED LOCALLY	3,243,429	3,683,729	440,300
ALLOCATION FROM EQUALISATION FUND	2,895,228	2,454,928	- 440,300
LOCAL PROPERTY TAX BASE LINE FUNDING	6,138,657	6,138,657	
LOCAL ADJUSTMENT FACTOR	202,714	184,186	- 18,528
TOTAL LOCAL PROPERTY TAX FUNDING	6,341,371	6,322,843	- 18,528

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 2023 General Municipal Allocation and Draft Budgetary Plan were held on Wednesday 19th October, Wednesday 26th October and Thursday 27th October 2022 respectively. The following Budgetary Plans were adopted.

ADOPTED BUDGETARY PLAN 2023			
	Carlow Municipal District Adopted Budgetary Plan 2023	Muinebheag Municipal District Adopted Budgetary Plan 2023	Tullow Municipal District Adopted Budgetary Plan 2023
A0101 MAINTENANCE OF LA HOUSING UNITS	494,000	239,500	314,000
B0405 LOCAL ROADS MTCE (LOCAL CONTRIB.)	79,000	322,000	263,100
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	7,400	6,000	6,600
D0905 CHRISTMAS PROGRAM	42,000	20,000	20,000
D0905 STREET SCAPES / SHOP FRONTS	6,000	9,000	9,000
E0502 LITTER CONTROL INITIATIVES	16,650	13,500	14,850
E0601 STREET CLEANING - CARLOW TOWN	165,500		-
E0601 STREET CLEANING - TULLOW	-	-	60,000
E0601 STREET CLEANING VILLAGES - TULLOW MD	-		53,000
E0601 STREET CLEANING - MUINEBHEAG	-	60,000	-
E0601 STREET CLEANING VILLAGES - MUINEBHEAG MD	-	53,000	-
F0103 CONTRIBUTION TO SWIMMING POOLS	40,000	20,000	17,000
F0301 DUCKETTS GROVE AMENITY AREA	86,300		
F0301 OAK PARK AMEMITY AREA	41,800		-
F0301 TULLOW TOWN PARK	-		10,000
F0301 OPEN SPACES - TULLOW	-		25,000
F0301 OPEN SPACES - MUINEBHEAG	-	25,000	-
F0301 OPEN SPACES - BORRIS	-	10,000	-
F0301 OPEN SPACES - HACKETSTOWN	-		10,000
F0301 OPEN SPACES - LEIGHLINBRIDGE	-	10,000	-
F0301 OPEN SPACES - RATHVILLY	-		10,000
F0301 CARLOW TOWN PARK & OPEN SPACES	226,000		-
H0702 CASUAL TRADING AREAS		6,300	
RELEVANT GROSS EXPENDITURE	1,284,650	855,300	882,550

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 Annual Rate on Valuation (ARV) in Carlow in **thirteen years** and during that period the ARV reduced by 3% (*unique in the Southeast*).

(a) General Annual Rate on Valuation 2023

A 5% increase in the Annual Rate on Valuation (ARV) is recommended for 2023. In addition, it is recommended that the Council adopt a Business Support Grant Scheme. The terms of the scheme will enable rate payers to avail of a grant to the value of circa 10% of their 2023 rate demand (*excluding arrears*) to a maximum of € 250 and subject to prompt payment. Therefore, the recommended 5% ARV increase can be defrayed by the Business Support Grant Scheme for 75% of rate payers. **The additional income of € 450,000 will be ringfenced for a program of remedial works on footpaths and open spaces.**

(b) Profile of Commercial Rate accounts 2023

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

ANNUAL RATE DEMAND	% OF RATE ACCOUNTS	% OF RATE ACCOUNTS (CUMULATIVE)
€ 1 to € 2,000	40.7%	40.7%
€ 2,000 - € 4,000	27.6%	68.3%
€ 4,000 - €5,000	6.6%	74.9%
€ 5,000 - € 6,000	3.8%	78.7%
€ 6,000 - € 8,000	4.7%	83.4%
€ 8,000 - € 10,000	2.4%	85.8%
€ 10,000 - € 20,000	7.9%	93.7%
€ 20,000 - € 30,000	2.2%	95.9%
€ 30,000 - € 50,000	2.2%	98.1%
€ 50,000 - € 100,000	1.2%	99.3%
€ 100,000 - € 200,000	0.6%	99.8%
>€ 500,000	0.2%	100.0%

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

ECONOMIC / BUSINESS DEVELOPMENT PACKAGE	
GENERAL PROMOTIONAL WORK	20,000
FOREIGN DIRECT INVESTMENT PROMOTION	15,000
RETAIL SECTOR DEVELOPMENT FUND	10,000
BUSINESS INCUBATION & DEVELOPMENT	5,000
LOCAL ENTERPRISE SEED FUNDING	15,000
REGIONAL ACTION PLAN FOR JOBS	65,000
CHRISTMAS PROGRAMME CARLOW MD	42,000
CHRISTMAS PROGRAMME MUINEBHEAG MD	20,000
CHRISTMAS PROGRAMME TULLOW MD	20,000
PAY PARKING INCENTIVES	50,000
BUSINESS SUPPORT GRANT SCHEME (RATES)	385,000
VACANT PROPERTY INCENTIVES	20,000
FESTIVALS & EVENTS	199,500
STREETSCAPE PAINT SCHEMES	27,000
TOTAL	893,500

(c) Rates on vacant premises:

The Local Government (Reform) Act 2014 provides for a change to rating law in relation to vacant premises; it provides discretion to the elected members of individual local authorities to vary the level of rates refunds that apply in individual local electoral areas within the authority's overall administrative area. The new reserved function commenced with effect from 1st June 2014. Regulation 30 provides that the decision to alter the rate of refund should be taken at the annual budget meeting and that the rate of refund decided in respect of the relevant local electoral area shall apply to eligible persons for the year to which the budget relates, only. The absence of a decision to vary the refund means that the existing legislative provisions regarding the rate of refund applies. If a local authority wishes to have an altered rate of refund in place for a number of consecutive years, it will be necessary for the local authority to take such a decision at each relevant budget meeting. Commercial rates on vacant premises in the county is estimated at € 1.2 million. In 2022 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 2023 to encourage the productive use of vacant commercial premises.

5. Parameters for the Draft Budget 2023

The members are aware of the demands for enhanced services in the county and despite the unprecedented financial constraints of recent years the council has endeavoured to maintain reasonable standards but as costs increase it is becoming more difficult to maintain those standards. 2023 will be the fourteenth year with no increase in its Local Government baseline funding. **The decision made by members to vary the rate of Local Property Tax by + 5% for 2023 will be of assistance in funding community grants and maintaining customer facing services. The recommendation to increase the Annual Rate on Valuation (ARV) by 5%, if adopted will fund a programme of remedial works on footpaths and open spaces which were highlighted by members during discussions at the Municipal District Budget Meetings.**

In August 2016 and again in August 2017 at the request of the elected members senior management and the Cathaoirleach met with successive Ministers for Housing, Local Government and Heritage and Department officials and made detailed presentations including an analysis of Local Property Tax / Equalisation funding across local authorities in the same grouping as Carlow. The analyses demonstrate that an inequity/anomaly appears to exist whereby Carlow receives significantly less (*circa € 3 million*) than the average Local Property Tax Subvention when compared with similar

counties. In subsequent years the Council continued to raise the matter with the Department of Housing, Local Government and Heritage and with the National Oversight and Audit Commission. Following a series of meetings in 2021 with Department officials an **exceptional allocation of €1 million** was received to assist with the 2022 Budget with an understanding that Carlow's case for a baseline adjustment would receive further consideration. However, the baseline review has been deferred until 2023. **The Council has been advised that in the interim the exceptional allocation of €1 million will be available again in 2023 and we will continue to make a case for an increase in baseline funding above the current level of € 6.138 million.**

The Draft Budget 2023 as presented has regard to the following drivers.

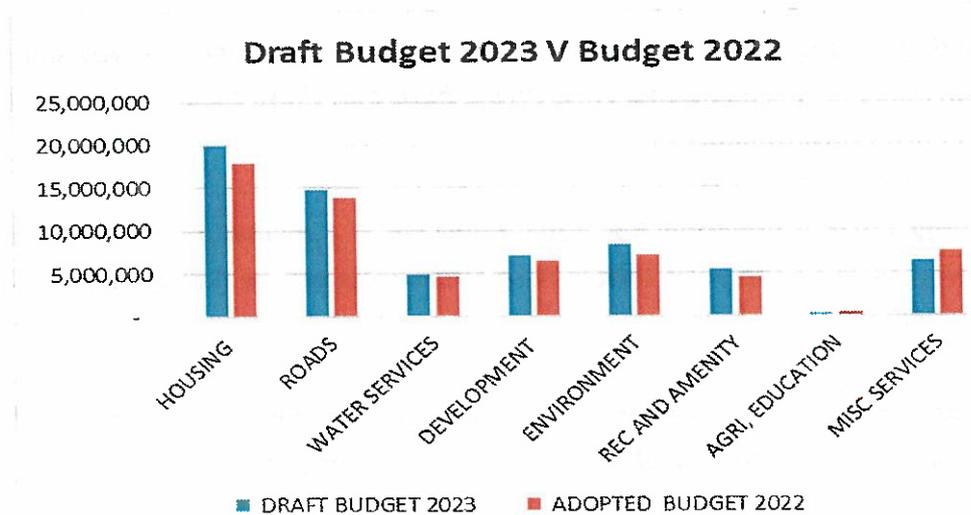
- **Core Services:** Provision has been made to maintain core services at current levels of activity.
- **Building Momentum – A New Public Service Pay Agreement** - Provision has been made for the additional costs on the basis that those costs will be recouped by Central Government.
- **Energy Costs** – Provision has been made for € 1 million increased metered energy costs on the basis that 80% of those costs will be recouped by Central Government.
- **Climate Change** – Provision has been made for climate change initiatives including the preparation of a climate change action plan.
- **Economic Development.** Provision of € 893,500 has been made to assist in stimulating economic and business development.
- **Community Development.** Provision of € 1.87 million has been made to support the Council's role in advancing community development and public participation.
- **Central Government Grants:** € 27.9 million in projected grant income is included in the draft budget.
- **Irish Water:** The assumption is made that the implementation of the Irish Water transition programme will be cost neutral on the Council and any stranded costs arising will be fully recouped by Central Government.
- **Housing Land Bank:** An interest only provision is included for loan repayments.

- **Commercial Rates.** *The General Annual Rate on Valuation in Carlow for 2023 has been calculated at € 0.2700 a 5% increase on 2022. It is recommended that the members again vary the rate of refund on vacant premises to 50% in 2023 to encourage the productive use of vacant commercial premises.*

- **Local Property Tax:** *The members resolved to vary the basic rate in 2023 by +5%*

6. Principal Service Costs included in the Draft Budget 2023

Expenditure included in the 2023 draft budget amounts to € 67.18 million (an increase of € 4.9 million on 2022). The following table shows the distribution of that expenditure at service division level.



A). *Housing –*

€ 2.315 million is included for the housing maintenance programme conditional on Central Government Grants of € 467,000. The level of funding provided will ensure that the existing high standard of service including re-lets is maintained in 2023. 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 2023. €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 €19.97 million.**

B). Road Transportation –

The Council's local contribution to county roads in 2023 is € 1.64 million (an increase of € 142,600 on 2022). € 8.3 million is provisionally included in respect of Road Grants, however the actual allocations will not be notified until February 2023 at which time a comprehensive programme of works will be brought to Council. € 1.07 million 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 €14.79 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 implementation of the Irish Water transition programme will be cost neutral on the Council and any stranded costs arising will be fully recouped by Central Government. € 28,000 is provided for the sampling of private water supplies and € 41,000 in respect of waste-water treatment which is outside the scope of the SLA. **Total provision € 4.94 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. € 200,000 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 €7.12 million.**

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

Expenditure in this area relates primarily to waste management / recycling, emergency services, pollution control and burial grounds. The Powerstown landfill site reached capacity and closed in 2018. The civic amenity/recycling facility will continue at Powerstown in 2023. The net cost of € 524,000 has been provided for all waste management and recycling services. €196,600 is provided for the environmental patrol officers and illegal dumping clean-ups. A remediation and aftercare fund is in place for Powerstown and accordingly there is no requirement to raise loan finance for that purpose. Provision of € 3 million is included for the Fire Service and € 809,700 is provided for street cleaning (an increase of €144,200 on 2022). € 244,000 is included for climate change and € 25,000 for Biodiversity initiatives. **Total provision of €8.26 million.**

F). Recreation and Amenity –

Provision of €807,700 (an increase of € 114,100 on 2022) has been made for the upkeep and the maintenance of parks/open spaces. € 1.58 million is provided for Library Services in Carlow, Tullow, Bagenalstown and Borris. Library membership is now free. € 650,000 is included for Visual and the George Bernard Shaw Theatre (an increase of € 152,000). Provision is also included for Swimming Pools, the Arts Programme, Sports Development, and the Carlow County Museum. **Total provision of €5.42 million.**

G). Agriculture, Education and Health –

Provision is made for Animal Welfare and Land Drainage Areas (River Burren). **Total provision of € 0.27 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, management services, financial management, staff training and recruitment, health and safety and information technology. Provision is included for internal audit and the audit committee. **Total provision of €9.25 million – (apportioned over A – H above).**

7. Enterprise and Community based funding

The Council has a statutory role in supporting / facilitating enterprise and in the development of local communities. The Council's remit has been extended following the establishment of the Local Enterprise Office, the Local Community Development Committee and the Public Participation Network, the adoption of the Local Economic and Community Plan, the Rural Development Program etc. It is not possible to progress the development of these areas of responsibility without providing funding. Indeed, to attract investment from government departments and state agencies the Council is now generally required to provide matching or seed funding which is difficult having regard to the competition for scarce resources from other services. I mentioned earlier in this report that provision has been made to assist in stimulating economic development in the county which is contingent on the anticipated level of Commercial Rates income. In total **€ 2.76 million** detailed in the following table is included in the draft budget to support enterprise and local communities.

ENTERPRISE AND COMMUNITY FUNDING	DRAFT BUDGET 2023	ENTERPRISE AND COMMUNITY FUNDING	DRAFT BUDGET 2023
GENERAL PROMOTIONAL WORK	20,000	CATHAOIRLEACHS AWARDS TULLOW MD	1,000
FOREIGN DIRECT INVESTMENT PROMOTION	15,000	CARLWS PRIDE OF PLACE (PROMOTION)	20,000
RETAIL SECTOR DEVELOPMENT FUND	10,000	CO - OPERATION IRELAND PRIDE OF PLACE	12,000
BUSINESS INCUBATION & DEVELOPMENT	5,000	CO-OPERATION PRIDE OF PLACE - OPEN SPACES	5,000
LOCAL ENTERPRISE SEED FUNDING	15,000	ENTENTE FLORAL	20,000
REGIONAL ACTION PLAN FOR JOBS	65,000	TRAVELLER INTERAGENCY WORKING GROUP	8,000
CHRISTMAS PROGRAMME CARLOW MD	42,000	AGE FRIENDLY PROGRAMME	16,000
CHRISTMAS PROGRAMME MUINEBHEAG MD	20,000	LOCAL AGENDA 21	10,000
CHRISTMAS PROGRAMME TULLOW MD	20,000	LOCAL ECONOMIC & COMMUNITY PLAN	20,000
PAY PARKING INCENTIVES	50,000	SOCIAL INCLUSION DISABILITY PLAN	15,000
BUSINESS SUPPORT GRANT SCHEME (RATES)	385,000	SOUTHERN REGIONAL ASSEMBLY	49,500
VACANT PROPERTY INCENTIVES	20,000	ARTS GRANTS	48,000
FESTIVALS & EVENTS	199,500	CARLOW YOUTH THEATRE	30,000
STREETSCAPE / SHOPFRONT PAINT SCHEMES	27,000	ARTIST RESIDENCY	15,000
AMENITY TRUST	23,000	MUSIC GENERATION	35,000
CARLOW TOURISM	125,000	CARLOW ARTS CENTRE	650,000
CENTENARIES	5,000	SOUTH EAST ARTS PARTNERSHIP SCHEME	20,000
TWINNING/DIASPORA	20,000	HERITAGE WEEK	10,000
CARLOW AMBASSADORS SCHEME	3,000	HERITAGE PROJECTS	10,000
CARLOW ASSOCIATIONS OVERSEAS	1,000	LIBRARY BOOKS & CDS	90,000
SOUTH EAST ENERGY AGENCY .	43,000	ACCESS BOOK SCHEME	10,000
CARLOW RURAL TRANSPORT	5,000	ANTI-LITTER CAMPAIGN	10,000
LOCAL COMMUNITY DEVEL. COMMITTEE	10,000	CATHAOIRLEACHAS ENV. AWARDS	2,000
PUBLIC PARTICIPATION NETWORK	49,300	GREEN SCHOOLS PROJECT	5,000
SPECIAL PROJECTS CARLOW MD	42,000	SKIPS AND BINS	4,000
SPECIAL PROJECTS MUINEBHEAG MD	30,000	ILLEGAL DUMPING/LITTERING CLEAN UP	40,000
SPECIAL PROJECTS TULLOW MD	36,000	SPRING CLEAN CAMPAIGN	3,000
COMMUNITY GRANTS CARLOW MD	37,000	CLIMATE CHANGE INITIATIVES	40,000
COMMUNITY GRANTS MUINEBHEAG MD	30,000	BURIAL GROUND FUND	65,000
COMMUNITY GRANTS TULLOW MD	33,000	SWIMMING POOLS	77,000
MAYORS AWARDS CARLOW MD	1,000	SPORTS DEVELOPMENT	39,000
CATHAOIRLEACHS AWARDS M BEAG MD	1,000		
TOTAL			2,767,300

Note : Contingent on revenue collection performance in 2023.

8. Capital Investment Programme 2023 – 2025

Section 135 of the Local Government Act, 2001 (*as amended*) requires the Chief Executive, prior to the start of each financial year, to prepare and submit to the elected council a report indicating the programme of capital projects proposed by the local authority for the forthcoming and the following two local financial years having due regard to the availability of resources. Circa 80% of capital expenditure is funded through grants from Central Government and since those grants are notified to the local authority on an annual basis it is difficult to make projections for a three-year period and more so in recent years. Accordingly, the tables below are prepared using very broad-brush strokes and are **indicative only and subject to funding**. Individual capital projects will be brought to members on a scheme-by-scheme basis during 2023 and thereafter.

2023 - 2025 (DRAFT) CAPITAL PROGRAMME	ESTIMATED EXPENDITURE	GRANTS	LOANS	OTHER INCOME	TOTAL INCOME
SOCIAL HOUSING PROGRAMME	100,000,000	100,000,000			100,000,000
HOUSING RETROFITTING & UPGRADES	6,500,000	4,300,000		2,200,000	6,500,000
HOUSING LOANS	12,000,000		12,000,000		12,000,000
HOUSING GRANTS	5,000,000	4,000,000		1,000,000	5,000,000
HOUSING TOTAL	123,500,000	108,300,000	12,000,000	3,200,000	123,500,000
ENERGY EFFICIENCY	2,935,000		2,900,000	35,000	2,935,000
EMERGENCY SERVICES	1,070,000	1,070,000			1,070,000
LEADER	4,000,000	4,000,000			4,000,000
SICAP	2,150,000	2,150,000			2,150,000
ROADS	31,580,000	28,994,000		2,586,000	31,580,000
ACTIVE TRAVEL	8,250,000	8,250,000			8,250,000
WATER & DRAINAGE (NON IW)	2,050,000	850,000	1,200,000		2,050,000
ENVIRONMENTAL & WASTE MGT	1,955,000	860,000		1,095,000	1,955,000
CLIMATE ACTION	1,780,000	1,500,000		280,000	1,780,000
LIBRARIES	16,391,000	5,704,000	9,600,000	1,087,000	16,391,000
ARTS	995,000	875,000		120,000	995,000
I.T.	380,000			380,000	380,000
CORPORATE BUILDINGS	6,175,000	1,250,000	4,450,000	475,000	6,175,000
ENTERPRISE / ECONOMIC DEV.	5,500,000	4,675,000		825,000	5,500,000
TOWN & VILLAGE RENEWAL	4,200,000	3,480,000		720,000	4,200,000
PLANNING ENFORCEMENT (BONDS/CPO)	7,450,000	4,664,000		2,786,000	7,450,000
RECREATION & AMENITY	9,772,500	7,580,000		2,192,500	9,772,500
URBAN REGENERATION PROGRAMME	30,095,000	22,900,000	1,315,000	5,880,000	30,095,000
RURAL REGENERATION PROGRAMME	3,037,500	2,530,000	207,500	300,000	3,037,500
TOTAL	263,266,000	209,632,000	31,672,500	21,961,500	263,266,000

9. Conclusion

In conclusion I wish to thank all the members of the Council and An Cathaoirleach Cllr. Brian O Donoghue, leas Cathaoirleach Cllr. Michael Doran 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. Fintan Phelan and the Cathaoirleach of the Tullow Municipal District Cllr. Charlie Murphy. I wish to acknowledge the assistance given by Deputy Jennifer Murnane O Connor TD with this 2023 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 members. Stable public finances are an essential prerequisite to the long-term economic wellbeing of the county and in this regard the preparation and adoption of the annual budget is a vital component in keeping the Council on a firm financial footing. The provisions included in this draft budget will maintain all services at current levels of activity. This Council like all Local Authorities is facing another very challenging year in 2023 due to demands for enhanced and expanded services, unprecedented

levels of building cost inflation, rising energy costs and additional pay costs. There is also a requirement to raise match funding for capital projects under schemes such as Town and Village Renewal (TVR), Rural Regeneration and Development (RRDF), Urban Regeneration (URDF), Library development and the development of community and recreation facilities.

The 2023 draft budget has been prepared based on best available information and accordingly, I recommend the draft budget 2023 to Council for consideration and adoption.

M Rainey

Chief Executive (Interim)

14th November 2022

TABLE A - CALCULATION OF ANNUAL RATE ON VALUATION

Summary by Service Division		Summary per Table A 2023				Estimated Net Expenditure Outturn 2022 (as restated)	
		Expenditure	Income	Budget Net Expenditure 2023			
		€	€	€	%		
Gross Revenue Expenditure & Income							
Housing and Building		19,969,766	21,645,295	-1,675,529	-8%	-1,175,587	-5%
Road Transport & Safety		14,789,732	8,956,625	5,833,107	26%	5,091,317	24%
Water Services		4,938,469	4,559,479	378,991	2%	287,268	1%
Development Management		7,140,183	1,822,473	5,317,710	24%	5,021,748	23%
Environmental Services		8,263,600	1,643,007	6,620,593	30%	5,973,623	28%
Recreation and Amenity		5,418,811	199,773	5,219,037	24%	4,404,717	21%
Agriculture, Food and the Marine		271,572	53,198	218,374	1%	212,420	1%
Miscellaneous Services		6,388,216	6,249,701	138,516	1%	1,588,143	7%
		67,180,350	45,129,550	22,050,800	100%	21,403,650	100%
Provision for Debit Balance							
Adjusted Gross Expenditure & Income	(A)	67,180,350	45,129,550	22,050,800		21,403,650	
Financed by Other Income/Credit Balances							
Provision for Credit Balance							
Local Property Tax			6,322,800	6,322,800		6,341,650	
Sub - Total	(B)			6,322,800		15,062,000	
Net Amount of Rates to be Levied	(A-B)			15,728,000			
Value of Base Year Adjustment				0			
Amount of Rates to be Levied (Gross of BYA)	(D)			15,728,000			
Net Effective Valuation	(E)			58,262,936			
General Annual Rate on Valuation	D/E			0.27			

		Table B Expenditure & Income for 2023 and Estimated Outturn for 2022							
		2023				2022			
		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	Housing and Building								
A01	Maintenance/Improvement of LA Housing Units	3,375,892	3,375,892	7,552,810	7,552,810	3,232,994	3,501,869	6,824,479	6,777,732
A02	Housing Assessment, Allocation and Transfer	329,654	329,654	4,299	4,299	220,637	226,488	4,469	4,722
A03	Housing Rent and Tenant Purchase Administration	321,086	321,086	3,810	3,810	245,684	272,847	4,176	4,412
A04	Housing Community Development Support	324,573	324,573	69,797	69,797	289,013	301,541	69,670	69,827
A05	Administration of Homeless Service	1,049,559	1,049,559	886,640	886,640	957,891	1,069,506	792,668	897,119
A06	Support to Housing Capital Prog.	1,624,560	1,624,560	1,289,979	1,289,979	1,627,180	1,652,917	1,289,587	1,290,300
A07	RAS and Leasing Programme	11,332,230	11,332,230	10,976,042	10,976,042	9,877,898	11,038,905	9,746,719	10,917,669
A08	Housing Loans	638,202	638,202	573,375	573,375	549,184	585,524	476,194	512,307
A09	Housing Grants	531,362	531,362	2,154	2,154	514,722	521,136	2,081	2,199
A11	Agency & Recoupable Services	0	0	0	0	0	0	0	0
A12	HAP Programme	442,648	442,648	286,389	286,389	390,221	423,412	283,041	293,445
	Service Division Total	19,969,766	19,969,766	21,645,295	21,645,295	17,905,424	19,594,145	19,493,084	20,769,732
Code	Road Transport & Safety								
B01	NP Road - Maintenance and Improvement	0	0	0	0	0	0	0	0
B02	NS Road - Maintenance and Improvement	720,074	720,074	493,743	493,743	860,036	772,683	596,470	498,617
B03	Regional Road - Maintenance and Improvement	3,604,580	3,604,580	3,008,055	3,008,055	3,732,905	3,613,270	3,147,514	3,000,462
B04	Local Road - Maintenance and Improvement	8,108,566	8,108,566	4,584,735	4,584,735	7,331,237	7,800,031	4,375,203	4,770,325
B05	Public Lighting	1,191,556	1,191,556	93,059	93,059	989,810	1,037,038	87,140	87,627
B06	Traffic Management Improvement	163,906	163,906	19,029	19,029	122,864	128,597	14,873	14,979
B07	Road Safety Engineering Improvement	261,169	261,169	221,516	221,516	244,652	256,652	211,086	221,148
B08	Road Safety Promotion/Education	257,463	257,463	6,267	6,267	226,654	230,147	4,342	4,588
B09	Car Parking	262,924	262,924	447,338	447,338	223,171	239,634	431,508	446,594
B10	Support to Roads Capital Prog.	219,494	219,494	5,883	5,883	130,885	135,718	1,053	1,113
B11	Agency & Recoupable Services	0	0	77,000	77,000	0	0	77,000	77,000
	Service Division Total	14,789,732	14,789,732	8,956,625	8,956,625	13,862,214	14,213,770	8,946,189	9,122,453

		Table B Expenditure & Income for 2023 and Estimated Outturn for 2022							
		2023				2022			
		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	Water Services								
C01	Water Supply	2,624,654	2,624,654	60,574	60,574	2,547,109	2,647,579	58,254	61,551
C02	Waste Water Treatment	1,898,199	1,898,199	34,041	34,041	1,770,634	1,827,764	35,162	37,153
C03	Collection of Water and Waste Water Charges	154,516	154,516	1,654	1,654	95,875	100,572	1,669	1,763
C04	Public Conveniences	112,209	112,209	325	325	91,099	93,531	214	226
C05	Admin of Group and Private Installations	98,891	98,891	8,585	8,585	105,833	101,784	9,384	4,119
C06	Support to Water Capital Programme	0	0	0	0	0	0	0	0
C07	Agency & Recoupable Services	50,000	50,000	0	0	50,000	50,000	0	0
C08	Local Authority Water and Sanitary Services	0	0	4,454,300	4,454,300	0	0	4,429,150	4,429,150
	Service Division Total	4,938,469	4,938,469	4,559,479	4,559,479	4,660,550	4,821,230	4,533,833	4,533,962
Code	Development Management								
D01	Forward Planning	280,053	280,053	5,075	5,075	247,835	259,837	4,439	4,691
D02	Development Management	1,659,593	1,659,593	278,313	278,313	1,423,232	1,493,664	168,511	240,480
D03	Enforcement	482,282	482,282	8,151	8,151	439,627	460,491	7,868	8,313
D04	Industrial and Commercial Facilities	93,821	93,821	1,261	1,261	82,803	85,114	872	921
D05	Tourism Development and Promotion	125,150	125,150	0	0	125,124	125,131	0	0
D06	Community and Enterprise Function	1,217,450	1,199,450	95,861	95,861	1,146,374	1,203,849	99,597	100,695
D07	Unfinished Housing Estates	173,117	173,117	2,404	2,404	162,909	169,798	2,251	2,379
D08	Building Control	194,282	194,282	13,313	13,313	169,092	176,024	13,261	8,445
D09	Economic Development and Promotion	2,714,172	2,714,172	1,396,638	1,396,638	2,492,103	2,649,986	1,269,027	1,391,991
D10	Property Management	102,480	102,480	5,023	5,023	93,762	98,849	5,027	5,142
D11	Heritage and Conservation Services	97,783	97,783	16,434	16,434	76,249	77,862	15,800	15,800
D12	Agency & Recoupable Services	0	0	0	0	0	0	0	0
	Service Division Total	7,140,183	7,122,183	1,822,473	1,822,473	6,459,110	6,800,605	1,586,653	1,778,857

		Table B Expenditure & Income for 2023 and Estimated Outturn for 2022							
		2023				2022			
Division & Services		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
		€	€	€	€	€	€	€	€
	Environmental Services								
Code									
E01	Landfill Operation and Aftercare	333,096	333,096	276,824	276,824	283,212	302,885	236,930	254,134
E02	Recovery & Recycling Facilities Operations	1,046,531	1,046,531	385,221	385,221	909,591	882,681	384,722	379,303
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	336,202	336,202	10,584	10,584	300,110	287,521	10,677	10,999
E06	Street Cleaning	1,048,317	1,048,317	15,851	15,851	859,730	892,157	13,137	13,880
E07	Waste Regulations, Monitoring and Enforcement	428,953	428,953	138,709	138,709	422,956	442,713	136,950	138,260
E08	Waste Management Planning	158,421	158,421	1,895	1,895	150,540	156,849	2,180	2,303
E09	Maintenance of Burial Grounds	371,689	371,689	97,270	97,270	330,218	337,002	119,117	94,350
E10	Safety of Structures and Places	520,945	520,945	58,815	58,815	466,017	482,787	57,979	58,351
E11	Operation of Fire Service	3,411,337	3,411,337	466,080	466,080	3,030,443	3,376,834	399,110	542,683
E12	Fire Prevention	98,652	98,652	74,212	74,212	60,226	96,509	74,230	62,272
E13	Water Quality, Air and Noise Pollution	240,357	240,357	15,846	15,846	207,132	203,197	15,054	10,077
E14	Agency & Recoupable Services	0	0	0	0	0	0	0	0
E15	Climate Change and Flooding	269,100	269,100	101,700	101,700	120,300	122,500	0	43,400
	Service Division Total	8,263,600	8,263,600	1,643,007	1,643,007	7,140,475	7,583,635	1,450,086	1,610,012
	Recreation & Amenity								
Code									
F01	Leisure Facilities Operations	108,000	108,000	0	0	88,000	88,000	0	0
F02	Operation of Library and Archival Service	2,109,038	2,109,038	30,228	30,228	1,724,876	1,818,659	24,936	26,347
F03	Outdoor Leisure Areas Operations	1,318,205	1,318,205	14,733	14,733	1,126,079	1,176,093	9,521	10,060
F04	Community Sport and Recreational Development	201,483	201,483	8,148	8,148	113,936	122,787	5,156	5,448
F05	Operation of Arts Programme	1,682,085	1,682,085	146,664	146,664	1,353,714	1,362,571	120,919	121,538
F06	Agency & Recoupable Services	0	0	0	0	0	0	0	0
	Service Division Total	5,418,811	5,418,811	199,773	199,773	4,406,605	4,568,110	160,532	163,393

Division & Services		Expenditure & Income for 2023 and Estimated Outturn for 2022							
		2023				2022			
		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	Agriculture, Food and the Marine								
G01	Land Drainage Costs	31,062	31,062	798	798	34,732	35,826	1,386	1,465
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	235,410	235,410	49,900	49,900	267,479	222,697	44,400	49,900
G05	Educational Support Services	5,100	5,100	2,500	2,500	15,249	10,262	7,500	5,000
G06	Agency & Recoupable Services	0	0	0	0	0	0	0	0
	Service Division Total	271,572	271,572	53,198	53,198	317,460	268,785	53,286	56,365
Code	Miscellaneous Services								
H01	Profit/Loss Machinery Account	370,088	370,088	203,123	203,123	350,497	353,072	201,874	201,980
H02	Profit/Loss Stores Account	0	0	0	0	0	0	0	0
H03	Administration of Rates	3,681,575	3,699,575	9,088	9,088	4,722,457	4,622,038	1,259,231	1,488,854
H04	Franchise Costs	169,251	169,251	2,104	2,104	160,083	166,246	2,672	2,823
H05	Operation of Morgue and Coroner Expenses	193,847	193,847	1,955	1,955	182,900	187,029	1,356	1,433
H06	Weighbridges	0	0	0	0	0	0	0	0
H07	Operation of Markets and Casual Trading	34,872	34,872	10,039	10,039	5,243	23,468	27	29
H08	Malicious Damage	0	0	0	0	0	0	0	0
H09	Local Representation/Civic Leadership	1,093,373	1,093,373	3,496	3,496	1,019,968	1,003,573	2,361	2,494
H10	Motor Taxation	512,210	512,210	19,896	19,896	516,312	535,005	19,264	19,675
H11	Agency & Recoupable Services	333,000	333,000	6,000,000	6,000,000	524,900	529,700	3,114,900	4,114,700
	Service Division Total	6,388,216	6,406,216	6,249,701	6,249,701	7,482,360	7,420,131	4,601,685	5,831,988
	OVERALL TOTAL	67,180,350	67,180,350	45,129,550	45,129,550	62,234,198	65,270,411	40,825,348	43,866,762

	(i)	(ii)	(iii)	(iv)	(v)
Rating authority	on Valuation 2023	Effective ARV (Net of BYA) 2023	Base Year Adjustment 2023	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 2023 INCOME FROM GOODS AND SERVICES	
Source of Income	2023 €
Rents from Houses	7,483,000
Housing Loans Interest & Charges	571,200
Parking Fines/Charges	445,000
Irish Water	4,454,300
Planning Fees	180,550
Domestic Refuse	0
Commercial Refuse	0
Landfill Charges	0
Fire Charges	150,000
Recreation / Amenity / Culture	0
Agency Services & Repayable Works	177,000
Local Authority Contributions	240,000
Superannuation	560,000
NPPR	100,000
Misc. (Detail)	2,828,550
TOTAL	17,189,600

Table E	
ANALYSIS OF BUDGET INCOME 2023 FROM GRANTS AND SUBSIDIES	
	2023 €
Department of Housing, Local Government and Heritage	
Housing and Building	12,887,550
Road Transport & Safety	0
Water Services	0
Development Management	134,900
Environmental Services	224,700
Recreation and Amenity	0
Agriculture, Food and the Marine	2,500
Miscellaneous Services	4,786,000
	18,035,650
Other Departments and Bodies	
TII Transport Infrastructure Ireland	8,302,100
Tourism, Culture, Arts, Gaeltacht, Sport and Media	25,000
National Transport Authority	0
Social Protection	0
Defence	50,400
Education	0
Library Council	0
Arts Council	100,000
Transport	0
Justice	0
Agriculture, Food and the Marine	0
Enterprise, Trade and Employment	1,140,000
Rural and Community Development	0
Environment, Climate and Communications	0
Food Safety Authority of Ireland	0
Other	286,800
	9,904,300
Total Grants & Subsidies	27,939,950

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

HOUSING AND BUILDING					
Code	Expenditure by Service and Sub-Service	2023		2022	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
A0101	Maintenance of LA Housing Units	2,307,500	2,307,500	2,235,000	2,480,600
A0102	Maintenance of Traveller Accommodation Units	88,500	88,500	88,000	83,500
A0103	Traveller Accommodation Management	52,300	52,300	49,700	50,900
A0104	Estate Maintenance	0	0	0	0
A0199	Service Support Costs	927,592	927,592	860,294	886,869
	Maintenance/Improvement of LA Housing	3,375,892	3,375,892	3,232,994	3,501,869
A0201	Assessment of Housing Needs, Allocs. & Trans.	231,600	231,600	133,000	130,900
A0299	Service Support Costs	98,054	98,054	87,637	95,588
	Housing Assessment, Allocation and Transfer	329,654	329,654	220,637	226,488
A0301	Debt Management & Rent Assessment	243,700	243,700	173,500	193,300
A0399	Service Support Costs	77,386	77,386	72,184	79,547
	Housing Rent and Tenant Purchase Administration	321,086	321,086	245,684	272,847
A0401	Housing Estate Management	15,000	15,000	20,000	10,000
A0402	Tenancy Management	248,000	248,000	219,300	236,800
A0403	Social and Community Housing Service	0	0	0	0
A0499	Service Support Costs	61,573	61,573	49,713	54,741
	Housing Community Development Support	324,573	324,573	289,013	301,541
A0501	Homeless Grants Other Bodies	330,000	330,000	315,000	325,000
A0502	Homeless Service	636,500	636,500	555,900	658,700
A0599	Service Support Costs	83,059	83,059	86,991	85,806
	Administration of Homeless Service	1,049,559	1,049,559	957,891	1,069,506
A0601	Technical and Administrative Support	220,500	220,500	252,650	256,100
A0602	Loan Charges	1,158,000	1,158,000	1,157,000	1,157,000
A0699	Service Support Costs	246,060	246,060	217,530	239,817
	Support to Housing Capital Prog.	1,624,560	1,624,560	1,627,180	1,652,917
A0701	RAS Operations	4,040,000	4,040,000	4,085,000	4,030,000
A0702	Long Term Leasing	1,250,000	1,250,000	1,065,000	1,239,000
A0703	Payment & Availability	5,563,400	5,563,400	4,249,050	5,300,400
A0704	Affordable Leases	31,300	31,300	67,000	34,300
A0799	Service Support Costs	447,530	447,530	411,848	435,205
	RAS and Leasing Programme	11,332,230	11,332,230	9,877,898	11,038,905

HOUSING AND BUILDING					
Code	Expenditure by Service and Sub-Service	2023		2022	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
A0801	Loan Interest and Other Charges	425,500	425,500	363,800	387,800
A0802	Debt Management Housing Loans	150,850	150,850	135,950	144,250
A0899	Service Support Costs	61,852	61,852	49,434	53,474
	Housing Loans	638,202	638,202	549,184	585,524
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	166,362	166,362	149,722	156,136
	Housing Grants	531,362	531,362	514,722	521,136
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	292,000	292,000	284,500	305,400
A1299	Service Support Costs	150,648	150,648	105,721	118,012
	HAP Programme	442,648	442,648	390,221	423,412
	Service Division Total	19,969,766	19,969,766	17,905,424	19,594,145

HOUSING AND BUILDING				
	2023		2022	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants & Subsidies				
Housing, Local Government and Heritage	12,887,550	12,887,550	12,077,750	12,571,350
Other	217,000	217,000	0	243,000
Total Grants & Subsidies (a)	13,104,550	13,104,550	12,077,750	12,814,350
Goods and Services				
Rents from Houses	7,483,000	7,483,000	6,156,000	6,656,100
Housing Loans Interest & Charges	571,200	571,200	474,200	510,200
Superannuation	64,545	64,545	64,434	68,082
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other Income	422,000	422,000	720,700	721,000
Total Goods and Services (b)	8,540,745	8,540,745	7,415,334	7,955,382
Total Income c=(a+b)	21,645,295	21,645,295	19,493,084	20,769,732

ROAD TRANSPORT & SAFETY					
Code	Expenditure by Service and Sub-Service	2023		2022	
		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	65,100	65,100	71,000	65,100
B0205	NS – Bridge Maintenance (Eirspan)	0	0	0	0
B0206	NS - General Maintenance	290,000	290,000	395,800	293,300
B0207	NS – General Improvement Works	0	0	0	0
B0299	Service Support Costs	364,974	364,974	393,236	414,283
National Secondary Road – Maintenance and Improvement		720,074	720,074	860,036	772,683
B0301	Regional Roads Surface Dressing	240,000	240,000	182,100	237,700
B0302	Reg Rd Surface Rest/Road Reconstruction/Overlay	1,500,000	1,500,000	1,679,400	1,529,300
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	575,700	751,900
B0306	Regional Road General Improvement Works	500,000	500,000	691,800	462,000
B0399	Service Support Costs	614,580	614,580	603,905	632,370
Regional Road – Improvement and Maintenance		3,604,580	3,604,580	3,732,905	3,613,270
B0401	Local Road Surface Dressing	790,000	790,000	797,400	782,800
B0402	Local Rd Surface Rest/Road Reconstruction/Overlay	2,750,000	2,750,000	2,486,700	2,999,560
B0403	Local Roads Winter Maintenance	0	0	0	0
B0404	Local Roads Bridge Maintenance	0	0	0	0
B0405	Local Roads General Maintenance Works	2,096,600	2,096,600	1,504,000	1,511,500
B0406	Local Roads General Improvement Works	1,000,000	1,000,000	1,035,000	928,800
B0499	Service Support Costs	1,471,966	1,471,966	1,508,137	1,577,371
Local Road - Maintenance and Improvement		8,108,566	8,108,566	7,331,237	7,800,031
B0501	Public Lighting Operating Costs	1,002,000	1,002,000	806,000	840,000
B0502	Public Lighting Improvement	70,000	70,000	70,000	70,000
B0599	Service Support Costs	119,556	119,556	113,810	127,038
Public Lighting		1,191,556	1,191,556	989,810	1,037,038

ROAD TRANSPORT & SAFETY					
Code	Expenditure by Service and Sub-Service	2023		2022	
		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	163,906	163,906	122,864	128,597
	Traffic Management Improvement	163,906	163,906	122,864	128,597
B0701	Low Cost Remedial Measures	220,000	220,000	210,000	220,000
B0702	Other Engineering Improvements	0	0	0	0
B0799	Service Support Costs	41,169	41,169	34,652	36,652
	Road Safety Engineering Improvements	261,169	261,169	244,652	256,652
B0801	School Wardens	203,000	203,000	192,000	192,000
B0802	Publicity and Promotion Road Safety	8,300	8,300	5,100	5,200
B0899	Service Support Costs	46,163	46,163	29,554	32,947
	Road Safety Promotion/Education	257,463	257,463	226,654	230,147
B0901	Maintenance and Management of Car Parks	75,300	75,300	48,500	57,900
B0902	Operation of Street Parking	45,000	45,000	40,000	45,000
B0903	Parking Enforcement	120,000	120,000	113,500	113,500
B0999	Service Support Costs	22,624	22,624	21,171	23,234
	Car Parking	262,924	262,924	223,171	239,634
B1001	Administration of Roads Capital Programme	0	0	0	0
B1099	Service Support Costs	219,494	219,494	130,885	135,718
	Support to Roads Capital Programme	219,494	219,494	130,885	135,718
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	14,789,732	14,789,732	13,862,214	14,213,770

ROAD TRANSPORT & SAFETY				
Income by Source	2023		2022	
	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	8,302,100	8,302,100	8,264,100	8,462,660
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
Total Grants & Subsidies (a)	8,302,100	8,302,100	8,264,100	8,462,660
Goods and Services				
Parking Fines & Charges	445,000	445,000	430,000	445,000
Superannuation	92,526	92,526	93,690	98,993
Agency Services & Repayable Works	45,000	45,000	45,000	45,000
Local Authority Contributions	0	0	0	0
Other income	72,000	72,000	113,400	70,800
Total Goods and Services (b)	654,526	654,526	682,090	659,793
Total Income c=(a+b)	8,956,626	8,956,626	8,946,190	9,122,453

WATER SERVICES					
		2023		2022	
Expenditure by Service and Sub-Service		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
Code		€	€	€	€
C0101	Water Plants & Networks	1,336,000	1,336,000	1,330,200	1,331,100
C0199	Service Support Costs	1,288,654	1,288,654	1,216,909	1,316,479
Water Supply		2,624,654	2,624,654	2,547,109	2,647,579
C0201	Waste Plants and Networks	860,000	860,000	860,000	860,000
C0299	Service Support Costs	1,038,199	1,038,199	910,634	967,764
Waste Water Treatment		1,898,199	1,898,199	1,770,634	1,827,764
C0301	Debt Management Water and Waste Water	118,000	118,000	62,550	63,900
C0399	Service Support Costs	36,516	36,516	33,325	36,672
Collection of Water and Waste Water Charges		154,516	154,516	95,875	100,572
C0401	Operation and Maintenance of Public Conveniences	104,400	104,400	84,800	86,800
C0499	Service Support Costs	7,809	7,809	6,299	6,731
Public Conveniences		112,209	112,209	91,099	93,531
C0501	Grants for Individual Installations	69,400	69,400	69,050	60,900
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	29,491	29,491	36,783	40,884
Admin of Group and Private Installations		98,891	98,891	105,833	101,784
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	50,000	50,000
C0799	Service Support Costs	0	0	0	0
Agency & Recoupable Services		50,000	50,000	50,000	50,000
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		4,938,469	4,938,469	4,660,550	4,821,230

WATER SERVICES				
Income by Source	2023		2022	
	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	4,454,300	4,454,300	4,429,150	4,429,150
Superannuation	98,178	98,178	97,683	103,212
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	7,000	7,000	7,000	1,600
Total Goods and Services (b)	4,559,478	4,559,478	4,533,833	4,533,962
Total Income c=(a+b)	4,559,478	4,559,478	4,533,833	4,533,962

DEVELOPMENT MANAGEMENT					
Code	Expenditure by Service and Sub-Service	2023		2022	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
D0101	Statutory Plans and Policy	173,400	173,400	164,900	169,100
D0199	Service Support Costs	106,653	106,653	82,935	90,737
	Forward Planning	280,053	280,053	247,835	259,837
D0201	Planning Control	1,092,100	1,092,100	948,800	973,300
D0299	Service Support Costs	567,493	567,493	474,432	520,364
	Development Management	1,659,593	1,659,593	1,423,232	1,493,664
D0301	Enforcement Costs	323,300	323,300	307,700	314,800
D0399	Service Support Costs	158,982	158,982	131,927	145,691
	Enforcement	482,282	482,282	439,627	460,491
D0401	Industrial Sites Operations	15,000	15,000	15,000	15,000
D0403	Management of & Contributes to Other Commercial Facs	0	0	0	0
D0404	General Development Promotion Work	52,700	52,700	50,700	51,400
D0499	Service Support Costs	26,121	26,121	17,103	18,714
	Industrial and Commercial Facilities	93,821	93,821	82,803	85,114
D0501	Tourism Promotion	125,000	125,000	125,000	125,000
D0502	Tourist Facilities Operations	0	0	0	0
D0599	Service Support Costs	150	150	124	131
	Tourism Development and Promotion	125,150	125,150	125,124	125,131
D0601	General Community & Enterprise Expenses	333,600	333,600	335,000	344,100
D0602	RAPID Costs	0	0	0	0
D0603	Social Inclusion	528,000	510,000	459,600	473,600
D0699	Service Support Costs	355,850	355,850	351,774	386,149
	Community and Enterprise Function	1,217,450	1,199,450	1,146,374	1,203,849
D0701	Unfinished Housing Estates	129,200	129,200	127,900	130,900
D0799	Service Support Costs	43,917	43,917	35,009	38,898
	Unfinished Housing Estates	173,117	173,117	162,909	169,798

DEVELOPMENT MANAGEMENT

Code	Expenditure by Service and Sub-Service	2023		2022	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
D0801	Building Control Inspection Costs	87,700	87,700	75,400	76,100
D0802	Building Control Enforcement Costs	40,700	40,700	38,600	39,000
D0899	Service Support Costs	65,882	65,882	55,092	60,924
	Building Control	194,282	194,282	169,092	176,024
D0901	Urban and Village Renewal	0	0	0	0
D0902	EU Projects	0	0	0	0
D0903	Town Twinning	20,000	20,000	20,000	20,000
D0904	European Office	0	0	0	0
D0905	Economic Development & Promotion	637,000	637,000	585,200	579,000
D0906	Local Enterprise Office	1,720,250	1,720,250	1,568,650	1,706,350
D0999	Service Support Costs	336,922	336,922	318,253	344,636
	Economic Development and Promotion	2,714,172	2,714,172	2,492,103	2,649,986
D1001	Property Management Costs	67,100	67,100	63,800	65,400
D1099	Service Support Costs	35,380	35,380	29,962	33,449
	Property Management	102,480	102,480	93,762	98,849
D1101	Heritage Services	86,600	86,600	76,000	77,600
D1102	Conservation Services	0	0	0	0
D1103	Conservation Grants	0	0	0	0
D1199	Service Support Costs	11,183	11,183	249	262
	Heritage and Conservation Services	97,783	97,783	76,249	77,862
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	7,140,183	7,122,183	6,459,110	6,800,605

DEVELOPMENT MANAGEMENT				
	2023		2022	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Housing, Local Government and Heritage	134,900	134,900	55,700	55,700
Tourism, Culture, Arts, Gaeltacht, Sport and Media	0	0	0	0
Enterprise, Trade and Employment	1,140,000	1,140,000	1,140,000	1,140,000
Rural and Community Development	0	0	0	0
Other	59,800	59,800	59,800	59,800
Total Grants & Subsidies (a)	1,334,700	1,334,700	1,255,500	1,255,500
Goods and Services				
Planning Fees	180,550	180,550	150,550	218,050
Superannuation	87,722	87,722	83,103	87,807
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	219,500	219,500	97,500	217,500
Total Goods and Services (b)	487,772	487,772	331,153	523,357
Total Income c=(a+b)	1,822,472	1,822,472	1,586,653	1,778,857

ENVIRONMENTAL SERVICES					
Code	Expenditure by Service and Sub-Service	2023		2022	
		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.	274,750	274,750	235,100	252,200
E0199	Service Support Costs	58,346	58,346	48,112	50,685
	Landfill Operation and Aftercare	333,096	333,096	283,212	302,885
E0201	Recycling Facilities Operations	727,000	727,000	629,300	609,100
E0202	Bring Centres Operations	76,050	76,050	65,750	48,800
E0204	Other Recycling Services	16,500	16,500	16,500	16,500
E0299	Service Support Costs	226,981	226,981	198,041	208,281
	Recovery & Recycling Facilities Operations	1,046,531	1,046,531	909,591	882,681
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	151,650	151,650	138,000	118,000
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	134,552	134,552	112,110	119,521
	Litter Management	336,202	336,202	300,110	287,521
E0601	Operation of Street Cleaning Service	809,700	809,700	665,500	683,250
E0602	Provision and Improvement of Litter Bins	4,000	4,000	4,000	4,000
E0699	Service Support Costs	234,617	234,617	190,230	204,907
	Street Cleaning	1,048,317	1,048,317	859,730	892,157
E0701	Monitoring of Waste Regs (incl Private Landfills)	0	0	0	0
E0702	Enforcement of Waste Regulations	29,300	29,300	27,800	28,100
E0799	Service Support Costs	399,653	399,653	395,156	414,613
	Waste Regulations, Monitoring and Enforcement	428,953	428,953	422,956	442,713

ENVIRONMENTAL SERVICES					
Code	Expenditure by Service and Sub-Service	2023		2022	
		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	21,500
E0899	Service Support Costs	136,921	136,921	129,040	135,349
	Waste Management Planning	158,421	158,421	150,540	156,849
E0901	Maintenance of Burial Grounds	300,850	300,850	266,250	268,000
E0999	Service Support Costs	70,839	70,839	63,968	69,002
	Maintenance and Upkeep of Burial Grounds	371,689	371,689	330,218	337,002
E1001	Operation Costs Civil Defence	74,000	74,000	77,800	78,300
E1002	Dangerous Buildings	65,600	65,600	65,700	67,300
E1003	Emergency Planning	99,100	99,100	78,100	79,900
E1004	Derelict Sites	55,200	55,200	56,300	57,700
E1005	Water Safety Operation	68,800	68,800	66,400	66,500
E1099	Service Support Costs	158,245	158,245	121,717	133,087
	Safety of Structures and Places	520,945	520,945	466,017	482,787
E1101	Operation of Fire Brigade Service	2,268,150	2,268,150	2,043,500	2,351,500
E1103	Fire Services Training	298,500	298,500	260,500	271,500
E1104	Operation of Ambulance Service	0	0	0	0
E1199	Service Support Costs	844,687	844,687	726,443	753,834
	Operation of Fire Service	3,411,337	3,411,337	3,030,443	3,376,834
E1201	Fire Safety Control Cert Costs	18,400	18,400	17,700	18,000
E1202	Fire Prevention and Education	10,900	10,900	10,700	10,800
E1203	Inspection/Monitoring of Commercial Facilities	42,600	42,600	8,900	43,400
E1299	Service Support Costs	26,752	26,752	22,926	24,309
	Fire Prevention	98,652	98,652	60,226	96,509
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	235,357	235,357	202,132	198,197
	Water Quality, Air and Noise Pollution	240,357	240,357	207,132	203,197
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	269,100	269,100	120,300	122,500
E1599	Service Support Costs	0	0	0	0
	Climate Change and Flooding	269,100	269,100	120,300	122,500
	Service Division Total	8,263,600	8,263,600	7,140,475	7,583,635

ENVIRONMENTAL SERVICES				
	2023		2022	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Housing, Local Government and Heritage	224,700	224,700	123,000	166,400
Social Protection	0	0	0	0
Defence	50,400	50,400	50,400	50,400
Environment, Climate and Communications	0	0	0	0
Other	0	0	0	0
Total Grants & Subsidies (a)	275,100	275,100	173,400	216,800
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	150,000	150,000	150,000	150,000
Superannuation	123,758	123,758	114,387	120,862
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	240,000	240,000	180,000	320,000
Other income	854,150	854,150	832,300	802,350
Total Goods and Services (b)	1,367,908	1,367,908	1,276,687	1,393,212
Total Income c=(a+b)	1,643,008	1,643,008	1,450,087	1,610,012

RECREATION & AMENITY					
Code	Expenditure by Service and Sub-Service	2023		2022	
		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	108,000	108,000	88,000	88,000
F0199	Service Support Costs	0	0	0	0
	Leisure Facilities Operations	108,000	108,000	88,000	88,000
F0201	Library Service Operations	1,482,300	1,482,300	1,210,200	1,272,700
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	526,738	526,738	414,676	445,959
	Operation of Library and Archival Service	2,109,038	2,109,038	1,724,876	1,818,659
F0301	Parks, Pitches & Open Spaces	807,700	807,700	693,600	726,850
F0302	Playgrounds	0	0	0	0
F0303	Beaches	0	0	0	0
F0399	Service Support Costs	510,505	510,505	432,479	449,243
	Outdoor Leisure Areas Operations	1,318,205	1,318,205	1,126,079	1,176,093
F0401	Community Grants	0	0	0	0
F0402	Operation of Sports Hall/Stadium	0	0	0	0
F0403	Community Facilities	21,300	21,300	8,000	8,000
F0404	Recreational Development	39,000	39,000	30,000	30,000
F0499	Service Support Costs	141,183	141,183	75,936	84,787
	Community Sport and Recreational Development	201,483	201,483	113,936	122,787
F0501	Administration of the Arts Programme	357,200	357,200	278,000	290,700
F0502	Contributions to other Bodies Arts Programme	826,000	826,000	634,000	634,000
F0503	Museums Operations	287,200	287,200	269,800	248,800
F0504	Heritage/Interpretive Facilities Operations	0	0	0	0
F0505	Festivals & Concerts	0	0	0	0
F0599	Service Support Costs	211,685	211,685	171,914	189,071
	Operation of Arts Programme	1,682,085	1,682,085	1,353,714	1,362,571
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	5,418,811	5,418,811	4,406,605	4,568,110

RECREATION & AMENITY				
	2023		2022	
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
Tourism, Culture, Arts, Gaeltacht, Sport and Media	25,000	25,000	0	0
Social & Protection	0	0	0	0
Library Council	0	0	0	0
Arts Council	100,000	100,000	100,000	100,000
Transport	0	0	0	0
Rural and Community Development	0	0	0	0
Other	10,000	10,000	10,000	10,000
Total Grants & Subsidies (a)	135,000	135,000	110,000	110,000
Goods and Services				
Recreation/Amenity/Culture	0	0	0	0
Superannuation	64,774	64,774	50,533	53,393
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)	64,774	64,774	50,533	53,393
Total Income c=(a+b)	199,774	199,774	160,533	163,393

AGRICULTURE, FOOD AND THE MARINE

Code	Expenditure by Service and Sub-Service	2023		2022	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
G0101	Maintenance of Land Drainage Areas	25,000	25,000	25,000	25,000
G0102	Contributions to Joint Drainage Bodies	0	0	0	0
G0103	Payment of Agricultural Pensions	0	0	0	0
G0199	Service Support Costs	6,062	6,062	9,732	10,826
	Land Drainage Costs	31,062	31,062	34,732	35,826
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 - Costal 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	180,000	180,000
G0405	Other Animal Welfare Services (incl Horse Control)	48,500	48,500	83,500	38,500
G0499	Service Support Costs	6,910	6,910	3,979	4,197
	Veterinary Service	235,410	235,410	267,479	222,697
G0501	Payment of Higher Education Grants	0	0	0	0
G0502	Administration Higher Education Grants	0	0	0	0
G0505	Contribution to Education & Training Board	0	0	0	0
G0506	Other Educational Services	0	0	0	0
G0507	School Meals	5,000	5,000	15,000	10,000
G0599	Service Support Costs	100	100	249	262
	Educational Support Services	5,100	5,100	15,249	10,262
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	271,572	271,572	317,460	268,785

AGRICULTURE, FOOD AND THE MARINE				
	2023		2022	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Housing, Local Government and Heritage	2,500	2,500	7,500	5,000
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
Total Grants & Subsidies (a)	2,500	2,500	7,500	5,000
Goods and Services				
Superannuation	798	798	1,386	1,465
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	49,900	49,900	44,400	49,900
Total Goods and Services (b)	50,698	50,698	45,786	51,365
Total Income c=(a+b)	53,198	53,198	53,286	56,365

MISCELLANEOUS SERVICES					
Code	Expenditure by Service and Sub-Service	2023		2022	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
H0101	Maintenance of Machinery Service	54,200	54,200	54,200	54,200
H0102	Plant and Machinery Operations	200,000	200,000	200,000	200,000
H0199	Service Support Costs	115,888	115,888	96,297	98,872
	Profit/Loss Machinery Account	370,088	370,088	350,497	353,072
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	90,100	90,100	137,700	141,200
H0302	Debt Management Service Rates	252,900	252,900	205,900	209,900
H0303	Refunds and Irrecoverable Rates	3,158,700	3,176,700	4,216,000	4,091,550
H0399	Service Support Costs	179,875	179,875	162,857	179,388
	Administration of Rates	3,681,575	3,699,575	4,722,457	4,622,038
H0401	Register of Elector Costs	81,200	81,200	73,400	74,700
H0402	Local Election Costs	18,000	18,000	18,000	18,000
H0499	Service Support Costs	70,051	70,051	68,683	73,546
	Franchise Costs	169,251	169,251	160,083	166,246
H0501	Coroner Fees and Expenses	153,400	153,400	157,500	159,000
H0502	Operation of Morgue	0	0	0	0
H0599	Service Support Costs	40,447	40,447	25,400	28,029
	Operation and Morgue and Coroner Expenses	193,847	193,847	182,900	187,029
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	2023		2022	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
H0701	Operation of Markets	0	0	0	0
H0702	Casual Trading Areas	34,500	34,500	5,000	23,200
H0799	Service Support Costs	372	372	243	268
Operation of Markets and Casual Trading		34,872	34,872	5,243	23,468
H0801	Malicious Damage	0	0	0	0
H0899	Service Support Costs	0	0	0	0
Malicious Damage		0	0	0	0
H0901	Representational Payments	504,000	504,000	465,000	475,500
H0902	Chair/Vice Chair Allowances	30,500	30,500	30,500	30,500
H0903	Annual Allowances LA Members	137,900	137,900	137,880	125,000
H0904	Expenses LA Members	36,600	36,600	36,600	30,000
H0905	Other Expenses	109,500	109,500	104,500	86,000
H0906	Conferences Abroad	0	0	0	0
H0907	Retirement Gratuities	20,000	20,000	20,000	20,000
H0908	Contribution to Members Associations	21,500	21,500	17,500	20,000
H0909	General Municipal Allocation	0	0	0	0
H0999	Service Support Costs	233,373	233,373	207,988	216,573
Local Representation/Civic Leadership		1,093,373	1,093,373	1,019,968	1,003,573
H1001	Motor Taxation Operation	256,800	256,800	304,920	310,200
H1099	Service Support Costs	255,410	255,410	211,392	224,805
Motor Taxation		512,210	512,210	516,312	535,005
H1101	Agency & Recoupable Service	318,100	318,100	510,900	515,300
H1102	NPPR	0	0	0	0
H1199	Service Support Costs	14,900	14,900	14,000	14,400
Agency & Recoupable Services		333,000	333,000	524,900	529,700
Service Division Total		6,388,216	6,406,216	7,482,360	7,420,131

MISCELLANEOUS SERVICES				
	2023		2022	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Housing, Local Government and Heritage	4,786,000	4,786,000	3,247,000	3,923,100
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
Total Grants & Subsidies (a)	4,786,000	4,786,000	3,247,000	3,923,100
Goods and Services				
Superannuation	27,699	27,699	24,786	26,188
Agency Services & Repayable Works	132,000	132,000	162,500	168,000
Local Authority Contributions	0	0	0	0
NPPR	100,000	100,000	100,000	100,000
Other income	1,204,000	1,204,000	1,067,400	1,614,700
Total Goods and Services (b)	1,463,699	1,463,699	1,354,686	1,908,888
Total Income c=(a+b)	6,249,699	6,249,699	4,601,686	5,831,988

APPENDIX 1	
Summary of Central Management Charge	
	2023 €
Area Office Overhead	0
Corporate Affairs Overhead	1,145,900
Corporate Buildings Overhead	1,493,600
Finance Function Overhead	971,800
Human Resource Function	796,800
IT Services	1,531,200
Print/Post Room Service Overhead Allocation	150,000
Pension & Lump Sum Overhead	3,160,000
Total Expenditure Allocated to Services	9,249,300

APPENDIX 2

Summary of Local Property Tax Allocation

			2023 €
Discretionary Local Property Tax - Revenue Budget (Table A)			6,322,800
Local Property Tax Self Funding - Revenue Budget			
	Housing & Building	0	
	Road Transport & Safety	0	
			0
Total Local Property Tax - Revenue Budget			6,322,800
Local Property Tax Self Funding - Capital Budget			
	Housing & Building	0	
	Road Transport & Safety	0	
			0
Total Local Property Tax - Capital Budget			0
Total Local Property Tax Allocation (Post Variation)			6,322,800

CERTIFICATE OF ADOPTION

I hereby certify that at the budget meeting of Carlow County Council held this 25th day of November, 2022 the Council by Resolution adopted for the financial year ending on the 31st day of December, 2023 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 (Intrim)

Dated this 25th day of November, 2022