



**Comhairle Chontae Liatroma
Leitrim County Council**

ANNUAL BUDGET 2025



**Incorporating Reports & Explanatory
Tables**



TABLE OF CONTENTS

	<u>Page No.</u>
Financial Context & Overview	i – v
Provisional Local Property Tax Allocation Letter	vi - x

BUDGET DETAILS 2025

Table A	Summary of Budget Details and Calculation of Annual Rate on Valuation	1
Table B	Summary of Expenditure & Income 2025 and Outturn 2024 by Division and Service	2 - 9
Table C	County Charge for Urbans –Not Relevant for Leitrim	10
Table D	Analysis of Income from Goods and Services	11
Table E	Analysis of Income from Grants and Subsidies	12
Table F	Expenditure and Income by Division:	13
	Division A - Housing & Building	13 - 15
	Division B - Road Transport & Safety	16 - 18
	Division C - Water Services	19 - 20
	Division D - Development Management	21 - 23
	Division E – Environmental Services	24 - 26
	Division F - Recreation & Amenity	27 - 28
	Division G - Agriculture, Education, Health & Welfare	29 - 30
	Division H - Miscellaneous Services	31 - 33
	Certificate of Adoption	34
	Appendix 1 – Central Management Charge	35
	Appendix 2 – Summary of Local Property Tax Allocation	36

Budget 2025 – Financial Context

The Minister for Housing, Local Government and Heritage has determined the period from 1st November 2024 to 6th December 2024 as the prescribed period for Local Authorities to hold the 2025 Budget Meeting as per Circular Fin 11/2024. The Statutory Budget Meeting will be held on Monday 11th November 2024.

Leitrim County Council will receive a total Local Property Tax (LPT) allocation of €10,745,778 for 2025, as notified by the Department in Circular Fin 12/2024. The decision was made at the Council Meeting on the 5th of September 2022 to leave the LPT adjustment factor at the 2022 levels for 2023, 2024 and 2025.

In line with the provisions of Section 9 of the Local Government Rates and Other Matters Act 2019, Leitrim County Council advertised notice of a public consultation process on the 11th September 2024 and sought written submissions on the making of a scheme to provide an abatement of rates in respect of vacant properties. No submissions were received in this regard. The 2025 Budget proposes the continuation of the existing abatement scheme, whereby Leitrim County Council will grant a maximum write off equivalent to 75% of commercial rates invoiced during 2025.

The Retained Firefighter WRC agreement commenced implementation during 2024. Budget 2025 is prepared on the assumption that all costs associated with implementation will be recouped in 2025 from the Department of Housing, Local Government and Heritage.

In mid-2022 the “Framework for Future Delivery of Water Services” was published which provided the roadmap for the transition of water services to Irish Water during 2023. In September 2023, the Water Services function in Leitrim, transitioned to Uisce Eireann in line with the provisions of a sectoral master agreement. In this context, the budget is prepared on the basis that the cost of Local Authority staff (now under the direction and control of Uisce Eireann) will be recouped directly from Uisce Eireann, while stranded costs will be recouped under a sectoral agreed Memorandum of Understanding, with the Department of Housing, Local Government and Heritage. Central Management Charge previously recovered from Uisce Eireann will also be substantially recouped under this Memorandum until 2026. It is essential that such ongoing stranded costs are recognised beyond 2026 and funded as part of any future LPT baseline review.

Municipal Districts – General Municipal Allocation (GMA) and Draft Budgetary Plan

The GMA and Draft Budgetary Plan were considered and adopted by the three Municipal Districts at the following meetings:

Carrick Municipal District – 14th October 2024

Ballinamore Municipal District – 21st October 2024

Manorhamilton Municipal District – 21st October 2024

The GMA and Draft Budgetary Plan provision of €112,000 as adopted by each Municipal District has been included in Budget 2025 as follows:

LEITRIM COUNTY COUNCIL - GENERAL MUNICIPAL ALLOCATION 2025 DRAFT BUDGET									
Division			Total Budget		Available to MD	Basis of Allocation	GMA Carrick-on-Shannon 11,361 35.45%	GMA Manorhamilton 10,821 33.77%	GMA Ballinamore 9,862 30.78%
			Proposed	Committed					
A04	HOUSING AND BUILDING	Schedule of MD Works			-				
A04	Housing Estate Management	General Municipal Allocation	20,000	5,000	15,000	Active Residents Assoc	4,737	6,316	3,947
	LA Housing Estate Funding	General Municipal Allocation	9,000		9,000		3,000	3,000	3,000
B	ROAD TRANSPORT AND SAFETY	Schedule of MD Works			-				
C	WATER SERVICES	IW ALLOCATION							
D	DEVELOPMENT MANAGEMENT	Strategic County wide objectives			-				
D05	Community Tourism and Arts Grants	General Municipal Allocation	21,000	-	21,000	Population	7,445	7,092	6,463
D09	Love Where You Live Leitrim Programme	General Municipal Allocation	15,000	3,000	12,000	Population	4,255	4,052	3,693
E	ENVIRONMENTAL SERVICES	Strategic County wide objectives			-				
E05	Adopt a Road/ Bring Bank	General Municipal Allocation	5,000	-	5,000	Population	1,773	1,688	1,539
F	RECREATION AND AMENITY	General Municipal Allocation			-				
F03	Amenities/ Tidy Towns	General Municipal Allocation	187,000	137,000	50,000	Settlement Hierarchy	21,429	15,178	13,393
			€257,000	€145,000	€112,000		42,639	37,326	32,035

Budget Drivers 2025

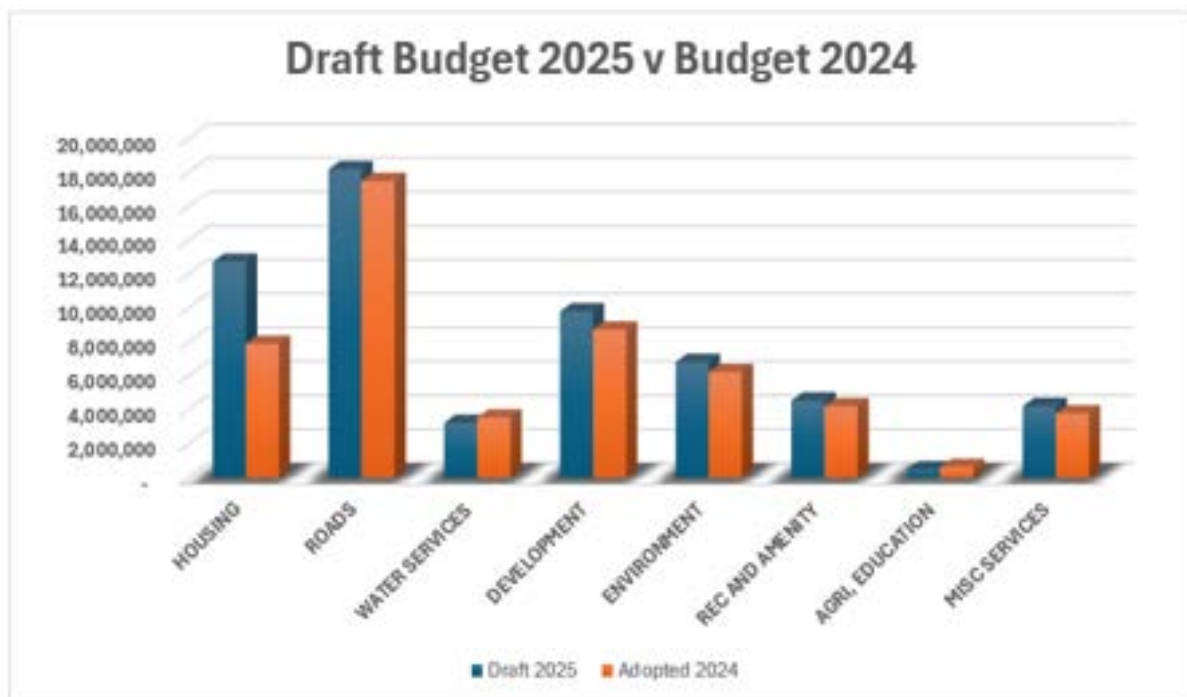
The draft budget as presented has regard to the following service delivery and cost drivers:

- Capital Investment Programme:** Provision has been made to meet the Councils projected match funding requirements of the six-year capital investment programme through ring fenced commercial rates and LPT increases. A detailed review of the Capital Investment Programme undertaken by the Council since 2020 has been carried out. The Programme presented as part of the Budget Meeting reflects the outcome of this review coupled with the continued delivery of a proposed and ambitious investment programme over the next 6 years. This programme provides the Council with the opportunity to maximise the potential of the expected strong economic situation nationally and the anticipated ongoing commitment to fund opportunities that will continue to be very impactful for the County, particularly Urban and Rural Regeneration Development Funds.

- **Retained Fire Service Pay Agreement:** Additional expenditure in the fire service has been provided on the basis of recoupment from Central Government
- **Public Sector Pay Agreements:** Provision has been made for the estimated additional costs and also the expected recoupment from Central Government. However, pay and pension costs continue to be a significant driver of costs for the Council, currently representing over 40% of total projected expenditure.
- **Uisce Eireann:** The assumption is made that implementation of the Uisce Eireann Master Agreement and Service Support Agreement will be cost neutral to the Council and all stranded costs arising will be fully funded by Central Government in 2025.
- The **Local Authority Veterinary Service** is scheduled to transition to the Department of Agriculture, Food and the Marine in early 2025, with transition arrangements to be agreed regarding the control of dogs and horses.
- Leitrim County Council will complete a **rent review** during 2025.
- Budget 2025 will continue to support the **Housing Capital Delivery programme**.
- The **Local Enterprise Office** is funded primarily by Enterprise Ireland. However, a significant funding gap has emerged from this funding model. This matter will be considered at Sectoral level during 2025.

Principle Service Costs included in Budget 2025

Budget 2025 provides for a total expenditure of €60.1m. This represents an increase of over 14% on budgeted expenditure for 2024. The following table shows the distribution of this increased expenditure by service division level.



The increased expenditure is financed as follows

	Draft 2025	Adopted 2024	Variance
GOODS & SERVICES	11,507,628	10,986,301	521,327
GRANTS	30,172,119	23,808,858	6,363,261
COMMERICAL RATES (GROSS)	7,694,007	7,057,870	636,137
LPT/LGF	10,745,778	10,738,091	7,687
TOTAL	60,119,532	52,591,120	7,528,412

Budget 2025 highlights

- Additional budget of €4,000,000 under “Other Housing Grant Payments” (A0901) represents the value of the Refurbishment of Vacant and Derelict Homes grants to be expended, revitalizing rural areas and villages of County Leitrim in 2025.
- The Housing Department will continue to deliver outputs under the Housing for All Programme to deliver a steady supply of housing in the right locations with economic, social and environmental sustainability built into the system.
- The Housing Department will avail of funding opportunities to upgrade the existing social housing stock to bring units back into productive use to meet the housing need in the county.
- The Routine and Planned Housing Maintenance budget has been increased by 11% in Budget 2025. This reflects the importance of maintaining the housing stock in good condition and dealing with complaints from tenants as they arise.
- Housing Grants (A901) have been traditionally funded from the capital account at the rate of 20%. This match funding requirement has now been reduced to 15%, however the Sector are now required to meet this match funding requirement from the revenue budget. This will create transitional pressure for 2025 and beyond.
- The Local Roads General Maintenance Works (B0405) has increased by 8% in Budget 2025, highlighting the importance attached to maintaining and improving our local road network and building on a 12% increase to the 2024 budget.
- Budget 2025 makes provision for ‘The Gathering’ which is scheduled to take place from Friday 23rd – Sunday 25th May 2025. This is a weekend designed to celebrate the culture, heritage and people of the County. Leitrim County Council is working in collaboration with relevant Committees and Community Groups to plan Anchor events in the larger towns i.e Carrick on Shannon, Ballinamore and Manorhamilton and other smaller events throughout the County.
- Planning Control (D0201) includes a 25% increase arising from the strengthening of staff resources in the development management area supported by the Department of Housing Local Government and Heritage. County Leitrim will have a complete up to date suite of legislatively required forward planning documents in 2025.
- Corporate Governance: Budget 2025 has made provision to address organisational development, digitisation and transformation, including staff welfare and wellbeing initiatives.

- Budget 2025 makes provision to ensure that Leitrim County Council minimise the potential for cyber-attacks in the future and maintain operational readiness to manage risk.
- Budget 2025 includes a 4% increase for Tourism Development (D0501). This will continue to build the Leitrim Tourism brand and drive an increase in tourism visitors to County Leitrim building on the 10% budget increase to the 2024 budget.
- Economic Development and Promotion (D0905) includes a 16% increase on the 2024 budget demonstrating the commitment to resourcing the new Local Community Safety Partnership and the DRCD Projects Capital Delivery team with additional expenditure on the promotion of the county and maintaining existing digital connectivity in our towns.
- Heritage and Conservation Services (D11) provides for a 30% increase on the 2024 budget arising from the preparation of a new heritage plan and the increased delivery of heritage plan and biodiversity projects.
- Budget 2025 includes a 5% increase for the Upkeep of Parks, Pitches and Open Spaces (F0301) acknowledging the importance of the upkeep and appearance of our amenities and open spaces and following on from the 16% increase to the 2024 budget.
- The overall operation of the Civic Amenity Sites will be reviewed in 2025 to address the escalating costs and consider the requirements of the National Waste Management Plan for a Circular Economy 2024 – 2030.
- Leitrim County Council will continue to implement the 206 no actions contained in the Climate Action Plan in collaboration with the CARO and all other stakeholders. 2025 will see particular emphasis on the retrofit of public lighting, fleet management and the ongoing engagement by Leitrim County Council in the pathfinder project in collaboration with Cavan, Monaghan, CARO and SEAI. The full year cost of the Climate Action Team is included in Budget 2025, based upon full recoupment from the Department of Environment, Climate and Communications.
- 2025 will see a continued commitment to water quality and environmental protection, with additional staff been recruited in the area of Farm Inspections and Water Quality Monitoring. A new River Basin Management Planning process is approaching completion, and it is anticipated that implementation will commence in 2025.
- Budget 2025 provides for additional expenditure in the fire service based upon recoupment from Central Government to fund the Retained Firefighter Pay Agreement, including additional non pay costs.
- Budget 2025 will maintain the focus on town renewal, town teams, town regeneration facilitation and capital investment.



20 June 2024

Circular Fin 09/2024

Chief Executive

cc. Director of Finance

Provisional Local Property Tax Allocations 2025 – Leitrim County Council

A Chara,

I am directed by the Minister for Housing, Local Government and Heritage to inform you that the provisional Local Property Tax (LPT) allocations from the Local Government Fund for 2025 have been agreed and Leitrim County Council's allocation is set out below and in **Appendix A** to this document. LPT allocations have been calculated based on an estimated yield (pre variation) for the 2025 LPT liability year of €552.6m, based on data regarding 2023 LPT liabilities (including deferrals) as provided by the Revenue Commissioners, adjusted for newly liable properties in 2024 and 2025 (as set out in **Appendix B** to this document).

LPT Baseline and Distribution Methodology

Under the current LPT allocation model, every local authority is entitled to receive a minimum amount of funding under the LPT allocation process, known as the Baseline. Following a review of LPT Baselines last year, Local Authority Baselines were increased overall from €353m to €428.4m for 2024 and will remain at this level again in 2025. Accordingly, Leitrim County Council's Baseline for 2025 is €10,456,315.

LPT allocations for 2025 are set in line with the methodology whereby 100% of the estimated LPT yield is retained locally within the local authority area where it is collected.

Equalisation,

As previously, all equalisation funding will be met by the Exchequer, to ensure that all authorities receive, at a minimum, an amount equivalent to their Baseline. The equalisation funding requirement will be based on the total expected level of LPT in each local authority area and will not be adjusted if the basic rate of LPT is varied.

Based on its shortfall position when expected 2025 LPT receipts are compared to the 2025 Baseline, Leitrim County Council will be in receipt of equalisation funding in 2025.

Self-Funding

As previously, those local authorities with a surplus LPT yield above their baseline, will have that surplus allocated in two ways:

- Part of the surplus, up to the equivalent of 22.5% of total expected LPT income (or the full amount of the surplus if that is less than 22.5%), can be used as additional income by local authorities for the authority's own use as part of their normal budgetary process; and
- The remainder of the surplus, if any, will then be available to the local authority to fund services in the housing and/or roads areas thereby replacing Central Government funding for some of these services. Authorities are expected to continue providing such services regardless of the changed approach to funding.
- The self-funding requirement will be based on the total expected level of LPT in each local authority area before any application of a local variation decision and will not be adjusted if the basic rate of LPT is varied.

Based on its shortfall position when expected 2025 LPT receipts are compared to the 2025 Baseline, Leitrim County Council will not be required to self-fund services in the Housing and/or Roads areas.

The specific detail of the level of Central Government Voted grants funding to be provided to local authorities is a matter that will be considered, as normal, as part of the Estimates process.

Provisional LPT allocation to Leitrim County Council in 2025

The LPT allocation for Leitrim County Council for 2025 (**pending any decision to locally vary the basic rate**) is **€10,456,315**. As a local authority where the expected 2025 LPT yield is less than the Baseline, this allocation includes **€8,526,565** equalisation funding in order to ensure that the allocation is at least matched to the Baseline.

Please refer to the table in **Appendix A**, which sets out the basis for the allocation.

Variation

Every local authority has the power to vary the basic rate of LPT by up to 15%. It should be noted that if a local authority decides to vary the LPT basic rate upwards in 2025; 100% of the resultant additional income will be available for the authorities' own use. Similarly, if an authority decides to vary the LPT basic rate downwards (by up to 15%) in 2025, the resultant loss in LPT income will be reflected in reduced LPT funding to the authority.

Local authorities are further reminded of their statutory obligations as set out in the Local Property Tax (Local Adjustment Factor) Regulations 2022 (S.I. 358 of 2022) which take account of relevant provisions in the Finance (Local Property Tax) Acts. These regulations 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.

Apart from the formal notification to the Minister of the passing of a resolution in accordance with the regulations, local authorities will be requested, as a procedural matter, to confirm with the Department, the local adjustment factor (or the basic rate, as the case may be) that should apply for the 2025 LPT liability year, on or before 15 October 2024.

Previous guidance circular Fin 08/2014 and Fin 06/2022 also refers.

LPT Statistics and Property Valuation Bands

2024 LPT Preliminary Statistics and Property Valuation Bands are available on the Revenue Commissioners website at the following web link:


<https://www.revenue.ie/en/corporate/information-about-revenue/statistics/property-taxes/current-year-stats/index.aspx>

LPT amounts set out in **Appendix B** to this document outline the following:

- Estimated Net LPT Liabilities for 2025 (before the application of any local adjustment factor variation). These figures (based on current 2023 liability data) include deferrals and, in addition, newly liable properties for 2024 as well as an estimate for 2025 (based on the assumption that buoyancy will remain at 2024 levels).
- Properties Newly Liable in 2024 and 2025 (before local variation). Included in the Estimated Net LPT Liabilities amount.

The projected amounts for 2025 LPT do not reflect any the basic rate by the local adjustment factor in 2025, i.e

Is mise, le meas,

A handwritten signature in black ink, appearing to read 'Sinéad O'Gorman', with a long, sweeping flourish extending to the right.

Sinéad O'Gorman,
Principal,
Local Government Finance

Appendix A

Leitrim County Council - 2025 LPT Allocation (pending any decision to vary the basic rate)

	€
LPT Retained Locally 100%	1,929,751
2025 Baseline	<u>10,456,315</u>
2025 Shortfall (LPT Retained Locally – 2025 Baseline)	<u>-8,526,565</u>
Distribution of equalisation funding	8,526,565

Total LPT Funding to be provided in 2025 **10,456,315**

Value of potential increase or decrease in 2025 LPT Allocation

for every 1% of variation implemented +/- 19,298

TABLE A - CALCULATION OF ANNUAL RATE ON VALUATION FOR THE FINANCIAL YEAR

Summary by Service Division	Expenditure €	Income €	Budget Net Expenditure 2025 €	%	Estimated Net Expenditure Outturn 2024 €	%
Gross Revenue Expenditure & Income						
A Housing and Building	12,743,118	12,147,236	595,882	3.2%	425,246	2.4%
B Road Transport & Safety	18,203,366	13,527,511	4,675,855	25.4%	4,396,428	24.8%
C Water Services	3,246,837	2,922,862	323,975	1.8%	280,018	1.6%
D Development Management	9,808,667	3,510,597	6,298,070	34.2%	5,616,185	31.6%
E Environmental Services	6,832,982	3,224,033	3,608,949	19.6%	3,406,356	19.2%
F Recreation and Amenity	4,554,668	416,707	4,137,961	22.4%	3,896,129	21.9%
G Agriculture, Education, Health & Welfare	497,784	80,183	417,601	2.3%	348,391	2.0%
H Miscellaneous Services	4,232,110	5,850,618	(1,618,508)	(8.8%)	(617,276)	(3.5%)
	60,119,532	41,679,747	18,439,785	100.0%	17,751,477	100.0%
Provision for Debit Balance	-		-			
ADJUSTED GROSS EXPENDITURE AND INCOME (A)	60,119,532	41,679,747	18,439,785		17,751,477	
Financed by Other Income/Credit Balances						
Provision for Credit Balance		-	-			
Local Property Tax		10,745,778	10,745,778			
SUB-TOTAL (B)			10,745,778			
AMOUNT OF RATES TO BE LEVIED C=(A-B)			7,694,007			
Net Effective Valuation (E)			30,078,217			
GENERAL ANNUAL RATE ON VALUATION (C/E)			0.2558			

TABLE B: Expenditure and 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 €
A Housing and Building								
A01 Maintenance & Improvement of LA Housing Units		3,529,930		4,413,715	3,296,932	3,441,325	4,063,857	4,128,201
A02 Housing Assessment, Allocation and Transfer		287,461		62,914	261,896	250,243	69,914	60,914
A03 Housing Rent and Tenant Purchase Administration		152,322		6,816	143,222	144,017	6,816	6,816
A04 Housing Community Development Support		241,259		3,656	226,407	222,719	3,656	3,656
A05 Administration of Homeless Service		539,628		436,247	385,239	465,512	296,897	381,897
A06 Support to Housing Capital Prog.		1,673,915		1,172,552	1,574,167	1,498,285	1,170,544	1,162,615
A07 RAS and Leasing Programme		934,955		894,970	845,681	839,689	778,277	773,015
A08 Housing Loans		145,267		135,489	140,700	138,240	119,139	124,839
A09 Housing Grants		5,168,011		4,965,877	966,259	2,911,675	868,617	2,848,617
A11 Agency & Recoupable Services		3,892		-	3,328	3,026	-	-
A12 HAP Programme		66,478		55,000	58,898	56,085	55,000	55,000
Division A Total		12,743,118		12,147,236	7,902,729	9,970,816	7,432,717	9,545,570

TABLE B: Expenditure and 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 Road Transport & Safety								
B01 NP Road - Maintenance and Improvement		945,814		480,620	1,169,199	876,386	848,141	493,987
B02 NS Road - Maintenance and Improvement		-		-	-	-	-	-
B03 Regional Road - Maintenance and Improvement		5,507,720		4,810,503	5,311,359	5,468,866	4,697,403	4,819,177
B04 Local Road - Maintenance and Improvement		8,616,879		6,802,004	8,062,824	8,487,848	6,421,104	6,806,979
B05 Public Lighting		586,012		44,423	603,855	604,151	44,423	44,423
B06 Traffic Management Improvement		179,988		2,689	161,585	169,046	2,689	2,689
B07 Road Safety Engineering Improvement		348,691		277,342	326,006	343,620	262,342	277,342
B08 Road Safety Promotion & Education		29,818		191	28,128	28,429	191	191
B09 Car Parking		84,015		117,217	81,405	60,493	117,217	53,217
B10 Support to Roads Capital Prog		735,335		10,770	717,786	654,425	10,770	10,770
B11 Agency & Recoupable Services		1,169,094		981,752	1,040,700	1,128,691	851,752	916,752
Division B Total		18,203,366		13,527,511	17,502,847	17,821,955	13,256,032	13,425,527

TABLE B: Expenditure and 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 €
C Water Services								
C01 Water Supply		1,323,883		1,240,041	1,599,024	1,630,190	1,557,217	1,557,217
C02 Waste Water Treatment		964,533		920,846	1,049,765	1,075,783	1,022,347	1,032,347
C03 Collection of Water and Waste Water Charges		140,677		122,131	140,137	139,468	136,767	133,823
C04 Public Conveniences		10,689		-	10,444	10,313	-	-
C05 Admin of Group and Private Installations		301,675		164,699	302,630	273,821	154,699	119,699
C06 Support to Water Capital Programme		468,425		397,536	422,569	439,564	410,968	403,553
C07 Agency & Recoupable Services		7,197		5,950	6,153	5,595	5,997	5,950
C08 Local authority Water & Sanitary Services		29,758		71,659	28,959	28,532	71,659	70,659
Division C Total		3,246,837		2,922,862	3,559,681	3,603,266	3,359,654	3,323,248

TABLE B: Expenditure and 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 €
D Development Management								
D01 Forward Planning		559,212		25,095	612,794	671,683	7,595	71,721
D02 Development Management		1,100,941		316,229	887,947	943,531	191,133	247,233
D03 Enforcement		229,734		4,138	226,006	225,164	4,138	4,138
D04 Industrial and Commercial Facilities		-		-	-	-	-	-
D05 Tourism Development and Promotion		608,508		17,670	586,226	583,587	17,670	17,670
D06 Community and Enterprise Function		1,221,558		728,124	1,560,656	1,066,684	1,026,206	647,996
D07 Unfinished Housing Estates		191,844		6,448	195,389	181,135	26,448	6,448
D08 Building Control		113,546		2,022	107,585	85,593	2,022	2,022
D09 Economic Development and Promotion		5,021,534		1,865,270	3,965,519	6,483,895	1,337,799	3,876,678
D10 Property Management		1,909		11,400	1,633	1,484	7,000	12,100
D11 Heritage and Conservation Services		663,844		468,364	509,682	632,076	364,724	399,724
D12 Agency & Recoupable Services		96,037		65,837	88,373	90,657	62,837	63,574
Division D Total		9,808,667		3,510,597	8,741,810	10,965,489	3,047,572	5,349,304

TABLE B: Expenditure and 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 €
E Environmental Services								
E01 Landfill Operation and Aftercare		87,427		50,162	81,048	80,905	50,162	50,162
E02 Recovery & Recycling Facilities Operations		273,723		76,098	271,471	262,391	101,898	73,798
E03 Waste to Energy Facilities Operations		-		-	-	-	-	-
E04 Provision of Waste to Collection Services		38,316		563	43,136	54,053	563	563
E05 Litter Management		326,766		121,078	223,468	316,987	31,078	121,078
E06 Street Cleaning		34,382		498	31,244	32,078	498	498
E07 Waste Regulations, Monitoring and Enforcement		1,520,537		1,517,819	1,438,008	1,043,055	1,408,220	1,114,302
E08 Waste Management Planning		52,739		-	36,648	39,286	-	-
E09 Maintenance of Burial Grounds		36,373		22,568	33,935	32,412	24,000	21,950
E10 Safety of Structures and Places		382,411		124,170	371,285	375,495	124,170	124,170
E11 Operation of Fire Service		3,095,714		1,043,380	2,892,330	3,004,793	883,380	843,380
E12 Fire Prevention		167,541		40,229	153,805	116,580	38,229	39,997
E13 Water Quality, Air and Noise Pollution		611,526		61,882	487,997	425,452	9,813	9,813
E14 Agency & Recoupable Services		35,589		648	22,931	23,228	648	648
E15 Climate Change and Flooding		169,938		164,938	149,131	83,371	149,130	83,371
Division E Total		6,832,982		3,224,033	6,236,437	5,890,086	2,821,789	2,483,730

TABLE B: Expenditure and 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 €
F Recreation and Amenity								
F01 Leisure Facilities Operations		256,883		43	255,086	253,639	43	43
F02 Operation of Library and Archival Service		2,023,838		37,158	1,866,126	1,888,824	37,158	37,158
F03 Outdoor Leisure Areas Operations		788,931		34,033	748,609	764,263	34,033	30,033
F04 Community Sport and Recreational Development		386,604		10,923	348,669	339,323	10,923	10,923
F05 Operation of Arts Programme		1,095,181		334,550	998,290	994,211	268,486	268,486
F06 Agency & Recoupable Services		3,231		-	2,763	2,512	-	-
Division F Total		4,554,668		416,707	4,219,543	4,242,772	350,643	346,643

TABLE B: Expenditure and 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 €
G Agriculture, Education, Health & Welfare								
G01 Land Drainage Costs		130,958		21,077	125,165	124,938	21,077	21,077
G02 Operation and Maintenance of Piers and Harbours		-		-	-	-	-	-
G03 Coastal Protection		-		-	-	-	-	-
G04 Veterinary Service		366,826		59,106	491,563	500,636	250,606	256,106
G05 Educational Support Services		-		-	-	-	-	-
G06 Agency & Recoupable Services		-		-	-	-	-	-
Division G Total		497,784		80,183	616,728	625,574	271,683	277,183

TABLE B: Expenditure and 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 €
H Miscellaneous Services								
H01 Profit & Loss Machinery Account		710,252		592,950	684,196	690,550	592,950	592,950
H02 Profit & Loss Stores Account		-		-	-	-	-	-
H03 Administration of Rates		767,189		86,334	695,006	715,784	96,634	61,634
H04 Franchise Costs		202,508		35,412	216,221	252,056	2,412	33,202
H05 Operation of Morgue and Coroner Expenses		90,339		778	84,140	92,968	778	778
H06 Weighbridges		-		-	-	-	-	-
H07 Operation of Markets and Casual Trading		3,983		200	3,695	3,541	200	200
H08 Malicious Damage		-		-	-	-	-	-
H09 Local Representation & Civic Leadership		1,509,362		3,846	1,380,214	1,706,968	3,846	3,846
H10 Motor Taxation		258,945		15,959	241,111	238,310	15,959	15,959
H11 Agency & Recoupable Services		689,532		5,115,139	506,762	616,940	3,542,290	4,225,824
Division H Total		4,232,110		5,850,618	3,811,345	4,317,117	4,255,069	4,934,393
OVERALL TOTAL		60,119,532		41,679,747	52,591,120	57,437,075	34,795,159	39,685,598

TABLE C - CALCULATION OF BASE YEAR ADJUSTMENT

	(i)	(ii)	(iii)	(iv)	(v)
Rating Authority	Annual Rate on Valuation €	Effective ARV (Net of BYA) €	Base Year Adjustment €	Net Effective Valuation €	Value of Base Year Adjustment €
TOTAL					

Table D

ANALYSIS OF BUDGET INCOME 2025 FROM GOODS AND SERVICES

Source of Income	2025 €	2024 €
Rents from Houses	3,344,663	3,047,548
Housing Loans Interest & Charges	131,762	115,412
Parking Fines & Charges	117,000	117,000
Uisce Éireann	2,612,897	3,059,689
Planning Fees	174,700	178,100
Domestic Refuse Charges	-	-
Commercial Refuse Charges	-	-
Landfill Charges	-	-
Fire Charges	125,000	115,000
Recreation/Amenity/Culture	30,000	20,000
Agency Services & Repayable Works	35,000	35,000
Local Authority Contributions	367,500	292,500
Superannuation	449,998	449,998
NPPR	11,437	59,999
Other income	4,107,671	3,496,055
Total Goods & Services	11,507,628	10,986,301

Table E

ANALYSIS OF BUDGET INCOME 2025 FROM GRANTS & SUBSIDIES

	2025 €	2024 €
Department of Housing, Local Government and Heritage		
Housing and Building	8,064,109	3,633,572
Road Transport & Safety	-	-
Water Services	218,159	208,159
Development Management	350,000	374,640
Environmental Services	2,261,219	2,007,204
Recreation and Amenity	-	-
Agriculture, Education, Health & Welfare	-	-
Miscellaneous Services	4,526,607	3,031,238
Sub-total	15,420,094	9,254,813
Other Departments and Bodies		
TII Transport Infrastructure Ireland	12,378,909	12,237,430
Media, Tourism, Art, Culture, Sport & the Gaeltacht	85,770	80,885
National Transport Authority	-	-
Social Protection	-	-
Defence	119,203	119,203
Education	-	-
Library Council	-	-
Arts Council	-	-
Transport	-	-
Justice	-	-
Agriculture, Food, & Marine	-	-
Enterprise, Trade & Employment	1,291,456	1,016,397
Rural & Community Development	10,000	-
Environment, Climate & Communications	164,938	149,130
Food Safety Authority of Ireland	-	-
Other	701,749	951,000
Sub-total	14,752,025	14,554,045
Total Grants & Subsidies	30,172,119	23,808,858

Table F - Expenditure

Division A - Housing and Building

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		2,458,430	2,315,451	2,416,420
A0102 Maintenance of Traveller Accommodation Units		18,500	18,500	18,500
A0103 Traveller Accommodation Management		92,196	88,888	88,597
A0104 Estate Maintenance		-	-	-
A0199 Service Support Costs		960,804	874,093	917,808
A01 Maintenance & Improvement of LA Housing Units		3,529,930	3,296,932	3,441,325
A0201 Assessment of Housing Needs, Allocs. & Trans.		201,984	184,702	169,819
A0299 Service Support Costs		85,477	77,194	80,424
A02 Housing Assessment, Allocation and Transfer		287,461	261,896	250,243
A0301 Debt Management & Rent Assessment		102,641	98,641	98,392
A0399 Service Support Costs		49,681	44,581	45,625
A03 Housing Rent and Tenant Purchase Administration		152,322	143,222	144,017
A0401 Housing Estate Management		157,843	151,084	144,836
A0402 Tenancy Management		4,000	4,000	4,000
A0403 Social and Community Housing Service		-	-	-
A0499 Service Support Costs		79,416	71,323	73,883
A04 Housing Community Development Support		241,259	226,407	222,719
A0501 Homeless Grants Other Bodies		-	-	-
A0502 Homeless Service		518,600	366,405	446,146
A0599 Service Support Costs		21,028	18,834	19,366
A05 Administration of Homeless Service		539,628	385,239	465,512
A0601 Technical and Administrative Support		671,791	629,831	540,519
A0602 Loan Charges		681,622	659,292	667,512
A0699 Service Support Costs		320,502	285,044	290,254
A06 Support to Housing Capital Prog.		1,673,915	1,574,167	1,498,285
A0701 RAS Operations		672,237	622,289	614,472
A0702 Long Term Leasing		203,580	170,000	170,000
A0703 Payment & Availability		-	-	-
A0704 Affordable Leases		-	-	-
A0799 Service Support Costs		59,138	53,392	55,217
A07 RAS and Leasing Programme		934,955	845,681	839,689
A0801 Loan Interest and Other Charges		75,300	68,716	72,283
A0802 Debt Management Housing Loans		49,025	53,377	46,993
A0899 Service Support Costs		20,942	18,607	18,964
A08 Housing Loans		145,267	140,700	138,240

Table F - Expenditure

Division A - Housing and Building

Expenditure by Service and Sub-Service	2025		2024	
	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated Outturn €
A0901 Housing Adaptation Grant Schemes		976,755	815,000	815,000
A0902 Loan Charges DPG/ERG		-	-	-
A0903 Essential Repair Grants		-	-	-
A0904 Other Housing Grant Payments		4,000,000	-	1,980,000
A0905 Mobility Aids Housing Grants		87,935	52,430	52,430
A0999 Service Support Costs		103,321	98,829	64,245
A09 Housing Grants		5,168,011	966,259	2,911,675
A1101 Agency & Recoupable Service		-	-	-
A1199 Service Support Costs		3,892	3,328	3,026
A11 Agency & Recoupable Services		3,892	3,328	3,026
A1201 HAP		63,055	55,883	53,187
A1202 HAP Agency Services		-	-	-
A1299 Service Support Costs		3,423	3,015	2,898
A12 HAP Programme		66,478	58,898	56,085
Division A Total		12,743,118	7,902,729	9,970,816

Table F - Income

Division A - Housing and Building

	2025		2024	
	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated Outturn €
Income by Source				
Government Grants & Subsidies				
Housing, Local Government & Heritage		8,064,109	3,633,572	5,664,928
Other		125,000	125,000	125,000
Total Government Grants & Subsidies		8,189,109	3,758,572	5,789,928
Goods & Services				
Rents from Houses		3,344,663	3,047,548	3,037,536
Housing Loans Interest & Charges		131,762	115,412	121,112
Superannuation		51,699	51,699	51,699
Agency Services & Repayable Works		-	-	-
Local Authority Contributions		315,000	240,000	321,000
Other income		115,003	219,486	224,295
Total Goods & Services		3,958,127	3,674,145	3,755,642
Division A Total		12,147,236	7,432,717	9,545,570

Table F - Expenditure

Division B - Road Transport & Safety

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		-	-	-
B0102 NP - Pavement Overlay/Reconstruction		-	-	-
B0103 NP - Winter Maintenance		113,179	139,500	126,546
B0104 NP - Bridge Maintenance (Eirspan)		-	-	-
B0105 NP - General Maintenance		115,507	365,507	115,507
B0106 NP - General Improvements Works		-	-	-
B0199 Service Support Costs		717,128	664,192	634,333
B01 NP Road - Maintenance and Improvement		945,814	1,169,199	876,386
B0201 NS - Surface Dressing		-	-	-
B0202 NS - Overlay/Reconstruction		-	-	-
B0203 NS - Overlay/Reconstruction – Urban		-	-	-
B0204 NS - Winter Maintenance		-	-	-
B0205 NS - Bridge Maintenance (Eirspan)		-	-	-
B0206 NS - General Maintenance		-	-	-
B0207 NS - General Improvement Works		-	-	-
B0299 Service Support Costs		-	-	-
B02 NS Road - Maintenance and Improvement		-	-	-
B0301 Regional Roads Surface Dressing		291,000	256,875	291,000
B0302 Reg Rd Surface Rest/Road Reconstruction/Overlay		2,281,875	2,100,400	2,281,875
B0303 Regional Road Winter Maintenance		270,000	270,000	270,000
B0304 Regional Road Bridge Maintenance		515,000	525,000	515,000
B0305 Regional Road General Maintenance Works		1,428,000	1,520,500	1,436,674
B0306 Regional Road General Improvement Works		-	-	-
B0399 Service Support Costs		721,845	638,584	674,317
B03 Regional Road - Maintenance and Improvement		5,507,720	5,311,359	5,468,866
B0401 Local Road Surface Dressing		1,446,500	1,480,625	1,446,500
B0402 Local Rd Surface Rest/Road Reconstruction/Overlay		5,323,625	4,908,600	5,328,600
B0403 Local Roads Winter Maintenance		-	-	-
B0404 Local Roads Bridge Maintenance		-	-	-
B0405 Local Roads General Maintenance Works		987,000	916,782	916,782
B0406 Local Roads General Improvement Works		-	-	-
B0499 Service Support Costs		859,754	756,817	795,966
B04 Local Road - Maintenance and Improvement		8,616,879	8,062,824	8,487,848
B0501 Public Lighting Operating Costs		564,423	584,423	584,423
B0502 Public Lighting Improvement		-	-	-
B0599 Service Support Costs		21,589	19,432	19,728
B05 Public Lighting		586,012	603,855	604,151

Table F - Expenditure

Division B - Road Transport & Safety

Expenditure by Service and Sub-Service	2025		2024	
	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated Outturn €
B0601 Traffic Management		-	-	-
B0602 Traffic Maintenance		-	-	-
B0603 Traffic Improvement Measures		-	-	-
B0699 Service Support Costs		179,988	161,585	169,046
B06 Traffic Management Improvement		179,988	161,585	169,046
B0701 Low Cost Remedial Measures		275,000	260,000	275,000
B0702 Other Engineering Improvements		-	-	-
B0799 Service Support Costs		73,691	66,006	68,620
B07 Road Safety Engineering Improvement		348,691	326,006	343,620
B0801 School Wardens		-	-	-
B0802 Publicity and Promotion Road Safety		24,370	23,340	23,668
B0899 Service Support Costs		5,448	4,788	4,761
B08 Road Safety Promotion & Education		29,818	28,128	28,429
B0901 Maintenance and Management of Car Parks		-	-	-
B0902 Operation of Street Parking		20,000	20,000	20,000
B0903 Parking Enforcement		28,977	28,308	7,245
B0999 Service Support Costs		35,038	33,097	33,248
B09 Car Parking		84,015	81,405	60,493
B1001 Administration of Roads Capital Programme		474,401	482,048	408,985
B1099 Service Support Costs		260,934	235,738	245,440
B10 Support to Roads Capital Prog		735,335	717,786	654,425
B1101 Agency & Recoupable Service		1,120,313	997,477	1,086,151
B1199 Service Support Costs		48,781	43,223	42,540
B11 Agency & Recoupable Services		1,169,094	1,040,700	1,128,691
Division B Total		18,203,366	17,502,847	17,821,955

Table F - Income

Division B - Road Transport & Safety

Income by Source	2025		2024	
	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated Outturn €
Government Grants & Subsidies				
Housing, Local Government & Heritage		-	-	-
TII Transport Infrastructure Ireland		12,378,909	12,237,430	12,405,925
Media, Tourism, Art, Culture, Sport & the Gaeltacht		-	-	-
National Transport Authority		-	-	-
Transport		-	-	-
Rural & Community Development		-	-	-
Other		-	-	-
Total Government Grants & Subsidies		12,378,909	12,237,430	12,405,925
Goods & Services				
Parking Fines & Charges		117,000	117,000	53,000
Superannuation		86,102	86,102	86,102
Agency Services & Repayable Works		35,000	35,000	35,000
Local Authority Contributions		-	-	-
Other income		910,500	780,500	845,500
Total Goods & Services		1,148,602	1,018,602	1,019,602
Division B Total		13,527,511	13,256,032	13,425,527

Table F - Expenditure

Division C - Water Services

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		661,452	1,005,478	1,005,478
C0199 Service Support Costs		662,431	593,546	624,712
C01 Water Supply		1,323,883	1,599,024	1,630,190
C0201 Waste Plants and Networks		477,693	612,640	618,118
C0299 Service Support Costs		486,840	437,125	457,665
C02 Waste Water Treatment		964,533	1,049,765	1,075,783
C0301 Debt Management Water and Waste Water		56,854	63,742	60,294
C0399 Service Support Costs		83,823	76,395	79,174
C03 Collection of Water and Waste Water Charges		140,677	140,137	139,468
C0401 Operation and Maintenance of Public Conveniences		9,000	9,000	9,000
C0499 Service Support Costs		1,689	1,444	1,313
C04 Public Conveniences		10,689	10,444	10,313
C0501 Grants for Individual Installations		3,433	4,924	1,912
C0502 Grants for Water Group Schemes		82,733	110,738	87,111
C0503 Grants for Waste Water Group Schemes		-	-	-
C0504 Group Water Scheme Subsidies		6,865	9,849	3,825
C0599 Service Support Costs		208,644	177,119	180,973
C05 Admin of Group and Private Installations		301,675	302,630	273,821
C0601 Technical Design and Supervision		-	-	-
C0699 Service Support Costs		468,425	422,569	439,564
C06 Support to Water Capital Programme		468,425	422,569	439,564
C0701 Agency & Recoupable Service		-	-	-
C0799 Service Support Costs		7,197	6,153	5,595
C07 Agency & Recoupable Services		7,197	6,153	5,595
C0801 Local Authority Water Services		-	-	-
C0802 Local Authority Sanitary Services		10,750	10,750	10,750
C0899 Local Authority Service Support Costs		19,008	18,209	17,782
C08 Local authority Water & Sanitary Services		29,758	28,959	28,532
Division C Total		3,246,837	3,559,681	3,603,266

Table F - Income

Division C - Water Services

	2025		2024	
	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated Outturn €
Income by Source				
Government Grants & Subsidies				
Housing, Local Government & Heritage		218,159	208,159	172,159
Other		-	-	-
Total Government Grants & Subsidies		218,159	208,159	172,159
Goods & Services				
Uisce Éireann		2,612,897	3,059,689	3,059,283
Superannuation		91,806	91,806	91,806
Agency Services & Repayable Works		-	-	-
Local Authority Contributions		-	-	-
Other income		-	-	-
Total Goods & Services		2,704,703	3,151,495	3,151,089
Division C Total		2,922,862	3,359,654	3,323,248

Table F - Expenditure

Division D - Development Management

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		423,553	490,809	543,642
D0199 Service Support Costs		135,659	121,985	128,041
D01 Forward Planning		559,212	612,794	671,683
D0201 Planning Control		758,359	580,891	626,353
D0299 Service Support Costs		342,582	307,056	317,178
D02 Development Management		1,100,941	887,947	943,531
D0301 Enforcement Costs		141,371	145,566	141,157
D0399 Service Support Costs		88,363	80,440	84,007
D03 Enforcement		229,734	226,006	225,164
D0401 Industrial Sites Operations		-	-	-
D0403 Management of & Contribs to Other Commercial Facs		-	-	-
D0404 General Development Promotion Work		-	-	-
D0499 Service Support Costs		-	-	-
D04 Industrial and Commercial Facilities		-	-	-
D0501 Tourism Promotion		449,794	430,269	433,945
D0502 Tourist Facilities Operations		-	-	-
D0599 Service Support Costs		158,714	155,957	149,642
D05 Tourism Development and Promotion		608,508	586,226	583,587
D0601 General Community & Enterprise Expenses		606,231	845,751	523,249
D0602 RAPID Costs		-	-	-
D0603 Social Inclusion		318,199	448,522	268,522
D0699 Service Support Costs		297,128	266,383	274,913
D06 Community and Enterprise Function		1,221,558	1,560,656	1,066,684
D0701 Unfinished Housing Estates		70,204	85,691	66,792
D0799 Service Support Costs		121,640	109,698	114,343
D07 Unfinished Housing Estates		191,844	195,389	181,135
D0801 Building Control Inspection Costs		-	-	-
D0802 Building Control Enforcement Costs		50,284	52,698	24,333
D0899 Service Support Costs		63,262	54,887	61,260
D08 Building Control		113,546	107,585	85,593

Table F - Expenditure

Division D - Development Management

Expenditure by Service and Sub-Service	2025		2024	
	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated Outturn €
D0901 Urban and Village Renewal		91,702	92,355	46,404
D0902 EU Projects		115,933	94,665	104,947
D0903 Town Twinning		1,000	1,000	1,000
D0904 European Office		-	-	-
D0905 Economic Development & Promotion		2,629,373	1,991,891	4,479,330
D0906 Local Enterprise Office		1,414,279	1,098,391	1,140,457
D0999 Service Support Costs		769,247	687,217	711,757
D09 Economic Development and Promotion		5,021,534	3,965,519	6,483,895
D1001 Property Management Costs		-	-	-
D1099 Service Support Costs		1,909	1,633	1,484
D10 Property Management		1,909	1,633	1,484
D1101 Heritage Services		199,000	65,500	191,500
D1102 Conservation Services		-	-	-
D1103 Conservation Grants		240,000	240,000	240,000
D1199 Service Support Costs		224,844	204,182	200,576
D11 Heritage and Conservation Services		663,844	509,682	632,076
D1201 Agency & Recoupable Service		60,451	56,451	57,988
D1299 Service Support Costs		35,586	31,922	32,669
D12 Agency & Recoupable Services		96,037	88,373	90,657
Division D Total		9,808,667	8,741,810	10,965,489

Table F - Income

Division D - Development Management

	2025		2024	
	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated Outturn €
Income by Source				
Government Grants & Subsidies				
Housing, Local Government & Heritage		350,000	374,640	350,000
Media, Tourism, Art, Culture, Sport & the Gaeltacht		-	-	-
Enterprise, Trade & Employment		1,291,456	1,016,397	3,500,004
Rural & Community Development		10,000	-	11,000
Other		494,749	550,000	285,430
Total Government Grants & Subsidies		2,146,205	1,941,037	4,146,434
Goods & Services				
Planning Fees		174,700	178,100	174,900
Superannuation		98,661	98,661	98,661
Agency Services & Repayable Works		-	-	-
Local Authority Contributions		7,000	7,000	7,000
Other income		1,084,031	822,774	922,309
Total Goods & Services		1,364,392	1,106,535	1,202,870
Division D Total		3,510,597	3,047,572	5,349,304

Table F - Expenditure

Division E - Environmental Services

Expenditure by Service and Sub-Service	2025		2024	
	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated Outturn €
E0101 Landfill Operations		-	-	-
E0102 Contribution to other LAs - Landfill Facilities		-	-	-
E0103 Landfill Aftercare Costs.		70,000	70,000	70,000
E0199 Service Support Costs		17,427	11,048	10,905
E01 Landfill Operation and Aftercare		87,427	81,048	80,905
E0201 Recycling Facilities Operations		98,813	114,763	120,183
E0202 Bring Centres Operations		30,000	30,000	30,000
E0204 Other Recycling Services		-	-	-
E0299 Service Support Costs		144,910	126,708	112,208
E02 Recovery & Recycling Facilities Operations		273,723	271,471	262,391
E0301 Waste to Energy Facilities Operations		-	-	-
E0399 Service Support Costs		-	-	-
E03 Waste to Energy Facilities Operations		-	-	-
E0401 Recycling Waste Collection Services		-	-	-
E0402 Organic Waste Collection Services		-	-	-
E0403 Residual Waste Collection Services		-	-	-
E0404 Commercial Waste Collection Services		-	-	-
E0406 Contribution to Waste Collection Services		-	-	-
E0407 Other Costs Waste Collection		30,000	36,000	47,408
E0499 Service Support Costs		8,316	7,136	6,645
E04 Provision of Waste to Collection Services		38,316	43,136	54,053
E0501 Litter Warden Service		52,722	51,885	42,964
E0502 Litter Control Initiatives		124,000	34,000	133,564
E0503 Environmental Awareness Services		70,988	67,255	68,080
E0599 Service Support Costs		79,056	70,328	72,379
E05 Litter Management		326,766	223,468	316,987
E0601 Operation of Street Cleaning Service		13,489	12,413	12,596
E0602 Provision and Improvement of Litter Bins		-	-	-
E0699 Service Support Costs		20,893	18,831	19,482
E06 Street Cleaning		34,382	31,244	32,078
E0701 Monitoring of Waste Regs (incl Private Landfills)		-	-	-
E0702 Enforcement of Waste Regulations		1,196,643	1,185,430	762,915
E0799 Service Support Costs		323,894	252,578	280,140
E07 Waste Regulations, Monitoring and Enforcement		1,520,537	1,438,008	1,043,055

Table F - Expenditure

Division E - Environmental Services

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		27,697	16,448	16,693
E0802 Contrib to Other Bodies Waste Management Planning		15,000	11,608	14,608
E0899 Service Support Costs		10,042	8,592	7,985
E08 Waste Management Planning		52,739	36,648	39,286
E0901 Maintenance of Burial Grounds		24,568	23,517	22,058
E0999 Service Support Costs		11,805	10,418	10,354
E09 Maintenance of Burial Grounds		36,373	33,935	32,412
E1001 Operation Costs Civil Defence		183,320	187,977	175,655
E1002 Dangerous Buildings		-	-	-
E1003 Emergency Planning		97,248	91,151	101,252
E1004 Derelict Sites		2,000	2,000	4,994
E1005 Water Safety Operation		6,500	6,500	6,500
E1099 Service Support Costs		93,343	83,657	87,094
E10 Safety of Structures and Places		382,411	371,285	375,495
E1101 Operation of Fire Brigade Service		2,769,588	2,594,853	2,610,698
E1103 Fire Services Training		150,000	140,000	233,795
E1104 Operation of Ambulance Service		-	-	-
E1199 Service Support Costs		176,126	157,477	160,300
E11 Operation of Fire Service		3,095,714	2,892,330	3,004,793
E1201 Fire Safety Control Cert Costs		-	-	-
E1202 Fire Prevention and Education		6,000	7,000	5,768
E1203 Inspection & Monitoring of Commercial Facilities		-	-	-
E1299 Service Support Costs		161,541	146,805	110,812
E12 Fire Prevention		167,541	153,805	116,580
E1301 Water Quality Management		359,309	238,808	216,583
E1302 Licensing and Monitoring of Air and Noise Quality		1,000	1,000	1,000
E1399 Service Support Costs		251,217	248,189	207,869
E13 Water Quality, Air and Noise Pollution		611,526	487,997	425,452
E1401 Agency & Recoupable Service		21,927	10,840	10,913
E1499 Service Support Costs		13,662	12,091	12,315
E14 Agency & Recoupable Services		35,589	22,931	23,228
E1501 Climate Change and Flooding		169,938	149,131	83,371
E1599 Service Support Costs		-	-	-
E15 Climate Change and Flooding		169,938	149,131	83,371
Division E Total		6,832,982	6,236,437	5,890,086

Table F - Income

Division E - Environmental Services				
Income by Source	2025		2024	
	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated Outturn €
Government Grants & Subsidies				
Housing, Local Government & Heritage		2,261,219	2,007,204	1,795,972
Social Protection		-	-	-
Defence		119,203	119,203	119,203
Environment, Climate & Communications		164,938	149,130	83,371
Other		50,000	50,000	50,000
Total Government Grants & Subsidies		2,595,360	2,325,537	2,048,546
Goods & Services				
Domestic Refuse Charges		-	-	-
Commercial Refuse Charges		-	-	-
Landfill Charges		-	-	-
Fire Charges		125,000	115,000	115,000
Superannuation		43,102	43,102	43,102
Agency Services & Repayable Works		-	-	-
Local Authority Contributions		45,500	45,500	5,500
Other income		415,071	292,650	271,582
Total Goods & Services		628,673	496,252	435,184
Division E Total		3,224,033	2,821,789	2,483,730

Table F - Expenditure

Division F - Recreation and Amenity

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		241,760	241,760	240,424
F0103 Contribution to External Bodies Leisure Facilities		-	-	-
F0199 Service Support Costs		15,123	13,326	13,215
F01 Leisure Facilities Operations		256,883	255,086	253,639
F0201 Library Service Operations		1,321,313	1,218,454	1,217,812
F0202 Archive Service		27,000	20,000	20,000
F0204 Purchase of Books, CD's etc.		90,000	95,000	95,000
F0205 Contributions to Library Organisations		-	-	-
F0299 Service Support Costs		585,525	532,672	556,012
F02 Operation of Library and Archival Service		2,023,838	1,866,126	1,888,824
F0301 Parks, Pitches & Open Spaces		554,895	536,772	543,979
F0302 Playgrounds		42,500	39,200	41,678
F0303 Beaches		-	-	-
F0399 Service Support Costs		191,536	172,637	178,606
F03 Outdoor Leisure Areas Operations		788,931	748,609	764,263
F0401 Community Grants		-	-	-
F0402 Operation of Sports Hall/Stadium		-	-	-
F0403 Community Facilities		-	-	-
F0404 Recreational Development		112,376	104,591	90,968
F0499 Service Support Costs		274,228	244,078	248,355
F04 Community Sport and Recreational Development		386,604	348,669	339,323
F0501 Administration of the Arts Programme		665,292	583,274	578,291
F0502 Contributions to other Bodies Arts Programme		-	-	-
F0503 Museums Operations		-	-	-
F0504 Heritage/Interpretive Facilities Operations		338,500	334,500	334,661
F0505 Festivals & Concerts		-	-	-
F0599 Service Support Costs		91,389	80,516	81,259
F05 Operation of Arts Programme		1,095,181	998,290	994,211
F0601 Agency & Recoupable Service		-	-	-
F0699 Service Support Costs		3,231	2,763	2,512
F06 Agency & Recoupable Services		3,231	2,763	2,512
Division F Total		4,554,668	4,219,543	4,242,772

Table F - Income

Division F - Recreation and Amenity

	2025		2024	
	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated Outturn €
Income by Source				
Government Grants & Subsidies				
Housing, Local Government & Heritage		-	-	-
Education		-	-	-
Media, Tourism, Art, Culture, Sport & the Gaeltacht		85,770	80,885	80,885
Social Protection		-	-	-
Library Council		-	-	-
Arts Council		-	-	-
Transport		-	-	-
Rural & Community Development		-	-	-
Other		-	-	-
Total Government Grants & Subsidies		85,770	80,885	80,885
Goods & Services				
Recreation/Amenity/Culture		30,000	20,000	26,000
Superannuation		49,816	49,816	49,816
Agency Services & Repayable Works		-	-	-
Local Authority Contributions		-	-	-
Other income		251,121	199,942	189,942
Total Goods & Services		330,937	269,758	265,758
Division F Total		416,707	350,643	346,643

Table F - Expenditure

Division G - Agriculture, Education, Health & Welfare

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		20,000	20,000	20,000
G0102 Contributions to Joint Drainage Bodies		60,000	60,000	60,000
G0103 Payment of Agricultural Pensions		17,465	15,775	14,974
G0199 Service Support Costs		33,493	29,390	29,964
G01 Land Drainage Costs		130,958	125,165	124,938
G0201 Operation of Piers		-	-	-
G0203 Operation of Harbours		-	-	-
G0299 Service Support Costs		-	-	-
G02 Operation and Maintenance of Piers and Harbours		-	-	-
G0301 General Maintenance - Costal Regions		-	-	-
G0302 Planned Protection of Coastal Regions		-	-	-
G0399 Service Support Costs		-	-	-
G03 Coastal Protection		-	-	-
G0401 Provision of Veterinary Service		-	145,648	145,550
G0402 Inspection of Abattoirs etc		-	-	-
G0403 Food Safety		-	-	-
G0404 Operation of Dog Warden Service		193,024	187,774	192,524
G0405 Other Animal Welfare Services (incl Horse Control)		2,000	2,000	2,000
G0499 Service Support Costs		171,802	156,141	160,562
G04 Veterinary Service		366,826	491,563	500,636
G0501 Payment of Higher Education Grants		-	-	-
G0502 Administration Higher Education Grants		-	-	-
G0503 Payment of VEC Pensions		-	-	-
G0504 Administration VEC Pension		-	-	-
G0505 Contribution to Education & Training Board		-	-	-
G0506 Other Educational Services		-	-	-
G0507 School Meals		-	-	-
G0599 Service Support Costs		-	-	-
G05 Educational Support Services		-	-	-
G0601 Agency & Recoupable Service		-	-	-
G0699 Service Support Costs		-	-	-
G06 Agency & Recoupable Services		-	-	-
Division G Total		497,784	616,728	625,574

Table F - Income

Division G - Agriculture, Education, Health & Welfare

Income by Source	2025		2024	
	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated Outturn €
Government Grants & Subsidies				
Housing, Local Government & Heritage		-	-	-
Media, Tourism, Art, Culture, Sport & the Gaeltacht		-	-	-
Education		-	-	-
Transport		-	-	-
Food Safety Authority of Ireland		-	-	-
Agriculture, Food, & Marine		-	-	-
Other		20,000	214,000	214,000
Total Government Grants & Subsidies		20,000	214,000	214,000
Goods & Services				
Superannuation		6,583	6,583	6,583
Agency Services & Repayable Works		-	-	-
Local Authority Contributions		-	-	-
Other income		53,600	51,100	56,600
Total Goods & Services		60,183	57,683	63,183
Division G Total		80,183	271,683	277,183

Table F - Expenditure

Division H - Miscellaneous Services

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		-	-	-
H0102 Plant and Machinery Operations		488,900	486,804	486,804
H0199 Service Support Costs		221,352	197,392	203,746
H01 Profit & Loss Machinery Account		710,252	684,196	690,550
H0201 Purchase of Materials, Stores		-	-	-
H0202 Administrative Costs Stores		-	-	-
H0203 Upkeep of Buildings, stores		-	-	-
H0299 Service Support Costs		-	-	-
H02 Profit & Loss Stores Account		-	-	-
H0301 Administration of Rates Office		75,512	73,240	71,661
H0302 Debt Management Service Rates		128,583	122,724	110,940
H0303 Refunds and Irrecoverable Rates		430,988	380,556	409,818
H0399 Service Support Costs		132,106	118,486	123,365
H03 Administration of Rates		767,189	695,006	715,784
H0401 Register of Elector Costs		33,000	-	30,790
H0402 Local Election Costs		50,000	130,000	109,817
H0499 Service Support Costs		119,508	86,221	111,449
H04 Franchise Costs		202,508	216,221	252,056
H0501 Coroner Fees and Expenses		70,965	67,148	75,995
H0502 Operation of Morgue		-	-	-
H0599 Service Support Costs		19,374	16,992	16,973
H05 Operation of Morgue and Coroner Expenses		90,339	84,140	92,968
H0601 Weighbridge Operations		-	-	-
H0699 Service Support Costs		-	-	-
H06 Weighbridges		-	-	-
H0701 Operation of Markets		-	-	-
H0702 Casual Trading Areas		2,000	2,000	2,000
H0799 Service Support Costs		1,983	1,695	1,541
H07 Operation of Markets and Casual Trading		3,983	3,695	3,541
H0801 Malicious Damage		-	-	-
H0899 Service Support Costs		-	-	-
H08 Malicious Damage		-	-	-

Table F - Expenditure

Division H - Miscellaneous Services

Expenditure by Service and Sub-Service	2025		2024	
	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated Outturn €
H0901 Representational Payments		566,240	520,110	535,667
H0902 Chair/Vice Chair Allowances		24,000	24,000	40,972
H0903 Annual Allowances LA Members		60,500	56,500	56,500
H0904 Expenses LA Members		171,280	168,280	168,280
H0905 Other Expenses		49,393	43,416	43,416
H0906 Conferences Abroad		11,000	7,500	7,500
H0907 Retirement Gratuities		150,000	150,000	430,548
H0908 Contribution to Members Associations		6,250	6,250	6,250
H0909 General Municipal Allocation		-	-	-
H0999 Service Support Costs		470,699	404,158	417,835
H09 Local Representation & Civic Leadership		1,509,362	1,380,214	1,706,968
H1001 Motor Taxation Operation		172,226	163,138	157,361
H1099 Service Support Costs		86,719	77,973	80,949
H10 Motor Taxation		258,945	241,111	238,310
H1101 Agency & Recoupable Service		648,406	471,600	579,780
H1102 NPPR		-	-	5,190
H1199 Service Support Costs		41,126	35,162	31,970
H11 Agency & Recoupable Services		689,532	506,762	616,940
Division H Total		4,232,110	3,811,345	4,317,117
OVERALL TOTAL		60,119,532	52,591,120	57,437,075

Table F - Income

Division H - Miscellaneous Services

	2025		2024	
	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated Outturn €
Income by Source				
Government Grants & Subsidies				
Housing, Local Government & Heritage		4,526,607	3,031,238	3,776,291
Agriculture, Food, & Marine		-	-	-
Social Protection		-	-	-
Justice		-	-	-
Other		12,000	12,000	12,000
Total Government Grants & Subsidies		4,538,607	3,043,238	3,788,291
Goods & Services				
Superannuation		22,229	22,229	22,229
Agency Services & Repayable Works		-	-	-
Local Authority Contributions		-	-	-
NPPR		11,437	59,999	53,000
Other income		1,278,345	1,129,603	1,070,873
Total Goods & Services		1,312,011	1,211,831	1,146,102
Division H Total		5,850,618	4,255,069	4,934,393
OVERALL TOTAL		41,679,747	34,795,159	39,685,598

CERTIFICATE OF ADOPTION

I hereby certify that at the budget meeting of Leitrim County Council held this 11th day of November 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 11th day of November 2024

APPENDIX 1

SUMMARY OF CENTRAL MANAGEMENT CHARGES FOR YEAR 2025

Description	2025 €	2024 €
Area Office Overhead	287,690	265,198
Corporate Affairs Overhead	996,524	1,015,380
Corporate Buildings Overhead	1,092,982	1,061,373
Finance Function Overhead	785,475	648,923
Human Resource Function Overhead	1,285,664	1,144,971
IT Services	1,287,933	1,157,090
Print/Post Room Service Overhead Allocation	145,627	114,425
Pension & Lump Sum Overhead	3,920,059	3,365,963
Total Expenditure Allocated to Services	9,801,954	8,773,323

APPENDIX 2

SUMMARY OF LOCAL PROPERTY TAX ALLOCATION FOR YEAR 2025

Description	2025	2025
	€	€
Discretionary		
** Discretionary Local Property Tax (Table A)	<u>10,745,778</u>	10,745,778
Self Funding - Revenue Budget		
Housing & Building	-	
Roads, Transport & Safety	<u>-</u>	-
Total Local Property Tax - Revenue Budget		<u>10,745,778</u>
Self Funding - Capital Budget		
Housing & Building	-	
Roads, Transport & Safety	<u>-</u>	-
Total Local Property Tax - Capital Budget		<u>-</u>
Total Local Property Tax Allocation (Post Variation)		10,745,778

**This amount includes an equalisation contribution of €8,577,812 from the Exchequer/Local Government Fund.