



**Comhairle Contae
Dhún na nGall**
Donegal County Council

Buiséad Ioncaim Revenue Budget

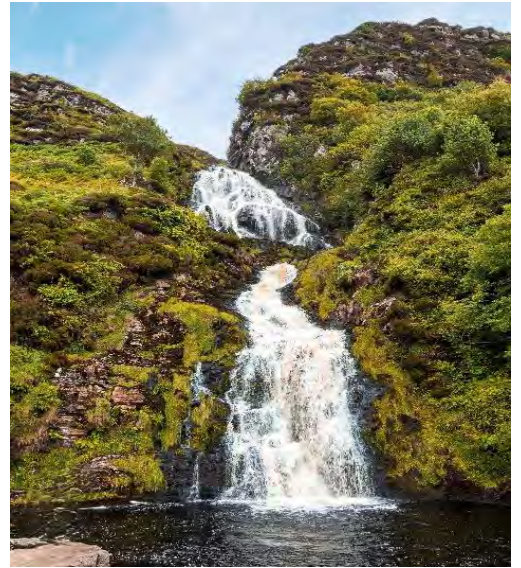
2025





#BuyDonegal

Nov 25th - Dec 20th 2024
Visit BuyDonegal.com



LOVE DONEGAL DAY
25th September 2024

**25th September is
#LoveDonegal Day**

#DonegalItsInourDNA #IrelandsDNA



**Comhairle Contae
Dhún na nGall**
Donegal County Council

**Comhairle Contae Dhún na nGall
Donegal County Council**

**Statutory Revenue Budget
2025**

MEMORANDUM – BUDGET 2025

The Draft Revenue Budget 2025 was considered by the Council at the adjourned Statutory Budget Meeting held on the 12th of December 2024. The Adopted Revenue Budget incorporates several amendments from the Draft Revenue Budget. These amendments resulted in a reduction to total expenditure in the sum of €1,883,168 and an equal/corresponding reduction to total income. The individual amendments are listed by Service Division and Service ('Code') on the following page. Amendments to the Draft Revenue Budget have been incorporated herein. The statutory tables (pages 30 to 78) have been amended accordingly.

The words 'Draft Revenue Budget' can now be replaced with 'Adopted Revenue Budget' throughout the text.

Amendments to Draft Revenue Budget 2025 – As Adopted at the Adjourned Statutory Budget Meeting of 12th of December 2024

The Draft Revenue Budget for 2025 contained a proposal to increase the Annual Rate of Valuation (ARV) on Commercial Rates by 4.74%. The Adopted Budget includes no increase in the Commercial Rates ARV for 2025. This necessitated income and expenditure adjustments in the sum of €1,883,168 to produce a balanced budget for 2025.

Readers should be aware that the amendments listed below and on the following page need to be considered when reading the Chief Executive's Report, Director of Finance Commentary, and Divisional Preambles.

All tables and charts contained within this document have been updated to include the adopted budget figures.

Notes have been added to the Chief Executive's Report, Director of Finance Commentary, and Divisional Preambles to reflect the amendments made in the Adopted Revenue Budget. These additions are in the format of italics enclosed in brackets, thus '*[adopted €x]*', for example.

Total Gross Income & Expenditure

	Draft 2025	Adopted 2025	Net Change
Expenditure	€200,793,949	€198,910,781	(€1,883,168)
Income	€200,793,949	€198,910,781	(€1,883,168)

Expenditure Reductions by Service

Service Division	Code	Description	Expenditure Estimated by Chief Executive €	Expenditure Adopted by Council €	Net Change €
A	A01	Maintenance/Improvement of LA Housing Units	9,001,755	8,951,755	(50,000)
B	B02	NS Road - Maintenance and Improvement	1,501,512	1,361,512	(140,000)
B	B04	Local Road - Maintenance and Improvement	19,039,197	18,999,197	(40,000)
C	C04	Public Conveniences	577,716	561,716	(16,000)
D	D01	Forward Planning	1,426,508	1,406,508	(20,000)
D	D05	Tourism Development and Promotion	2,410,283	2,399,783	(10,500)
D	D06	Community and Enterprise Function	6,707,962	6,685,462	(22,500)
D	D09	Economic Development and Promotion	6,145,682	6,142,982	(2,700)
D	D11	Heritage and Conservation Services	931,327	881,327	(50,000)
D	D12	Agency & Recoupable Services	342,270	340,270	(2,000)
E	E02	Recovery & Recycling Facilities Operations	1,176,608	1,166,608	(10,000)
E	E11	Operation of Fire Service	11,345,511	11,341,511	(4,000)
F	F02	Operation of Library and Archival Service	5,658,715	5,608,715	(50,000)
F	F03	Outdoor Leisure Areas Operations	2,240,434	2,190,434	(50,000)
F	F05	Operation of Arts Programme	2,237,431	2,227,431	(10,000)
H	H03	Administration of Rates	9,091,970	8,713,884	(378,086)
H	H11	Agency & Recoupable Services	7,942,527	6,950,145	(992,382)
J	J05	Human Resources Function	2,394,919	2,364,919	(30,000)
J	J03	Information & Communication Technology	4,567,093	4,562,093	(5,000)
Total					(1,883,168)

**Standard Rounding rules apply throughout*

Division J relates to central management charges and will be allocated throughout all divisions in the Adopted Budget.

Income Reductions by Service

Service Division	Code	Description	Income Estimated by Chief Executive €	Income Adopted by Council €	Net Change €
RA	RA	Rates	41,600,783	39,717,620	(1,883,163)
H	H11	Agency & Recoupable Services	22,351,210	22,351,205	*(5)
Total					(1,883,168)

*Balancing Figure

Annual Budget 2025

Table of Contents

Part I

Narrative

Chief Executive's Report	1
Director of Finance Commentary	10
Divisional Preambles	20

Part II

Statutory Revenue Budget 2025 (Tables)	44
Table A - Calculation of Annual Rate on Valuation	45
Table B - Expenditure and Income for 2025 and Estimated Outturn for 2024 - Summary	46
Table C - Calculation of Base Year Adjustment	50
Table D - Analysis of Income from Goods and Services	51
Table E - Analysis of Income from Grants and Subsidies	52
Table F - Expenditure and Income by Division for 2025 and Estimated Outturn for 2024 - Detail	53
Division A - Housing & Building	54
Division B - Road Transport & Safety	59
Division C - Water Services	64
Division D - Development Management	68
Division E - Environmental Services	73
Division F - Recreation and Amenity	78
Division G - Agriculture, Food & the Marine	82
Division H - Miscellaneous Services	86
Appendix 1 - Central Management Charge	91
Appendix 2 - Summary of Local Property Tax Allocation	92
Certification of Adoption	93

BUISÉAD BLIANTÚIL IONCAIM 2025

1.0 Réamhrá

Cuirim isteach dréachtbhuiséad na gCoimisinéirí Ioncaim do 2025 lena bhreithniú. Foráiltear leis an Dréachtbhuiséad seo do chaiteachas i suim €200,793,949 *[adopted €198,910,781]* don bhliain dar críoch an 31 Nollaig 2025. Buiséad an-dúshlánach a bhí ann le tabhairt chun cinn, i measc na dtionchar a bhí ag costais arda boilscithe le trí bliana anuas agus an costas ar ghnó na Comhairle a reáchtáil dá réir. Mar sin féin, is deis iontach é do Dhún na nGall agus tá an Dréachtbhuiséad seo leagtha amach leis an rud is fearr a dhéanamh do Dhún na nGall agus a áit le forbairt Réigiún an Iarthuaiscirt i gcoitinne a bhrú chun cinn.

Clúdófar ann na gníomhaíochtaí bunúsacha agus riachtanacha a bhfuiltear ag súil leis a gcuirfidh an Chomhairle i gcrích iad. Cuirfear roinnt airgid ar fáil ann fosta le tuilleadh forbartha a cheadú. Is é an comhthéacs atá leis seo fócas a choinneáil ar chroíghnó na Comhairle agus ar na riachtanais oibríochtúla laethúla a thiocfaidh chun cinn le linn 2025.

Cuirtear san áireamh sa dréachtbhuiséad seo fosta an iliomad tosca seachtracha a dtiocfadh leo tionchar a imirt ar obair na Comhairle agus ar fhorbairt an Chontae sna cúig nó deich mbliana amach romhainn go háirithe – lena n-áirítear ár bhfócas ar Réigiún an Iarthuaiscirt agus an obair lenár gcomhpháirtithe straitéiseacha sa cheantar.

Threoraigh cuspóirí straitéiseacha na Comhairle, mar atá leagtha amach inár bPlean Corparáideach nua, dréachtú an bhuiséid ioncaim do 2025. Le roinnt blianta anuas, bhí sé ina thosaíocht rithabhachtach ag an Chomhairle na cúinsí a chruthú le hacmhainn airgeadais na heagraíochta a fhorbairt. Chuige sin, creidim go bhfuil cothromaíocht mhaith bainte amach ag an Chomhairle idir staid airgeadais inbhuanaithe láidir a bhunú agus, ag an am céanna, a chinntiú gur leor na forálacha caiteachais le soláthar seirbhísí riachtanacha a chumasú agus le hobair a mhaoiniú a thacaíonn agus a fhorbraíonn an Contae agus an gilleagar ar an leibhéal áitiúil.

2.0 Timpeallacht Airgeadais Reatha

Mar thoradh ar an ghéarchéim shuntasach "costas maireachtála" agus an brú boilscithe ó dhá bhliain ó shin, tá creimeadh déanta ar chumhacht chaiteachais bhuiséid na Comhairle.

Tá méadú suntasach tagtha ar chostas sheirbhísí agus chonarthaí na Comhairle i ngach rannóg. B'éigean déileáil leis na himpleachtaí costais trí chistí breise a fháil agus trí chomhpháirteanna eile a choigeartú leis an bhuiséad atá ar fáil a chomhlíonadh. Tá sé tábhachtach a aithint gur chuidigh ár rialtas láir, ag obair i gcomhar leis an Chomhairle agus lenár n-earnáil i gcoitinne, le cúnamh airgeadais a chur ar fáil le bearnaí i maoiniú a líonadh. Murach an cúnamh sin ón rialtas láir, ní bheadh sé indéanta an buiséad cothrom seo a thabhairt chun cinn mar atá sé á chur i láthair. Sampla is ea an €3m speisialta atá á chur ar fáil ag an Roinn do Sheirbhísí Dóiteáin.

Ar leithligh mar Chomhairle, is mian linn aitheantas a thabhairt don tionchar atá ag na méaduithe "costas maireachtála" ar ár saoránaigh agus ar ár bpobail. Tá méadú ollmhór tagtha ar phraghas riachtanais riachtanacha tí amhail bia, ola, gás agus leictreachas agus bíonn sé deacair ar go leor teaghlach íoc as gach rud sa bhreis ar a gcostais tithíochta agus eile.

3.0 Breithnithe Buiséid Ghinearálta 2025

Agus an Dréachtbhuiséad Ioncaim do 2025 á chur le chéile agam, chuir mé tosaíochtaí na Comhairle Tofa san áireamh, le béim ar roinnt príomhréimsí lena n-áirítear:

- a) Cothabháil agus feabhsú tithe, bóithre, agus príomhbhonneagar eile,
- b) Tacaíocht d'fhorbairt eacnamaíoch agus do chruthú post,

- c) Píblíne pleananna a ullmhú le haghaidh tithíochta, bóithre, feabhsuithe ar an réimse poiblí, athghiniúint lár an bhaile, caitheamh aimsire/fóillíochta, agus bonneagar cruthaithe post,
- d) Forbairt turasóireachta, cur chun cinn, agus forbairt táirgí,
- e) Forbairt i mbailte tuaithe, sráidbhailte agus pobail ar fud an Chontae
- f) Díriú ar shruthanna cistiúcháin breise agus cómhaoiniú a chumasú
- g) Díriú ar dheontais chaipitil ón rialtas le haghaidh feabhsúcháin i mbailte agus sráidbhailte
- h) Tacú le fás Réigiún an Iarthuaiscirt

Foráiltear sa Dréachtbhuiséad anseo do phríomhréimsí amhail an Tionscnamh Cistí Forbartha €925,000, €370,000 do Chistí Forbartha na mBall Tofa (méadú €2,000 in aghaidh an Bhall Tofa), €259,000 breise ar Chiste Bonneagair na Soilse Poiblí agus na Mionbhonneagair, €350,000 breise le tabhairt faoi chothabháil in Eastáit Tithíochta na Comhairle, (an 'Back Lane Programme' roimhe seo), soláthar seirbhísí riachtanacha túsline, na riachtanais chómhaoinithe a bhfuiltear ag súil leo a chomhlíonadh in 2025 do na tionscadail go léir atá ar siúl, agus ag an am chéanna leithdháiltí a mhéadú do na limistéir oibre is mó atá buailte ag méaduithe ar bhoilsciú le blianta beaga anuas.

Tá suim bhreise €700,000 curtha ar fáil d'infreastruchtúr turasóireachta, margaíocht agus gníomhachtú gnó. Is é seo an cúigiú leagan den chlár seo, rud a fhágann gur €3.5m an ciste iomlán. Tá ciste breise €565,470 curtha ar fáil le breis foirne a fhostú inár rannóg Seirbhísí Tithíochta agus Corparáideacha, áit a bhfuil seirbhísí faoi bhrú go mór ag na héilimh laethúla ar chúnamh tithíochta.

Ní thig na forálacha seo a dhéanamh gan an riachtanas le haghaidh méadú ar na Rátaí Tráchtála. Agus an Dréachtbhuiséad seo á dhéanamh agam, thug mé aird ar thuairimí na mBall Tofa mar a cuireadh i láthair iad trí phlé ag an Ghrúpa Beartais Chorporáidigh, ag an Chomhairle Iomlánach, ag Cruinnithe an Cheantair Bhardasaigh, agus ag próisis Bhuiséad an Cheantair Bhardasaigh do 2025.

4.0 Tionscadail Forbartha a Chómhaoiniú

D'éirigh thar cionn leis an Chomhairle le blianta beaga anuas agus í san iomaíocht do thionscadail shuntasacha forbartha agus iad a bhaint, mar shampla:

- i. Tionscadal SEED Bhealach Féich
- ii. Na Cealla Beaga 2040
- iii. RRDF Bhéal Átha Seanaidh
- iv. URDF Leitir Ceanainn
- v. Bun Cranncha a Athchumhachtú
- vi. Ailt an Chorráin/Árainn Mhór
- vii. Tionscadail Shuntasacha Calafórt agus Cuanta

Ag an phointe seo, tá tionscadail ar leith ar fiú thart ar €230 milliún iad agus a bhfuil cómhaoiniú de €55 milliún go €65 milliún de dhíth ón Chomhairle ceadaithe don Chomhairle. Cé go bhfuil €33 milliún faighte ar iasacht ag an Chomhairle, caithfear tuilleadh maoinithe a chur ar fáil as seo go ceann cúpla bliain. Go deimhin, is é ár n-uaimhian dul san iomaíocht do thionscadail eile den chineál céanna agus iad a bhaint. Braitheann forbairt agus rath Dhún na nGall ar an chineál seo infheistíochta agus tá dualgas orainn ar fad an deis seo a thapú nuair atá sé ann. Tá laghdú déanta ag an rialtas le tamall anuas ar an chéatadán cómhaoiniú ar roinnt tograí úra agus cuideoidh sé seo go mór le tograí amach anseo a chur ar fáil i nDún na nGall.

Níor mhéadaigh an Chomhairle Rátaí Tráchtála sna blianta 2019, 2020, 2021, 2022, 2023 nó 2024. Tá cumhacht caiteachais an airgid in 2019 laghdaithe go mór anois i bhfianaise na leibhéal boilscithe agus brú costais le blianta beaga anuas. Dá bhrí sin, i bhfianaise na sé bliana as a chéile gan aon mhéadú ar iolraitheoirí Rátaí Tráchtála, na costais mhéadaitheacha atá os comhair na Comhairle agus í i mbun a gnó agus an gá atá le soláthar a dhéanamh d'obair a bhfuil géarghá léi agus le Dréachtbhuiséad cothrom a chur ar fáil do 2025, caithfear rátaí tráchtála a mhéadú 4.74%.

5.0 Réigiún an Iarthuaiscirt: Saincheisteanna agus Deiseanna

Ba éacht suntasach é aitheantas Réigiún an Iarthuaiscirt mar chuid de Thionscadal Éireann 2040 (an Creat Náisiúnta Pleanála) agus an Plean Forbartha Náisiúnta. Tá ár n-obair leanúnach agus ár ndlúthcheangail le Comhairle Chathair Dhoire agus Cheantar an tSraitha Báin i ndiaidh muid a chur in áit faoi leith go náisiúnta agus go cinnte san Eoraip ó thaobh ár réigiúin trasteorann agus ár gcomhoibriú de. Tá an Chomhpháirtíocht uathúil um Fhás Straitéiseach seanbhunaithe agus tugtar tacaíocht mhaith di. Is rithábachtach na chéad chéimeanna eile a ghlacadh le hinfheistíocht a chinntiú sa réigiún agus is féidir leis cuidiú leis an réigiún a thabhairt chuig áit ina dtig leis cur go mór leis an gheilleagar ar bhonn fadtéarmach agus inbhuanaithe.

Amharcann an Chomhairle go dearfach ar na deiseanna atá ann ag an am seo dár gcontae agus dár réigiún. Oibríonn an Chomhairle go dlúth lenár gcomhpháirtithe straitéiseacha san oideachas/scileanna, sa chúram sláinte agus sna hearnálacha gnó i gcoitinne. Tabharfaidh soláthar an ATU i Leitir Ceanainn mar aon le hobair an Bhoird Oideachais agus Oiliúna (BOO) agus in éineacht leis na comhlachtaí oideachais trasteorann deis iontach do mhic léinn agus d'oibrithe amach anseo inár réigiún.

Foráiltear sa Dréachtbhuiséad do 2025 don Chomhairle leanúint dá rannpháirtíocht i réimse na dtionscnamh a théann i bhfeidhm ar Réigiún an Iarthuaiscirt.

Táthar ag súil go gcuirfear tús leis an tógáil ar Bhóthar an A5 a nascann Baile Átha Cliath, faomhadh Thionscadail Bóthair TEN-T ag an Chomh-Aireacht in 2024, an Leathanbhanda Náisiúnta a chur chun cinn, cuimsiú (ar bhealach teoranta) san Athbhreithniú Uile-Oileáin Iarnróid – cuidíonn siad go léir le Dún na nGall a chur i dtimpeallacht níos fearr le haghaidh fáis.

6.0 Bloic Choincréite Lochtacha

Tá ceist na mBloc Coincréite Lochtach ina cnámh spairne i nDún na nGall le roinnt blianta anuas, agus go leor teaghlaigh ag fulaingt agus faitíos orthu a bheith ina gcónaí ina dtithe. Tá an cheist go mór faoi chaibidil i nDún na nGall agus níos faide i gcéin i gcónaí. Tháinig Scéim Fheabhsaithe an Rialtais do mhaoine faoi úinéireacht phríobháideach i bhfeidhm i mí Iúil 2023. Tá tús á chur le réitigh do roinnt teaghlach faoin scéim. Aithnítear fosta go bhfuil sé ráite ag roinnt teaghlach nach féidir leo teacht ar an Scéim agus go leanfaidh an chomhairle orthu ag lorg leasuithe. Táthar ag súil go mbeidh an scéim in ann dul chun cinn suntasach a dhéanamh in 2025 agus ina dhiaidh sin. Tá méadú tagtha ar líon na foirne atá ag an Chomhairle leis an scéim nua a riar. Tá deontais iníoctha faoin Scéim inaisíoctha go hiomlán ag an Chomhairle ón Roinn.

Tá thart ar 1,200 teach sóisialta ag an Chomhairle a bhfuil bloic choincréite lochtacha den chineál céanna iontu. Tá aighneacht curtha faoi bhráid an Rialtais ag an Chomhairle ag lorg cead agus maoiniú do na tithe seo. Bhí roinnt plé leis an Roinn agus tuigtear go bhfuil sé ag dul chun cinn agus is dócha go dtabharfaidh an Roinn cead dul ar aghaidh in 2025.

7.0 Tithíocht do Chách

Is dúshlán ollmhór é tithíocht a chur ar fáil i ngach contae ag an phointe seo. Tá an cheist ag dul i bhfeidhm go ginearálta ar go leor daoine agus teaghlaigh, lena n-áirítear tionóntaí tithíochta sóisialta, daoine atá ag iarraidh dul ar dhréimire na réadmhaoine, oibrithe ag bogadh ó láthair agus go deimhin daoine aosta atá ag iarraidh "méid ceart" a dhéanamh ar a dteach.

Sheol an tAire Tithíochta an plean nua Tithíocht do Chách ag deireadh 2021. Tá plean ilbhliana forbartha ag an Chomhairle agus d'aontaigh sí é leis an Roinn Tithíochta. Is infheistíocht shuntasach í i dtithíocht shóisialta ar ardchaighdeán. Cuimsíonn sé roinnt roghanna soláthair lena n-áirítear talamh a cheannach / tithe féin a thógáil, pacáistí lándéanta, dearadh / tógáil agus ceannacháin dhíreacha.

Admhaítear go bhfuil méadú mór tagtha ar an bhrú atá ar thithíocht shóisialta ó seoladh an plean thart ar bhliain ó shin agus go bhfuil iarrachtaí á ndéanamh "dlús a chur" le soláthar tithíochta sóisialta. Déanfar é seo a fhorbairt agus a thuairisciú níos mionsonraithe faoin Bhuiséad Caipitil.

Tá fadhb mhór ag baint le seirbhísí do dhaoine gan dídean a chur ar fáil i nDún na nGall san am a chuaigh thart agus caithfear clár seirbhísí a chur ar fáil.

8.0 Bearta um Ghníomhú ar son na hAeráide

Tá an deis agus an dualgas orainn go léir gníomhú agus oibriú le réitigh a chuideoidh linn an méid a chuirimid le téamh domhanda a laghdú. Ní mór don Chomhairle a cion féin a dhéanamh agus a treo a choigeartú le freastal ar na héilimh a bhaineann lena lorg carbóin a laghdú. Tá an Chomhairle ag obair cheana féin, a mhéid is féidir léi, i dtreo na nithe seo a leanas:

- a) Taisteal Gníomhach
- b) Taisteal agus iompar inbhuanaithe
- c) Coigilt fuinnimh lena n-áirítear creidiúnú ISO 50001 agus iarfheistiú tithe
- d) Straitéis um Aer Glan (mar shampla an cosc ar ghual toiteach)
- e) Ár gcéad Phlean Gníomhaíochta um Bithéagsúlacht Contae a fhorbairt
- f) Feithiclí leictreacha/in-athnuaite
- g) Bearta comhshaoil
- h) Tionscnaimh trasteorann
- i) An Ciste Pobail um Ghníomhú ar son na hAeráide a riaradh
- j) Criosanna Dícharbónaithe

Tá maoiniú faighte ag an rialtas láir do thrí phost i nDún na nGall le bheith ag obair go lánaimseartha ar bhearta Athrú Aeráide agus táthar ag súil go gcuideoidh sé seo lenár bhfreagairt ar fud na Comhairle agus na sochaí i gcoitinne a bhrú chun cinn ar an Phlean um Ghníomhú ar son na hAeráide. Glacadh ár gcéad Phlean um Ghníomhú ar son na hAeráide go luath in 2024.

CEANNCHEATHRÚ LIFFORD

Is gá feabhas a chur ar Chóiríocht na Comhairle ag a Ceanncheathrú i Leifear. Áirítear i nDréachtbhuiséad 2025 soláthar €100,000 [adopted €22,696] le tús a chur le scrúdú ar riachtanais na Comhairle sna blianta amach romhainn. Thioctadh infheistíocht de roinnt milliún Euro a bheith mar thoradh air seo i Leifear. Beidh an teagmháil leis an fhoireann, leis na Comhaltaí Tofa agus leis an phobal ríthábhachtach, agus táthar ag súil go mbeidh gá le socruithe den sórt sin a bhunú go luath in 2025.

Tá sé d'acmhainn ag an infheistíocht i gCeanncheathrú Chomhairle Leifear infheistíochtaí eile a dhéanamh i Leifear ar nós Tionscadail Abhann, Forbairt Comónta Leifear agus na Glasbhealaí agus tionscadail TEN-T atá á stiúradh ag an Chomhairle. Le chéile, athróidh na hinfeistíochtaí seo baile Leifear.

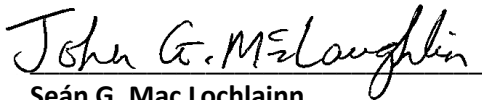
ADMHÁLACHA

Ba mhaith liom mo bhuíochas a ghabháil leis an Chathaoirleach, an Clr. Niamh Kennedy, leis an iar-Chathaoirleach, an Clr. Martin Harley, agus le Baill Tofa na Comhairle as a dtacaíocht agus a gcomhoibriú i rith na bliana. Ba mhaith liom buíochas a ghabháil leis an Ghrúpa Beartais Chorpáraidigh agus leis an Bheartas Straitéiseach agus le coistí eile as a n-iarrachtaí agus as a gcur i bhfeidhm le plean oibre 2024 a chur i gcrích. Ba mhaith liom aitheantas a thabhairt don obair shuntasach leanúnach a rinne mo chomhghleacaithe ar Fhoireann Bainistíochta na Comhairle agus lena bhfoireann le dianchlár oibreacha agus seirbhísí a chur ar fáil le blianta beaga anuas. Ba mhaith liom aitheantas a thabhairt fosta d'iarrachtaí na Stiúrthóirí Seirbhíse agus

lena mbaill foirne agus an Dréachtbhuiséad Ioncaim seo á ullmhú do 2025. Agus aitheantas á thabhairt agam d'iarrachtaí an Uasail Richard Gibson agus a fhoireann, ba mhaith liom aitheantas a thabhairt fosta don ionchur a rinne Tanya Kee Uasal sa phróiseas mar Chuntasóir Bainistíochta na Comhairle. Ba mhaith liom buíochas a ghabháil le Anne McElchar agus le Cara Patton as an ról tacaíochta a bhí acu le reáchtáil Oifig an Phríomhfheidhmeannaigh.

MOLADH

Molaim go nglacfadh an Chomhairle le Dréachtbhuiséad Ioncaim 2025 mar a chuirtear Ráta Luachála Bliantúil (ARV) de 0.243 i láthair do Chontae Dhún na nGall, arb ionann é agus méadú 4.74% ar an ráta do 2025.



Seán G. Mac Lochlainn
Príomhfheidhmeannach

25 Samhain 2024

ANNUAL REVENUE BUDGET 2025

1.0 Introduction

I submit for your consideration the Draft Revenue Budget for 2025. This Draft Budget provides for expenditure in the sum of €200,793,949 [*adopted €198,910,781*] for the year ending 31st December 2025. It has been a very challenging budget to bring forward, in the midst of the effects of high inflation costs over the last three years and the consequential cost on running the business of the Council. However, it is a time of great opportunity for Donegal and this Draft Budget is structured to do the very best for Donegal and its place to drive the development of the wider North West Region.

It will cover the basic and essential activities that the Council is expected to deliver. It will also provide some monies to allow further development. It is set in the context of maintaining a focus on the core business of the Council and on the day-to-day operational requirements that will arise during 2025.

This draft budget also takes into consideration the many external factors that might affect the work of the Council and the development of the County over the next five to ten years in particular – including our focus on the Northwest Region and working with our strategic partners in the area.

The strategic objectives of the Council, as outlined in our new Corporate Plan, have guided the drafting of the revenue budget for 2025. Creating the circumstances to build the financial capacity of the organisation has, during the past number of years, been a critical priority of the Council. To this end, the Council has, I believe, struck a good balance between establishing a solid sustainable financial position and, at the same time, ensuring that expenditure provisions are sufficient to enable the delivery of required services and to fund work that supports and develops the County and economy at local level.

2.0 Current Financial Environment

The significant “cost of living” crisis and inflationary pressures from two years ago has resulted in eroding the spending power of the Council’s budgets.

The cost of the Council’s services and contracts have increased significantly right across all divisions. The cost implications have had to be dealt with by obtaining additional funds and by adjusting other components to meet the budget available. It is important to acknowledge that our central government, working along with Council and our wider sector has been helpful in providing financial assistance towards bridging gaps in funding. Without that central government assistance, it would not have been possible to bring forward this balanced budget in the manner it is being presented. An example is the special €3m being provided by the Department for Fire Services.

Separately as a Council, we wish to acknowledge the effects the “cost of living” increases are having on our citizens and communities. The price of essential household necessities such as food, oil, gas and electricity has seen massive increases and many families find it difficult to pay for everything on top of their housing and other costs.

3.0 General Budget Considerations 2025

In framing the Draft Revenue Budget for 2025, I have taken account of the priorities of the Elected Council, with an emphasis on a number of key areas including:

- a) The maintenance and improvement of houses, roads, and other key infrastructure,
- b) Support for economic development and job creation,
- c) Preparing a pipeline of plans for housing, roads, public-realm improvements, town centre regeneration, recreation/leisure, and job-creation infrastructure,
- d) Tourism development, promotion, and product development,
- e) Development in rural towns, villages, and communities across the County
- f) Targeting additional funding streams and enabling co-financing

- g) Targeting capital grants from government for improvements in towns and villages
- h) Support the growth of the North West Region

The Draft Budget herein provides for key areas such as the €925,000 Development Funds Initiative, €370,000 for the Members Development Funds (an increase of €2,000 per Elected Member), a continuation of the Public Lights and Minor Infrastructure Fund at €259,000, an additional €350,000 to undertake maintenance in Council Housing Estates, (formerly the 'Back Lane Programme'), the provision of essential frontline services, meeting the anticipated co-funding requirements in 2025 for all the projects underway, while increasing allocations to work areas most affected by increases in inflation in recent years.

An additional amount of €700,000 is provided for tourism infrastructure, marketing and business activation. This is the fifth iteration of this programme, bringing the total fund to €3.5m. An additional fund of €565,470 has been provided to employ additional staff in our Housing and Corporate Services department where services have been severely stretched by the daily demands for housing assistance.

These provisions cannot be made without the requirement for an increase in the Commercial Rates. In making this Draft Budget, I have had regard to the views of the Elected Members as presented through deliberations at Corporate Policy Group, Plenary Council, the Municipal District Meetings, and the Municipal District Budget processes for 2025.

4.0 Co-Funding of Development Projects

The Council has been particularly successful in recent years at competing for and winning significant development projects such as:

- i. Ballybofey SEED Project
- ii. Killybegs 2040
- iii. Ballyshannon RRDF
- iv. Letterkenny URDF
- v. Repowering Buncrana
- vi. Burtonport/Arranmore
- vii. Significant Piers and Harbours Projects

At this point, particular projects to the value of approximately €230 million that require co-funding from the Council of €55 million to €65 million have been granted to the Council. While the Council has borrowed €33 million, further funding will have to be provided for over the next few years. Indeed, our ambition is to compete for and win further similar projects. The development and further success of Donegal depends on this type of investment and there is an obligation on us all to maximise this opportunity when it exists. The government in recent times have reduced the percentage co-funding on some new projects and this will assist greatly in the delivery of future projects in Donegal.

The Council has not increased Commercial Rates in years 2019, 2020, 2021, 2022, 2023 or 2024. The spending power of money in 2019 has now been greatly reduced given the levels of inflation and cost pressures in recent years. Consequently, given the six consecutive years of no increase in Commercial Rates multipliers, the rising costs facing the Council in carrying out its business and the need to provide for much needed work and in order to provide a balanced Draft Budget for 2025, Commercial Rates will need to be increased by 4.74%.

5.0 Northwest Region: Issues and Opportunities

The recognition of the Northwest Region within Project Ireland 2040 (the National Planning Framework) and National Development Plan was a significant achievement. Our ongoing work and close ties with Derry City and Strabane District Council have set us apart nationally and indeed in Europe in terms of our cross-border region and collaboration. The unique Strategic Growth Partnership is well established and supported. Taking the next steps to secure investment in the region is vitally important and can assist in bringing the region to a place where it can be a net contributor to the economy on a long-term and sustainable basis.

The Council views very positively the opportunities that present at this time for our county and region. The Council works closely with our strategic partners in education/skills, healthcare and the wider business sectors. The provision of the ATU in Letterkenny together with the work of the Education & Training Board (ETB) and coupled with the cross-border education bodies, will provide a great opportunity for students and future workers in our region.

The Draft Budget for 2025 provides for the Council to continue its participation in the range of initiatives affecting the Northwest Region.

The expected start of construction on the A5 Road connecting Dublin, the approval of the TEN-T Road Projects by Cabinet in 2024, the advancement of the National Broadband, the inclusion (in a limited way) in the All Island Rail Review – all help to position Donegal in a better environment for growth.

6.0 Defective Concrete Blocks

The issue of Defective Concrete Blocks has caused great distress in Donegal for several years, with many, many families suffering and having a fear of living in their homes. The issue continues to dominate discussion in Donegal and further afield. The Government Enhanced Scheme for privately owned properties came into operation in July 2023. It is beginning to deliver solutions for a number of families. It is also acknowledged that a number of families have said they can't access the Scheme and the Council will continue to seek amendments. It is hoped the scheme can deliver significant progress in 2025 and beyond. The Council has increased its staff complement to administer the new scheme. Grants payable under the Scheme are fully recoupable by the Council from the Department.

The Council owns an estimated 1,200 social houses with similar defective concrete blocks. The Council has made a submission to Government seeking approval and funding for these houses. There have been a number of engagements with the Department and it is understood to be at an advanced stage and the Department are likely to provide approval to proceed in 2025.

7.0 Housing for All

The provision of housing is a huge challenge in every county at this stage. The issue generally is affecting many people and families including social housing tenants, people seeking to get on the property ladder, workers moving location and indeed older people looking to "right-size" their home.

The Minister for Housing launched the new Housing for All plan in late 2021. The Council has developed a multi-year plan and agreed it with the Department of Housing. It represents a significant investment in high quality social housing. It includes a number of delivery options including purchasing land/building own houses, turnkey packages, design/build and direct purchases.

It is acknowledged that ever since the plan was launched about a year ago, the pressure for social housing has greatly increased and efforts are being made to further "ramp up" the delivery of social housing. This will be developed and reported on in more detail under the Capital Budget.

The provision of homeless services which was quite rare in Donegal in the past is fast becoming an issue in Donegal and a programme of services must be provided.

8.0 Climate Action Measures

We all have the opportunity and obligation to take action and work with solutions that will help reduce our contribution to global warming. The Council must play its part and adjust its direction to best meet the demands of reducing its carbon footprint. The Council is already working, in so far as it can, towards:

- a) Active Travel
- b) Sustainable travel and transport
- c) Energy saving including ISO 50001 accreditation and house retrofitting

- d) A Clean Air Strategy (for example the smoky coal ban)
- e) Developing our first County Biodiversity Action Plan
- f) Electric/renewable vehicles
- g) Environmental measures
- h) Cross-border initiatives
- i) Administering of Community Climate Action Fund
- j) Decarbonising Zones

The central government has funded for three posts in Donegal to work full time on Climate Change measures and it is expected that this will help drive our response across the Council and wider society to the Climate Action Plan. Our first Climate Action Plan was adopted in early 2024.

LIFFORD HEADQUARTERS

It is necessary to improve Council Accommodation at its Headquarters in Lifford. The Draft Budget 2025 includes provision of €100,000 [*adopted €22,696*] to kick start an examination of the Council's needs over the next number of decades. This could result in an investment in Lifford of several million Euro. The engagement with staff, Elected Members and the public will be critical, and it is expected that such arrangements will need to be established early 2025.

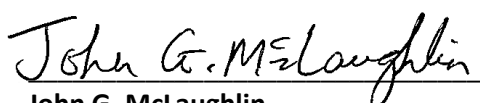
The investment in Lifford Council Headquarters has the potential to compliment other investments in Lifford such as the Riverine Projects, the Lifford Commons Development and the Greenways and TEN-T projects that the Council is leading. Together, these investments will transform the town of Lifford.

ACKNOWLEDGEMENTS

I wish to extend my thanks and appreciation to the Cathaoirleach Cllr. Niamh Kennedy, former Cathaoirleach Cllr. Martin Harley, and to the Elected Members of the Council for their support and co-operation during the year. I wish to thank the Corporate Policy Group and the Strategic Policy and other committees for their efforts and application in delivering on the 2024 work plan. I wish to acknowledge the continued significant contribution of my colleagues on the Council's Management Team and their staff in the delivery of an intensive programme of works and services over the past years. I also wish to acknowledge the efforts of the Directors of Service and their staff in the preparation of this Draft Revenue Budget for 2025. In acknowledging the efforts of Mr. Richard Gibson and his staff, I wish to also acknowledge the input to the process of Ms. Tanya Kee as the Council's Management Accountant. I wish to thank Ms. Anne McElchar and Ms. Cara Patton for their roles in supporting the running of the Chief Executive's Office.

RECOMMENDATION

I recommend that the Council adopt the 2025 Draft Revenue Budget as presented with an Annual Rate of Valuation (ARV) of 0.243 for the County of Donegal, which represents a 4.74% increase on the rate for 2025.


John G. McLaughlin
 Chief Executive

25th November 2024

Director of Finance Commentary

Prescribed Period for Budget 2025

The Minister for Housing, Local Government & Heritage has determined the period 1st November 2024 to 6th December 2024 as the prescribed period for Donegal County Council for the holding of the 2025 Revenue Budget Meeting.

The Minister has also prescribed the period 14th October 2024 to 15th November 2024 for the holding of a meeting of municipal districts to consider the Draft Budgetary Plan.

The Statutory Revenue Budget Meeting will be held at 10am on Wednesday 4th December 2024.

The Budget must be adopted within a period of 14 days commencing on that date. The final date for the adoption of the Budget is Tuesday 17th December 2024.

The Draft Budget has been prepared in the format prescribed by the Department of Housing, Local Government & Heritage.

Budget Preparation

The Council – Local Property Tax

As required under Section 20 of the Finance (Local Property Tax) Act 2012 (as amended), Donegal County Council resolved at the Council meeting held on 30th September 2024 to maintain the rate of Local Property Tax (LPT) for the five-year period 2025 to 2029 at +15% of the baseline. Total LPT income for 2025 is €28,019,932 which is €1,400,082 higher than the pre-variation baseline allocation of €26,619,850.

The LPT figure of €28,019,932 is inclusive of €17,285,964 in equalisation funding provided to Donegal County Council from central government funds. The value of LPT collected in Donegal is expected to be €10,733,968.

Corporate Policy Group

The Corporate Policy Group discussed the context and considerations affecting the preparation of the 2025 Draft Budget at meetings held on 15th of July, 23rd of September, and 18th of November 2024.

Municipal Districts

The Municipal Districts, as part of the draft budgetary plan and plenary budget preparation, and as required under Sections 2.1 and 2.2 of Circular Fin 11/2024, considered and discussed a range of issues as part of budget workshops held during the period 2nd to 8th October 2024, and made further observations and recommendations when formally considering their respective Draft Budgetary Plans at meetings held during the period 21st to 25th October 2024.

Financial Context

The 2025 Budget

This Budget is based on the following bases and assumptions:

- The Local Property Tax allocation for 2025 is €28,019,932, which includes €17,285,964 in equalisation funding from central government and €10,733,968 expected to be collected locally. The decision to retain the rate of Local Property Tax at +15% of the baseline for 2025 has provided €1,400,082 in LPT income for 2025.

- The 2025 Revenue Budget has been drafted on the basis of an Annual Rate of Valuation (ARV or 'rates multiplier') of 0.243 *[adopted 0.232]*. This represents an increase on the ARV of +4.74% for 2025. Added to net rates buoyancy (new property valuations/revisions), this delivers net additional income of €1.7m for the Council in 2025. An increase in Commercial Rates income is required to maintain the delivery of Council services, recognising that inflation has negatively impacted the Council's spending power in recent years. Total gross Commercial Rates income for 2025 is €41,600,783 *[adopted €39,717,620]*.
- The draft budget provides for a total directly applied General Municipal Allocation (GMA) of €925,000 and takes account of the Municipal District budget meeting discussions and feedback in this regard. The allocation has been badged as 'Development Management – Strategic Development Fund' (aka the Development Fund Initiative – DFI). The amount allocated per elected member has been maintained at €25,000 per member (retaining the +€5,000 increase per elected member introduced in 2024).
- The Council will deliver certain water services under the management and control of Uisce Éireann in 2025. This budget is prepared on the basis that the costs incurred by the Council will be recouped in full. This includes a contribution towards the Council's Central Management Charges.
- There remains a requirement, as part of a multi-annual approach, to continue with a number of exceptional measures to match income with required expenditure for 2025, in an effort to provide a balanced budget for the members' consideration. This includes:

- Reserve Transfers	€4,140,757
- Utilisation of Internal Capital Receipts	€200,000
- NPPR	€20,000
Total	<u>€4,360,757</u>
- The value of exceptional measures required to provide a balanced budget has decreased from €4.69m in 2024 to €4.36m in 2025 – a reduction of approximately €0.33m.

The draft Budget for 2025 provides for total expenditure of €200,793,949 *[adopted €198,910,781]* and anticipates income of €159,193,166 *[adopted €159,193,161]* from a range of services and sources including Local Property Tax, rents, fees, charges, loan repayments, grants, recoupments, Internal Capital Receipts (ICRs), and reserves. The balance of €41,600,783 *[adopted €39,717,620]* will be funded from Commercial Rates.

Division	Adopted Budget 2025
Housing and Building	€33,809,292
Road Transport & Safety	€59,608,383
Water Services	€19,689,162
Development Management	€24,019,963
Environmental Services	€21,114,637
Recreation and Amenity	€11,205,982
Agriculture, Food and the Marine	€3,055,208
Miscellaneous Services	€26,408,154
Total	€198,910,781

Commercial Rates

The draft budget for 2025 includes Commercial Rates income in the sum of €41,600,783 [*adopted* €39,717,620].

The Commercial Rates revaluation process, coordinated by Tailte Éireann, concluded at year-end 2023. Commercial Rates bills issued in 2024 were based on the revised model. Two-thirds of Donegal businesses experienced a reduction in their Commercial Rates liability for 2024 as a result of the revaluation process.

The 2025 Revenue Budget has been drafted based on an Annual Rate on Valuation (ARV or 'rates multiplier') of 0.243. This represents an increase of 4.74% on the ARV for 2024. This provides a gross Commercial Rates income figure of €41,600,783 [*adopted* 39,717,620].

Commercial Rates buoyancy (new property valuations and revisions to existing valuations) has provided a pre-adjustment, net additional €0.159m for 2025. The proposed +4.74% adjustment in the Commercial Rates Multiplier provides net additional income in the sum of €1.541m for 2025. Added together, the draft budget for 2025 contains an additional net sum of €1.7m [*adopted* €0.2m] in Commercial Rates income.

As was the case for Budget 2024, the revaluation process requires the inclusion of a 'G Factor' in the Commercial Rates income figure for Budget 2025. the gross Commercial Rates income figure in the sum of €41,600,783 [*adopted* €39,717,620] is inclusive of an upward adjustment in the sum of €346,808 [*adopted* €331,113] in respect of the 'G Factor'. The G Factor, which is prescribed as part of the revaluation process, provides for successful valuation appeals which are expected to arise post-revaluation in the years ahead and which would otherwise, in the absence of a G Factor, result in a net loss of Commercial Rates income to the Council. The budget contains a corresponding expenditure line in the sum of €346,808 [*adopted* €331,113] (as a transfer to reserves), meaning that the inclusion of the G Factor has a neutral impact on Donegal County Council's budget capacity for 2025.

Rates Abatement Scheme

The Local Government Rates and Other Matters Act 2019 (as amended) provides for a rates vacancy abatement scheme, to be decided by local authority members in order to promote national and/or local policy objectives. The Local Government Abatement of Rates in respect of Vacant Properties Regulations 2024 (S.I. No. 348 of 2024) came into operation on 10th July 2024. The Regulations provide that a local authority may provide a temporary abatement of rates for vacant properties. The approval of a Rates Abatement Scheme is a reserved function of the elected members.

Currently, Donegal County Council operates a 100% abatement (refund) in respect of commercial properties that are vacant and available for-lease during the financial year. In practice, this means that owners/tenants of properties that are vacant and for-lease are not required to pay Commercial Rates.

The draft budget for 2025 has been prepared on the basis of continuing with 100% abatement of rates on vacant property. The new regulations provide for the specific targeting/tailoring of rates abatement schemes in a local authority area. The new regulations will be presented to the Economic Development SPC in early 2025 to consider options and to determine if there may be merit in introducing a limited, targeted, or bespoke scheme under the regulations in future years.

A report prepared in accordance with the requirements of Section 9 of the Local Government Rates and Other Matters Act 2019 (as amended) and the Local Government Abatement of Rates in respect of Vacant Properties Regulations 2024 (the Regulations) has been included on the agenda for the Statutory Budget Meeting on 4th December 2024.

Outturn 2024

The 2024 Revenue Budget is being managed with the objective of working towards a balanced outturn at year-end.

While the precise outcome for 2024 will not be known until completion of the Annual Financial Statement, the indications at present are trending towards a broadly balanced outcome, taking into account the requirement to absorb increased costs, especially in respect of pay, energy, and other expenditure headings impacted by rising inflation.

At this time, it is possible that a proportion of the exceptional measures (reserves and Internal Capital Receipts) may be required to achieve a balanced outturn for 2024. While a balanced outturn will be met using this approach, it is neither desirable nor sustainable to rely on reserves and Internal Capital Receipts to achieve such an outcome. The need to identify and apply sustainable income lines is a major priority for future budgets.

Uisce Éireann

Full accountability for the delivery of water services functions has now transferred to Uisce Éireann. Local authority employees involved in the delivery of water services functions are now under the management and direction of Uisce Éireann. The involvement of local authorities in the delivery of water services functions will be phased out over the coming years.

Uisce Éireann has been calculated as a contra item in Donegal County Council's budget for 2025, i.e., that all direct expenditure associated with the provision of water services will be recouped in full and that no costs will fall to the Council in respect of this work area for the coming year. This includes a budgeted contribution towards Uisce Éireann's share of Central Management Charges for the full year 2025, which will be funded by the Department of Housing, Local Government & Heritage.

Expenditure on behalf of Uisce Éireann is estimated at €17,030,497 for 2025. In addition, Central Management Charges recoupable from the Department of Housing, Local Government & Heritage is estimated at €4,752,874.

Payroll

The total payroll and pension cost for 2025 is €101,471,052 [*adopted €101,271,052*] (revenue and capital). Revenue payroll amounts to €78,984,605 [*adopted €78,784,605*]. Capital amounts to €10,671,594. Pensions amount to €9,343,853, with the budget for gratuities totalling €2,471,000. Included in the total figure is €9,161,350 in respect of the Uisce Éireann budget for 2025.

The unwinding of the various Financial Emergency Measures in the Public Interest Acts has, since 2016, seen the gradual restoration of pay to local authority staff. More recently, 'Building Momentum – A New Public Service Agreement' and the 'Public Service Agreement 2024 – 2026' have been implemented. Additional income has been allocated from the Department of Housing, Local Government & Heritage with a view to assisting with these non-discretionary cost increases. The total income from this source for 2025 is in the amount of €14,651,728.

Staff Pensions and Gratuities amount to €11,814,853, made up of €2,471,000 for gratuities and €9,343,853 for pensions. While the level of gratuities will vary from year to year, the underlying trend for pension payments each year continues upwards.

The overall payroll budget for 2025 shows a substantial increase, driven variously by the implementation of the organisation's workforce plan, resourcing requirements associated with increased service demands, and the aforementioned national agreements on public service pay.

Inflation

The cost of goods and services continues to rise. In particular, the cost of energy has increased significantly in recent years. Future cost movements are difficult to predict, especially in relation to energy costs. Aside from the direct consequences of increases in cost headings such as energy and construction materials, there is also the indirect impact that rising prices have on the supply of other goods and services acquired by the Council. These increases in costs will impact the Council's financial outturn for 2024 and have already had a negative impact on the Council's spending power over the last number of years.

The CPI rate of inflation for consumer goods and services over the period 2019 to date is +21.8%. The Council's combined income from Commercial Rates and LPT has only risen by 9.4% over that same period, with many additional service obligations arising during that time. As time progresses, the level of service achievable with relatively static levels of income diminishes. Ultimately, even though budget figures may remain the same, service levels reduce.

The proposed increase in the Commercial Rates multiplier for 2025 will, if adopted, go some way to helping the Council maintain valuable services in County Donegal.

IPB Capital Release

A report to Council in May 2017 advised the elected members of a structured release of retained earnings from the Council's insurers, Irish Public Bodies Insurance CLG (IPB). The original proposal for the release of any funds from this source sought to ring-fence the funds concerned for the write-down of capital balances, or general revenue deficits, where appropriate. However, agreement was subsequently reached to use released funds for the purposes of:

- (a) Carrying out capital works targeted at making improvements that mitigate public liability insurance risk (such as improvements to footpaths)
- (b) Managing increasing insurance costs resulting from the buyout of excesses, availing of 'ground-up' cover, general increases in the annual insurance premium, and the loss of dividend income

In this context, it was agreed that an amount of €2.25m (€750k per year, over a three-year period) would be ring-fenced by Donegal County Council with a view to carrying out infrastructure improvements that will mitigate insurance risk. When combined with own resource funding approved by the elected members, a fund totalling €6.7m was created to carry out a Countywide Footpath Programme designed to improve local infrastructure and mitigate public liability insurance risk. The implementation of work programmes agreed at MD level is ongoing.

The adopted budget for 2022 and 2023 included allocations from this fund in the sum of €350,000 each year (equivalent to €70,000 per MD) to undertake repair works to access infrastructure at Council housing estates (previously described as 'the back lane' programme). A further allocation of €350,000 was set aside in the adopted budget for 2024 under this heading, and this allocation has been repeated in the draft budget for 2025. However, these allocations are now funded from within the Revenue Budget itself (i.e., not from reserves).

Additionally, funds released from IPB have been allocated, as exceptional income in Budget 2024 and draft Budget 2025, to mitigate increased insurance costs relating to those headings mentioned at (b) above, and to support the provision of a balanced budget.

The full amount of the IPB Capital Release in the sum of €6.179m has now been paid to Donegal County Council. The funds have been used to support the programme of works outlined herein [see (a) above] and have been allocated to support the adopted revenue budget for 2024 and the draft revenue budget for 2025 [see (b) above]. Proposals for the utilisation of the balance of any residual funds, subject to availability, will be brought before the members at a later date and at a time where the funds are no longer relied upon to balance the annual revenue budget.

Table of Adopted Expenditure & Income Budget 2025/Budget 2024

	Budget Expenditure 2025	Budget Expenditure 2024	Budget Income 2025	Budget Income 2024
Housing & Building	€33,809,292	€25,031,718	€33,547,742	€25,028,530
Road Transport & Safety	€59,608,383	€55,466,118	€37,345,954	€34,866,703
Water Services	€19,689,162	€21,878,292	€17,769,896	€20,269,508
Development Management	€24,019,963	€23,780,588	€8,243,950	€9,036,257
Environmental Services	€21,114,637	€19,141,545	€5,426,897	€4,110,691
Recreation & Amenity	€11,205,982	€10,269,550	€795,452	€745,986
Agriculture, Food and the Marine	€3,055,208	€2,710,285	€635,083	€582,109
Miscellaneous Services	€26,408,154	€27,299,845	€27,408,255	€22,659,217
Local Property Tax/General Purposes Grant			€28,019,932	€27,977,270
Amount of Rates to be Levied			€39,717,620	€40,301,670
Total	€198,910,781	€185,577,941	€198,910,781	€185,577,941

Standard Rounding Rules Apply

Income & Expenditure Movements 2024 to 2025

Overall, budgeted expenditure has increased from €185,577,941 in 2024 to an estimated €200,793,949 [*adopted €198,910,781*] in the Draft Budget for 2025.

The Draft Revenue Budget for 2025 includes the following:

- The Draft Budget for 2025 includes additional net income from **Commercial Rates** in the sum of €1.7m [*adopted €0.2m*].
- The Draft Budget for 2025 includes an additional provision of €565,470 to fund **additional staff resources in the Housing and Corporate Divisions** to meet additional service demands.
- The **Members Development Fund (MDF)** has been increased in the Draft Budget from €296,000 to a total of €370,000. The increase provides for a total allocation equivalent to €10,000 per elected member for 2025.
- The **Development Fund Initiative (DFI)** is retained at €25,000 per elected member in the Draft Budget for 2025 (the total DFI fund is €925,000).
- The **Public Lights and Minor Infrastructure Fund** has been repeated in the Draft Budget for 2025. The value of the fund is €259,000 (equivalent to €7,000 per Elected Member).
- The Draft Budget for 2025 includes €700,000 for the funding of a fifth phase of the **tourism infrastructure, marketing, and business-activation scheme**, which was first provided for in the adopted budget for 2021. This brings the total value of the scheme to €3.5m, which is funded from capital account reserves.
- The Draft Budget for 2025 contains a provision in the sum of €350,000 to undertake **Housing Estate Maintenance** works. This was formerly referred to as the 'back-lane programme' which facilitated upgrading and repair works to access infrastructure in housing estates. €70,000 has been set aside per MD.
- Income from **Roads Grants** is anticipated to be broadly in line with allocations received in 2024.
- Revenue account **staff payroll and pension costs** (excluding Irish Water payroll costs, which are recoupable in full) have increased by €7,636,678 [*adopted €7,436,678*], primarily as a result of the implementation of national pay agreements and an increase in staff numbers to manage increasing workloads.

- The Draft Budget for 2025 includes an increase in funding from the Department of Housing, Local Government & Heritage in the sum of €4,638,674, which relates to non-discretionary cost increases arising from the implementation of **national pay agreements** during 2024 and projected for 2025.
- The Draft Budget includes a funding allocation in the sum of €2,829,945 to offset the increased costs arising from the agreement on pay & conditions with respect to **Retained Fire Fighters**. Additional funding will be required in 2025 and in future years to offset the full-year cost of the agreement. The local government sector will continue to liaise with central government in this regard.
- The Draft Budget includes an increase in financial supports to **Leisure Centres** in the sum of €150,000.
- **Insurance costs** have reduced overall by €69,428 for 2025. The reduction reflects improved performance on the Council's insurance book over the last number of years.
- **IPB** has confirmed the payment of a **dividend** to Donegal County Council in the sum of €287,130 for 2025, an increase of €40,231 on the figure for 2024.
- The draft budget for 2025 includes €20,000 of anticipated income from **Non-Principal Private Residence (NPPR)** charges. This is a reduction of €80,000 on the figure included in the Adopted Budget for 2024. Liability to legacy NPPR charges and penalties will cease from March 2025.
- The Draft Budget for 2025 includes a wide range of **essential increases in expenditure across core Council services**. Many of these increases are unavoidable – such as those which relate to statutory contributions to other bodies, contributions to shared services, legal fees, IT licences, and obligations with respect to historic landfill sites, to name but a few.
- The Draft Budget also includes increases in allocations to Council services that are largely funded from own resources, and which have been adversely impacted by the effect of **rising inflation**. Increased allocations to these expenditure headings are essential if levels of service are to be maintained. This includes expenditure headings such as Parks & Open Spaces, Street Cleaning, buildings maintenance/cleaning, library services, beach maintenance, and many others.
- Furthermore, the Draft Budget makes provision for expenditure demands related to **newly developed capital infrastructure**, for example: Arranmore Shorefront, Killybegs Island House, Burtonport Phase 1, Carrigart Digital Hub, and Letterkenny Linear Park. The Council's ambitious capital programme will deliver more capital infrastructure projects in the years ahead, which will result in increasing demands on the Council's revenue budget in terms of maintenance and operating costs into the future.
- The Council's ambitious capital programme will require tens of millions of euros in additional borrowing to co-finance important capital projects over the term of the current Council. The Draft Revenue Budget for 2025 includes a provision to allow **new borrowing of up to €10m to assist in the delivery of the capital programme** *[no provision for additional borrowing is included in Adopted Revenue Book for 2025]*. The provision has been made possible by the early redemption of variable rate loans and the natural redemption of other loans that reached term.
- There is a requirement to maintain a reliance on **exceptional measures** in order to present a balanced Draft Revenue Budget for the Members' consideration. The reliance on exceptional measures has remained relatively static year-on-year. It is important that the Council continues to work towards reducing the reliance on exceptional measures in the years ahead.

Sources of Expenditure Comparison with Previous Year

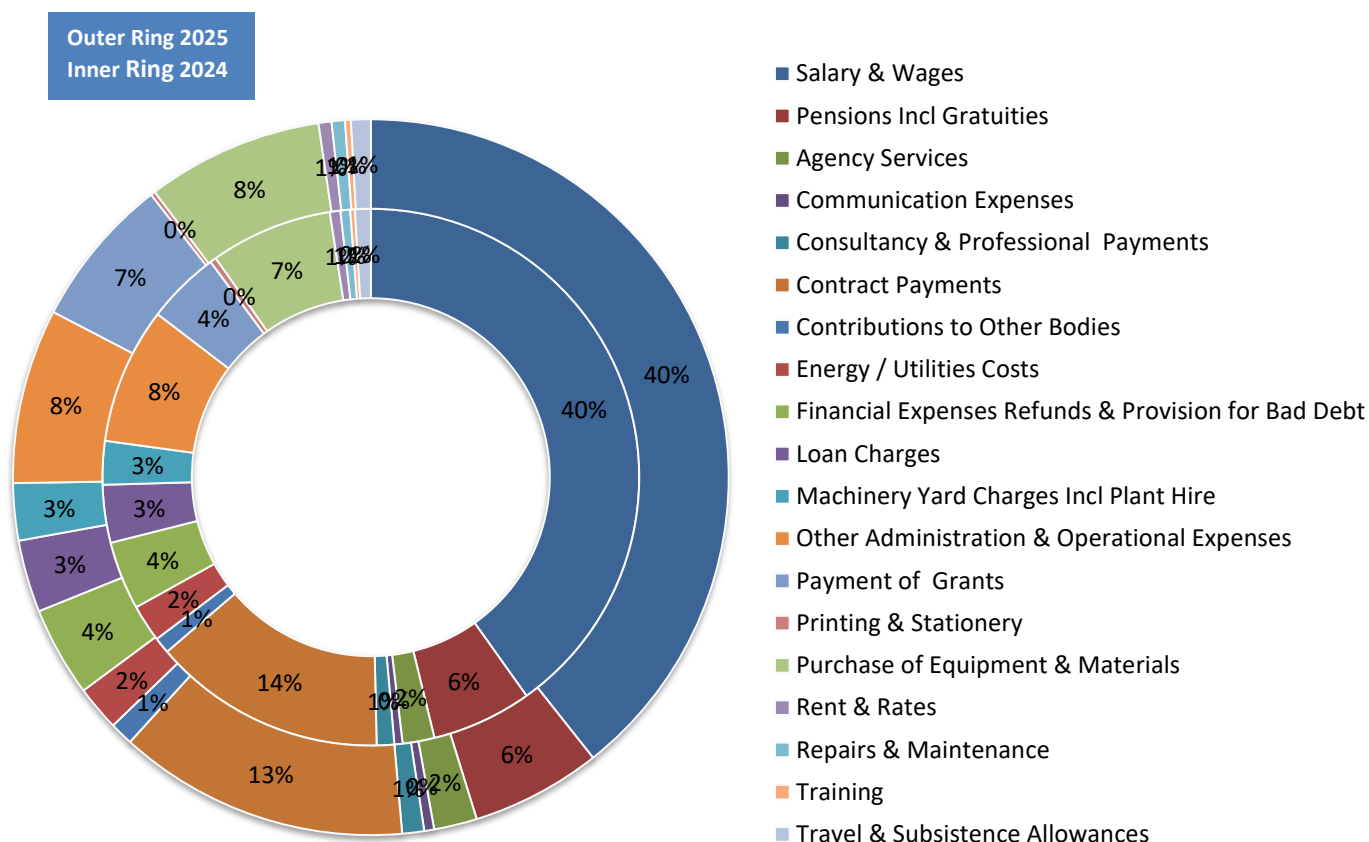


Table of Sources of Expenditure 2025/2024

Sources of Expenditure	Budget 2025	Budget 2024	2025	2024
Salary & Wages	€78,784,605	€74,504,556	39.61%	40.15%
Pensions Incl Gratuities	€11,814,853	€11,210,318	5.94%	6.04%
Agency Services	€3,905,069	€3,563,014	1.96%	1.92%
Communication Expenses	€900,928	€909,719	0.45%	0.49%
Consultancy & Professional Payments	€1,911,612	€1,960,730	0.96%	1.06%
Contract Payments	€26,041,979	€26,117,929	13.09%	14.07%
Contributions to Other Bodies	€2,111,162	€1,808,064	1.06%	0.97%
Energy / Utilities Costs	€4,089,392	€4,167,805	2.06%	2.25%
Financial Expenses Refunds & Provision for Bad Debt	€7,778,892	€7,644,514	3.91%	4.12%
Loan Charges	€5,840,764	€6,462,717	2.94%	3.48%
Machinery Yard Charges Incl Plant Hire	€5,176,843	€4,863,396	2.60%	2.62%
Other Administration & Operational Expenses	€15,784,043	€15,254,532	7.94%	8.22%
Payment of Grants	€13,720,253	€8,210,952	6.90%	4.42%
Printing & Stationery	€403,300	€695,680	0.20%	0.37%
Purchase of Equipment & Materials	€15,977,695	€13,662,435	8.03%	7.36%
Rent & Rates	€1,181,016	€1,180,590	0.59%	0.64%
Repairs & Maintenance	€1,204,507	€1,081,320	0.61%	0.58%
Training	€503,818	€520,421	0.25%	0.28%
Travel & Subsistence Allowances	€1,780,050	€1,759,249	0.89%	0.95%
Total	€198,910,781	€185,577,941	100%	100%

Standard Rounding Rules Apply

Sources of Income Comparison with Previous Year

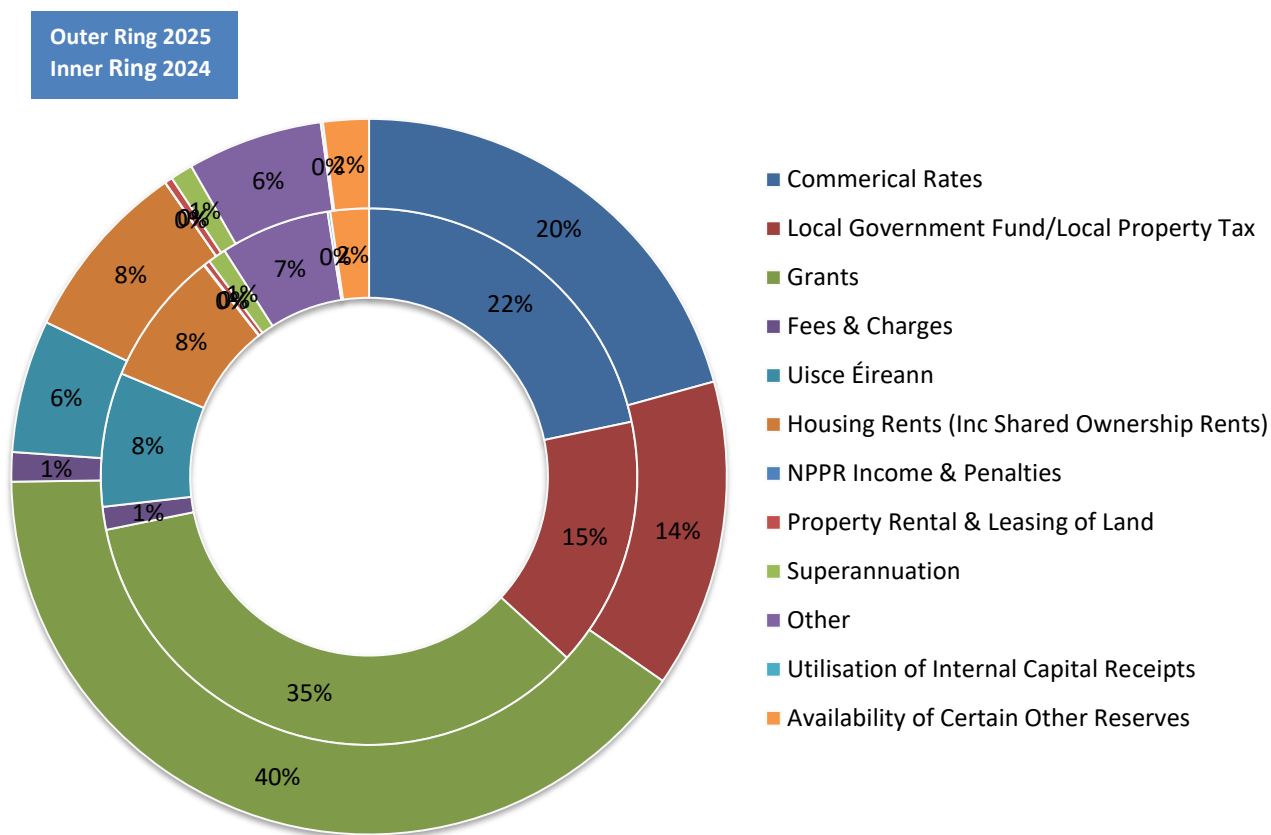


Table of Sources of Income 2025/2024


Source of Income	Budget 2025	Budget 2024	2025	2024
Commerical Rates	€39,717,620	€40,301,670	19.97%	21.72%
Local Government Fund/Local Property Tax	€28,019,932	€27,977,270	14.09%	15.08%
Grants	€80,524,494	€65,005,084	40.48%	35.03%
Fees & Charges	€2,662,533	€2,563,776	1.34%	1.38%
Uisce Éireann	€12,044,823	€14,994,285	6.06%	8.08%
Housing Rents (Inc Shared Ownership Rents)	€16,560,434	€15,139,212	8.33%	8.16%
NPPR Income & Penalties	€20,000	€100,000	0.01%	0.05%
Property Rental & Leasing of Land	€702,205	€657,743	0.35%	0.35%
Superannuation	€2,040,000	€2,040,000	1.03%	1.10%
Other	€12,277,992	€12,208,152	6.17%	6.58%
Utilisation of Internal Capital Receipts	€200,000	€300,000	0.10%	0.16%
Availability of Certain Other Reserves	€4,140,748	€4,290,748	2.08%	2.31%
Grand Total	€198,910,781	€185,577,941	100%	100%

Standard Rounding Rules Apply

ACKNOWLEDGEMENTS

I would like to acknowledge the work of Ms Tanya Kee ACA, Management Accountant, in supporting the preparation of the Draft Revenue Budget. I would also like to acknowledge specifically the staff in Management Accounts, Ms Anne Marie Quinn, Ms Lauren Badham, Mr Seamus Crossan, Ms Cathy Slattery, and Ms Mary Foley for their work in the preparation of this book.

I would also like to thank and acknowledge the cooperation and assistance of the Elected Members, management colleagues and staff in preparing this year's revenue budget.



Richard Gibson FCCA,
Director of Finance

DIVISIONAL PREAMBLES
2025

Central Management Charges and Service Support Costs

1. This budget book has been prepared in a format (services costing) required by the Department of Housing, Local Government & Heritage.
2. Costs wholly or directly attributed to a service are charged to the service.
3. Central overheads, where costs cannot be directly attributed to any one service, are assigned to cost pools. These cumulative costs are then shared out using "cost drivers" and are added to direct service support costs under sub-service headings entitled "service support costs".
4. All divisions and service areas have such costs and are attributed under the sub-services ending with "99" in this Budget book (e.g. for National Primary Roads Maintenance & Improvement, the code is in B0199).
5. These service support costs tend to be of a fixed or semi-fixed nature e.g. salaries, pensions, loan charges, I.S., semi-fixed overheads, etc. As such, they are not discretionary.
6. The costs can vary widely year-to-year and service-to-service. Reasons for this include variances in gratuity or lump sum payments, variances in payroll costs, variances in I.T. costs and other central cost headings, changes in the driver basis of the cost drivers e.g. numbers of transactions in Finance, etc.
7. The table below details the cost pools and drivers for 2025.

Sequence	Cost Pool		Driver Basis
1	Pensions & Lump Sums		Salary and Wages costs
2	Corporate Buildings		M ²
3	Corporate Affairs		Staff numbers
4	IT	Intranet Applications Network	No. of networked PC's Percentage usage basis
5	Post Room		Recorded Post Out Costs and usage basis of photocopying facilities
6	Human Resources		Weighted staff nos.
7	Finance		Transactions
8	Area Offices		Time Spent on Service by Area Office Staff

8. The summary CMC costs for 2025 are reflected in Appendix 1 of this Budget book.

Division A - Housing and Building

1.1 The Council currently manages **5,462 housing units**, of which 5,119 are Council-owned, 170 are leased, and 173 are RAS properties.

1.2 It is expected that over the next year, **the Council's housing stock will increase by around 300 additional houses, as a result of the completion of new houses under the Social Housing Delivery Programme.** Considering the new social homes to be allocated during 2025, and new initiatives that continue to be introduced under *Housing for All*, there is a requirement to address the operational implications of same, particularly in the context, for example, of the allocation of homes, estate management, and engagement with tenants and other relevant agencies. In this regard, additional staff resources have been provided for in Budget 2025 across Housing and Corporate Areas to address additional service demands.

1.3 **The overall Housing Maintenance Budget provision for 2025 is €6,274,099 [adopted €6,224,100].** This budget relates to Response Repairs and Maintenance, Planned Maintenance, Estate Maintenance, as well as the Council's contribution towards refurbishment of void properties that arise during the year.

1.4 The adopted budgets since 2022 have included allocations in the sum of €350,000 each year (equivalent to €70,000 per MD) to undertake repair works to **access infrastructure in Council housing estates.** This allocation is repeated in the draft budget for 2025 for 'Housing Estate Maintenance'. The allocation was initially externally funded, but it is now funded from within the Revenue Budget itself (i.e., not from reserves).

1.5 The Council has been proactive in sourcing funding from The Department of Housing, Local Government & Heritage under the **Voids Programme** since 2014. By the end of this year, the Council will have drawn down over €10.4m and will have refurbished 1,061 vacant properties to a high standard for re-letting. The balance is funded by the Council annually via the Housing Maintenance Provision.

1.6 In addition to the above, the Council will continue to implement the **Energy Efficiency Retrofit Programme.** This Programme was initiated by the Department of Housing, Local Government & Heritage in 2021, to bring its housing stock to a B2/Cost-Optimal standard.

Since its introduction, the Council has secured funding of €15.5m under the Programme, which will see a total of 664 units in 15 estates throughout the County retrofitted by the end of this year. The Council will continue to engage early with the Department each year going forward to ensure that we maximise funding to provide more energy-efficient homes for our tenants.

1.7 There has been a continued increase in demand under the **Housing Grants for Older People and People with Disabilities Schemes** during 2024. The Department of Housing, Local Government & Heritage carried out a national review of these Schemes in 2024. The Department has now indicated that an updated scheme will result in increased level of grants as well as changes to the eligibility criteria. The updated scheme also advises that the local authority contribution is being amended from 20% to 15%, with the Department percentage increasing from 80% to 85%. While the reduction in the Council's percentage contribution is welcome, it is anticipated that the overall demand and expenditure under the scheme will increase significantly.

The sum of €750,000 is being provided for in 2025. This will enable the Council to co-fund an allocation from the Department that will allow expenditure of up to €5m in 2025, which is an increase of €1.25m from 2024 budget provision.

1.8 Income in the sum of €16,560,434 is anticipated from **Housing Rents** in 2025.

1.9 The total number of properties providing social housing under **Rental Accommodation Scheme (RAS)** is 173. Under Leasing, the figure is 170. A budget of €6,427,308 is provided for under these headings. This is funded by grants and lease-rentals.

1.10 A sum of €60,000 is provided in respect of **Housing Estate Management.** This will enable the Council to continue to support residents' associations in Council estates

that are proactive in the maintenance and upkeep of their estates.

- 1.11 The sum of €960,000 is provided in respect of **homeless support services**. This is 90% recoupable from the Department of Housing, Local Government & Heritage.
- 1.12 The Council has issued 7 approvals in principle in respect of applications for **Housing Loans** in 2024 to date to the value of €774,600, which is funded by the Department of Housing, Local Government & Heritage.
- 1.13 A total of €2,084,521 is provided for technical and administrative support, which includes €660,348 in respect of **Voluntary Housing Loan Charges** and €153,200 for **housing construction and design** costs.
- 1.14 Expenditure in the sum of €794,326 is included in respect of **Housing for All** (Service A06 – Support to Housing Capital Prog.). This amount is fully recoupable from the Department of Housing, Local Government & Heritage.
- 1.15 A total of 973 applications have been processed with **639 approvals** to date under the **Croi Conaithe Vacant Property Refurbishment Grant Scheme** which offers grants to refurbish vacant or derelict. Grants have been paid to 69 applicants to a total value of €3.6m.
- 1.16 In April 2023, the Department of Housing, Local Government and Heritage launched the **CPO Activation Programme for the activation of vacant and derelict properties**. The Council's target to activate 350 properties in 2023 has been met and the Council are on track to meet the targets for 2024, which is to activate 300 properties and commence the CPO process in 6 cases.
- 1.17 **Service Support Costs** in respect of Division A amount to €6,240,380, of which €4,135,819 reflects Central Management Charges allocated from Division J.

Division B - Road Transport & Safety

- 2.1 The extent of the road Network in Donegal is detailed below (km):

Municipal District	National Primary	National Secondary	Regional	Local	Total
Donegal	52.7	26.6	130.8	1,141.5	1,351.6
Glenties	0.0	105.0	204.6	969.3	1,278.9
Inishowen	16.5	0.0	181.0	1,343.1	1,540.6
LK/Milf	25.7	21.5	190.4	1,127.5	1,365.1
Liff/Stran	56.0	0.0	79.9	784.0	919.9
Totals	150.9	153.1	786.7	5,365.4	6,456.1

- 2.2 The following sums have been provided for. The specific allocation of aspects of these will be determined following consideration at Municipal District level as part of the Road Works Programme as appropriate.

2.3 National Primary

- Winter Maintenance €248,789
- General Maintenance €293,292

National Secondary

- Winter Maintenance €141,657
- General Maintenance €341,895

The National Primary and National Secondary allocations are provided for at the same level as in 2024 and are fully funded by Transport Infrastructure Ireland.

2.4 Regional and Local Roads

- Winter Maintenance €1,000,000
- Discretionary Maintenance €3,920,000
- Restoration/Overlay Improvements €19,602,500
- Surface Dressing (Maintenance) €2,500,000

The amounts included for Regional & Local Roads are largely the same as were allocated in 2024. Indications from the DOT are that allocations in 2025 will be similar to 2024.

- 2.5 The **discretionary maintenance monies** will be spent on the following activities after the fixed and the non-recoupable grant costs are addressed:

Activity	Amount per MD %
Drainage Works of Roads	40 – 50%
Road Surface Repairs	35 – 45%
Verge Maintenance	0 – 10%
Sign Maintenance	0 – 5%
Bridge Inspections	0 – 5%
Emergency RTC & Flooding Response	0 – 5%
Street Cleaning	0 – 15%

Monies will be disbursed across Municipal Districts by reference to road length and allowing for fixed costs in each Municipal District, including staff costs. Activities to be carried out shall be agreed with members at Municipal District level. Except for street cleaning, all works will be delivered using the Council's staff and minor works/service contracts with suppliers.

- 2.6 The road lengths serviced (gritted) under **Winter Maintenance** by category are:
NP - 167km - Priority One
NS - 154km - Priority One
R - 343km - Priority One, 238km - Priority Two
L - 78km - Priority One, 160km - Priority Two
- 2.7 There are currently 19,500 lights in the Council's **public lighting** inventory. As a result of upgrades and replacement of lamps with LEDs since 2016, 82% of public lighting in the County is now using LEDs. This has reduced public lighting energy use by 32% from 6MWh to 4.1MWh (despite a 30% increase in lighting stock over the period). Donegal County Council will continue with its LED replacement programme, co-ordinating with other Local Authorities in the Region. A provision of €2,391,436 is included in respect of operation & maintenance and energy costs for public lighting for 2024.
- 2.8 The Council continues to provide for funding for works within MDs relating to **footpath upgrades** and **public lighting**. This funding may also be used for other works prioritised by MDs such as the repair of legacy **Vehicle Restraint Systems**.
- 2.9 There is a continued need to undertake **advance design on major regional and local roads projects** across the County to support funding applications. While funding has been provided from the DoT for some of the agreed priority list of 26 specific grant applications, other projects have progressed with funding from other programmes or sources. The sum of €87,500 will be ringfenced from the Own Resources Budget in 2025 to provide for ongoing consultant fees for AA screening, flooding/drainage assessment, traffic assessment, and road safety audits as these projects are developed.

This approach has also been adopted to allow design work to continue on strategic routes in

Ballybofey/Stranorlar with input from other directorates. An allocation of €50,000 is included in the draft budget for 2025 to maintain progress on this project and, in particular, to cover consultant fees for the route options report.

- 2.10 Inspections are ongoing to identify those non-national **road bridge structures** requiring maintenance/repair and to progress the necessary design and planning processes to facilitate construction works in 2025. In addition to annual DoT grants, €207,749 from the Council's Own Resources will be provided to support this work in 2025. There are circa 5,000 bridges to be maintained across the network.
- 2.11 The effects of **Climate Change** in 2024 saw increased colour coded storm warnings from Met Eireann for the County, with more frequent and intense periods of rainfall and storms. The DoT provides funding towards Climate Change **Adaptation and Resilience** works on regional and local roads for projects that are deemed to meet set criteria on a priority basis. A provisional amount in the sum of €928,000 is included in the draft budget for 2025. Indications from the DOT are that allocations in 2025 will be similar to 2024.
- 2.12 **Car parking income**, net of fixed expenditure, is retained in the towns where it is collected and is used to supplement local projects and activities. Total income in respect of car parking for 2025 is estimated at €1,371,533.
- 2.13 The Council will further continue the programme for the repair and replacement of **Road Signage** to ensure that any existing legacy signage complies with the requirements of the Official Languages Act. Similar to 2024, an allocation of €60,000 [*adopted €20,000*] is to be provided from own resources in 2025.
- 2.14 **School Warden** costs of €80,594 are included in addition to €155,687 for an ongoing **Road Safety Campaign**. In addition, €746,690 is included under **School Safety and Low-Cost Accident** headings to provide for, amongst other things, the maintenance of school safety flashing lights and the preparation of Low-Cost Accident projects to seek funding under the CLAR and LCA programmes.
- 2.15 The Council is the lead authority for the national shared service **The Road Management Office**

(RMO). The office provides supports to local authorities in the management of their road network, roadworks licensing for utilities and others, as well as incorporating asset details for new active travel facilities. All RMO costs are recoupable from stakeholders including all local authorities. In this regard, Donegal, like all the other councils, will be expected to fund its own portion of the running costs, and a sum of €117,615 has been provided in the draft budget for 2025 for this purpose.

- 2.16 Donegal County Council is progressing six **Greenway Projects** in the County on behalf of TII. These projects will be further advanced in 2025. These projects will significantly add to the 56km of dedicated cycling infrastructure in the county which has been delivered through various projects in collaboration with TII and the North West Greenways Network. An allocation of €140,000 *[adopted €0]* has been included in the Budget for 2025 to address maintenance of existing cycling routes and greenways.
- 2.17 In recent years, Donegal continued to receive one of the highest allocations in the Country from the **Local Improvement Scheme (LIS)** programme. This programme is funded by the Department for Rural and Community Development (DRCD). A provisional amount in the sum of €1,664,965 is included in the draft budget for 2025. However, the level of funding that will be provided is a matter for the DRCD.
- 2.18 The **Community Involvement Scheme (CIS)** is set to continue in 2025. A provisional amount of €891,000 is included in the draft budget for 2025.

Division C – Water Services

- 3.1 Donegal County Council, and all other local authorities, signed respective **Master Cooperation Agreements (MCA)** with Uisce Éireann on the 5th of May 2023. This MCA replaced the previous Service Level Agreement and facilitates the transfer of responsibility for the direct management of public Water Services in Donegal to Uisce Éireann from an agreed “Effective Date” of the 13th September 2023.

The transfer of service accountability and responsibility does not relate to staff

transfer. This will be an individual decision for each eligible staff member following on from one-to-one briefings with the Uisce Éireann HR team.

- 3.2 A budget in the amount of €16,908,752 is included in Division C to reflect the ongoing arrangement with **Uisce Éireann** in 2025. Legacy loan charges in the sum of €121,745 are included and are recoupable in full.
- 3.3 A sum in the amount of €476,933 has been provided in respect of **public conveniences**, with a view to enhance the service provided through increased engagement with community groups. This includes an increase of €86,503 *[adopted €70,503]* for 2025 to meet inflationary pressures.
- 3.4 Essential **minor capital improvements at existing public conveniences** will be provided for in the 3-Year Capital Plan 2025-2027. This will include continuing to improve **accessibility to our public conveniences** for all users.

Division D - Development Management

- 4.1 A sum in the amount of €2,305,915 has been provided for **Planning Control**. Government commitments to the resourcing of Planning Services will open the opportunity to augment the staffing of the service in line with previously identified resource needs. Furthermore, the Council is in the process of recruiting staff to fill current vacancies.
- 4.2 Anticipated **Planning Fees** income for 2025 is €650,000.
- 4.3 The **planning permission** application trend for the period 2019-2024 (YTD) is set out in the table below. It is projected that there will be approximately 2,300 applications by year-end.

Year	2019	2020	2021	2022	2023	2024 (YTD)
No.	2,043	2,074	2,635	2,105	2,030	2033

- 4.4 The national **ePlanning Portal** went live on 5th January 2024 for the digital submission of planning applications. 88% of applications received to date have been submitted via the portal, which has created efficiencies (less printing, scanning, postage costs, less storage needs etc). However, it has also necessitated the refocusing of staffing to new processes

- required by ePlanning and gives rise to additional training needs and hardware/software fees.
- 4.5 An amount of €920,954 has been provided for in respect of **enforcement activities** in 2025. This includes site investigations, preparation of cases for prosecution, issuing of warning letters, legal fees, issuing of enforcement notices and prosecution at court.
- 4.6 The review of the **Casual Trading Byelaws** has recommenced following a pause in activity due to unforeseen resource demands arising from the preparation of Residential Zoned Land Tax mapping and statutory development plans. Work continues towards the preparation of draft casual trading policies and byelaws that will be subject to further consultation during 2025, followed by publication of draft byelaws. This review will seek to deliver designated casual trading sites across the County and examines the nature and scope of the licensing bye-laws and the sustainability of trading exemptions with a view to providing a structure for the Sector. The overarching objective is to bring regeneration and footfall to towns and villages.
- 4.7 €1,074,488 [*adopted €1,054,488*] has been provided in Budget 2025 for **Statutory Plans and Policies**.
- 4.8 The extensive policy work programme for 2025 includes for a review of the recently enacted **Planning and Development Act 2024** including consideration of implications for the forward planning function; the review of the Seven Strategic Towns Local Area Plan 2018-2024; management of the Ministerial Directions in respect of the Letterkenny Plan and Local Transport Plan and the County Development Plan; the completion of the review of Casual Trading byelaws; planning policy support for the TEN-T project; Residential Zoned Land Tax mapping work for the 2025 liability year and draft mapping for 2026 liability, and completion of the new Development Contribution Scheme. Aligned with this work programme is the Council's input into the ongoing review of the National Planning Framework, the implementation of the Maritime Planning Act, and the further development of a Northwest Metropolitan Spatial Strategy in collaboration with Derry City & Strabane District Council.
- 4.9 The **Conservation Services** function has continued to act as an effective advisory service in relation to Architectural heritage matters in the County. Importantly, the service has also acted as the channel for funding under the Built Heritage Investment Scheme, Ring Fenced Thatch Scheme, Historic Structures fund, Historic Towns Initiative (€500,000 capital project in Glenties town centre), Thatch Repair Grant Scheme, Pilot Thatch Growing Scheme under Creative Ireland, and the building of thatching rigs in the thatching school in the Dolmen Centre in Portnoo through Department of Housing, Local Government and Heritage Funding. A total of €842,834 has been awarded through these initiatives in 2024.
- 4.10 The sum of €257,444 is provided in respect of the **County Donegal Heritage Office**. This includes work to deliver the Donegal Emigrant Working Lives in Scotland exhibition with Culture Division colleagues, the publication of a booklet in the Donegal Heritage Series, implementation of the award-winning Thatch Repair Grant Scheme, support for community initiatives to conserve archaeological heritage, and the coordination of National Heritage Week in County Donegal, together with various heritage awareness and education initiatives.
- 4.11 The sum of €88,197 is provided in respect of the **County Biodiversity Office**. Work will include initiatives in relation to raising awareness, commissioning research, providing advice, supporting National Biodiversity Week, promoting best practice in relation to biodiversity, and assisting the process of preparing and launching a County Biodiversity Action Plan.
- 4.12 Under the **Urban Regeneration Development Fund (URDF)** programme of work there were 3 Sub-Projects funded under Call 1 in Letterkenny to an overall value of €3m, all of which have been substantially completed. Under the second URDF funding, an overall value of €18.1m was allocated to five key projects that were identified in the "Letterkenny 2040" Regeneration Strategy. Throughout 2024, the team have continued to progress all these projects through the various project milestones and has secured planning consent for the Cultural Corridor project in

readiness for future funding calls. In July 2023, the Council was awarded €4m under Call 3 of the URDF to address long term vacancy and dereliction in and around the town centre of Letterkenny and a significant volume of work has been undertaken to date to identify and engage with the property owners of these sites.

4.13 The Regeneration and Development team is continuing to advance a considerable number of projects under the **Rural Regeneration Development Fund (RRDF)**.

In **Ballyshannon** the acquisition of the key regeneration site in Market Yard was completed with work now progressing towards the publication of a planning scheme to develop this project as a shovel ready capital project targeted for future Category 1 RRDF funding.

The Rathmullan Community and Heritage Regeneration Project is being delivered in partnership with Rathmullan – The Way Forward Community Group and co-funded by The Tomar Trust. The project will be submitted to the 4th call of the RRDF for category 2 (project development) measure which is currently open for applications.

In 2024, the Council was allocated €30,000 to prepare a **Town Centre First Plan for Glenties**. Consultants have been appointed to assist in the preparation of the Plan, and engagement with our Elected Members, the Glenties Town Team, and colleagues has commenced.

The Dungloe Regeneration Strategy and Action Plan was formally launched in September 2022 and funding has been secured through the Town and Village Renewal Scheme 2024 to advance a priority project identified in the Plan to project readiness for future RRDF funding calls.

The Moville Regeneration Strategy and Action Plan was commenced during 2024 with the new strategy to be in place by early 2025.

Funding was secured to provide an **action plan for Bundoran**, and this is currently being advanced through early inception meetings with various stakeholders.

In 2023, Donegal County Council, the Creeslough Working Group and the Creeslough Community Association supported by Arup

launched a public consultation process to prepare a **Village Plan and community regeneration project for the Creeslough Community**. The Plan was launched in March 2024 and the Creeslough Town Team has been established to take a key role in the implementation of the Plan.

During 2024, **Town Teams** have been established in **Ballybofey/Stranorlar, Buncrana, Glenties, and Creeslough** to implement regeneration interventions with support from the Council. Further Town Teams will be established next year.

4.14 The Capital Projects Delivery Unit (CPDU) is delivering several projects under the **Rural Regeneration Development Fund (RRDF)**.

The **Killybegs 2040** project is nearing completion, providing a new public realm civic space, innovation hub, and tourist information centre.

Construction has commenced on the **Burtonport Harbour Phase 2 works** to deliver a new ferry terminal building and new enterprise units.

Detailed design is nearing completion and land acquisition is in progress on the **SEED project in Ballybofey and Stranorlar** which includes the redevelopment of the Ritz Building into an Enterprise Hub and construction of a multistorey car park and public realm.

Following confirmation of the CPO by An Bord Pleanála in October 2024, it is expected that construction will commence on the **Tús Nua project in Carndonagh** in 2025. The project will deliver a multi-use, retail space, shared workspace, a public realm and improved pedestrian accessibility and linkages to the town centre.

The **Ramelton Re-imagined project** proposes to deliver an integrated civic space, commercial market space, reinstatement of the Market Cross as a meeting place and formation of a Market Green Events & Garden Centre. Commencement of the construction tender process is expected in Q4 2024.

A design consultant has been appointed in Q4 2024 for the **Repowering Buncrana project** which proposes to develop the harbour and shorefront environment providing better linkages to the Town Centre and develop the former Garda barracks for office accommodation.

In July 2024, the **Creeslough Regeneration Project** was successful in being allocated total project costs of €13.5m under the 5th call of the RRDF for category 1 (capital) projects. The Project will develop a community facility including a hub building, sports pitch, running track, playground and community garden. An Integrated Design Team is expected to be appointed in Q1 2025.

- 4.15 €100,000 has been provided to cover unfunded administration costs associated with the **Capital Projects Delivery Unit (CPDU)**. In addition to the UDRF and RRDF projects mentioned above, the CPDU is responsible for delivering other major capital projects such as Fort Dunree, Alpha Innovation and Beta Enterprise buildings in Letterkenny; Riverine Community Park, and Lifford Common Infrastructure.

- 4.16 An amount in the sum of €359,638 has been provided for **Building Control** functions in Budget 2025.

The valid **Commencement Notice** submission trend for the period 2019-2024 (YTD) is set out in the table below. It is projected that there will be approximately 875 notices submitted by year-end.

Year	2019	2020	2021	2022	2023	2024 YTD
No.	487	436	565	556	490	727

Similarly, the **Building Control** department has received 78 **Disability Access Certificate (DAC)** applications up to the end of October. It is estimated that there will be 100 applications submitted by the year end. The DAC application submission trend for the period 2019-2024 (YTD) is set out in the table below:

Year	2019	2020	2021	2022	2023	2024 YTD
No.	53	58	99	87	88	78

- 4.17 The sum of €328,375 has been provided for **Unfinished Housing Estates** in Budget 2025. While the national Unfinished Housing Developments database has not been updated in several years, some progress has been made on the fourteen estates in the County which remain on the list. Developers have reengaged, and works are in progress or new planning applications have been submitted in a number of these and they remain at varying levels of completion and occupation. Other potential

routes to resolution will continue to be pursued for these remaining sites.

The sum of €305,575 has been provided for the **Taking-in-Charge of Housing Estates** in Budget 2025. This repeats the provisions made in recent revenue budgets and allows the Council to continue to make progress, whilst taking advantage of external funding opportunities where available, such as department funding and bonds.

During 2024, the Council continued to progress the taking-in-charge of residential estates. In the year to date, a further **24 estates** were sent to Municipal District meetings seeking approval from Members to have them taken in charge in accordance with Section 180 of the Planning Act.

Proactive engagements continue with Uisce Éireann in respect of approximately 120 estates, seeking their agreement to proceed to Taking in Charge, and this work continues in relation to all the legacy estates for which applications have been received.

- 4.18 Donegal County Council and Derry City and Strabane District have secured **€16.7m in PEACEPLUS funding for the Riverine Community Park Project**. The Riverine project delivers a new 30-acre cross border public park of regional significance featuring an outdoor public events space, community building and play areas, environmental features, shared walkways, river access and parking. On the Lifford side the park will feature a designed landscape incorporating indoor and outdoor recreational features. This will be complemented on the Strabane side with recreational and environmental education and conservation activities. Spanning both sides of the River Foyle, this shared space will be uniquely connected by a new pedestrian and cycle bridge, as a symbolic link in connecting the communities of Strabane, Lifford, and their wider hinterlands, and representing a prominent physical symbol of a changing society

- 4.19 A central provision to support **ferry services** has been included in Budget 2025 at €237,000.

- 4.20 The discretionary **Development Fund Initiative (DFI)** has been maintained at €925,000, which is equivalent to €25,000 per elected member. The **Members Development Fund (MDF)** has

been increased in the Draft Budget from €296,000 to €370,000, representing an allocation capacity of €10,000 per member (+€2,000 per elected member for 2025). The number of community/voluntary groups benefiting from these grants over the past five years is set out in the table below:

	2019	2020	2021	2022	2023	2024 YTD
MDF	491	465	341	317	343	381
DFI	212	223	221	216	234	256

- 4.21 Donegal County Council and the PEACEPLUS Partnership Board successfully secured an allocation of **€7,635,396** under the PEACEPLUS Programme, Theme 1 Investment Area 1.1 Co-Designed Local Community PEACEPLUS Action Plan. The Programme aims to address the needs arising from the peace process and build on the opportunities to boost economic growth, stimulate social and economic regeneration, and promote social inclusion particularly for those at the margins of economic and social life and make a significant and lasting contribution to peace and reconciliation.

The Local Co-Designed Action Plan was developed through an intensive co-design process in partnership with local communities and resulted in 6 countywide infrastructural investment projects, and 26 countywide Programmes.

- 4.22 Donegal **Local Community Development Committee (LCDC)** continues to oversee a significant programme of work and important funding streams. In its capacity as the Local Action Group (LAG), the LCDC will administer the **Rural Development/LEADER Programme** in the County. Donegal has been awarded a €10.4m allocation for the delivery of the new LEADER programme to cover the period 2023-2027 which opened in 2024.

The LCDC is also responsible for the administration of the **Social Inclusion Community Activation Programme (SICAP)** with a new programme covering the period 2024-2028 currently operating. The SICAP fund is estimated at €17,873,774 across its duration and is being implemented by the Local Development Companies working with the LCDC.

Donegal Intercultural Platform was awarded funding under the **Community Development**

Programme (CDP) for its work to support social, cultural, and economic inclusion of Black and Minority Ethnic communities in Donegal and this was recently extended into 2025 and 2026.

Arranmore Island is the pilot location for the ongoing **Empowering Communities**

Programme (ECP), entering Year 3 of the initiative in 2025. Donegal LCDC administers the funding for the ECP and continues to work closely with DLDC who are delivering a programme of activities to the community on the island.

The LCDC, on behalf of Donegal County Council, in 2023, entered a Funding Agreement with Creeslough Community Association and the DRCD to ensure that funding in the sum of €497,000 be allocated towards the **Creeslough Together Initiative**. The funding is being allocated over a three-year period.

- 4.23 The **Community Recognition Fund 2023** is administered by Donegal County Council on behalf of Donegal LCDC. This fund acknowledges the role played by local communities across the county in supporting new and displaced communities who are now resident in the County. Applications from 51 Community Groups seeking funding were successful, receiving funding totaling **€3,014,395**. This programme will run into early 2025.

The **Community Recognition Fund 2024** will again be administered by Donegal County Council on behalf of Donegal LCDC. This fund aims to build on the work completed under the Community Recognition Fund 2023 and has a budget of **€3,291,917** with all projects to be completed by November 2026. This fund has been available to communities across two application windows, to allow for project development.

- 4.24 The **Local Enhancement Programme 2024** totalling **€258,777** was allocated for award across 2024 and included €105,000 in large grants, €105,000 in small grants and €43,129 for Women's Groups with a small amount retained for administration. The purpose of the programme was to support critical community infrastructure and groups.

Donegal County Council has been allocated funding of **€303,465** under the **Local Enhancement Programme 2025**. This total amount comprises of €260,113 capital funding to use towards carrying out necessary repairs and improvements to facilities, energy efficiency type projects, purchase of equipment, etc., and €43,352 current funding to be used to cover running costs, e.g., rental/lease costs, utility bills and insurance costs.

The fund will be administered locally by the Local Community Development Committee (LCDCs). It is expected that this funding will be open for applications before year end with a closing date no later than 7th March 2025. LCDCs then must return final lists of projects to the Department by Friday 28th March 2025 and announcements regarding approved projects will be made in May 2025.

- 4.25 The Donegal Integrated Framework **Local Economic and Community Plan (LECP) 2023-2029** was wholly endorsed and subsequently formally adopted at Full Plenary Council on Monday 25th March 2024.

The LECP sets out the objectives and actions required to promote and support economic and community development within and across the County over the next six-year period and is one of the primary mechanisms – at local level – to bring forward relevant actions arising from national and regional strategies and policies that have a local remit.

The LECP Advisory Group, which include representatives from the LCDC and the Economic Development, Enterprise & Emergency Strategic Policy Committees and which was established to oversee the development of the framework will now guide and inform the ongoing monitoring and evaluation of the actions as identified in the Outline Implementation Plan, and which is part of the overall LECP framework.

- 4.26 The **Letterkenny Town Social Enterprise Capital Grants Scheme 2021** is expected to be completed in Q1 2025. The scheme has supported and consolidated existing Social Enterprises in the town of Letterkenny. Over €895,874 has been allocated to five Social Enterprises to materially assist with the long-

term sustainability of existing Social Enterprises in the town.

- 4.27 The **Healthy Ireland Fund Round 4** Programme (HIF 2023-2025) represents a more evidenced-based outcomes led approach to health inequalities, with a longer three-year timeframe. The grant period for Round 4 runs from 1st January 2023 to 31st December 2025. Donegal LCDC has been approved for a budget of €75,000 for 2025.

- 4.28 The **Sláintecare Healthy Communities Initiative** is an interagency plan to improve the health and wellbeing of the most disadvantaged areas of society. The three-year programme, which is being administered by the LCDC and initiated in 2022 covers two areas in Donegal: Inishowen and An Gaeltacht. Two Community Development Officers deliver the programme in the pilot areas, with respective Seed funding of €75k per area annually as well as funding to cover staff costs. A new 5-year SLA has also been signed with the Department of Health, starting in 2025 that will build on the work to date.

- 4.29 The sum of €1,030,775 has been provided for **Social Inclusion** activities in 2025.

The Social Inclusion Unit plays a pivotal role in raising awareness about inclusion and poverty, delivering services and resources that promote an inclusive community for all. This is achieved through the Council's involvement in multi-agency projects, initiatives and collaborations with local organisations and community groups, and by addressing barriers to participation to ensure diverse voices are heard.

In 2025, the Council will coordinate key initiatives, including the **Pride of Place** awards and **Social Inclusion Week**, celebrating local communities. The Unit will lead the management of the **Donegal Age Friendly Programme**, including the development of a new five-year Age Friendly Strategy and will continue implementing the **Black and Minority Ethnic Strategy**, reinforcing Donegal as a welcoming community that values all ages and backgrounds. Additionally, the Unit will provide management support in strategic partnership with the HSE and the Department

of Children, Equality, Disability, Integration and Youth for the **Donegal Youth Council**, and will support the **Public Participation Network (PPN)** by providing resources and representation opportunities to enhance community engagement in local decision making, further strengthening the Council's commitment to a Donegal where everyone can thrive.

4.30 Leanann Rannóg Gaeilge na Comhairle orthu ag comhlíonadh trí fheidhm fhoriomlána.

Ar an chéad dul síos, tá **ról maoirseachta agus comhairliúcháin** acu maidir le cur i bhfeidhm na ndualgas, na ngealltanais, na rialachán agus na gcaighdeán Gaeilge mar a fhoráiltear faoi Acht na dTeangacha Oifigiúla 2003 (arna leasú 2021), agus i dtaca le háit na Gaeilge i bpleananna agus straitéisí eile de chuid na Comhairle (eg An Plean Forbartha Contae, An Plean Forbartha Eacnamúil agus Pobail, An Scéim Teanga etc).

Ar an dara dul síos, leanann Rannóg na Gaeilge orthu ag cur reime **leathan seirbhísí tacaíochta agus gníomhaíochtaí ar fáil do stiúrthóireachtaí eile** de chuid na Comhairle, lena n-áirítear aistriúcháin laethúla, aistriúcháin chomhuaineacha ag cruinnithe éagsúla agus coistí éagsúla de chuid na Comhairle, agus comhoibriú chun cuidiú le feabhas a chur ar líon agus ar chaighdeán na seirbhísí Gaeilge ón Chomhairle.

Agus ar an tríú dul síos, tá baint ag Rannóg na Gaeilge le heagrú, forbairt agus/nó cur chun cinn **imeachtaí, scéimeanna agus pleananna Gaeilge** ar fud an chontae agus san Iarthuaisceart, lena n-áirítear imeachtaí agus gníomhaíochtaí mar chuid de Sheachtain na Gaeilge, an tSeachtain um Chuimsiú Sóisialta, an tSeachtain Náisiúnta Oidhreacht Náisiúnta, Tionscadal Taighde Gaeilge Trasteorann an Iarthuaiscirt, Scéim Scoláireachtaí Gaeltachta, Comhairle na nÓg, agus imeachtaí agus gníomhaíochtaí pobail eile trí mheán na Ghaeilge.

Ina theannta sin, ceanglaítear sa Phlean Náisiúnta um Sheirbhísí Poiblí Gaeilge 2024 -2030, a foilsíodh i mí Dheireadh Fómhair 2024, ar an Chomhairle nósanna imeachta a chur i bhfeidhm chun na hoibleagáidí atá ann a chomhlíonadh. Beidh ról lárnach ag Rannóg na Gaeilge ina leith seo. Feidhmíonn

an Oifig freisin mar an chéad idirchaidreamh idir Oifig an Choimisinéara Teanga agus an Chomhairle.

The Council's Rannóg na Gaeilge continues to perform three overall functions.

Firstly, it carries out a **supervisory and consultative role** in relation to the implementation of Irish language obligations, commitments, regulations, and standards as provided for under the Official Languages Act 2003 (as amended 2021), and also in relation to the place of the Irish language in other Council plans and strategies (eg County Development Plan, LECP, Scéim Teanga etc).

Secondly, Rannóg na Gaeilge continues to provide a wide **range of support services and activities to other directorates** of the Council, including daily translations, simultaneous translations at a range of Council meetings and committees, and co-operation in helping to increase and improve the number and quality of services in the Irish language from the Council.

And thirdly, Rannóg na Gaeilge is involved in the organisation, development and/or promotion of **Irish language events, schemes, and plans** throughout the County and in the North-west, including as part of Seachtain na Gaeilge, Social Inclusion Week, National Heritage Week, the Northwest Cross-Border Irish Language Research Project, Gaeltacht Scholarship Scheme, Comhairle na nÓg, and other community events and activities through the medium Irish.

Furthermore, The National Plan for Irish Language Public Services 2024 - 2030, published in October 2024 requires the Council to put procedures in place so as to meet the obligations therein. Rannóg na Gaeilge will have a pivotal role in this regard. The Office also acts as a first liaison between An Coimisinéir Teanga's Office and the Council.

- 4.31 An update on **Town & Village Renewal Schemes (2022-2024)** is provided below:

Year	Details
2022	Work is progressing in Carndonagh, Convooy, Manorcunningham and Stranorlar (PDM) with projects to be completed in Q1/Q2 2025.
2023	Three towns and villages across the county were awarded funding under the 2023 Town & Village Renewal – (Main Scheme). Work is progressing on all three projects namely Rosnakill, Laghey and Tory Island with work expected to be completed in Q4 2025, and Q2 2026 for the project on Tory Island.
2024 (PDM)	Two towns were awarded funding under the 2024 Town & Village Renewal Scheme Project Development Measure 2024: Dunlewey and Ardara.

- 4.32 **Outdoor Recreation Infrastructure Scheme (2020-2023)** – see table below:

Year	Details
2020 (Measure 3)	Procurement of a bridge consultant is ongoing for the Burtonport to Letterkenny Greenway Phase 1, Part 2: The Muckish Railway Walk Enhancement.
2022 (Measure 2 & 3)	Two projects ongoing namely the Moville Shore Walk and Carrigart to Downings Walkway. Both projects due to be completed by the end of Q2 2025.
2022 (PDM)	Two projects were awarded funding under Project Development Measure namely Fintragh to Largy Coastal Path & Proposed Pontoon/Bunagee Jetty in Culdaff. Both projects due to be completed Q1 2025.
2023 (All Measures)	Five projects were awarded funding under Measure 1. Three projects under Measure 2 & 3 and two projects awarded funding under the Project Development Measure.

- 4.33 **CLÁR (2023-2024)** – see table below:

Year	Details
2023 (Measure 1)	Fifteen projects were funded under CLÁR 2023 with five complete and the remaining due to be completed by Q1/Q2 of 2025.
2024 (Measure 1)	Fifteen projects were funded under CLÁR 2024. Works are commencing on these projects with all projects expected to be complete in Q1/Q2 2026.

- 4.34 The development and implementation of a **Visitor Management Plan for Malin Head** continued to be progressed in 2024. The preparation of planning applications to develop the plan has been delayed with ongoing negotiations continuing with landowners. The Council is committed to progressing Phase 1 of the project subject to securing planning approval and the availability of funding.

- 4.35 The traffic management system at **Sliabh Liag** continued to operate very successfully during the summer period of 2024 resulting in the elimination of traffic congestion in the local area. The shuttle bus service from the Visitor Centre has proved immensely popular for the increasing numbers of people visiting the attraction and enhances the overall visitor experience. The shuttle bus service will be continued in the coming years.

- 4.36 Work on the **Developed & Emerging Tourist Destinations Investment Scheme** in Bundoran will continue in 2025. Sculptural works have been completed on 3 No. roundabouts on the approach roads to Bundoran. Construction on public realm enhancement works to 3 No. side streets in Bundoran, Meehan's Lane, Renisans Lane and Central Lane is ongoing with the project on course to be fully completed by Q1 of 2025.

- 4.37 The development of activity centres in Downings and Bundoran, funded under **Faile Ireland's Platforms for Growth: Facility Centres for Water Sports Activities**, will be progressed further in 2025. Architect-led integrated design teams have been appointed on both projects where designs are developing to inform comprehensive planning applications to be submitted to An Bord Pleanála by mid-2025.

- 4.38 Work on the **Local Authority Weatherproofing and Outdoor Dining Infrastructure Scheme** adjacent to An Grianán Theatre was completed in 2024. The project provided a sheltered communal outdoor dining space and included canopy shelters and a seating area.

- 4.39 The Council currently manages over 60 **playgrounds**. In addition to refurbishing several playgrounds (subject to available funding), an allocation of €177,840 has been made in respect of playground maintenance and inspection in line with RoSPA requirements.

- 4.40 The **Urban Adventure Sports Project** in the Bernard McGlinchey Town Park in Letterkenny was completed in early 2024. The work consisted of a Pump Track, Outdoor Performance Space, Activity Area & Public Lighting.

- 4.41 Donegal County Council is one of only a small number of local authorities across the country that has developed an Outdoor Recreation Strategy. Along with our colleagues in Sport Ireland and the Donegal Sports Partnership and working with related stakeholders across the County, we are actively working on delivering on the actions outlined in the **Donegal Outdoor Recreation Strategy (DORS) 2023-2029**.

Delivering on the actions of the DORS, the Elected Members of the Donegal Municipal District through the Development Fund Initiative have enabled the development of a **Community Trails Plan** for the Donegal Municipal District to inform the development of walks, paths, and trails across the district.

- 4.42 The **Donegal Joint Policing Committee** was disbanded prior to the local government elections in 2024 to make way for the establishment of **Local Community Safety Partnerships (LCSPs)**. This is a new government initiative which brings together community members, the voluntary and community sector, statutory services, and local councillors to work together in identifying and tackling community safety issues locally. The LCSP is expected to be established in late 2024 or early 2025.
- 4.43 The **Community Integration Forum** was established in 2024 to include International Protection, Those with Status, Ukraine - Beneficiary of Temporary Protection (BOTPs) and where applicable, the resettlement programme. This is a key forum to provide strategic leadership in this area and an escalation route for issues locally and enables strong collaboration across the key integration supports.
- 4.44 Alongside this Forum is the new **Local Authority Integration Teams (LAITs)** supporting 'integration from day one'. The overarching aim of the local integration model is to empower individuals within the target groups to ultimately live independently in the community. The LAIT provides one-to-one support to all Refugees. The Team hosts clinics throughout the County with individuals to understand and help meet their specific support needs. The LAIT supports individuals to access services including healthcare, welfare entitlements, language development,

cultural orientation, entering employment, education, and training to enable them to live independently and fully integrate into the community.

- 4.45 The **Offer a Home Programme** managed by the council has provided accommodation for 700 Ukraine - Beneficiary of Temporary Protection (BOTPs). Over 200 are awaiting placement in accommodation in the County. The Response Team provide an inclusive approach to individuals pledging their property and ensure the process is skilfully managed. This includes property inspections and relationship management in making the process of matching and placing as smooth as possible for the homeowner and individual. Providing this accommodation is extremely valuable to BOTPs in securing employment, education, and training.

Local Enterprise Office

- 4.46 The **Local Enterprise Office (LEO)** is tasked with promoting enterprise and entrepreneurship in the County, providing direct financial and non-financial supports to individuals and businesses to set up, develop and grow in the County, fostering innovation and export capabilities within firms, as well as contributing to the wider economic development of the County.
- 4.47 The LEO core functions are funded primarily through **Enterprise Ireland** under a Service Level Agreement, with co-financing in the amount of €251,810 being provided by Donegal County Council in 2025.
- 4.48 During 2024, there has been a continued focus on delivering core enterprise supports to facilitate **start-ups and expansions** and promote **job creation**. There is a particular emphasis on internationalisation, decarbonisation, digitalisation, innovation, and productivity, with a range of supports in these categories. Two accelerator programmes, notably **Scale-X and Ambition**, are hosted by the office facilitating new enterprises to start and scale.

4.49 **LEO Supports** as at 13th November 2024:

	No. of Approvals	Value of Approvals/No. of participants
Grant Aid Approvals	36	€1,035,009
Trading Online Vouchers	55	€125,353
Mentoring Approvals	389	€139,620
Digital for Business	10	€40,284
Green for Business	38	€84,132
Green for Micro	1	€2,214
Lean for Business	22	€100,000
TAME	14	€22,379
EEG	7	€50,000
Number of Training Programmes/events	71	1495

4.50 During 2024, the Local Enterprise Office delivered the following strategic actions:

- Advanced the development and transition of **Food Coast Donegal** in line with the Strategic Review & Future Development 2023-2026. Food Coast Donegal was shortlisted for a Chambers Ireland Excellence in Local Government Award in 2024 in the Promoting Economic Development category.
- Delivered the **Schools Enterprise Programme** to over 500 post-primary students across 12 Donegal schools.
- Advanced work on the **Creative Coast Strategy**.
- Secured funding from Interreg for the delivery of a Preparatory project with partners in Finland and Iceland. The project explores the opportunity of securing Geographical Indication (GI) status for **Donegal Tweed** and other local products.
- Under the **NW Regional Enterprise Plan**, co-organised the Levelling Up – Driving Entrepreneurship in the Northwest event and led the organisation of the **Enterprise Enablers Forum** to support the development and address the challenges for entrepreneurship in the NW region under the 2020 **Regional Action Plan**
- Managed the **Donegal Engineering Network**
- Delivered a range of **Female Entrepreneurship initiatives** including the AMBITION pre-accelerator programme, which won the Chambers Ireland Excellence in Local Government Award 2023 in the Diversity & Inclusion category.

- Assisted in the development and delivery of the **Ireland NW to Boston Go to Market Pathfinder II** trade mission to the US. The Pathfinder programme, delivered at Cambridge Innovation Centre is designed to provide opportunities for early-stage, and scaling, innovation driven enterprises from Donegal, Derry & Strabane.

4.51 In 2025, within the context of the **Donegal Strategic Enterprise Development Plan**, the Local Enterprise Office will continue with its core programmes and supports, including the following:

- Further development of **Food Coast Donegal and Engineering Network**
- Further development of **Creative Coast Donegal**
- Delivery of the **schools' enterprise programme**
- Delivery of **Local Enterprise Week**
- Design and delivery of **pre-accelerator and accelerator programmes**.
- Under the **NW Regional Enterprise Plan**, chair the 1.2 Entrepreneurship theme and assist in the development and delivery of the 10X North West initiative to help local businesses to scale.

4.52 Within the **Enterprise Europe Network (EEN)** project, which is managed by Local Enterprise Office Donegal, on behalf of the LEO Network nationally, there was a range of International Missions and Meet the Buyer events to encourage the internationalisation of our SMEs. Donegal County Council, through the Local Enterprise Office, will continue to manage the project for the LA/LEO network for 2024 and 2025 with a new application submitted to the EU for the 2025 to 2028 period in partnership with Enterprise Ireland, Dublin, and Cork Chambers.

4.53 A draft budget in the amount of €2,520,899 is allocated for the **Local Enterprise Office** for 2025.

Economic Development

- 4.54 The **Economic Development Division** will continue to deliver a range of initiatives to support economic development and job creation in Donegal, in collaboration with a range of public and private sector partners.
- 4.55 The Council's Economic Development Division works closely with IDA in attracting and adding **IDA supported jobs** and also works closely with ATU, Údarás na Gaeltachta, Enterprise Ireland, LEO and other development partners to secure economic development opportunities and job creation for the County.
- 4.56 2025 will see the completion of the construction of enabling infrastructure necessary to realise the potential of the 30-acre multi-use park at **The Common in Lifford**. This will enable the construction of a range of essential projects for the area including social housing, recreational facility and community health as well as fully serviced plots for businesses ready to grow and scale. Other opportunities for Council-owned land and buildings will also be considered as opportunities and funding options arise.
- 4.57 **Donegal 2040 Strategic Development Company**, which is wholly owned by the Council, will continue to be supported to realise its ambition as an engine for growth for Donegal. This company has been set up to develop and manage a range of Council-led economic development related investments, including the Business Innovation Quarter in Letterkenny, Island House in Killybegs, Burtonport Enterprise Centre, and Carrigart Hub, alongside other buildings being developed as part of RRDF related investments in other towns and villages.
- 4.58 The development of the flagship and strategic regeneration **Business Innovation Quarter in Letterkenny** town centre is set to progress in 2025. This includes the development of the 22k sq.ft. Alpha Innovation Centre, which has secured €3.6m co-funding from Enterprise Ireland, and the 43k sq.ft. Beta Business Centre, which has secured €12m external funding.
- 4.59 2025 will see **Alpha Innovation** further enhance the innovation capability of businesses in Donegal and will work to position Donegal as a top location for innovation in Ireland. The team will build on its successful business bootcamp and coaching clinics, Innovation Campfire, Disrupt by the Sea event and will continue to form enabling strategic partnerships both in Ireland and internationally. The team will continue to play a central role, with partners in Donegal and Derry /Strabane in developing the multisector RegTech supercluster in the North West.
- 4.60 The **Business Concierge Service** will continue to provide support to businesses looking to access Council services, including businesses looking to explore location, relocation, or expansion plans.
- 4.61 The Council will continue to work with Derry City & Strabane District Council in the context of the North West City Region with a view to driving forward key strategic initiatives and investments to enable the city region to realise its potential and becoming a net contributor to the economies of the island.
- 4.62 The development of a strong **Donegal DNA Place Brand** will continue to be an important focus in 2025. A new Donegal Prospectus and marketing collateral will be unveiled in early 2025 and this will further support the ongoing initiatives including Love Donegal Day, which reached almost 140 million people in September and Buy Donegal, with over 200 businesses participating in 2024.
- 4.63 Building on the successful engagement with **Donegal's Diaspora** continues to be a key priority for the Council. This will include a focus on building meaningful and mutually beneficial relationships across a range of areas such as investment, innovation and economic development as well as culture and heritage with initiatives such as the Tip O'Neill Awards, Alpha Innovation's Disrupt by the Sea Shark Tank and the Donegal Scottish Migration project.
- 4.64 Realising Donegal's economic development potential through participation in **European and international networks** such as the

CPMR, AER, the Irish American Business Chamber Network and Asia Matters, as well as International partners in the UK, EU, USA and Canada on areas of common interest and where value can be added to Donegal, will continue to be supported in 2024.

- 4.65 The Council's participation in and commitment to the **Atlantic Economic Corridor (AEC)** will continue. It stretches along the western seaboard, includes ten local authority regions from Donegal to Kerry, and aims to encourage economic growth in the region.
- 4.66 Supporting the development of key high potential growth sectors including the **Blue Economy, Renewable Energy and Tech** will continue to be a focus for the Council through initiatives and collaborations such as the Blue Economy Working Group, Killybegs Marine Cluster, Green Hydra, Donegal Tech Advocates, and the NW RegTech Supercluster.
- 4.67 The Economic Development Division will continue to support the work of the Council's **Fisheries and Agricultural Committees**.
- 4.68 The **Strategic Funding Unit** will continue to work with key networks including the Irish Regions Office to maximise external funding and co-funding opportunities, both national and EU, to align with the key priorities and strategic objectives of Donegal County Council.
- Over €510,350 has been secured by the Council under Interreg for the EDIN and Green Hydra projects that will see the Council work with partners across Europe to explore opportunities in developing the Digital Nomad market and in developing local capacity for Green Hydrogen.
- 4.69 2025 will see **tourism in Donegal** capitalise on recent successes including Donegal named by Lonely Planet as one of the top regions in the world to visit, securing the international TBEX conference for the county and the unprecedented success of the unique 'Sharing Donegal' campaign that has positioned the county as one of the most sought-after destinations in Ireland.

- 4.70 Despite these successes, tourism in Donegal continues to face serious challenges including the impact of the ongoing humanitarian crisis on accommodation provision and the rising cost of doing business for hospitality providers. To continue to assist the sector, a budget of €700,000 will be made available and will include €500,000 for the **Tourism Minor Works Grant Scheme** that will once again support a range of local projects at MD level that will enhance the tourism offering of the area.
- 4.71 A fund of €200,000 is being made available in 2025 to support new and **innovative tourism initiatives**, including the renowned TBEX conference that will see hundreds of travel writers and content creators from around the world visit Donegal in September 2025, exposing them to the exceptional product that Donegal has to offer and further raising the profile of Donegal on the world stage.
- 4.72 Over €641,750 has been secured under EU Interreg Programme for the **SUB and Turbo projects** that will see the Council work with partners across Europe to support the development of Bike Tourism and the sustainability and climate resilience of businesses in the tourism sector.
- 4.73 The Council will continue to work with partner stakeholders in supporting the **Camping and Campervan** Sector in Donegal. Funding was previously allocated to businesses and community-based groups for the provision of facilities, new signage has been piloted in a number of areas and the existing Camping Service Points in the county have been reviewed. Economic Development will work with the Councils Environment Service to upgrade existing service point facilities.
- 4.74 The Council recognises the importance of the **Festival and Events** Sector in Donegal, both in terms of attracting visitors to the county as well as creating memorable experiences for visitors when they come to Donegal. The Council will administer the €49,750 Failte Ireland Festival and Events Funding Programme that supports in the region of 30 festival and events each year. In addition, a fund is provided to support a

small number of key strategic festivals that attract substantial visitor numbers. In 2024 an extensive programme of support and networking opportunities was provided to this sector, and this will continue in 2025.

- 4.75 The Council's **Tourism Marketing** team, in conjunction with **Donegal Tourism CLG**, will continue to promote Donegal as a holiday destination-of-choice and target specific markets in Ireland and overseas. The Council will work with a range of partners including Tourism Ireland and Fáilte Ireland to ensure that there is a strong promotional focus on Donegal and the North West region.
- 4.76 The Council will continue to invest in its **digital marketing** assets including **GoVisitDonegal.ie**, social media, and blogging platforms to promote Donegal in a targeted and effective way. These assets will continue to be central platforms for the promotion of Donegal as a destination-of-choice for visitors.
- 4.77 The Council will continue to support the development of the **Donegal Golf Cluster** through a range of activities building on the success of recent international tournaments and private investments in clubs across Donegal.
- 4.78 The Council is committed to continuing to support **air access** to our region. An allocation totalling €50,000 has been made to support **Aerphort Dhún na nGall** and **Ireland West Airport**.

Division E – Environmental Services

- 5.1 A sum of €741,758 is provided for **landfill operations**, which includes the aftercare and maintenance of six closed licensed landfills. An additional €142,227 has been included in the Draft Budget for 2025 to meet increased operating costs arising from inflation. Essential capital improvements at a number of these facilities have been grant-funded by the Department of the Environment, Climate and Communications (DECC). A DECC grant-funded project to develop an Integrated Constructed Wetland (which will significantly reduce energy

and transport costs) for Ballynacarrick Landfill Site is at an advanced planning and design stage. It is intended to go to tender for Phase 1 of the construction works early in 2026.

- 5.2 €541,100 has been provided in respect of the six **recycling centres** in the County at Carndonagh, Dungloe, Laghey, Letterkenny, Milford, and Stranorlar.
- 5.3 Funding is also included in the draft budget for 2025 to facilitate 488 **Bring Banks** at 75 Bring Bank sites across the County, and other recycling activities.
- 5.4 There is a provision for resources for the enforcement of the provisions of the **Litter Pollution Act**, **Air Pollution Act** and the **Waste Management Act**.
- 5.5 Funds are provided in the **circular economy** and **Waste Awareness Programme** for ongoing initiatives including recycling services. The Council supports Donegal communities, schools, and businesses on a range of environmental issues, including **climate change**. The Council supports national initiatives in collaboration with the CU Regional Waste Management Planning Office, the DECC, and the Environmental Protection Agency (EPA).
- 5.6 The sum of €1,088,410 has been provided for **Water Quality Management** purposes which continues the Council's work with LAWPRO, EPA, and other agencies in achieving the objectives of the **River Basin Management Plan** and advance our ongoing aim of being **Ireland's cleanest and greenest region**. Additional resources will continue to be deployed in agricultural inspections over the period 2025 to 2027.
- 5.7 A specific and discretionary allocation of €30,000 per Municipal District is included in the draft Revenue Budget for 2025 to assist the great work of the **Tidy Towns** groups countywide.
- 5.8 The Draft Budget for 2025 includes €877,477 for **street cleaning**. This represents an increase of €100,000 in non-pay costs for 2025. The cost of providing street cleaning services has increased significantly in recent years as a result of inflationary pressures.
- 5.9 Funds including DECC funding, has been provided to cover staff and associated costs in

relation to all aspects of **waste regulation and enforcement**. The main objectives are to improve the quality of our environment, conserve resources, promote circular activities, and support the work of our communities.

- 5.10 The Council is currently engaged with a number of other agencies in preparing an application for funding via PeacePlus Theme 6.1 Clean Air for a major Air Quality initiative that would see an enhanced Air Quality monitoring programme in a number of locations throughout the County.

- 5.11 The Draft Budget for 2025 includes the sum of €719,229 to cover **Water Safety**, including the employment of 55 **Beach Lifeguards** at our designated bathing areas during the summer months. This allows Donegal to continue to improve our facilities and services at 21 of Ireland's Designated Bathing Areas (14%).

A provision of €45,000 has been made in the draft Budget 2025 for grants to groups providing Rescue & Recovery Services in County Donegal. Every year, the Council provides grant assistance to groups that are involved in the provision of rescue services and/or that assist in search and recovery operations.

- 5.12 The Council led out on work in recent years to establish the **North West Energy Agency**, for Donegal initially, and ultimately for the **Northwest City Region**. The draft Budget 2025 provides for the Council to continue work in to secure external funding for ongoing development of the Energy Agency.

- 5.13 The draft Budget 2025 provides for the continued employment of a dedicated Climate Action (CA) Coordinator and CA Officer to consider relevant targets to monitor, evaluate, and report on the implementation of the **Donegal County Council Climate Action Plan 2024 - 2029** which was adopted in February 2024. The Plan includes 139 key actions under six strategic goals, and specific climate action opportunities for Decarbonisation Zones to be harnessed as part of a collective effort with the DZ communities.

The draft Budget also provides for continued employment of a dedicated Community CA Officer to administer DECC's Community Climate Action Fund within the County.

Fire Service

- 5.14 The sum of €11,545,032 *[adopted €11,540,599]* is provided in respect of the **Donegal County Council Fire Service**, an increase of €1,790,418 *[adopted €1,786,418]* on 2024.

The 2024 adopted budget included €1.75m of additional costs relating to the WRC agreement on pay/conditions for retained fire-fighters. This equalled the special allocation from central government for 2024.

The special allocation from central government for 2025 is €2,829,945 (equivalent to €1,079,945 more than the 2024 allocation). The expenditure budget has increased by an equal amount for 2025. However, the full cost of implementing the WRC agreement far exceeds the allocation. Depending on the speed of the rollout of the WRC agreement in 2025, the allocation for 2025 may not be enough. The Sector will continue to engage with central government during 2025 with a view to securing full-cost recoupment for the additional costs arising under the terms of the WRC agreement.

- 5.15 Primary areas of expenditure in the **Fire Service** include:

- **Personnel costs** including gratuities: €8,650,054.
- **General training** programmes: €251,500.
- **Standard Operating Guidelines** training programmes: €12,100.
- Contribution to **Regional Communications Centre and TETRA costs**: €672,012 (an increase of €148,322 year-on-year).
- Buildings, vehicles, and equipment **maintenance and running costs**: €1,016,137.

- 5.16 During 2023, a national agreement on **changes to Retained Firefighters' pay and conditions** was reached, following three months of industrial action. The main points of the agreement are as follows:

- An increase in the retainer and a reduction in the number of incremental points across all firefighter pay grades.
- An increase in the number of hours that attract double the basic rate of pay.
- An increase in the number of drill hours from 72 hours to 96 hours and an increase in pay of 100% per hour.

- Payments to each firefighter in respect of 40 hours per year for fire safety advice given at incidents.
- Each brigade is given a bank of 40 hours per firefighter per year for Community Fire Safety.
- An incident floor of 75 hours per year. Brigades that respond to a small number of incidents having the aggregate equivalent of less than 75 basic rate hours will be paid for 75 hours at the basic rate.
- A minimum complement of 12 firefighters in each station to allow for two crews, with members of a crew having the option to respond to alerts every second week. This will increase the number of firefighters in the Service by up to 45, thereby potentially increasing the Service complement to 192 Retained Firefighters, an increase of up to 31% in the complement.
- Provision of a *dress uniform* to each firefighter
- Additional administrative and senior officer resources will be required to implement the agreement and manage the Service.
- The agreement is effective from 1st July 2023. However, it will take some time to fully implement its terms, specifically in the recruitment and training of the additional firefighters.
- The estimated additional funding needed to manage the post agreement service will be of the order of €3.829m, with an additional once off cost of €1.739m, to cover personal protective clothing, training, and station reconfiguration to allow for the additional firefighters.
- The draft budget for 2025 includes a funding allocation in the sum of €2,829,945 to offset the increased costs arising from the agreement on pay & conditions. This figure will be insufficient, post 2025, to cover all costs necessary to meet the increased complement and associated agreed tasks arising from the agreement.

5.17 In addition to the increase in the above referenced revenue costs there will also be a **once off capital cost associated with the modifications/alterations required to fire stations** to accommodate the extra personnel. Having regard to the current volatility of construction costs it is not possible to give an

accurate figure for the capital cost in advance of seeking tenders. It is likely the overall cost will be in excess of €1.125m. It is unknown at present if the NDFEM will fund any or all of these capital costs.

5.18 Services will continue to be provided for in areas of **major emergency management, primary schools programme, fire prevention and education, and fire safety awareness.**

5.19 For the period from the 1st of January 2024 to 31st of August 2024, there were 600 incidents in the County, as against 606 for the same period in 2023. The **number of fires** in 2024 was 53 fewer than for the same period in 2023 (279 as against 226). **Road traffic collisions** increased from 111 to 141, and false alarms increased from 136 to 139. 2024 data is provisional.

5.20 154 applications for **Fire Safety Certificates** were received from the 1st of January 2024 to the 30th of September 2024, as against 181 for the same period in 2023.

Civil Defence

5.21 A sum in the amount of €197,083 is provided in respect of **Civil Defence** for 2025. This service has a complement of **63 active volunteer members** across the County who continue to support the Principal Response Agencies, while also assisting local communities in non-emergency activities.

5.22 Primary areas of **Civil Defence expenditure** include:

- Salaries: €125,853
- Training for volunteers and associated costs: €15,200
- Buildings, vehicles, and equipment maintenance and running costs: €56,030

5.23 In 2024, **community assistance** was provided to 37 non-emergency community events, providing 5,384 voluntary hours to local charitable and sporting events and local authority sponsored events. This included ambulance and medical cover.

5.24 Civil Defence continues to provide administration, social spacing, and medical support to the **Irish Blood Transfusion Board**. In 2024, this was provided at 23 blood clinics. In addition to this, Civil Defence provides patient

transfer support to the HSE, when necessary, with four transfers completed in 2024 to Merlin Hospital, Galway.

- 5.25 Civil Defence continues to develop and rollout its essential training programmes, in line with the Civil Defence Three-Year Plan and the Towards 2030 document in the areas of **Medical** (CPR – EMT level), **Land and Water Based Missing Person Search & Rescue**, **Drones**, **Swift Water Rescue**, **Fire Fighting** and **Flooding Response**. Volunteers are also required to upkeep their Mandatory Services of Garda Vetting, Child Protection, Induction, Manual Handling, and PHECC Cardiac First Responder training, all of which are rolled out continually throughout the year.
- 5.26 Additional services will continue to be provided for in 2025 in areas of **Major Emergency Management**, supporting the Dept of Agriculture in the **Avian Influenza** response and the **Community CPR Programme**.

Division F – Recreation and Amenity

- 6.1 A provision in the amount of €1,154,330 has been made in respect of **leisure facilities** operations and contributions, with a real focus on continuing to improve energy efficiency in 2025 and beyond. The Draft Budget for 2025 contains an additional €150,000 in supports to leisure centres.
- 6.2 An allocation of €424,277 is provided for **beach access, maintenance, and cleaning** in 2025, an increase of €45,000 under non-pay headings. The work to improve beach accessibility for older adults and people with disabilities, which has been undertaken in collaboration with local community groups, has helped result in the Council being honoured with a number of prestigious Accessibility and Age Friendly awards in 2024.
- 6.3 The Culture Division will continue to deliver a wide programme of activities in line with the goals and actions set out in '**Cultúr le Chéile: Strategic Plan for the Culture Division 2022 – 2026**.'
- 6.4 Donegal County Council will continue cross border collaboration with Derry City & Strabane District Council on **audience**

development during 2025, including developing and promoting the HERE for Arts and Culture North West brand.

- 6.5 The Council will continue to rollout the **Creative Ireland** initiative through its Donegal Culture and Creativity Team, which includes staff from Libraries, County Arts, Regional Cultural Centre, County Museum, County Archives, Heritage Office, Biodiversity Office, Conservation Office, Local Enterprise Office, Rannóg na Gaeilge, Film Office, and Social Inclusion Unit. The team will continue to implement actions from the '**Donegal Culture and Creativity Strategy 2023 – 2027**' in collaboration with partners and with the assistance of the Creative Communities Engagement Officer.
- 6.6 A provision of €3,915,071 [*adopted €3,865,071*] is provided to fund **Library Service Operations**, Taobh Tíre community outreach points, and the cross-border mobile library.

An additional €97,000 [*adopted €47,000*] is included in the Draft Budget for 2025 to support the **Library Book Fund**. Donegal County Council's Library Book Fund has not been augmented for many years. The increase is required in order to bring Donegal's allocation closer to national averages.

Libraries will implement actions from the national Public Library Strategy 2023 - 2027 – '**The Library is the Place: Information, Recreation, Inspiration**' across the branch network. This will include delivering national strategic programmes such as Right to Read, Healthy Ireland at Your Library, and the Europe Direct Centre. Libraries will provide in person and online events and resources and will continue to facilitate digital skills development.

- 6.7 The Council will continue to seek funding to enable the progression of the **Donegal Town Library** capital project.
- 6.8 The **Regional Cultural Centre**, one of the top-ranked art centres in Ireland, will continue to provide vital support to the County's cultural and creative ecosystem, delivering large-scale programmes of exhibitions, concerts, films, youth events, festivals, community events, and intercultural events – engaging with both local audiences and visitors.

- 6.9 A provision of €1,479,712 has been provided to cover a wide range of arts activity including facilities/events such as **An Grianán Theatre, Earagail Arts Festival, Abbey Arts Centre, Strategic Partnerships, Artists Bursaries, Culture Night, support for festivals, and support for new artistic works.**
- 6.10 The **Donegal Bay and Blue Stacks Festival**, which supports artists and engages communities in the south of the County, will present its 25th annual programme in 2025. The festival will showcase new theatre, music, literature and spectacle works.
- 6.11 The appointment by the Council in 2024 of an **Arts & Cultural Diversity Officer** has been particularly impactful. The Council will continue to develop and deliver arts programmes and initiatives that reflect and speak to the ethnically diverse, multicultural nature of today's Donegal community and that respond to the expressed needs of these new communities.
- 6.12 The sum of €386,088 [*adopted €376,088*] is provided in respect of the **County Museum** service. The Museum will deliver an exhibition and events programme throughout the year working in association with various groups and organisations. The Museum will collaborate with other transnational partners in a 3-year EU project titled Digital Action for Climate Change in Heritage Environments (DACCHE).
- 6.13 The sum of €188,293 is provided in respect of **County Archives** services. Amongst other developments in 2025, the acquisition, digitisation, preservation, processing, and provision of access to archives will continue. The Council plans to develop an Archives Centre in Lifford in order to preserve the county archives collection and ensure it is widely accessible. **The Prior School**, on the site of the former Lifford Army Barracks, is potentially suitable for this and the Council is developing plans in this regard. Dedalus Architecture, RIAI Accredited Grade 1 Conservation architects, have been appointed to prepare a Feasibility Study with Architectural Conservation Design and Cost Estimate Services for the project. The Council will explore funding options to progress the capital project.
- 6.14 A provision of €1,620,559 [*adopted €1,570,559*] is included in respect of the maintenance and upkeep of **Parks & Open Spaces**. An additional €200k [*adopted €150,000*] has been included to support the work of our Parks and Open Spaces teams, reflecting the increased asset base that must be maintained.

Division G – Agriculture, Education, Health and Welfare

- 7.1 The Council is responsible for maintaining over 100 **Pier & Harbour facilities** around the coast of Donegal, ranging from busy multi-faceted facilities, such as Greencastle harbour, to small piers/slipways in remote locations serving just a handful of users.
- 7.2 The Council completed significant capital works on 28 Piers and Harbour projects in the period from 2022 to 2024 funded by the Brexit Adjustment funding programme (**BALAMI**), the Department for Agriculture, Food and the Marine, and Own Resources. The Council continues to address **safety and infrastructural works at its piers/harbours**. Some work will be undertaken through the annual maintenance budget, while capital funding is sought through the Department of Agriculture, Food and the Marine (DAFM) fund for larger-scale projects (max of €200,000 per project), and other funding opportunities as they arise.
- 7.3 A provision of €1,293,866 has been made in respect of **Operation of Harbours**, including marine safety, harbour facilities and equipment maintenance, at-site waste disposal, de-fouling of slipways, dredging and pontoon removal/installation. An additional €40,000 is included for 2025 under Dredging.

Division H – Miscellaneous Services

- 8.1 The sum of €5,344,105 is provided in respect of the **Machinery Yard**, (machinery and central stores), of which €4,743,398 is funded. The Council will progress its plans to **reduce emissions** from its vehicle fleet in 2025 in line with public sector obligations.
- 8.2 **Commercial Rates Income** for 2025 totals €41,600,783 [*adopted €39,717,620*]. The draft

budget includes an increase in the ARV from 0.232 to 0.243 (+4.74%) for 2025 [*adopted rate = 0.232*]. Together with buoyancy (new properties valuations/revisions), net additional income from Commercial Rates in the draft budget amounts to €1,705,255 for 2025. The total number of current rateable properties is 5,685.

- 8.3 A provision for **irrecoverable Commercial Rates** in the sum of €7,094,882 [*€6,732,491*] is included in the draft budget for 2025. Rates may be deemed irrecoverable for a number of reasons, including where properties have been vacant for all or part of the year, and amounts deemed as bad debt that cannot be legally pursued.
- 8.4 The draft budget for 2025 includes a provision of €375,000 to fund the continuation of **Donegal County Council's Small Business Grant Scheme**. This allows businesses to avail of a 7.5% reduction, to a maximum of €375, when paying their Commercial Rates liability in full by the 31st of October.
- 8.5 Donegal County Council's **Rates Incentive Scheme** remains in place for 2025. The scheme was first introduced in 2020 and is designed to assist new commercial businesses to set up in the traditional social and commercial heart of towns and villages in Donegal. The scheme aims to reduce the number of vacant premises, stimulate commercial activity, promote retail diversity, and reinvigorate town and village centres. The scheme offers the opportunity for new qualifying businesses to avail of discounts on their Commercial Rates bills in their first three years of trading.
- 8.6 €806,090 is provided to **administer the Commercial Rate Book**. This is primarily for salary costs associated with the collection of Commercial Rates.
- 8.7 It is estimated that €20,000 will be collected in respect of the **Non-Principal Private Residence (NPPR) charge** in 2025. Liability to legacy NPPR charges and penalties will cease from March 2025.
- 8.8 The Income Collection Unit also has responsibility for the collection of **Fire Charges, Marine Charges, and Development Charges**.
- 8.9 Donegal County Council's Information & Communications Technology (ICT)

infrastructure is a **key foundational asset** for the organisation enabling **service delivery**, enhancing **public engagement**, supporting **data-driven decision making**, and ensuring **security and compliance**. It covers 106 physical locations across the County as one of the largest local authority networks in the Country. An overall budget of €4,615,553 (€2,011,082 Payroll and €2,604,471 Non-Payroll) is allocated to the Information system services. This ICT infrastructure includes the **operational support** for and **maintenance** of:

- 84 Servers
- 1,687 Desktop & Notebook Computers
- 352 Printers/Scanners/Plotters
- 29 Print Management Multi-Function Devices (managed solely by Information Systems)
- 85 Other Multi-Function Devices
- 380 Tablets
- 700 Mobile Phones
- 200 Other data devices
- 275 IP Telephone Handsets

- 8.10 The implementation of the Council's **blended working** policy is enabled via provision of base infrastructure, ongoing technical support, and cyber security. An internal authorization app facilitates annual review. The notable increase in user support associated with implementation is anticipated to continue for some time with the shift towards laptops and other portable devices.
- 8.11 A multi-annual capital **re-investment programme in ICT infrastructure** (networks, data storage, telephony, software licensing, information & cyber security, and the upgrading of systems) is progressing. While investment expenditure is included in the 3-Year Capital Plan 2025 – 2027, it will result in increased costs to the Council's operational budget in subsequent years. This is essential to enable the Council to **make the most of digital advances**. A continued emphasis on **cyber security** will ensure we have the right capacity, capabilities, and practices to protect the organisation from cyber-attacks and to protect the data being managed.
- 8.12 Aligning with Digital Local Government: Working for Everyone (Ireland's Local Government Digital and ICT Strategy 2030), in 2025, Information Systems will continue to procure or design, develop, implement, and support a significant

range of **software applications and solutions** across all functions. **Supporting staff** in the wider organisation with appropriate technology and digital tools to do their work is a priority along with **improving the collection and smart use of data** for decision-making, for example capitalising on the facilitation of online **public consultation** and **expressions of interest** in **community development** initiatives.

- 8.13 Information Systems will continue to support the Council's communications function online and through social media. **A new Council website** launched in the last quarter of 2024 will see increased capacity for updating and expanding our range of easy to access online services, designed around the needs of people and businesses. This is complemented by a **new Donegal Culture website**. Maintenance and expansion of **digital dashboards** and location-based infographics, utilising **GIS** technology will continue.
- 8.14 The Information Systems Department continues to work with relevant government departments and telecommunications companies to assist the rollout of **high-speed broadband** throughout the County, including the **National Broadband Plan**. Information Systems will continue the development and implementation of the inter-agency **Donegal Digital Project** linked to the Regional Spatial and Economic Strategies and Digital Local Government: Working for Everyone digital community objectives. The Broadband Office has a key role in facilitating activities that contribute to an **improved digital infrastructure**, technologies to improve **quality of life**, co-working **hubs**, and support for **technological innovation**.
- 8.15 The Council, through the **ERNACT** network, will continue to seek **EU project funding** opportunities in ICT and Digital technologies. Information Systems is currently involved in the following projects:
- **INNOCAP** - Capacity building on **Internet of Things** networks and **Virtual & Augmented Reality**, funded through the Northern Periphery and Arctic (2021 - 2027).
 - **ENAIBLER** - Capacity building on **Artificial Intelligence in the public sector**, funded through Interreg Europe (2021 - 2027).
 - **COPOWER** - Using technology to link **renewable energy systems** and operate them in coordination like a utility-scale power station to balance energy demand and production, funded by Northern Periphery and Arctic (2021 - 2027). Work is underway to implement a **pilot virtual power plant** for Donegal County Council.
 - **CIVITECH** - The CIVITEC project aims to make democracy more participatory, inclusive, and responsive by enhancing **citizen involvement** through new digital tools and processes.
- 8.16 The Council's **Procurement Office** continues to provide support, training, and guidance to staff engaged in public procurement, with particular emphasis on compliance with local, national and EU procurement rules and identifying opportunities for greater efficiencies. Clear policies and procedures exist to ensure that, irrespective of purchase method, the overriding objective is that the Council achieves value-for-money and reduces risk to the organisation, whilst complying with all relevant directives and regulations.
- 8.17 The Council's ambitious capital programme will require tens of millions of euros in additional borrowing to co-finance important capital projects over the term of the current Council. The Draft Revenue Budget for 2025 includes a provision of €761,317 *[adopted €0 – no provision has been made for additional borrowing in 2025]* to allow **new borrowing of up to €10m to assist in the delivery of the capital programme**. The provision has been made possible by the early redemption of variable rate loans and the natural redemption of other loans that reached term.

ADOPTED FORMAT OF BUDGET 2025

Donegal County Council

TABLE A - CALCULATION OF ANNUAL RATE ON VALUATION							
Summary by Service Division		Summary per Table A 2025				Estimated Net Expenditure Outturn 2024 (as restated)	
		Expenditure	Income	Budget Net Expenditure 2025			
		€	€	€	%	€	%
Gross Revenue Expenditure & Income							
Housing and Building		33,809,292	33,547,742	261,550	0%	-122,139	0%
Road Transport & Safety		59,608,383	37,345,954	22,262,429	33%	20,245,730	30%
Water Services		19,689,162	17,769,896	1,919,266	3%	1,362,119	2%
Development Management		24,019,963	8,243,950	15,776,013	23%	14,633,910	21%
Environmental Services		21,114,637	5,426,897	15,687,740	23%	14,977,354	22%
Recreation and Amenity		11,205,982	795,452	10,410,530	15%	9,467,756	14%
Agriculture, Food and the Marine		3,055,208	635,083	2,420,125	4%	2,106,005	3%
Miscellaneous Services		26,408,154	27,408,255	-1,000,101	-1%	5,608,205	8%
		198,910,781	131,173,229	67,737,552	100%	68,278,940	100%
Provision for Debit Balance		0		0			
Adjusted Gross Expenditure & Income	(A)	198,910,781	131,173,229	67,737,552		68,278,940	
Financed by Other Income/Credit Balances							
Provision for Credit Balance			0	0			
Local Property Tax			28,019,932	28,019,932		27,977,270	
Sub - Total	(B)			28,019,932		40,301,670	
Amount of Rates to be Levied	C=(A-B)			39,717,620			
Net Effective Valuation	(E)			171,196,636			
General Annual Rate on Valuation	C/E			0.232			

* Standard rounding rules apply throughout

Table B		Expenditure & Income for 2025 and Estimated Outturn for 2024							
Division & Services		2025				2024			
		Expenditure		Income		Expenditure		Income	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn	Adopted by Council	Estimated Outturn
Code		€	€	€	€	€	€	€	€
	Housing and Building								
A01	Maintenance/Improvement of LA Housing Units	8,950,754	9,001,755	501,794	501,794	8,526,263	8,908,557	537,040	967,040
A02	Housing Assessment, Allocation and Transfer	2,379,070	2,379,929	204,537	204,537	2,040,789	2,011,245	204,537	204,537
A03	Housing Rent and Tenant Purchase Administration	1,944,269	1,944,724	15,667,269	15,667,268	1,350,116	1,337,106	14,327,400	14,327,400
A04	Housing Community Development Support	270,746	270,848	6,186	6,186	258,045	255,784	6,186	6,186
A05	Administration of Homeless Service	1,343,473	1,343,578	1,025,296	1,025,296	848,240	841,625	631,602	631,602
A06	Support to Housing Capital Prog.	2,531,036	2,531,529	1,660,405	1,660,405	2,763,500	2,751,787	1,922,228	1,922,228
A07	RAS and Leasing Programme	6,888,414	6,888,741	7,181,375	7,181,375	5,789,753	5,775,469	6,071,380	6,071,380
A08	Housing Loans	1,294,557	1,294,840	517,472	517,472	1,176,412	1,176,413	529,764	529,764
A09	Housing Grants	7,857,936	7,858,367	6,316,858	6,316,858	1,855,088	1,855,089	416,858	416,858
A11	Agency & Recoupable Services	7,225	7,271	553	554	6,530	6,334	555	555
A12	HAP Programme	341,812	341,812	465,997	465,997	416,982	416,982	380,980	380,980
	Service Division Total	33,809,292	33,863,394	33,547,742	33,547,742	25,031,718	25,336,391	25,028,530	25,458,530
	Road Transport & Safety								
B01	NP Road - Maintenance and Improvement	1,244,515	1,244,826	614,435	614,435	1,302,439	1,283,995	728,600	728,600
B02	NS Road - Maintenance and Improvement	1,361,068	1,501,512	480,553	480,553	1,383,377	1,355,680	597,132	597,132
B03	Regional Road - Maintenance and Improvement	19,036,488	19,039,197	11,594,210	11,594,211	17,552,590	19,602,784	10,720,460	12,927,460
B04	Local Road - Maintenance and Improvement	31,686,711	31,730,829	22,278,716	22,278,716	29,335,034	34,250,078	20,621,529	25,649,529
B05	Public Lighting	2,425,690	2,425,706	85,650	85,650	2,411,911	2,410,958	85,650	85,650
B06	Traffic Management Improvement	197,016	197,043	1,567	1,567	179,816	178,547	1,567	1,567
B07	Road Safety Engineering Improvement	783,803	783,841	587,626	587,626	640,789	639,806	472,326	472,326
B08	Road Safety Promotion/Education	297,409	297,648	3,916	3,916	277,535	275,878	3,916	3,916
B09	Car Parking	1,374,063	1,374,444	1,388,959	1,388,959	1,332,693	1,328,134	1,360,202	1,360,202
B10	Support to Roads Capital Prog.	1,026,889	1,028,155	92,107	92,107	893,570	866,763	92,107	92,107
B11	Agency & Recoupable Services	174,731	174,762	218,215	218,214	156,364	154,810	183,214	183,214
	Service Division Total	59,608,383	59,797,963	37,345,954	37,345,954	55,466,118	62,347,433	34,866,703	42,101,703

Table B Expenditure & Income for 2025 and Estimated Outturn for 2024									
Division & Services		2025				2024			
		Expenditure		Income		Expenditure		Income	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn	Adopted by Council	Estimated Outturn
<u>Code</u>		€	€	€	€	€	€	€	€
	Water Services								
C01	Water Supply	12,634,186	12,639,161	332,860	332,860	13,460,868	13,336,907	332,860	332,860
C02	Waste Water Treatment	1,904,579	1,905,870	80,870	80,870	2,556,790	2,502,806	80,870	80,870
C03	Collection of Water and Waste Water Charges	699,205	699,778	21,680	21,680	627,180	610,101	21,680	21,680
C04	Public Conveniences	561,481	577,716	8,357	8,357	482,606	479,841	8,357	8,357
C05	Admin of Group and Private Installations	382,405	382,457	257,812	257,812	342,641	332,362	257,812	257,812
C06	Support to Water Capital Programme	2,357,807	2,358,589	52,202	52,202	3,325,834	3,307,187	52,201	52,201
C07	Agency & Recoupable Services	806,840	807,600	4,802,864	4,802,864	716,916	701,089	4,325,638	4,325,638
C08	Local Authority Water and Sanitary Services	342,659	342,660	12,213,251	12,213,251	365,457	361,334	15,190,090	15,190,090
	Service Division Total	19,689,162	19,713,831	17,769,896	17,769,896	21,878,292	21,631,627	20,269,508	20,269,508
	Development Management								
<u>Code</u>									
D01	Forward Planning	1,406,156	1,426,508	24,459	24,459	1,273,699	1,264,444	24,459	24,459
D02	Development Management	3,731,212	3,732,478	797,645	797,645	3,543,178	3,505,170	936,829	936,829
D03	Enforcement	1,368,068	1,368,506	26,768	26,768	1,135,180	1,123,471	26,768	26,768
D04	Industrial and Commercial Facilities	1,800	1,800	127	127	1,800	1,800	127	127
D05	Tourism Development and Promotion	2,399,452	2,410,283	899,242	899,242	2,219,219	2,211,602	799,469	799,469
D06	Community and Enterprise Function	6,684,630	6,707,962	2,079,483	2,079,483	6,525,428	6,505,943	1,915,106	1,915,106
D07	Unfinished Housing Estates	379,356	379,419	4,391	4,391	357,783	356,459	4,391	4,391
D08	Building Control	413,353	413,405	110,900	110,900	401,014	399,603	110,900	110,900
D09	Economic Development and Promotion	6,142,268	6,145,682	3,821,037	3,821,037	6,884,389	6,867,934	4,677,286	4,677,286
D10	Property Management	272,293	272,293	0	0	249,198	249,198	0	0
D11	Heritage and Conservation Services	881,278	931,327	411,523	411,523	860,935	859,224	479,661	479,661
D12	Agency & Recoupable Services	340,097	342,270	68,375	68,375	328,765	325,319	61,261	61,261
	Service Division Total	24,019,963	24,131,933	8,243,950	8,243,950	23,780,588	23,670,167	9,036,257	9,036,257

Table B Expenditure & Income for 2025 and Estimated Outturn for 2024									
Division & Services		2025				2024			
		Expenditure		Income		Expenditure		Income	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn	Adopted by Council	Estimated Outturn
<u>Code</u>		€	€	€	€	€	€	€	€
	Environmental Services								
E01	Landfill Operation and Aftercare	1,179,130	1,179,191	3,301	3,301	1,740,090	1,738,118	3,301	3,301
E02	Recovery & Recycling Facilities Operations	1,166,535	1,176,608	19,381	19,381	1,212,557	1,202,113	19,381	19,381
E03	Waste to Energy Facilities Operations	0	0	0	0	0	0	0	0
E04	Provision of Waste to Collection Services	30,754	30,754	0	0	30,719	30,697	0	0
E05	Litter Management	2,116,525	2,117,027	164,084	164,084	2,078,524	2,066,633	210,039	210,039
E06	Street Cleaning	893,602	893,664	1,542	1,542	778,649	778,210	1,542	1,542
E07	Waste Regulations, Monitoring and Enforcement	904,518	904,623	466,258	466,258	809,440	806,123	466,258	466,258
E08	Waste Management Planning	60,405	60,405	0	0	60,414	60,402	0	0
E09	Maintenance of Burial Grounds	45,768	45,775	530	531	43,006	42,916	531	531
E10	Safety of Structures and Places	1,007,556	1,007,616	143,526	143,525	870,528	868,834	143,526	143,526
E11	Operation of Fire Service	11,341,269	11,345,511	3,184,045	3,184,045	9,577,914	9,565,218	2,084,100	2,084,100
E12	Fire Prevention	199,330	199,521	335,352	335,352	176,700	171,879	288,578	288,578
E13	Water Quality, Air and Noise Pollution	1,320,275	1,320,523	360,896	360,896	836,214	830,112	66,645	66,645
E14	Agency & Recoupable Servicess	0	0	0	0	0	0	0	0
E15	Climate Change and Flooding	848,970	848,970	747,982	747,982	926,790	926,790	826,790	826,790
	Service Division Total	21,114,637	21,130,188	5,426,897	5,426,897	19,141,545	19,088,045	4,110,691	4,110,691
	Recreation & Amenity								
<u>Code</u>									
F01	Leisure Facilities Operations	1,180,970	1,180,993	23,738	23,738	1,037,836	1,037,119	23,738	23,738
F02	Operation of Library and Archival Service	5,606,661	5,658,715	341,058	341,058	5,228,814	5,188,314	341,058	341,058
F03	Outdoor Leisure Areas Operations	2,189,816	2,240,434	39,248	39,248	1,961,984	1,957,183	39,248	39,248
F04	Community Sport and Recreational Development	1,525	1,525	0	0	1,380	1,339	0	0
F05	Operation of Arts Programme	2,227,010	2,237,431	391,408	391,408	2,039,536	2,029,787	341,942	341,942
F06	Agency & Recoupable Services	0	0	0	0	0	0	0	0
	Service Division Total	11,205,982	11,319,098	795,452	795,452	10,269,550	10,213,742	745,986	745,986

Table B Expenditure & Income for 2025 and Estimated Outturn for 2024									
Division & Services		2025				2024			
		Expenditure		Income		Expenditure		Income	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn	Adopted by Council	Estimated Outturn
<u>Code</u>		€	€	€	€	€	€	€	€
	Agriculture, Food and the Marine								
G01	Land Drainage Costs	3,621	3,625	176	176	3,338	3,238	176	176
G02	Operation and Maintenance of Piers and Harbours	1,849,371	1,849,621	117,312	117,312	1,614,723	1,602,883	92,312	92,312
G03	Coastal Protection	880	881	139	139	796	772	139	139
G04	Veterinary Service	977,790	977,958	513,178	513,178	907,692	902,547	485,204	485,204
G05	Educational Support Services	208,546	208,698	4,278	4,278	168,736	163,674	4,278	4,278
G06	Agency & Recoupable Services	15,000	15,000	0	0	15,000	15,000	0	0
	Service Division Total	3,055,208	3,055,783	635,083	635,083	2,710,285	2,688,114	582,109	582,109
	Miscellaneous Services								
<u>Code</u>									
H01	Profit/Loss Machinery Account	5,963,932	5,964,652	4,576,709	4,576,709	5,768,017	5,729,474	4,465,127	4,465,127
H02	Profit/Loss Stores Account	193,903	193,941	211,819	211,819	158,294	157,517	211,819	211,819
H03	Adminstration of Rates	8,713,518	9,091,970	92,717	92,717	9,466,960	9,457,166	142,717	142,717
H04	Franchise Costs	274,034	274,135	55,168	55,168	525,647	521,860	55,168	55,168
H05	Operation of Morgue and Coroner Expenses	421,037	421,047	475	475	407,016	406,798	475	475
H06	Weighbridges	3,310	3,311	0	0	3,075	2,983	0	0
H07	Operation of Markets and Casual Trading	102,629	102,633	28,361	28,361	98,872	98,805	28,360	28,360
H08	Malicious Damage	0	0	0	0	0	0	0	0
H09	Local Representation/Civic Leadership	1,966,163	1,966,207	1,469	1,469	2,142,900	2,139,498	1,469	1,469
H10	Motor Taxation	1,820,028	1,821,336	90,332	90,332	1,645,921	1,618,540	90,332	90,332
H11	Agency & Recoupable Services	6,949,600	7,942,527	22,351,205	22,351,210	7,083,143	7,068,044	17,663,750	16,597,013
	Service Division Total	26,408,154	27,781,759	27,408,255	27,408,260	27,299,845	27,200,685	22,659,217	21,592,480
	OVERALL TOTAL	198,910,781	200,793,949	131,173,229	131,173,234	185,577,941	192,176,204	117,299,001	123,897,264

* Standard rounding rules apply throughout

Table D	
ANALYSIS OF BUDGET 2025 INCOME FROM GOODS AND SERVICES	
Source of Income	2025 €
Rents from Houses	16,560,434
Housing Loans Interest & Charges	636,790
Parking Fines/Charges	1,371,533
Uisce Éireann	12,044,823
Planning Fees	650,000
Domestic Refuse	0
Commercial Refuse	0
Landfill Charges	0
Fire Charges	640,000
Recreation / Amenity / Culture	8,000
Agency Services & Repayable Works	0
Local Authority Contributions	206,289
Superannuation	2,040,000
NPPR	20,000
Misc. (includes income from Machinery Yard, Overhead Account, Transfers from Reserves, Dog Licensing, PRTB contributions and other miscellaneous headings)	16,470,866
TOTAL	50,648,735

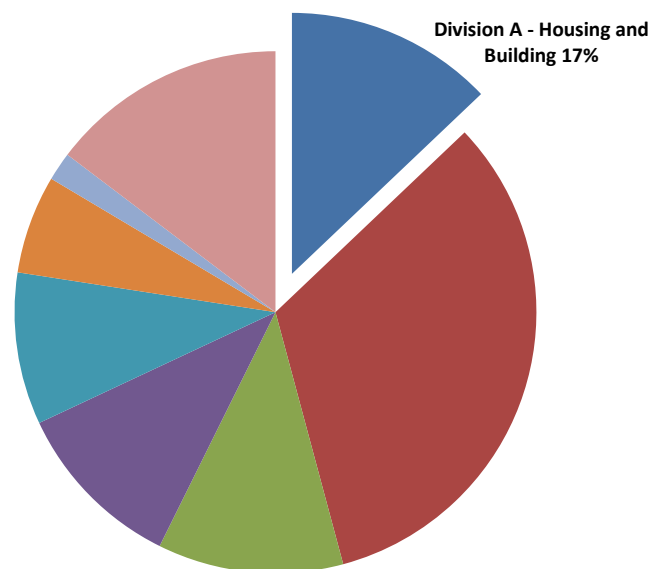
Table E	
ANALYSIS OF BUDGET INCOME 2025 FROM GRANTS AND SUBSIDIES	
	2025
	€
Department of Housing, Local Government and Heritage	
Housing and Building	15,430,041
Road Transport & Safety	0
Water Services	5,176,189
Development Management	1,605,614
Environmental Services	3,746,698
Recreation and Amenity	0
Agriculture, Food and the Marine	0
Miscellaneous Services	14,701,728
	40,660,270
Other Departments and Bodies	
TII Transport Infrastructure Ireland	1,676,763
Tourism, Culture, Arts, Gaeltacht, Sport and Media	200,276
National Transport Authority	0
Social Protection	0
Defence	132,183
Education	0
Library Council	45,600
Arts Council	349,685
Transport	30,969,800
Justice	7,460
Agriculture, Food and the Marine	0
Enterprise, Trade and Employment	2,177,360
Rural and Community Development	345,475
Environment, Climate and Communications	0
Food Safety Authority of Ireland	308,674
Other (includes income in respect of LIS, Sláinte Care, funding for energy projects, and other miscellaneous headings)	3,650,948
	39,864,224
Total Grants & Subsidies	80,524,494

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

Division A - Housing and Building

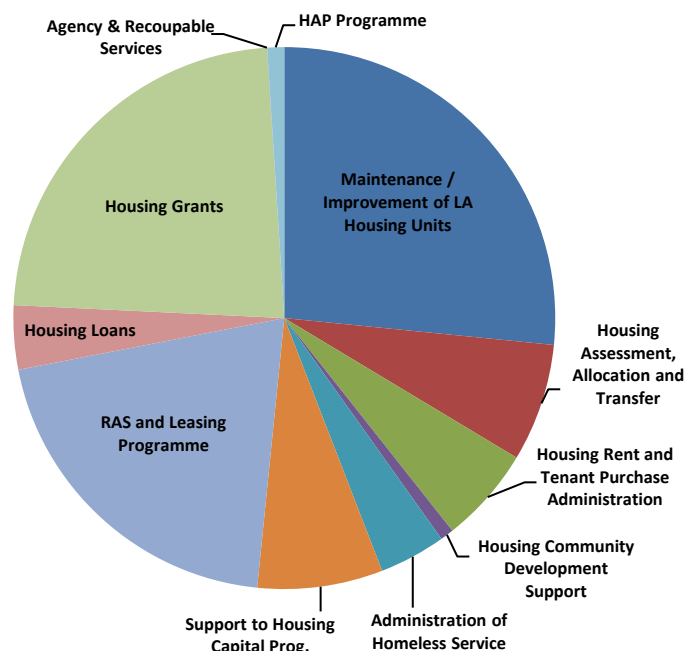
Division	Amount €	%
A Housing and Building	33,809,292	17%
B Road Transport & Safety	59,608,383	30%
C Water Services	19,689,162	10%
D Development Management	24,019,963	12%
E Environmental Services	21,114,637	11%
F Recreation and Amenity	11,205,982	6%
G Agriculture, Food & The Marine	3,055,208	2%
H Miscellaneous Services	26,408,154	13%
Grand Total	198,910,781	100%

Overall Expenditure



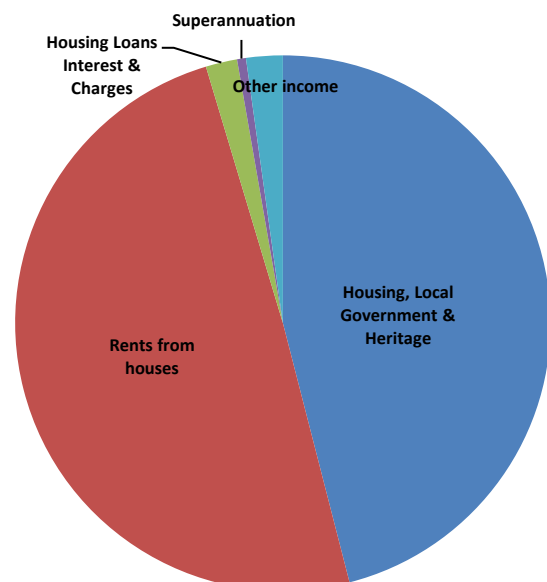
How the Division is Spent	Amount €	%
Maintenance / Improvement of LA Housing Units	8,950,754	26.5%
Housing Assessment, Allocation and Transfer	2,379,070	7.0%
Housing Rent and Tenant Purchase Administration	1,944,269	5.8%
Housing Community Development Support	270,746	0.8%
Administration of Homeless Service	1,343,473	4.0%
Support to Housing Capital Prog.	2,531,036	7.5%
RAS and Leasing Programme	6,888,414	20.4%
Housing Loans	1,294,557	3.8%
Housing Grants	7,857,936	23.2%
Agency & Recoupable Services	7,225	0.0%
HAP Programme	341,812	1.0%
Grand Total	33,809,292	100%

Expenditure



Sources of Income in the Division	Amount €	%
Housing, Local Government and Heritage	15,430,041	46.0%
Rents from houses	16,560,434	49.4%
Housing Loans Interest & Charges	636,790	1.9%
Superannuation	179,977	0.5%
Other income	740,500	2.2%
Grand Total	33,547,742	100%

Income



Expenditure & Income for 2025 and Estimated Outturn for 2024									
Division & Services		2025				2024			
		Expenditure		Income		Expenditure		Income	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn	Adopted by Council	Estimated Outturn
		€	€	€	€	€	€	€	€
Code	Housing and Building								
A01	Maintenance/Improvement of LA Housing Units	8,950,754	9,001,755	501,794	501,794	8,526,263	8,908,557	537,040	967,040
A02	Housing Assessment, Allocation and Transfer	2,379,070	2,379,929	204,537	204,537	2,040,789	2,011,245	204,537	204,537
A03	Housing Rent and Tenant Purchase Admin	1,944,269	1,944,724	15,667,269	15,667,268	1,350,116	1,337,106	14,327,400	14,327,400
A04	Housing Community Development Support	270,746	270,848	6,186	6,186	258,045	255,784	6,186	6,186
A05	Administration of Homeless Service	1,343,473	1,343,578	1,025,296	1,025,296	848,240	841,625	631,602	631,602
A06	Support to Housing Capital Prog.	2,531,036	2,531,529	1,660,405	1,660,405	2,763,500	2,751,787	1,922,228	1,922,228
A07	RAS and Leasing Programme	6,888,414	6,888,741	7,181,375	7,181,375	5,789,753	5,775,469	6,071,380	6,071,380
A08	Housing Loans	1,294,557	1,294,840	517,472	517,472	1,176,412	1,176,413	529,764	529,764
A09	Housing Grants	7,857,936	7,858,367	6,316,858	6,316,858	1,855,088	1,855,089	416,858	416,858
A11	Agency & Recoupable Services	7,225	7,271	553	554	6,530	6,334	555	555
A12	HAP Programme	341,812	341,812	465,997	465,997	416,982	416,982	380,980	380,980
	Service Division Total	33,809,292	33,863,394	33,547,742	33,547,742	25,031,718	25,336,391	25,028,530	25,458,530

HOUSING AND BUILDING					
Code		2025		2024	
	Expenditure by Service and Sub-Service	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
A0101	Maintenance of LA Housing Units	6,224,100	6,274,099	6,207,293	6,637,293
A0102	Maintenance of Traveller Accommodation Units	298,500	298,500	300,500	300,500
A0103	Traveller Accommodation Management	139,960	139,960	78,274	78,274
A0104	Estate Maintenance	350,000	350,000	350,000	350,000
A0199	Service Support Costs	1,938,194	1,939,196	1,590,196	1,542,490
	Maintenance/Improvement of LA Housing Units	8,950,754	9,001,755	8,526,263	8,908,557
A0201	Assessment of Housing Needs, Allocs. & Trans.	1,286,663	1,286,663	1,055,991	1,055,991
A0299	Service Support Costs	1,092,407	1,093,266	984,798	955,254
	Housing Assessment, Allocation and Transfer	2,379,070	2,379,929	2,040,789	2,011,245
A0301	Debt Management & Rent Assessment	1,455,193	1,455,193	916,458	916,458
A0399	Service Support Costs	489,076	489,531	433,658	420,648
	Housing Rent and Tenant Purchase Administration	1,944,269	1,944,724	1,350,116	1,337,106
A0401	Housing Estate Management	60,000	60,000	52,750	52,750
A0402	Tenancy Management	124,192	124,192	129,939	129,939
A0403	Social and Community Housing Service	0	0	0	0
A0499	Service Support Costs	86,554	86,656	75,356	73,095
	Housing Community Development Support	270,746	270,848	258,045	255,784
A0501	Homeless Grants Other Bodies	960,000	960,000	627,750	627,750
A0502	Homeless Service	0	0	0	0
A0599	Service Support Costs	383,473	383,578	220,490	213,875
	Administration of Homeless Service	1,343,473	1,343,578	848,240	841,625
A0601	Technical and Administrative Support	2,084,521	2,084,521	2,373,057	2,373,057
A0602	Loan Charges	0	0	0	0
A0699	Service Support Costs	446,515	447,008	390,443	378,730
	Support to Housing Capital Prog.	2,531,036	2,531,529	2,763,500	2,751,787
A0701	RAS Operations	2,497,943	2,497,943	2,114,577	2,114,577
A0702	Long Term Leasing	3,929,365	3,929,365	3,199,030	3,199,030
A0703	Payment & Availability	0	0	0	0
A0704	Affordable Leases	0	0	0	0
A0799	Service Support Costs	461,106	461,433	476,146	461,862
	RAS and Leasing Programme	6,888,414	6,888,741	5,789,753	5,775,469

HOUSING AND BUILDING

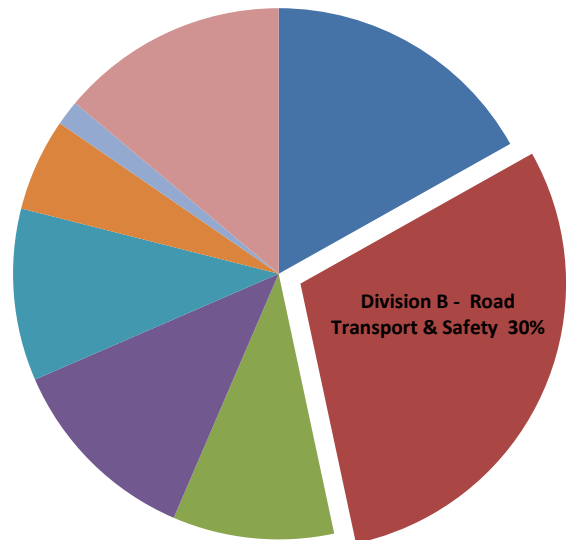
<u>Code</u>	Expenditure by Service and Sub-Service	2025		2024	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
A0801	Loan Interest and Other Charges	578,709	578,709	508,621	508,621
A0802	Debt Management Housing Loans	492,056	492,056	472,566	472,566
A0899	Service Support Costs	223,792	224,075	195,225	195,226
	Housing Loans	1,294,557	1,294,840	1,176,412	1,176,413
A0901	Housing Adaptation Grant Scheme	750,000	750,000	750,000	750,000
A0902	Loan Charges DPG/ERG	0	0	34,167	34,167
A0903	Essential Repair Grants	0	0	0	0
A0904	Other Housing Grant Payments	6,000,000	6,000,000	0	0
A0905	Mobility Aids Housing Grants	0	0	0	0
A0999	Service Support Costs	1,107,936	1,108,367	1,070,921	1,070,922
	Housing Grants	7,857,936	7,858,367	1,855,088	1,855,089
A1101	Agency & Recoupable Service	0	0	0	0
A1199	Service Support Costs	7,225	7,271	6,530	6,334
	Agency & Recoupable Services	7,225	7,271	6,530	6,334
A1201	HAP Operations	341,812	341,812	416,982	416,982
A1299	Service Support Costs	0	0	0	0
	HAP Programme	341,812	341,812	416,982	416,982
	Service Division Total	33,809,292	33,863,394	25,031,718	25,336,391

HOUSING AND BUILDING				
	2025		2024	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants & Subsidies				
Housing, Local Government and Heritage	15,430,041	15,430,041	8,132,759	8,562,759
Other	0	0	0	0
Total Grants & Subsidies (a)	15,430,041	15,430,041	8,132,759	8,562,759
Goods and Services				
Rents from Houses	16,560,434	16,560,434	15,139,212	15,139,212
Housing Loans Interest & Charges	636,790	636,790	663,914	663,914
Superannuation	179,977	179,977	179,977	179,977
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other Income	740,500	740,500	912,668	912,668
Total Goods and Services (b)	18,117,701	18,117,701	16,895,771	16,895,771
Total Income c=(a+b)	33,547,742	33,547,742	25,028,530	25,458,530

Division B - Road Transport & Safety

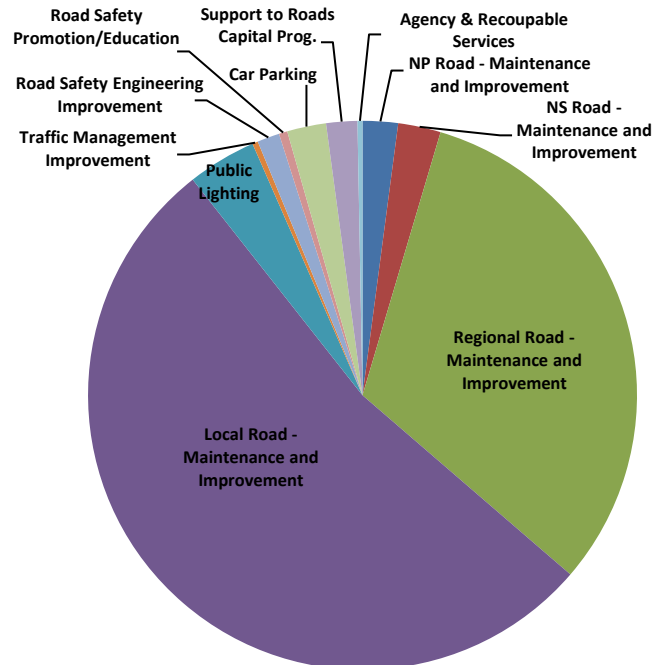
Division	Amount €	%
A Housing and Building	33,809,292	17%
B Road Transport & Safety	59,608,383	30%
C Water Services	19,689,162	10%
D Development Management	24,019,963	12%
E Environmental Services	21,114,637	11%
F Recreation and Amenity	11,205,982	6%
G Agriculture, Food & The Marine	3,055,208	2%
H Miscellaneous Services	26,408,154	13%
Grand Total	198,910,781	100%

Overall Expenditure

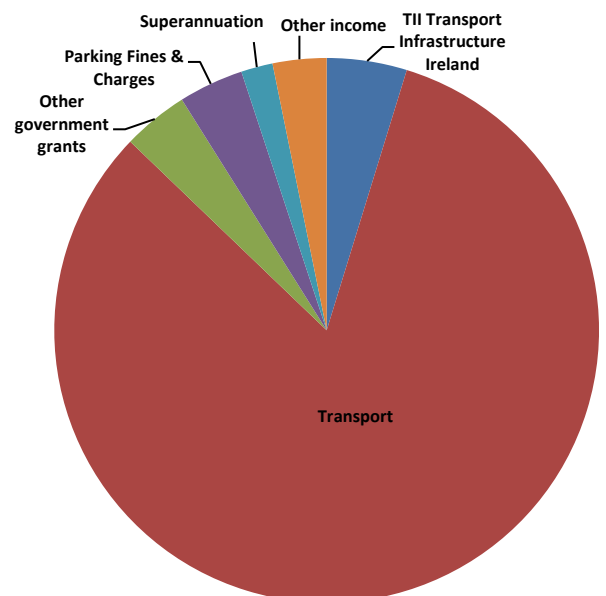


How the Division is Spent	Amount €	%
NP Road - Maintenance and Improvement	1,244,515	2.1%
NS Road - Maintenance and Improvement	1,361,068	2.3%
Regional Road - Maintenance and Improvement	19,036,488	31.9%
Local Road - Maintenance and Improvement	31,686,711	53.2%
Public Lighting	2,425,690	4.1%
Traffic Management Improvement	197,016	0.3%
Road Safety Engineering Improvement	783,803	1.3%
Road Safety Promotion/Education	297,409	0.5%
Car Parking	1,374,063	2.3%
Support to Roads Capital Prog.	1,026,889	1.7%
Agency & Recoupable Services	174,731	0.3%
Grand Total	59,608,383	100%

Expenditure



Income



Sources of Income in the Division	Amount €	%
TII Transport Infrastructure Ireland	1,676,763	4.5%
Transport	30,969,800	82.9%
Other government grants	1,498,468	4.0%
Parking Fines & Charges	1,371,533	3.7%
Superannuation	655,313	1.8%
Other income	1,174,077	3.1%
Grand Total	37,345,954	100%

Expenditure & Income for 2025 and Estimated Outturn for 2024									
Division & Services		2025				2024			
		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	Road Transport & Safety								
B01	NP Road - Maintenance and Improvement	1,244,515	1,244,826	614,435	614,435	1,302,439	1,283,995	728,600	728,600
B02	NS Road - Maintenance and Improvement	1,361,068	1,501,512	480,553	480,553	1,383,377	1,355,680	597,132	597,132
B03	Regional Road - Maintenance and Improvement	19,036,488	19,039,197	11,594,210	11,594,211	17,552,590	19,602,784	10,720,460	12,927,460
B04	Local Road - Maintenance and Improvement	31,686,711	31,730,829	22,278,716	22,278,716	29,335,034	34,250,078	20,621,529	25,649,529
B05	Public Lighting	2,425,690	2,425,706	85,650	85,650	2,411,911	2,410,958	85,650	85,650
B06	Traffic Management Improvement	197,016	197,043	1,567	1,567	179,816	178,547	1,567	1,567
B07	Road Safety Engineering Improvement	783,803	783,841	587,626	587,626	640,789	639,806	472,326	472,326
B08	Road Safety Promotion/Education	297,409	297,648	3,916	3,916	277,535	275,878	3,916	3,916
B09	Car Parking	1,374,063	1,374,444	1,388,959	1,388,959	1,332,693	1,328,134	1,360,202	1,360,202
B10	Support to Roads Capital Prog.	1,026,889	1,028,155	92,107	92,107	893,570	866,763	92,107	92,107
B11	Agency & Recoupable Services	174,731	174,762	218,215	218,214	156,364	154,810	183,214	183,214
	Service Division Total	59,608,383	59,797,963	37,345,954	37,345,954	55,466,118	62,347,433	34,866,703	42,101,703

ROAD TRANSPORT & SAFETY					
Code	Expenditure by Service and Sub-Service	2025		2024	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
B0101	NP - Surface Dressing	0	0	30,000	30,000
B0102	NP – Pavement Overlay/Reconstruction	0	0	90,000	90,000
B0103	NP – Winter Maintenance	248,789	248,789	279,400	279,400
B0104	NP – Bridge Maintenance (Eirspan)	0	0	0	0
B0105	NP - General Maintenance	293,292	293,292	288,246	288,246
B0106	NP – General Improvements Works	0	0	0	0
B0199	Service Support Costs	702,434	702,745	614,793	596,349
National Primary Road – Maintenance and Improvement		1,244,515	1,244,826	1,302,439	1,283,995
B0201	NS - Surface Dressing	0	0	20,000	20,000
B0202	NS - Overlay/Reconstruction	0	0	80,000	80,000
B0203	NS - Overlay/Reconstruction – Urban	0	0	0	0
B0204	NS - Winter Maintenance	141,657	141,657	164,600	164,600
B0205	NS – Bridge Maintenance (Eirspan)	0	0	0	0
B0206	NS - General Maintenance	201,895	341,895	195,531	195,531
B0207	NS – General Improvement Works	0	0	0	0
B0299	Service Support Costs	1,017,516	1,017,960	923,246	895,549
National Secondary Road – Maintenance and Improvement		1,361,068	1,501,512	1,383,377	1,355,680
B0301	Regional Roads Surface Dressing	677,483	677,483	827,483	827,483
B0302	Reg Rd Surface Rest/Road Reconstruction/Overlay	5,213,750	5,213,750	4,213,750	6,420,750
B0303	Regional Road Winter Maintenance	1,000,000	1,000,000	1,000,000	1,000,000
B0304	Regional Road Bridge Maintenance	655,000	655,000	422,500	422,500
B0305	Regional Road General Maintenance Works	3,471,575	3,471,575	3,422,211	3,422,211
B0306	Regional Road General Improvement Works	2,323,749	2,323,749	2,439,793	2,439,793
B0399	Service Support Costs	5,694,931	5,697,640	5,226,853	5,070,047
Regional Road – Improvement and Maintenance		19,036,488	19,039,197	17,552,590	19,602,784
B0401	Local Road Surface Dressing	1,822,517	1,822,517	1,930,794	4,299,794
B0402	Local Rd Surface Rest/Road Reconstruction/Overlay	14,388,750	14,388,750	12,641,250	15,300,250
B0403	Local Roads Winter Maintenance	0	0	0	0
B0404	Local Roads Bridge Maintenance	0	0	0	0
B0405	Local Roads General Maintenance Works	8,524,234	8,564,234	8,039,778	8,039,778
B0406	Local Roads General Improvement Works	2,825,965	2,825,965	2,958,000	2,958,000
B0499	Service Support Costs	4,125,245	4,129,363	3,765,212	3,652,256
Local Road - Maintenance and Improvement		31,686,711	31,730,829	29,335,034	34,250,078
B0501	Public Lighting Operating Costs	2,297,965	2,297,965	2,286,679	2,286,679
B0502	Public Lighting Improvement	93,471	93,471	93,471	93,471
B0599	Service Support Costs	34,254	34,270	31,761	30,808
Public Lighting		2,425,690	2,425,706	2,411,911	2,410,958

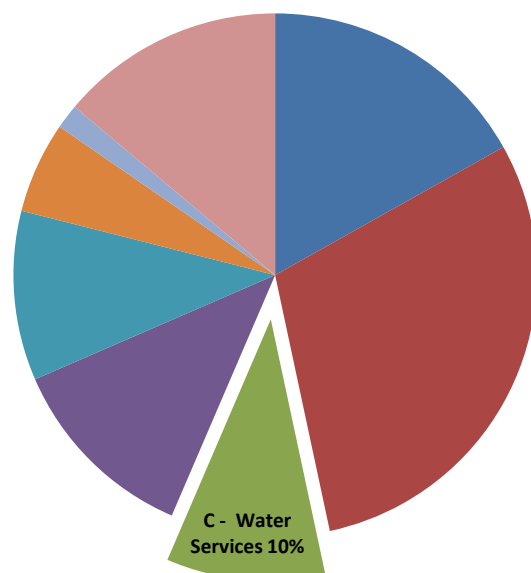
ROAD TRANSPORT & SAFETY					
Code	Expenditure by Service and Sub-Service	2025		2024	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
B0601	Traffic Management	0	0	0	0
B0602	Traffic Maintenance	0	0	0	0
B0603	Traffic Improvement Measures	151,500	151,500	137,500	137,500
B0699	Service Support Costs	45,516	45,543	42,316	41,047
	Traffic Management Improvement	197,016	197,043	179,816	178,547
B0701	Low Cost Remedial Measures	585,300	585,300	470,000	470,000
B0702	Other Engineering Improvements	161,390	161,390	138,038	138,038
B0799	Service Support Costs	37,113	37,151	32,751	31,768
	Road Safety Engineering Improvements	783,803	783,841	640,789	639,806
B0801	School Wardens	80,594	80,594	76,000	76,000
B0802	Publicity and Promotion Road Safety	155,687	155,687	146,290	146,290
B0899	Service Support Costs	61,128	61,367	55,245	53,588
	Road Safety Promotion/Education	297,409	297,648	277,535	275,878
B0901	Maintenance and Management of Car Parks	350,633	350,633	350,633	350,633
B0902	Operation of Street Parking	64,237	64,237	64,237	64,237
B0903	Parking Enforcement	790,270	790,270	765,868	765,868
B0999	Service Support Costs	168,923	169,304	151,955	147,396
	Car Parking	1,374,063	1,374,444	1,332,693	1,328,134
B1001	Administration of Roads Capital Programme	0	0	0	0
B1099	Service Support Costs	1,026,889	1,028,155	893,570	866,763
	Support to Roads Capital Programme	1,026,889	1,028,155	893,570	866,763
B1101	Agency & Recoupable Service	117,615	117,615	104,580	104,580
B1199	Service Support Costs	57,116	57,146	51,784	50,230
	Agency & Recoupable Services	174,731	174,761	156,364	154,810
	Service Division Total	59,608,383	59,797,962	55,466,118	62,347,433

ROAD TRANSPORT & SAFETY				
	2025		2024	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Housing, Local Government and Heritage	0	0	0	0
TII Transport Infrastructure Ireland	1,676,763	1,676,763	1,657,507	1,657,507
Tourism, Culture, Arts, Gaeltacht, Sport and Media	0	0	0	0
National Transport Authority	0	0	0	0
Transport	30,969,800	30,969,800	28,738,527	35,973,528
Rural and Community Development	0	0	0	0
Other	1,498,468	1,498,468	1,360,000	1,360,000
Total Grants & Subsidies (a)	34,145,031	34,145,031	31,756,034	38,991,035
Goods and Services				
Parking Fines & Charges	1,371,533	1,371,533	1,342,776	1,342,776
Superannuation	655,313	655,313	655,313	655,312
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	1,174,077	1,174,077	1,112,580	1,112,580
Total Goods and Services (b)	3,200,923	3,200,923	3,110,669	3,110,668
Total Income c=(a+b)	37,345,954	37,345,954	34,866,703	42,101,703

Division C - Water Services

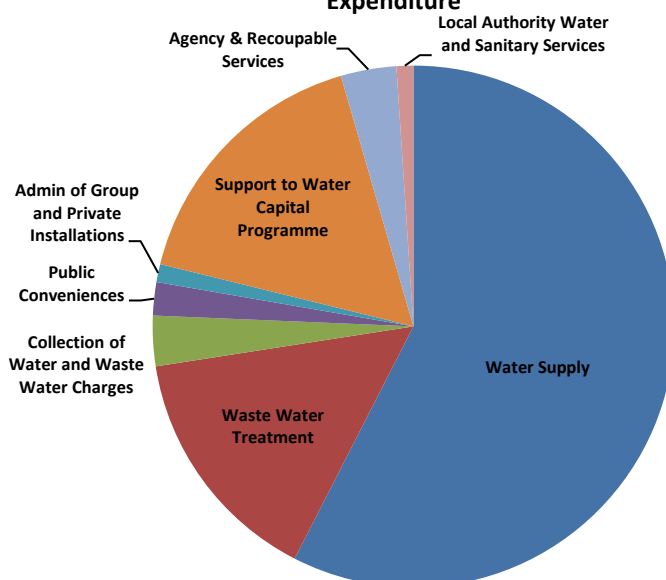
Division	Amount €	%
A Housing and Building	33,809,292	17%
B Road Transport & Safety	59,608,383	30%
C Water Services	19,689,162	10%
D Development Management	24,019,963	12%
E Environmental Services	21,114,637	11%
F Recreation and Amenity	11,205,982	6%
G Agriculture, Food & The Marine	3,055,208	2%
H Miscellaneous Services	26,408,154	13%
Grand Total	198,910,781	100%

Overall Expenditure

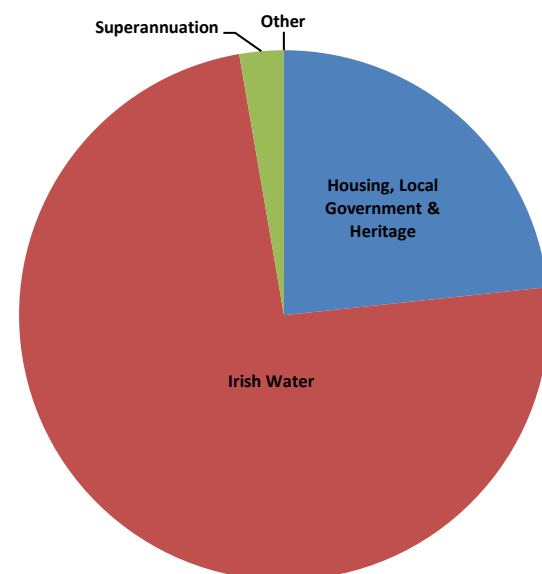


How the Division is Spent	Amount €	%
Water Supply	12,634,186	64.2%
Waste Water Treatment	1,904,579	9.7%
Collection of Water and Waste Water Charges	699,205	3.6%
Public Conveniences	561,481	2.9%
Admin of Group and Private Installations	382,405	1.9%
Support to Water Capital Programme	2,357,807	12.0%
Agency & Recoupable Services	806,840	4.1%
Local Authority Water and Sanitary Services	342,659	1.7%
Grand Total	19,689,162	100%

Expenditure



Income



Sources of Income in the Division	Amount €	%
Housing, Local Government & Heritage	5,176,189	29.1%
Irish Water	12,044,823	67.8%
Superannuation	546,284	3.1%
Other	2,600	0.0%
Grand Total	17,769,896	100%

Expenditure & Income for 2025 and Estimated Outturn for 2024									
Division & Services		2025				2024			
		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	Water Services								
C01	Water Supply	12,634,186	12,639,161	332,860	332,860	13,460,868	13,336,907	332,860	332,860
C02	Waste Water Treatment	1,904,579	1,905,870	80,870	80,870	2,556,790	2,502,806	80,870	80,870
C03	Collection of Water and Waste Water Charges	699,205	699,778	21,680	21,680	627,180	610,101	21,680	21,680
C04	Public Conveniences	561,481	577,716	8,357	8,357	482,606	479,841	8,357	8,357
C05	Admin of Group and Private Installations	382,405	382,457	257,812	257,812	342,641	332,362	257,812	257,812
C06	Support to Water Capital Programme	2,357,807	2,358,589	52,202	52,202	3,325,834	3,307,187	52,201	52,201
C07	Agency & Recoupable Services	806,840	807,600	4,802,864	4,802,864	716,916	701,089	4,325,638	4,325,638
C08	Local Authority Water and Sanitary Services	342,659	342,660	12,213,251	12,213,251	365,457	361,334	15,190,090	15,190,090
	Service Division Total	19,689,162	19,713,831	17,769,896	17,769,896	21,878,292	21,631,627	20,269,508	20,269,508

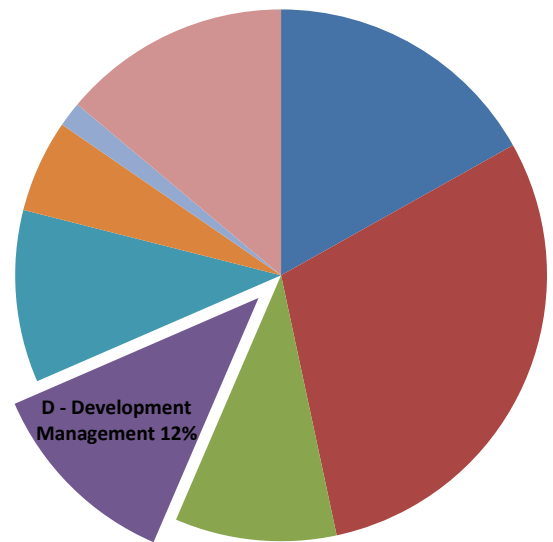
WATER SERVICES					
Code	Expenditure by Service and Sub-Service	2025		2024	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
C0101	Water Plants & Networks	5,649,737	5,649,737	9,328,840	9,328,840
C0199	Service Support Costs	6,984,449	6,989,424	4,132,028	4,008,067
	Water Supply	12,634,186	12,639,161	13,460,868	13,336,907
C0201	Waste Plants and Networks	277,898	277,898	757,319	757,319
C0299	Service Support Costs	1,626,681	1,627,972	1,799,471	1,745,487
	Waste Water Treatment	1,904,579	1,905,870	2,556,790	2,502,806
C0301	Debt Management Water and Waste Water	63,786	63,786	57,893	57,893
C0399	Service Support Costs	635,419	635,992	569,287	552,208
	Collection of Water and Waste Water Charges	699,205	699,778	627,180	610,101
C0401	Operation and Maintenance of Public Conveniences	460,933	476,933	390,430	390,430
C0499	Service Support Costs	100,548	100,783	92,176	89,411
	Public Conveniences	561,481	577,716	482,606	479,841
C0501	Grants for Individual Installations	0	0	0	0
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	382,405	382,457	342,641	332,362
	Admin of Group and Private Installations	382,405	382,457	342,641	332,362
C0601	Technical Design and Supervision	1,651,161	1,651,161	2,704,264	2,704,264
C0699	Service Support Costs	706,646	707,428	621,570	602,923
	Support to Water Capital Programme	2,357,807	2,358,589	3,325,834	3,307,187
C0701	Agency & Recoupable Service	200,461	200,461	189,357	189,357
C0799	Service Support Costs	606,379	607,139	527,559	511,732
	Agency & Recoupable Services	806,840	807,600	716,916	701,089
C0801	Local Authority Water Services	83,455	83,455	91,380	91,380
C0802	Local Authority Sanitary Services	134,440	134,440	136,634	136,634
C0899	Service Support Costs	124,764	124,765	137,443	133,320
	Local Authority Water and Sanitary Services	342,659	342,660	365,457	361,334
	Service Division Total	19,689,162	19,713,831	21,878,292	21,631,627

WATER SERVICES				
	2025		2024	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Housing, Local Government and Heritage	5,176,189	5,176,189	4,726,340	4,726,340
Other	0	0	0	0
Total Grants & Subsidies (a)	5,176,189	5,176,189	4,726,340	4,726,340
Goods and Services				
Uisce Éireann	12,044,823	12,044,823	14,994,285	14,994,285
Superannuation	546,284	546,284	546,283	546,283
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	2,600	2,600	2,600	2,600
Total Goods and Services (b)	12,593,707	12,593,707	15,543,168	15,543,168
Total Income c=(a+b)	17,769,896	17,769,896	20,269,508	20,269,508

Division D - Development Management

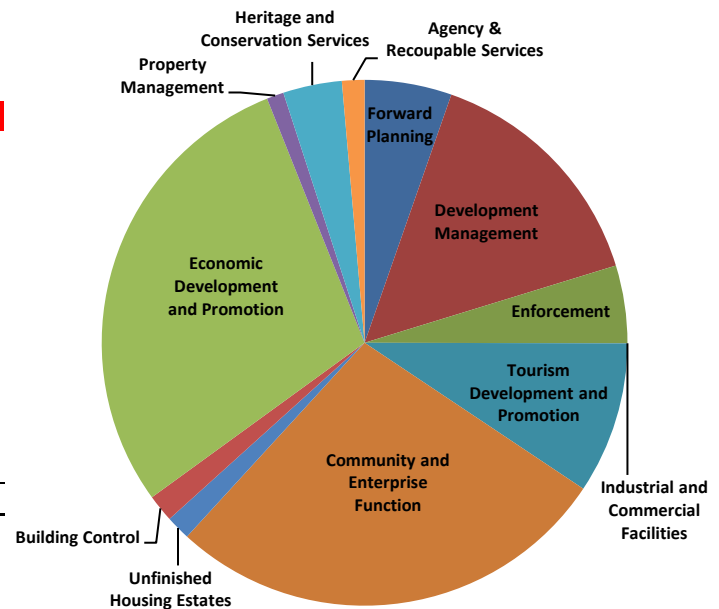
Division	Amount €	%
A Housing and Building	33,809,292	17%
B Road Transport & Safety	59,608,383	30%
C Water Services	19,689,162	10%
D Development Management	24,019,963	12%
E Environmental Services	21,114,637	11%
F Recreation and Amenity	11,205,982	6%
G Agriculture, Food & The Marine	3,055,208	2%
H Miscellaneous Services	26,408,154	13%
Grand Total	198,910,781	100%

Overall Expenditure



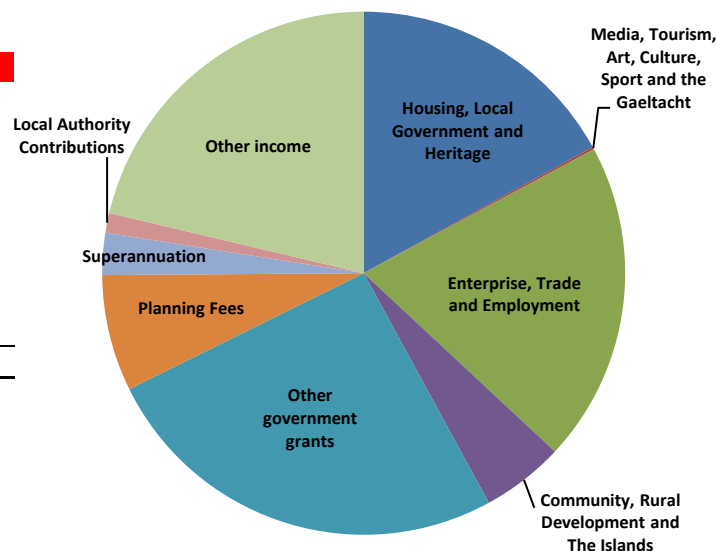
How the Division is Spent	Amount €	%
Forward Planning	1,406,156	5.9%
Development Management	3,731,212	15.5%
Enforcement	1,368,068	5.7%
Industrial and Commercial Facilities	1,800	0.0%
Tourism Development and Promotion	2,399,452	10.0%
Community and Enterprise Function	6,684,630	27.8%
Unfinished Housing Estates	379,356	1.6%
Building Control	413,353	1.7%
Economic Development and Promotion	6,142,268	25.6%
Property Management	272,293	1.1%
Heritage and Conservation Services	881,278	3.7%
Agency & Recoupable Services	340,097	1.4%
Grand Total	24,019,963	100%

Expenditure



Sources of Income in the Division	Amount €	%
Housing, Local Government and Heritage	1,605,614	19.5%
Media, Tourism, Art, Culture, Sport & the Gaeltacht	14,000	0.2%
Enterprise, Trade and Employment	2,177,360	26.4%
Community, Rural Development and The Islands	345,475	4.2%
Other government grants	1,309,834	15.9%
Planning Fees	650,000	7.9%
Superannuation	234,660	2.8%
Local Authority Contributions	83,015	1.0%
Other income	1,823,992	22.1%
Grand Total	8,243,950	100%

Income



Expenditure & Income for 2025 and Estimated Outturn for 2024									
Division & Services		2025				2024			
		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
<u>Code</u>		€	€	€	€	€	€	€	€
	Development Management								
D01	Forward Planning	1,406,156	1,426,508	24,459	24,459	1,273,699	1,264,444	24,459	24,459
D02	Development Management	3,731,212	3,732,478	797,645	797,645	3,543,178	3,505,170	936,829	936,829
D03	Enforcement	1,368,068	1,368,506	26,768	26,768	1,135,180	1,123,471	26,768	26,768
D04	Industrial and Commercial Facilities	1,800	1,800	127	127	1,800	1,800	127	127
D05	Tourism Development and Promotion	2,399,452	2,410,283	899,242	899,242	2,219,219	2,211,602	799,469	799,469
D06	Community and Enterprise Function	6,684,630	6,707,962	2,079,483	2,079,483	6,525,428	6,505,943	1,915,106	1,915,106
D07	Unfinished Housing Estates	379,356	379,419	4,391	4,391	357,783	356,459	4,391	4,391
D08	Building Control	413,353	413,405	110,900	110,900	401,014	399,603	110,900	110,900
D09	Economic Development and Promotion	6,142,268	6,145,682	3,821,037	3,821,037	6,884,389	6,867,934	4,677,286	4,677,286
D10	Property Management	272,293	272,293	0	0	249,198	249,198	0	0
D11	Heritage and Conservation Services	881,278	931,327	411,523	411,523	860,935	859,224	479,661	479,661
D12	Agency & Recoupable Services	340,097	342,270	68,375	68,375	328,765	325,319	61,261	61,261
	Service Division Total	24,019,963	24,131,933	8,243,950	8,243,950	23,780,588	23,670,167	9,036,257	9,036,257

DEVELOPMENT MANAGEMENT					
Code	Expenditure by Service and Sub-Service	2025		2024	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
D0101	Statutory Plans and Policy	1,054,488	1,074,488	965,198	965,198
D0199	Service Support Costs	351,668	352,020	308,501	299,246
	Forward Planning	1,406,156	1,426,508	1,273,699	1,264,444
D0201	Planning Control	2,305,915	2,305,915	2,276,254	2,276,254
D0299	Service Support Costs	1,425,297	1,426,563	1,266,924	1,228,916
	Development Management	3,731,212	3,732,478	3,543,178	3,505,170
D0301	Enforcement Costs	920,954	920,954	744,868	744,868
D0399	Service Support Costs	447,114	447,552	390,312	378,603
	Enforcement	1,368,068	1,368,506	1,135,180	1,123,471
D0401	Industrial Sites Operations	0	0	0	0
D0403	Management of & Contris to Other Commercial Facilities	1,800	1,800	1,800	1,800
D0404	General Development Promotion Work	0	0	0	0
D0499	Service Support Costs	0	0	0	0
	Industrial and Commercial Facilities	1,800	1,800	1,800	1,800
D0501	Tourism Promotion	2,112,522	2,123,022	1,965,310	1,965,310
D0502	Tourist Facilities Operations	0	0	0	0
D0599	Service Support Costs	286,930	287,261	253,909	246,292
	Tourism Development and Promotion	2,399,452	2,410,283	2,219,219	2,211,602
D0601	General Community & Enterprise Expenses	4,909,713	4,932,213	4,879,015	4,879,015
D0602	RAPID Costs	0	0	0	0
D0603	Social Inclusion	1,030,775	1,030,775	996,906	996,906
D0699	Service Support Costs	744,142	744,974	649,507	630,022
	Community and Enterprise Function	6,684,630	6,707,962	6,525,428	6,505,943
D0701	Unfinished Housing Estates	328,375	328,375	313,653	313,653
D0799	Service Support Costs	50,981	51,044	44,130	42,806
	Unfinished Housing Estates	379,356	379,419	357,783	356,459
D0801	Building Control Inspection Costs	281,887	281,887	281,223	281,223
D0802	Building Control Enforcement Costs	77,751	77,751	72,744	72,744
D0899	Service Support Costs	53,715	53,767	47,047	45,636
	Building Control	413,353	413,405	401,014	399,603

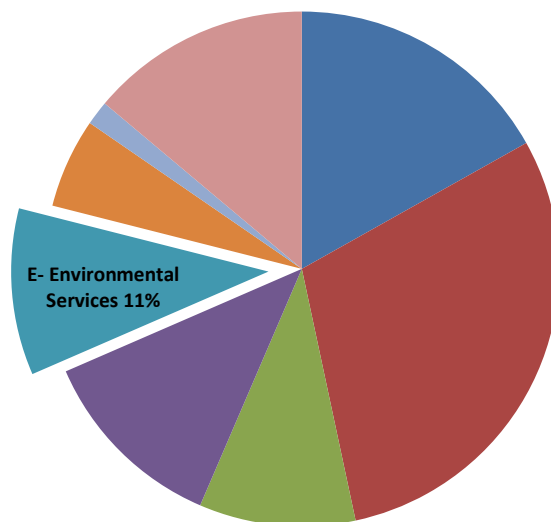
DEVELOPMENT MANAGEMENT					
<u>Code</u>	Expenditure by Service and Sub-Service	2025		2024	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
D0901	Urban and Village Renewal	0	0	0	0
D0902	EU Projects	0	0	0	0
D0903	Town Twinning	2,000	2,000	2,000	2,000
D0904	European Office	0	0	0	0
D0905	Economic Development & Promotion	2,990,096	2,992,796	4,328,541	4,328,541
D0906	Local Enterprise Office	2,520,899	2,520,899	2,005,345	2,005,345
D0999	Service Support Costs	629,273	629,987	548,503	532,048
	Economic Development and Promotion	6,142,268	6,145,682	6,884,389	6,867,934
D1001	Property Management Costs	272,293	272,293	249,198	249,198
D1099	Service Support Costs	0	0	0	0
	Property Management	272,293	272,293	249,198	249,198
D1101	Heritage Services	345,641	345,641	288,630	288,630
D1102	Conservation Services	462,440	512,440	507,263	507,263
D1103	Conservation Grants	8,000	8,000	8,000	8,000
D1199	Service Support Costs	65,197	65,246	57,042	55,331
	Heritage and Conservation Services	881,278	931,327	860,935	859,224
D1201	Agency & Recoupable Service	207,345	209,345	213,902	213,902
D1299	Service Support Costs	132,752	132,925	114,863	111,417
	Agency & Recoupable Services	340,097	342,270	328,765	325,319
	Service Division Total	24,019,963	24,131,933	23,780,588	23,670,167

DEVELOPMENT MANAGEMENT				
	2025		2024	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Housing, Local Government and Heritage	1,605,614	1,605,614	1,534,727	1,534,727
Tourism, Culture, Arts, Gaeltacht, Sport and Media	14,000	14,000	14,000	14,000
Enterprise, Trade and Employment	2,177,360	2,177,360	1,789,494	1,789,494
Rural and Community Development	345,475	345,475	462,134	462,134
Other	1,309,834	1,309,834	2,316,350	2,316,351
Total Grants & Subsidies (a)	5,452,283	5,452,283	6,116,705	6,116,706
Goods and Services				
Planning Fees	650,000	650,000	650,000	650,000
Superannuation	234,660	234,660	234,660	234,660
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	83,015	83,015	109,897	109,897
Other income	1,823,992	1,823,992	1,924,995	1,924,994
Total Goods and Services (b)	2,791,667	2,791,667	2,919,552	2,919,551
Total Income c=(a+b)	8,243,950	8,243,950	9,036,257	9,036,257

Division E - Environmental Services

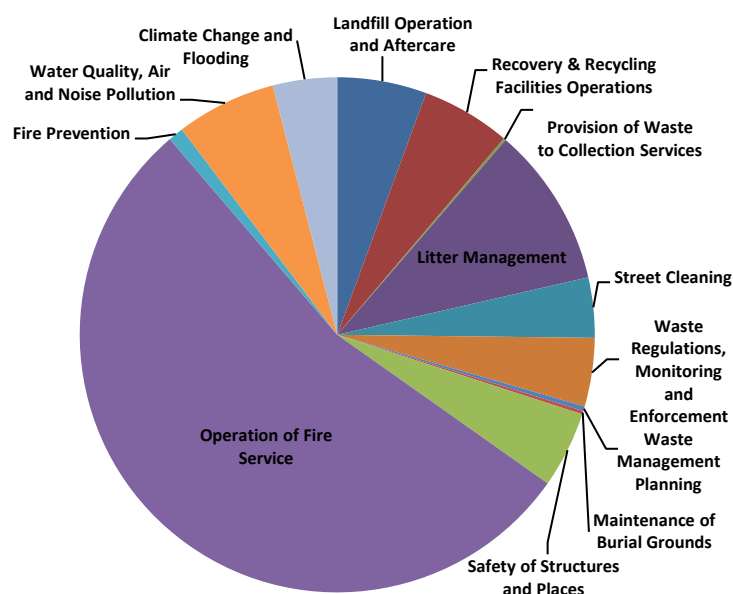
Division	Amount €	%
A Housing and Building	33,809,292	17%
B Road Transport & Safety	59,608,383	30%
C Water Services	19,689,162	10%
D Development Management	24,019,963	12%
E Environmental Services	21,114,637	11%
F Recreation and Amenity	11,205,982	6%
G Agriculture, Food & The Marine	3,055,208	2%
H Miscellaneous Services	26,408,154	13%
Grand Total	198,910,781	100%

Overall Expenditure



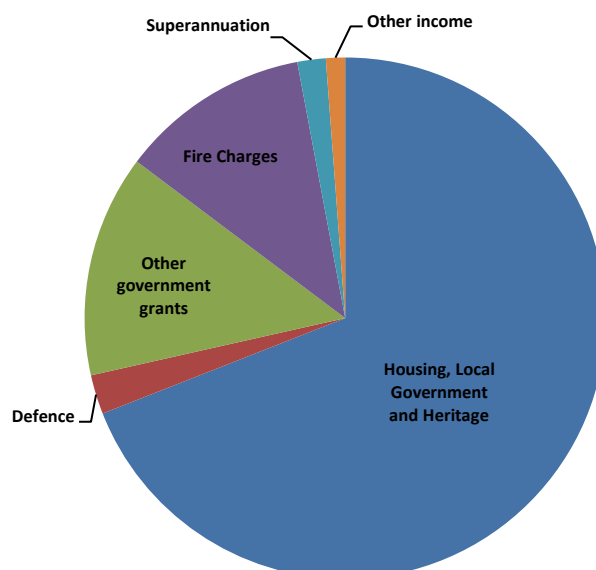
How the Division is Spent	Amount €	%
Landfill Operation and Aftercare	1,179,130	5.6%
Recovery & Recycling Facilities Operations	1,166,535	5.5%
Provision of Waste to Collection Services	30,754	0.1%
Litter Management	2,116,525	10.0%
Street Cleaning	893,602	4.2%
Waste Regulations, Monitoring and Enforcement	904,518	4.3%
Waste Management Planning	60,405	0.3%
Maintenance of Burial Grounds	45,768	0.2%
Safety of Structures and Places	1,007,556	4.8%
Operation of Fire Service	11,341,269	53.7%
Fire Prevention	199,330	0.9%
Water Quality, Air and Noise Pollution	1,320,275	6.3%
Climate Change and Flooding	848,970	4.0%
Grand Total	21,114,637	100%

Expenditure



Sources of Income in the Division	Amount €	%
Housing, Local Government and Heritage	3,746,698	69.0%
Defence	132,183	2.4%
Other government grants	747,982	13.8%
Fire Charges	640,000	11.8%
Superannuation	95,610	1.8%
Other income	64,424	1.2%
Grand Total	5,426,897	100%

Income



Expenditure & Income for 2025 and Estimated Outturn for 2024									
Division & Services		2025				2024			
		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	Environmental Services								
E01	Landfill Operation and Aftercare	1,179,130	1,179,191	3,301	3,301	1,740,090	1,738,118	3,301	3,301
E02	Recovery & Recycling Facilities Operations	1,166,535	1,176,608	19,381	19,381	1,212,557	1,202,113	19,381	19,381
E03	Waste to Energy Facilities Operations	0	0	0	0	0	0	0	0
E04	Provision of Waste to Collection Services	30,754	30,754	0	0	30,719	30,697	0	0
E05	Litter Management	2,116,525	2,117,027	164,084	164,084	2,078,524	2,066,633	210,039	210,039
E06	Street Cleaning	893,602	893,664	1,542	1,542	778,649	778,210	1,542	1,542
E07	Waste Regulations, Monitoring and Enforcement	904,518	904,623	466,258	466,258	809,440	806,123	466,258	466,258
E08	Waste Management Planning	60,405	60,405	0	0	60,414	60,402	0	0
E09	Maintenance of Burial Grounds	45,768	45,775	530	531	43,006	42,916	531	531
E10	Safety of Structures and Places	1,007,556	1,007,616	143,526	143,525	870,528	868,834	143,526	143,526
E11	Operation of Fire Service	11,341,269	11,345,511	3,184,045	3,184,045	9,577,914	9,565,218	2,084,100	2,084,100
E12	Fire Prevention	199,330	199,521	335,352	335,352	176,700	171,879	288,578	288,578
E13	Water Quality, Air and Noise Pollution	1,320,275	1,320,523	360,896	360,896	836,214	830,112	66,645	66,645
E14	Agency & Recoupable Servicess	0	0	0	0	0	0	0	0
E15	Climate Change and Flooding	848,970	848,970	747,982	747,982	926,790	926,790	826,790	826,790
	Service Division Total	21,114,637	21,130,188	5,426,897	5,426,897	19,141,545	19,088,045	4,110,691	4,110,691

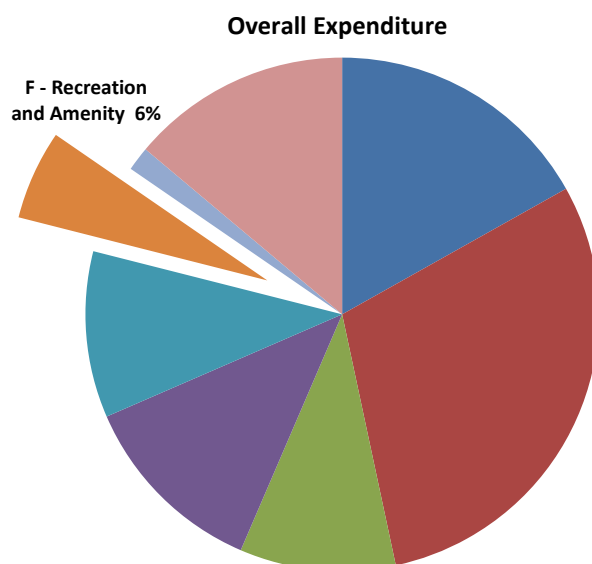
ENVIRONMENTAL SERVICES					
Code	Expenditure by Service and Sub-Service	2025		2024	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
E0101	Landfill Operations	741,758	741,758	1,375,316	1,375,316
E0102	Contribution to other LA's - Landfill Facilities	0	0	0	0
E0103	Landfill Aftercare Costs.	364,372	364,372	299,024	299,024
E0199	Service Support Costs	73,000	73,061	65,750	63,778
	Landfill Operation and Aftercare	1,179,130	1,179,191	1,740,090	1,738,118
E0201	Recycling Facilities Operations	855,822	855,822	864,417	864,417
E0202	Bring Centres Operations	0	0	0	0
E0204	Other Recycling Services	0	0	0	0
E0299	Service Support Costs	310,713	320,786	348,140	337,696
	Recovery & Recycling Facilities Operations	1,166,535	1,176,608	1,212,557	1,202,113
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	30,000	30,000	30,000	30,000
E0407	Other Costs Waste Collection	0	0	0	0
E0499	Service Support Costs	754	754	719	697
	Provision of Waste to Collection Services	30,754	30,754	30,719	30,697
E0501	Litter Warden Service	646,700	646,700	590,680	590,680
E0502	Litter Control Initiatives	749,130	749,130	740,668	740,668
E0503	Environmental Awareness Services	340,534	340,534	350,804	350,804
E0599	Service Support Costs	380,161	380,663	396,372	384,481
	Litter Management	2,116,525	2,117,027	2,078,524	2,066,633
E0601	Operation of Street Cleaning Service	877,477	877,477	764,000	764,000
E0602	Provision and Improvement of Litter Bins	0	0	0	0
E0699	Service Support Costs	16,125	16,187	14,649	14,210
	Street Cleaning	893,602	893,664	778,649	778,210
E0701	Monitoring of Waste Regs (incl Private Landfills)	778,346	778,346	698,872	698,872
E0702	Enforcement of Waste Regulations	0	0	0	0
E0799	Service Support Costs	126,172	126,277	110,568	107,251
	Waste Regulations, Monitoring and Enforcement	904,518	904,623	809,440	806,123

ENVIRONMENTAL SERVICES					
Code	Expenditure by Service and Sub-Service	2025		2024	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
E0801	Waste Management Plan	60,000	60,000	60,000	60,000
E0802	Contrib to Other Bodies Waste Management Planning	0	0	0	0
E0899	Service Support Costs	405	405	414	402
	Waste Management Planning	60,405	60,405	60,414	60,402
E0901	Maintenance of Burial Grounds	42,450	42,450	40,000	40,000
E0999	Service Support Costs	3,318	3,325	3,006	2,916
	Maintenance and Upkeep of Burial Grounds	45,768	45,775	43,006	42,916
E1001	Operation Costs Civil Defence	197,083	197,083	188,834	188,834
E1002	Dangerous Buildings	10,000	10,000	10,000	10,000
E1003	Emergency Planning	0	0	0	0
E1004	Derelict Sites	18,200	18,200	18,200	18,200
E1005	Water Safety Operation	719,229	719,229	597,015	597,015
E1099	Service Support Costs	63,044	63,104	56,479	54,785
	Safety of Structures and Places	1,007,556	1,007,616	870,528	868,834
E1101	Operation of Fire Brigade Service	10,327,540	10,331,540	8,591,129	8,591,129
E1103	Fire Services Training	563,600	563,600	563,600	563,600
E1104	Operation of Ambulance Service	0	0	0	0
E1199	Service Support Costs	450,129	450,371	423,185	410,489
	Operation of Fire Service	11,341,269	11,345,511	9,577,914	9,565,218
E1201	Fire Safety Control Cert Costs	0	0	0	0
E1202	Fire Prevention and Education	16,000	16,000	16,000	16,000
E1203	Inspection/Monitoring of Commercial Facilities	0	0	0	0
E1299	Service Support Costs	183,330	183,521	160,700	155,879
	Fire Prevention	199,330	199,521	176,700	171,879
E1301	Water Quality Management	1,088,410	1,088,410	632,824	632,824
E1302	Licensing and Monitoring of Air and Noise Quality	0	0	0	0
E1399	Service Support Costs	231,865	232,113	203,390	197,288
	Water Quality, Air and Noise Pollution	1,320,275	1,320,523	836,214	830,112
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	848,970	848,970	926,790	926,790
E1599	Service Support Costs	0	0	0	0
	Climate Change and Flooding	848,970	848,970	926,790	926,790
	Service Division Total	21,114,637	21,130,188	19,141,545	19,088,045

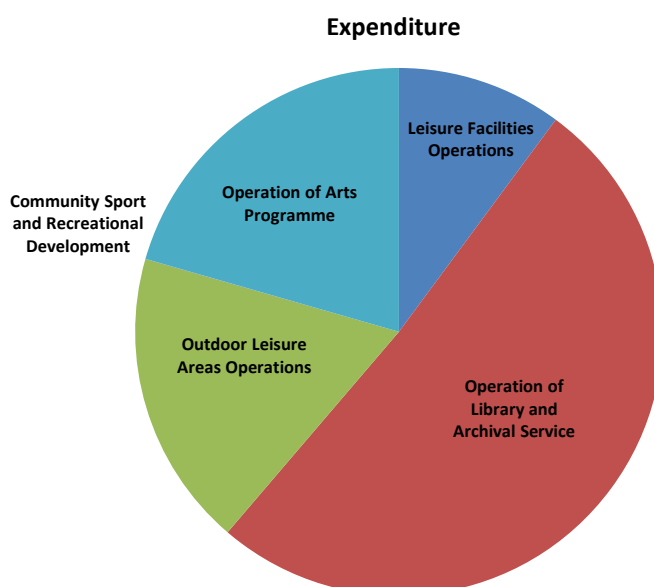
ENVIRONMENTAL SERVICES				
	2025		2024	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Housing, Local Government and Heritage	3,746,698	3,746,698	2,412,458	2,412,458
Social Protection	0	0	0	0
Defence	132,183	132,183	132,183	132,183
Environment, Climate and Communications	0	0	0	0
Other	747,982	747,982	789,427	789,427
Total Grants & Subsidies (a)	4,626,863	4,626,863	3,334,068	3,334,068
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	640,000	640,000	570,000	570,000
Superannuation	95,610	95,610	95,610	95,610
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	64,424	64,424	111,013	111,013
Total Goods and Services (b)	800,034	800,034	776,623	776,623
Total Income c=(a+b)	5,426,897	5,426,897	4,110,691	4,110,691

Division F - Recreation and Amenity

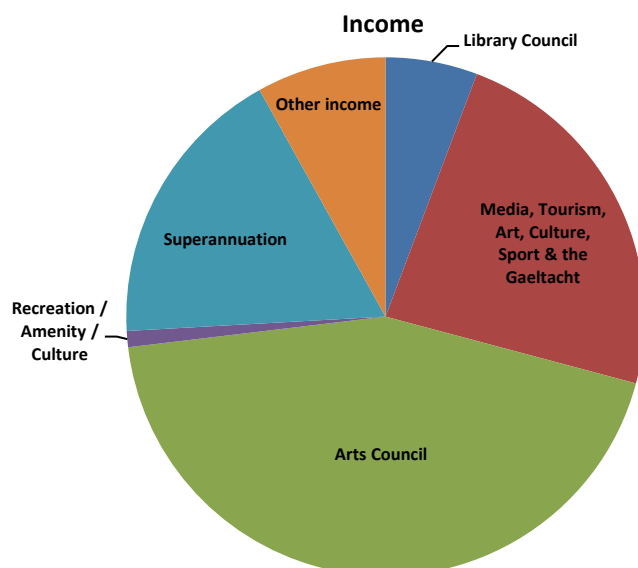
Division	Amount €	%
A Housing and Building	33,809,292	17%
B Road Transport & Safety	59,608,383	30%
C Water Services	19,689,162	10%
D Development Management	24,019,963	12%
E Environmental Services	21,114,637	11%
F Recreation and Amenity	11,205,982	6%
G Agriculture, Food & The Marine	3,055,208	2%
H Miscellaneous Services	26,408,154	13%
Grand Total	198,910,781	100%



How the Division is Spent	Amount €	%
Leisure Facilities Operations	1,180,970	10.5%
Operation of Library and Archival Service	5,606,661	50.0%
Outdoor Leisure Areas Operations	2,189,816	19.5%
Community Sport & Recreational Development	1,525	0.0%
Operation of Arts Programme	2,227,010	19.9%
Grand Total	11,205,982	100%



Sources of Income in the Division	Amount €	%
Library Council	45,600	5.7%
Media, Tourism, Art, Culture, Sport & the Gaeltacht	186,276	23.4%
Arts Council	349,685	44.0%
Recreation / Amenity / Culture	8,000	1.0%
Superannuation	141,661	17.8%
Other income	64,230	8.1%
Grand Total	795,452	100%



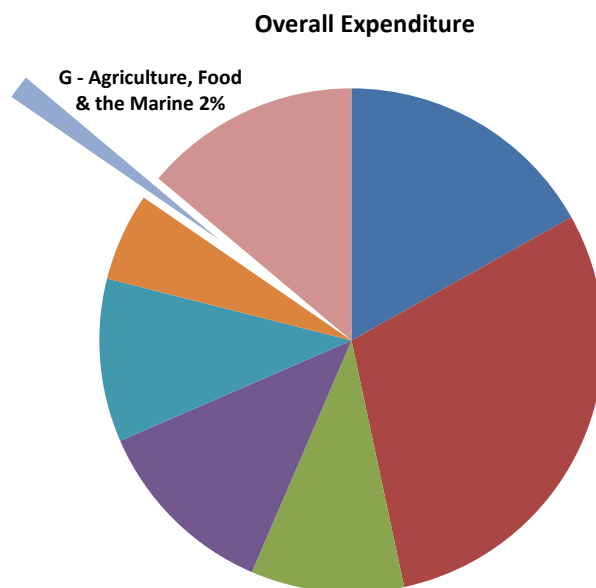
Expenditure & Income for 2025 and Estimated Outturn for 2024									
Division & Services		2025				2024			
		Expenditure		Income		Expenditure		Income	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn	Adopted by Council	Estimated Outturn
		€	€	€	€	€	€	€	€
Code	Recreation & Amenity								
F01	Leisure Facilities Operations	1,180,970	1,180,993	23,738	23,738	1,037,836	1,037,119	23,738	23,738
F02	Operation of Library and Archival Service	5,606,661	5,658,715	341,058	341,058	5,228,814	5,188,314	341,058	341,058
F03	Outdoor Leisure Areas Operations	2,189,816	2,240,434	39,248	39,248	1,961,984	1,957,183	39,248	39,248
F04	Community Sport and Recreational Development	1,525	1,525	0	0	1,380	1,339	0	0
F05	Operation of Arts Programme	2,227,010	2,237,431	391,408	391,408	2,039,536	2,029,787	341,942	341,942
F06	Agency & Recoupable Services	0	0	0	0	0	0	0	0
	Service Division Total	11,205,982	11,319,098	795,452	795,452	10,269,550	10,213,742	745,986	745,986

RECREATION & AMENITY					
Code	Expenditure by Service and Sub-Service	2025		2024	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
F0101	Leisure Facilities Operations	754,330	754,330	723,948	723,948
F0103	Contribution to External Bodies Leisure Facilities	400,000	400,000	290,000	290,000
F0199	Service Support Costs	26,640	26,663	23,888	23,171
	Leisure Facilities Operations	1,180,970	1,180,993	1,037,836	1,037,119
F0201	Library Service Operations	3,658,071	3,658,071	3,575,875	3,575,875
F0202	Archive Service	188,293	188,293	142,924	142,924
F0204	Purchase of Books, CD's etc.	207,000	257,000	160,000	160,000
F0205	Contributions to Library Organisations	0	0	0	0
F0299	Service Support Costs	1,553,297	1,555,351	1,350,015	1,309,515
	Operation of Library and Archival Service	5,606,661	5,658,715	5,228,814	5,188,314
F0301	Parks, Pitches & Open Spaces	1,570,559	1,620,559	1,424,491	1,424,491
F0302	Playgrounds	0	0	0	0
F0303	Beaches	424,277	424,277	377,463	377,463
F0399	Service Support Costs	194,980	195,598	160,030	155,229
	Outdoor Leisure Areas Operations	2,189,816	2,240,434	1,961,984	1,957,183
F0401	Community Grants	0	0	0	0
F0402	Operation of Sports Hall/Stadium	0	0	0	0
F0403	Community Facilities	0	0	0	0
F0404	Recreational Development	0	0	0	0
F0499	Service Support Costs	1,525	1,525	1,380	1,339
	Community Sport and Recreational Development	1,525	1,525	1,380	1,339
F0501	Administration of the Arts Programme	1,479,712	1,479,712	1,357,192	1,357,192
F0502	Contributions to other Bodies Arts Programme	0	0	0	0
F0503	Museums Operations	376,088	386,088	357,369	357,369
F0504	Heritage/Interpretive Facilities Operations	0	0	0	0
F0505	Festivals & Concerts	0	0	0	0
F0599	Service Support Costs	371,210	371,631	324,975	315,226
	Operation of Arts Programme	2,227,010	2,237,431	2,039,536	2,029,787
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	11,205,982	11,319,098	10,269,550	10,213,742

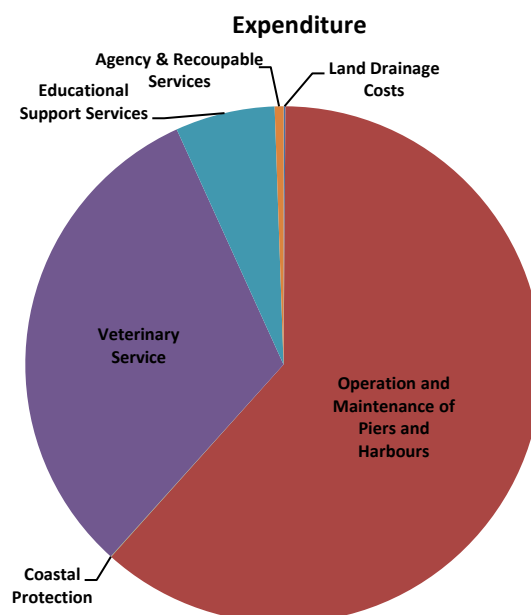
RECREATION & AMENITY				
	2025		2024	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Housing, Local Government and Heritage	0	0	0	0
Education	0	0	0	0
Tourism, Culture, Arts, Gaeltacht, Sport and Media	186,276	186,276	186,276	186,276
Social & Protection	0	0	0	0
Library Council	45,600	45,600	45,600	45,600
Arts Council	349,685	349,685	260,219	260,219
Transport	0	0	0	0
Rural and Community Development	0	0	0	0
Other	0	0	0	0
Total Grants & Subsidies (a)	581,561	581,561	492,095	492,095
Goods and Services				
Recreation/Amenity/Culture	8,000	8,000	8,000	8,000
Superannuation	141,661	141,661	141,661	141,661
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	64,230	64,230	104,230	104,230
Total Goods and Services (b)	213,891	213,891	253,891	253,891
Total Income c=(a+b)	795,452	795,452	745,986	745,986

Division G - Agriculture, Food & the Marine

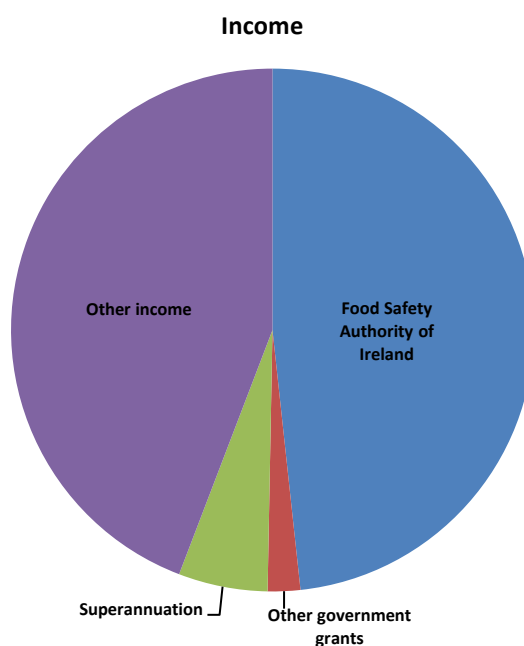
Division	Amount €	%
A Housing and Building	33,809,292	17%
B Road Transport & Safety	59,608,383	30%
C Water Services	19,689,162	10%
D Development Management	24,019,963	12%
E Environmental Services	21,114,637	11%
F Recreation and Amenity	11,205,982	6%
G Agriculture, Food & The Marine	3,055,208	2%
H Miscellaneous Services	26,408,154	13%
Grand Total	198,910,781	100%



How the Division is Spent	Amount €	%
Land Drainage Costs	3,621	0.1%
Operation and Maintenance of Piers & Harbours	1,849,371	60.5%
Coastal Protection	880	0.0%
Veterinary Service	977,790	32.0%
Educational Support Services	208,546	6.8%
Agency & Recoupable Services	15,000	0.5%
Grand Total	3,055,208	100%



Sources of Income in the Division	Amount €	%
Food Safety Authority of Ireland	308,674	48.6%
Other government grants	11,700	1.8%
Superannuation	32,109	5.1%
Other income	282,600	44.5%
Grand Total	635,083	100%



Expenditure & Income for 2025 and Estimated Outturn for 2024									
Division & Services		2025				2024			
		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	3,621	3,625	176	176	3,338	3,238	176	176
G02	Operation and Maintenance of Piers and Harbours	1,849,371	1,849,621	117,312	117,312	1,614,723	1,602,883	92,312	92,312
G03	Coastal Protection	880	881	139	139	796	772	139	139
G04	Veterinary Service	977,790	977,958	513,178	513,178	907,692	902,547	485,204	485,204
G05	Educational Support Services	208,546	208,698	4,278	4,278	168,736	163,674	4,278	4,278
G06	Agency & Recoupable Services	15,000	15,000	0	0	15,000	15,000	0	0
	Service Division Total	3,055,208	3,055,783	635,083	635,083	2,710,285	2,688,114	582,109	582,109

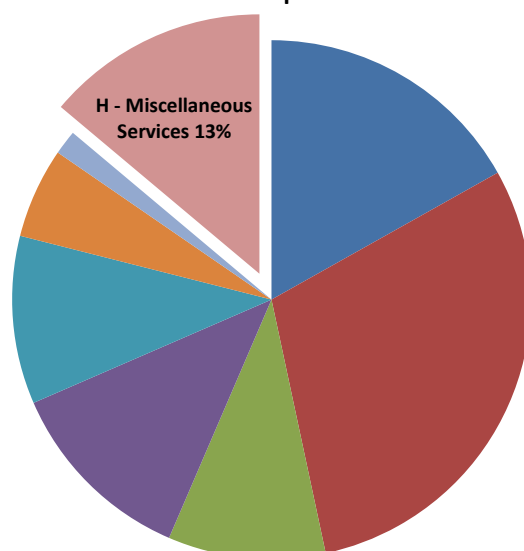
AGRICULTURE, FOOD AND THE MARINE					
Code	Expenditure by Service and Sub-Service	2025		2024	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
G0101	Maintenance of Land Drainage Areas	0	0	0	0
G0102	Contributions to Joint Drainage Bodies	0	0	0	0
G0103	Payment of Agricultural Pensions	0	0	0	0
G0199	Service Support Costs	3,621	3,625	3,338	3,238
	Land Drainage Costs	3,621	3,625	3,338	3,238
G0201	Operation of Piers	0	0	0	0
G0203	Operation of Harbours	1,293,866	1,293,866	1,220,059	1,220,059
G0299	Service Support Costs	555,505	555,755	394,664	382,824
	Operation and Maintenance of Piers and Harbours	1,849,371	1,849,621	1,614,723	1,602,883
G0301	General Maintenance - Costal Regions	0	0	0	0
G0302	Planned Protection of Coastal Regions	0	0	0	0
G0399	Service Support Costs	880	881	796	772
	Coastal Protection	880	881	796	772
G0401	Provision of Veterinary Service	5,000	5,000	5,000	5,000
G0402	Inspection of Abattoirs etc	397,967	397,967	368,466	368,466
G0403	Food Safety	0	0	0	0
G0404	Operation of Dog Warden Service	323,881	323,881	318,091	318,091
G0405	Other Animal Welfare Services (incl Horse Control)	45,387	45,387	44,634	44,634
G0499	Service Support Costs	205,555	205,723	171,501	166,356
	Veterinary Service	977,790	977,958	907,692	902,547
G0501	Payment of Higher Education Grants	0	0	0	0
G0502	Administration Higher Education Grants	0	0	0	0
G0505	Contribution to Education & Training Board	0	0	0	0
G0506	Other Educational Services	0	0	0	0
G0507	School Meals	0	0	0	0
G0599	Service Support Costs	208,546	208,698	168,736	163,674
	Educational Support Services	208,546	208,698	168,736	163,674
G0601	Agency & Recoupable Service	15,000	15,000	15,000	15,000
G0699	Service Support Costs	0	0	0	0
	Agency & Recoupable Services	15,000	15,000	15,000	15,000
	Service Division Total	3,055,208	3,055,783	2,710,285	2,688,114

AGRICULTURE, FOOD AND THE MARINE				
	2025		2024	
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
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	308,674	308,674	281,100	281,100
Agriculture, Food and the Marine	0	0	0	0
Other	11,700	11,700	11,700	11,700
Total Grants & Subsidies (a)	320,374	320,374	292,800	292,800
Goods and Services				
Superannuation	32,109	32,109	32,109	32,109
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	282,600	282,600	257,200	257,200
Total Goods and Services (b)	314,709	314,709	289,309	289,309
Total Income c=(a+b)	635,083	635,083	582,109	582,109

Division H - Miscellaneous Services

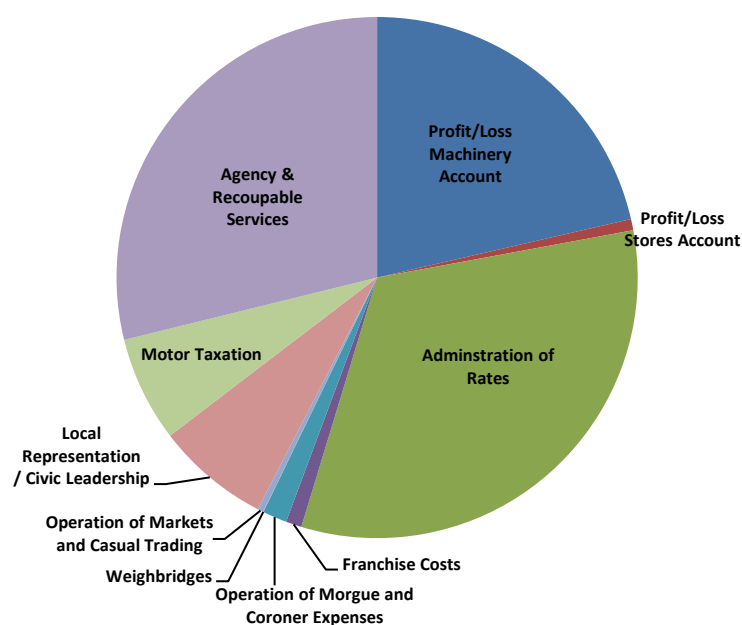
Division	Amount €	%
A Housing and Building	33,809,292	17%
B Road Transport & Safety	59,608,383	30%
C Water Services	19,689,162	10%
D Development Management	24,019,963	12%
E Environmental Services	21,114,637	11%
F Recreation and Amenity	11,205,982	6%
G Agriculture, Food & The Marine	3,055,208	2%
H Miscellaneous Services	26,408,154	13%
Grand Total	198,910,781	100%

Overall Expenditure



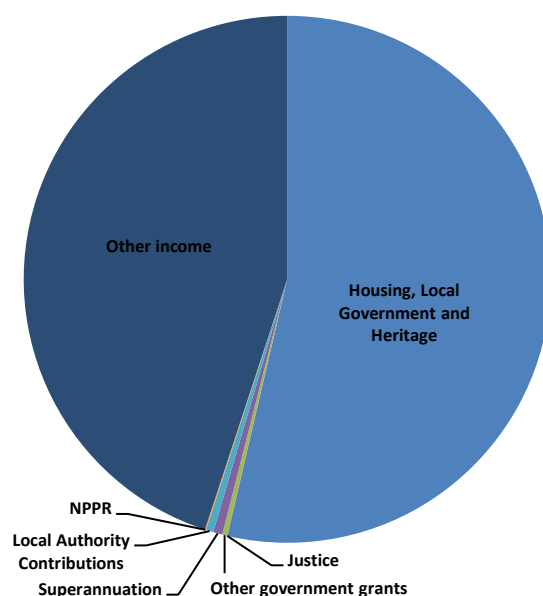
How the Division is Spent	Amount €	%
Profit/Loss Machinery Account	5,963,932	22.6%
Profit/Loss Stores Account	193,903	0.7%
Adminstration of Rates	8,713,518	33.0%
Franchise Costs	274,034	1.0%
Operation of Morgue and Coroner Expenses	421,037	1.6%
Weighbridges	3,310	0.0%
Operation of Markets and Casual Trading	102,629	0.4%
Local Representation/Civic Leadership	1,966,163	7.4%
Motor Taxation	1,820,028	6.9%
Agency & Recoupable Services	6,949,600	26.3%
Grand Total	26,408,154	100%

Expenditure



Sources of Income in the Division	Amount €	%
Housing, Local Government and Heritage	14,701,728	53.6%
Justice	7,460	0.0%
Other government grants	82,964	0.3%
Superannuation	154,388	0.6%
Local Authority Contributions	123,274	0.4%
NPPR	20,000	0.1%
Other income	12,318,441	44.9%
Grand Total	27,408,255	100%

Income



Expenditure & Income for 2025 and Estimated Outturn for 2024									
Division & Services		2025				2024			
		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
<u>Code</u>		€	€	€	€	€	€	€	€
	Miscellaneous Services								
H01	Profit/Loss Machinery Account	5,963,932	5,964,652	4,576,709	4,576,709	5,768,017	5,729,474	4,465,127	4,465,127
H02	Profit/Loss Stores Account	193,903	193,941	211,819	211,819	158,294	157,517	211,819	211,819
H03	Adminstration of Rates	8,713,518	9,091,970	92,717	92,717	9,466,960	9,457,166	142,717	142,717
H04	Franchise Costs	274,034	274,135	55,168	55,168	525,647	521,860	55,168	55,168
H05	Operation of Morgue and Coroner Expenses	421,037	421,047	475	475	407,016	406,798	475	475
H06	Weighbridges	3,310	3,311	0	0	3,075	2,983	0	0
H07	Operation of Markets and Casual Trading	102,629	102,633	28,361	28,361	98,872	98,805	28,360	28,360
H08	Malicious Damage	0	0	0	0	0	0	0	0
H09	Local Representation/Civic Leadership	1,966,163	1,966,207	1,469	1,469	2,142,900	2,139,498	1,469	1,469
H10	Motor Taxation	1,820,028	1,821,336	90,332	90,332	1,645,921	1,618,540	90,332	90,332
H11	Agency & Recoupable Services	6,949,600	7,942,527	22,351,205	22,351,210	7,083,143	7,068,044	17,663,750	16,597,013
	Service Division Total	26,408,154	27,781,759	27,408,255	27,408,260	27,299,845	27,200,685	22,659,217	21,592,480

MISCELLANEOUS SERVICES					
<u>Code</u>	Expenditure by Service and Sub-Service	2025		2024	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
H0101	Maintenance of Machinery Service	84,000	84,000	84,000	84,000
H0102	Plant and Machinery Operations	4,483,280	4,483,280	4,399,253	4,399,253
H0199	Service Support Costs	1,396,652	1,397,372	1,284,764	1,246,221
	Profit/Loss Machinery Account	5,963,932	5,964,652	5,768,017	5,729,474
H0201	Purchase of Materials, Stores	1,000	1,000	1,000	1,000
H0202	Administrative Costs Stores	164,556	164,556	131,408	131,408
H0203	Upkeep of Buildings, Stores	0	0	0	0
H0299	Service Support Costs	28,347	28,385	25,886	25,109
	Profit/Loss Stores Account	193,903	193,941	158,294	157,517
H0301	Administration of Rates Office	470,000	470,000	470,000	470,000
H0302	Debt Management Service Rates	806,090	806,090	822,675	822,675
H0303	Refunds and Irrecoverable Rates	7,063,604	7,441,690	7,847,832	7,847,832
H0399	Service Support Costs	373,824	374,190	326,453	316,659
	Administration of Rates	8,713,518	9,091,970	9,466,960	9,457,166
H0401	Register of Elector Costs	137,107	137,107	129,422	129,422
H0402	Local Election Costs	0	0	270,000	270,000
H0499	Service Support Costs	136,927	137,028	126,225	122,438
	Franchise Costs	274,034	274,135	525,647	521,860
H0501	Coroner Fees and Expenses	412,545	412,545	399,758	399,758
H0502	Operation of Morgue	0	0	0	0
H0599	Service Support Costs	8,492	8,502	7,258	7,040
	Operation and Morgue and Coroner Expenses	421,037	421,047	407,016	406,798
H0601	Weighbridge Operations	0	0	0	0
H0699	Service Support Costs	3,310	3,311	3,075	2,983
	Weighbridges	3,310	3,311	3,075	2,983

MISCELLANEOUS SERVICES					
Code	Expenditure by Service and Sub-Service	2025		2024	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
H0701	Operation of Markets	0	0	0	0
H0702	Casual Trading Areas	100,183	100,183	96,649	96,649
H0799	Service Support Costs	2,446	2,450	2,223	2,156
	Operation of Markets and Casual Trading	102,629	102,633	98,872	98,805
H0801	Malicious Damage	0	0	0	0
H0899	Service Support Costs	0	0	0	0
	Malicious Damage	0	0	0	0
H0901	Representational Payments	1,147,407	1,147,407	1,062,788	1,062,788
H0902	Chair/Vice Chair Allowances	36,000	36,000	36,000	36,000
H0903	Annual Allowances LA Members	0	0	0	0
H0904	Expenses LA Members	543,200	543,200	538,200	538,200
H0905	Other Expenses	0	0	0	0
H0906	Conferences Abroad	25,000	25,000	18,000	18,000
H0907	Retirement Gratuities	60,000	60,000	350,000	350,000
H0908	Contribution to Members Associations	29,000	29,000	24,500	24,500
H0909	General Municipal Allocation	0	0	0	0
H0999	Service Support Costs	125,556	125,600	113,412	110,010
	Local Representation/Civic Leadership	1,966,163	1,966,207	2,142,900	2,139,498
H1001	Motor Taxation Operation	742,976	742,976	733,223	733,223
H1099	Service Support Costs	1,077,052	1,078,360	912,698	885,317
	Motor Taxation	1,820,028	1,821,336	1,645,921	1,618,540
H1101	Agency & Recoupable Service	6,242,778	7,235,161	6,456,839	6,456,839
H1102	NPPR	129,802	129,802	122,998	122,998
H1199	Service Support Costs	577,020	577,564	503,306	488,207
	Agency & Recoupable Services	6,949,600	7,942,527	7,083,143	7,068,044
	Service Division Total	26,408,154	27,781,759	27,299,845	27,200,685

MISCELLANEOUS SERVICES				
	2025		2024	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Housing, Local Government and Heritage	14,701,728	14,701,728	10,063,054	10,063,054
Agriculture, Food and the Marine	0	0	0	0
Social Protection	0	0	0	0
Justice	7,460	7,460	8,264	8,264
Other	82,964	82,964	82,964	82,964
Total Grants & Subsidies (a)	14,792,152	14,792,152	10,154,282	10,154,282
Goods and Services				
Superannuation	154,388	154,388	154,388	154,388
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	123,274	123,274	123,274	123,274
NPPR	20,000	20,000	100,000	200,000
Other income	12,318,441	12,318,446	12,127,273	10,960,536
Total Goods and Services (b)	12,616,103	12,616,108	12,504,935	11,438,198
Total Income c=(a+b)	27,408,255	27,408,260	22,659,217	21,592,480

APPENDIX 1	
Summary of Central Management Charge	
	2025 €
Area Office Overhead	1,407,543
Corporate Affairs Overhead	2,421,486
Corporate Buildings Overhead	2,925,287
Finance Function Overhead	3,154,119
Human Resource Function	2,364,919
IT Services	4,562,093
Print/Post Room Service Overhead Allocation	335,620
Pension & Lump Sum Overhead	11,564,853
Total Expenditure Allocated to Services	28,735,920

APPENDIX 2			
Summary of Local Property Tax Allocation			
			2025 €
Discretionary Local Property Tax - Revenue Budget (Table A)			28,019,932
Local Property Tax Self Funding - Revenue Budget	Housing & Building	0	
	Road Transport & Safety	0	
			0
Total Local Property Tax - Revenue Budget			28,019,932
Local Property Tax Self Funding - Capital Budget	Housing & Building	0	
	Road Transport & Safety	0	
			0
Total Local Property Tax - Capital Budget			
Total Local Property Tax Allocation (Post Variation)			28,019,932

CERTIFICATE OF ADOPTION

I hereby certify that at the budget meeting of Donegal County Council held this ^{12th}..... day of December, 2024 the Council by Resolution adopted for the financial year ending on the 31st day of December, 2025 the budget set out in Tables A to F and by Resolution determined in accordance with the said budget the Rate set out in Table A to be the annual rate on valuation to be levied for that year for the purposes set out in those Tables.

Signed


Cathaoirleach

Countersigned


Chief Executive

Dated this ^{12th}..... day of December, 2024



Official Opening of N56 An Clochán Liath to Glenties Road Project



N56 An Clochán Liath to Glenties Road Project



Three Trees - Muff to Quigleys Point Greenway



Lifford to Castlefin Greenway Project



25 YEARS OF
AN GRIANÁN
THEATRE



Creeslough Community Regeneration Project



Official Opening of N56 An Clochán Liath to Glenties Road Project by Minister Jack Chambers



Launch of Creeslough Village Plan



Sod turning at Burtonport new harbour development



Bealtaine Festival Launch 2024



Council Staff at the LAMA Awards 2024



Council Staff at the Launch of Love Donegal Day 2024



Donegal County Council named Local Authority of the Year at Chambers Ireland's Excellence in Local Government Awards 2024



Official opening of Bunbeg Pier



Reopening of Portsalon Pier



Greencastle Harbour Breakwater Official Opening



Donegal Diamond Opening