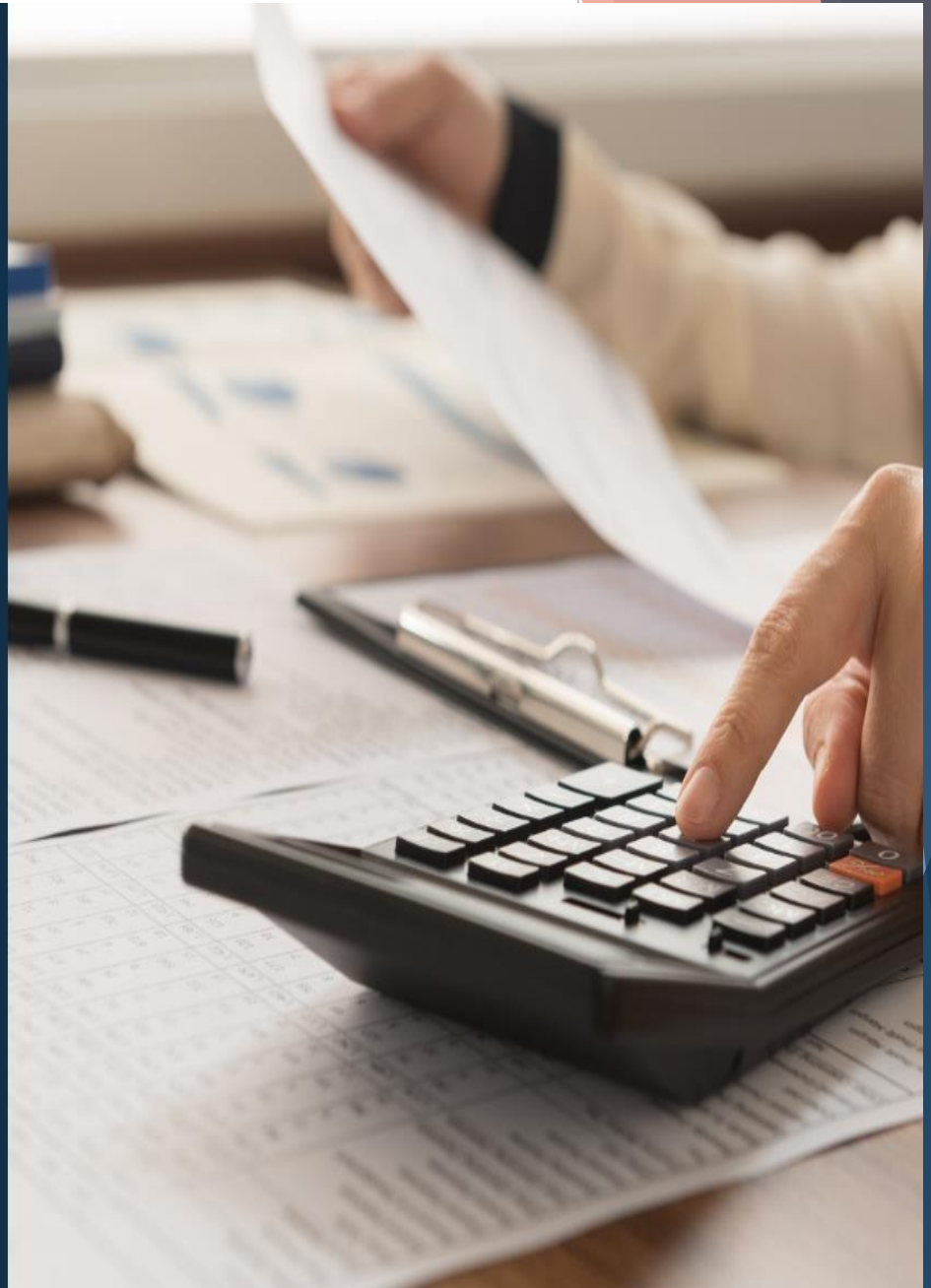




AILG Elected Member Training Programme October 2024

**"Local Authority Finance and
Budget Process"**



Presentation Topics – Session 1

- **Local Authority Income & Sources of Income**
- **Local Authority Expenditure**

Presentation Topics – Session 2

- **Local Authority Budget Process/Budget Preparation and Adoption**
- **Key Decisions for the Elected Council/Members during the Budget Process**

Local Authority Income & Expenditure

Operations and activities of Local Authorities can be divided into two primary accounts

1. Revenue Account

Covers the day-to day activities of the Council i.e. the provision of Local Services

2. Capital Account

Covers the Construction/provision of Infrastructure (Assets) within the County

- ❑ Obligation to keep both accounts “in Balance”
- ❑ Annual Local Authority Budget relates to the revenue account

Local Authority Revenue Income

Local Government Revenue Income

- ❑ How are local authorities funded on a day to day basis?
- ❑ Current Revenue Income/Receipts – Annual Revenue Budget

Current Revenue Income/Receipts

- ❑ Revenue/Cash income of a recurring nature
 - Funds the day to day operation of the local authority
 - Includes grants and subsidies as well as charges for the provision of goods and services, including commercial rates
 - Funds the staff, operations, and administration required to provide local authority services
- ❑ Of a non capital nature

Local Authority Income, Sources of Funding & Expenditure

Local Authority Income – Combined Local Authority Budgets 2024

Financial information summary

Income

Table 1 - Budgeted Current Income 2022 to 2024²

	2022 Budget	2023 Budget	2024 Budget
€m	6,119	6,556	7,225
Change	+5.57%	+7.13%	+10.20%

Source – Local Authority Combined Budgets 2024 – gov.ie

[file:///C:/Users/User/Downloads/295327_41b88fb2-c62d-481c-8f56-c0c79835c698%20\(1\).pdf](file:///C:/Users/User/Downloads/295327_41b88fb2-c62d-481c-8f56-c0c79835c698%20(1).pdf)

National Exchequer Expenditure

2024 Total Expenditure:

€108.9 billion



Social Protection

€25.6 billion



Health

€22.8 billion



Housing

€7.0 billion



Education

€10.9 billion



Transport

€3.6 billion



Justice

€3.6 billion



**Debt Servicing, EU
Payments**

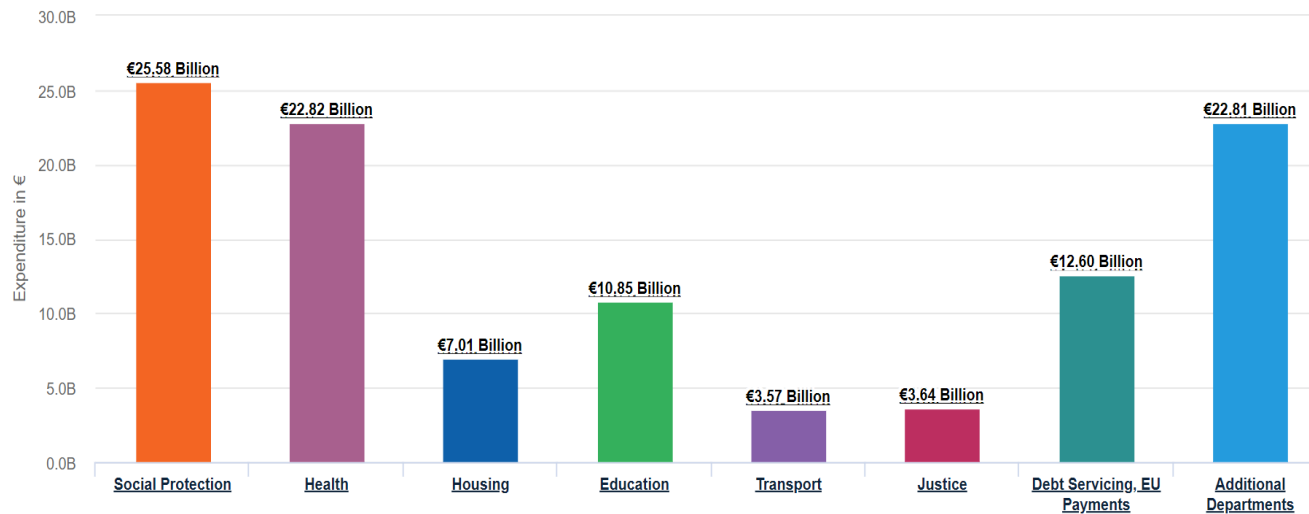
€12.6 billion



**Additional
Departments**

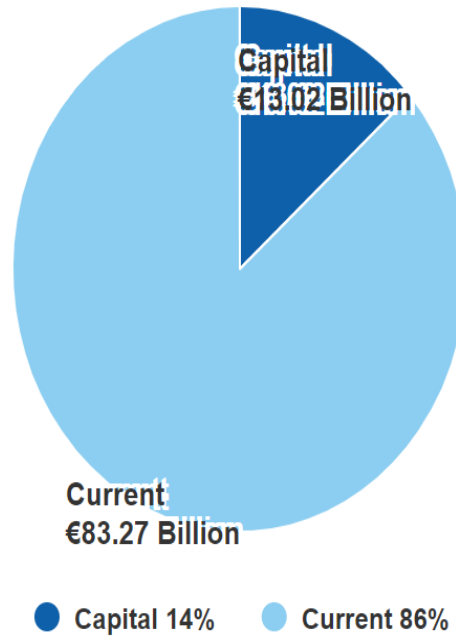
€22.8 billion

Sectoral Expenditure (Drilldown)



National Exchequer Expenditure

Expenditure by Type (Drilldown)



Total Public Current Spending at local authority level 2024 – 8.6%

Local Authority Income

The local government sector receives funding from a number of different sources, including central Government (from a number of different Departments) and the Local Government Fund. It is the Department's role to ensure that local government has an appropriately structured funding system to meet existing and emerging challenges.

Table 2 - Sources and Relative Percentages of Budgeted Current Income 2022 to 2024

	2022 Budget		2023 Budget		2024 Budget	
	€'m	% of income	€'m	% of income	€'m	% of income
Government Grants/subsidies	2,454	40%	2,764	42%	3,269	45%
Goods / Services	1,537	25%	1,598	24%	1,614	22%
Commercial Rates	1,713	28%	1,768	27%	1,838	25%
Local Property Tax	415	7%	426	6.5%	504	7%

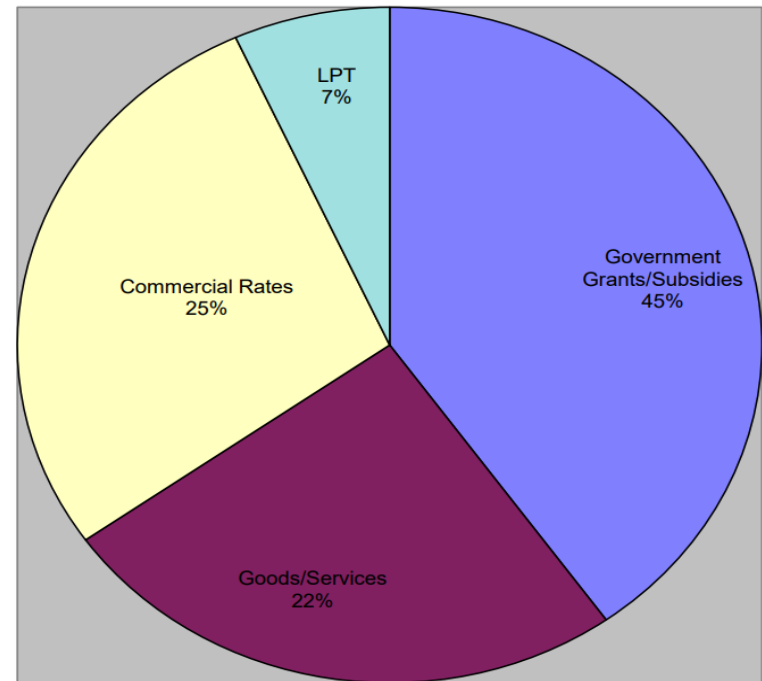
Source – Local Authority Combined Budgets 2024 – gov.ie

[file:///C:/Users/User/Downloads/295327_41b88fb2-c62d-481c-8f56-c0c79835c698%20\(1\).pdf](file:///C:/Users/User/Downloads/295327_41b88fb2-c62d-481c-8f56-c0c79835c698%20(1).pdf)

Local Authority Income



TOTAL REVENUE INCOME 2024



Source – Local Authority Combined Budgets 2024 – gov.ie

[file:///C:/Users/User/Downloads/295327_41b88fb2-c62d-481c-8f56-c0c79835c698%20\(1\).pdf](file:///C:/Users/User/Downloads/295327_41b88fb2-c62d-481c-8f56-c0c79835c698%20(1).pdf)

Local Authority Revenue Income

Sources of Current Revenue Income/Receipts

1. Local Property Tax

- General Purpose Spending & Self Funding for some LAs (Housing & Roads)
- 100% Local Retention of LPT
- +/- 15% Variation of LPT by elected members

2. Commercial Rates

- Abatement of rates in respect of vacant properties
- Scheme for waiver of rates

Local Authority Revenue Income

Sources of Current Revenue Income/Receipts

3. **Central Government Grants**

- General purpose grants (LPT & Other)
- Road grants (Maintenance & Improvements) – Department of Transport/TII
- Other Specific grants - (Non-discretionary and must be spent in the area for which they are allocated)

4. **Local Charges for Goods and Services**

- Housing Rents/Housing Loans
- Parking Fees/Fines
- Planning fees – planning applications
- Library charges,
- Sports/Leisure Facilities charges
- Casual Trading/Taxi licenses
- Recoupable Grants

Local Authority Revenue Expenditure

Local Government Revenue Expenditure

- ❑ What local authorities spend their funding on and how is their money spent on local authority services?
- ❑ Current Revenue Expenditure – Expenditure side of the Annual Revenue Budget

Current Revenue Expenditure

- ❑ Expenditure of a recurring current nature
 - Expenditure in relation to the day to day operation of the local authority and provision of local services
 - Payroll cost (staff), operations and administration costs required to provide local authority services
- ❑ Expenditure of a non capital expenditure

Local Authority Expenditure

Types of Current Revenue Expenditure

- Maintenance/Repair of local authority housing
- Housing Improvement Grants
- Housing Programmes – HAP/RAS/Long Term Leasing
- Regional & Local road maintenance/improvement
- Footpath improvements
- Traffic management
- Public lighting
- Planning control
- Tourism Promotion
- Burial grounds
- Maintenance of open spaces, recreation centres, playgrounds, libraries etc.
- Salaries & Staff costs (Service Costs)
- Insurance
- Other overheads

Local Authority Income & Expenditure

- Services are structured on the basis of 8 Divisions/Programmes
- Therefore therefore LA Income & Expenditure is also structured across these 8 Service Divisions



Housing



**Road Transportation and
Safety**



**Water Supply and
Sewerage (Water Services)**



Planning and Development



Environmental Protection



Recreation and Amenity



**Agriculture, Food &
Marine**



Miscellaneous

Local Authority Expenditure

LOCAL AUTHORITY BUDGETS 2024

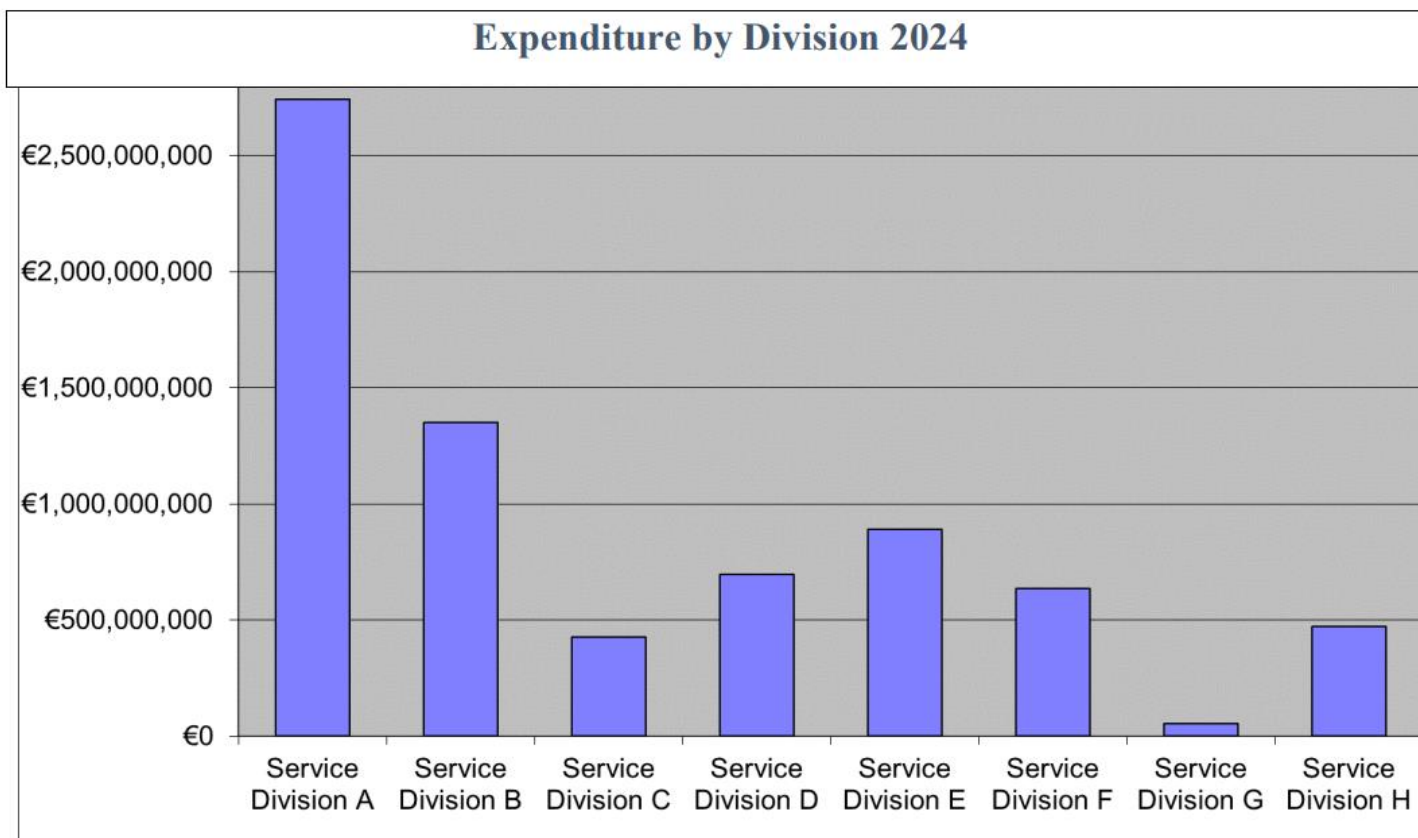
Summary of Current Income and Expenditure by Division 2024		
Division	Expenditure	Income
	€	€
Service Division A - Housing and Building	2,739,973,917	2,570,573,089
Service Division B - Road Transportation & Safety	1,351,552,586	825,948,883
Service Division C - Water Services	424,608,695	371,790,837
Service Division D - Development Management	696,147,342	301,142,072
Service Division E - Environmental Services	889,063,230	234,983,857
Service Division F - Recreation and Amenity	636,498,359	77,836,457
Service Division G - Agriculture, Food and the Marine	55,311,630	24,797,324
Service Division H - Miscellaneous Services	470,591,555	475,506,031
Sub-Total	7,263,747,313	4,882,578,549
Commercial Rates		1,838,424,159
Local Property Tax		503,620,501
Provision for Debit/Credit Balances (1)		-39,124,104
Total	7,263,747,313	7,263,747,313

(1) Debit Balances are shown as plus values and credit balances are shown as minus values

Source – Local Authority Combined Budgets 2024 – gov.ie

[file:///C:/Users/User/Downloads/295327_41b88fb2-c62d-481c-8f56-c0c79835c698%20\(1\).pdf](file:///C:/Users/User/Downloads/295327_41b88fb2-c62d-481c-8f56-c0c79835c698%20(1).pdf)

Local Authority Expenditure



Source – Local Authority Combined Budgets 2024 – gov.ie

[file:///C:/Users/User/Downloads/295327_41b88fb2-c62d-481c-8f56-c0c79835c698%20\(1\).pdf](file:///C:/Users/User/Downloads/295327_41b88fb2-c62d-481c-8f56-c0c79835c698%20(1).pdf)

Local Authority Capital Account

❑ Capital Account deals with the provision of Infrastructure and Facilities

- Local Authority Houses
- Construction of Car-Parks
- Construction of Libraries
- Construction of Swimming Pool
- Construction of Landfill Cells
- Development of Park/Amenities

❑ Capital projects are funded primarily by:

- State/Central Capital Grants
- Borrowings
- Local Authority's own Resources
 - Development Contributions
 - LA Budget Provisions
 - Sale of LA assets

Capital Account – Expenditure

- ❑ Similar to the Revenue Account, the Capital Account is divided into 8 Programme Groups

1. Housing & Building
2. Road Transportation & Safety
3. Water Services
4. Development Management
5. Environmental Services
6. Recreation & Amenity
7. Agriculture, Education, Health & Welfare
8. Miscellaneous Services

Sources of Funding for Capital Projects

- ❑ State Grants
- ❑ Development Contribution Scheme
- ❑ Internal Capital Receipts
 - Land disposals
 - Property disposals
 - House disposals
- ❑ Borrowings
- ❑ Revenue Account Provision

Local Authority Capital Income

Capital Income/Receipts

- Income/Receipts for Capital projects
- Assets lasting 1 yr +

Types of Capital Income/Receipts

Capital Grants – Grants for provision of:

- 1. New Housing....New Roads....Libraries etc...**
 - 2. Development Levies**
 - 3. Borrowing for Capital Projects**
 - 4. Sale of Surplus Assets**
- Capital Income/Receipts are not included in local authority annual revenue budget
 - Capital receipts are accounted for separately and are reported to the members by the Chief Executive 3 months after the year end.
 - Proposed 3 year capital programme must be submitted by the Chief Executive to the council each year with a progress report. Councillors consider/question this programme

Local Authority Capital Expenditure

Capital Expenditure

- Expenditure on Capital projects
- Assets lasting 1 yr +

Types of Capital Expenditure

1. Capital Expenditure – Expenditure for provision of:

- I. New Housing
- II. New Roads
- III. Libraries etc...

- Capital Expenditure is not included in local authority annual revenue budgets
- Capital Expenditure is accounted for separately and are reported to the members by the Chief Executive 3 months after the year end.
- Proposed 3 year capital programme must be submitted by the Chief Executive to the council each year with a progress report. Councillors consider/question this programme

Local Authority Income & Expenditure



Capital Income/
Expenditure



Revenue Income/
Expenditure

Presentation Topics – Session 2

- **Local Authority Budget Process/Budget Preparation and Adoption**
- **Key Decisions for the Elected Council/Members during the Budget Process**

Local Authority Budget Process/Budget Preparation and Adoption

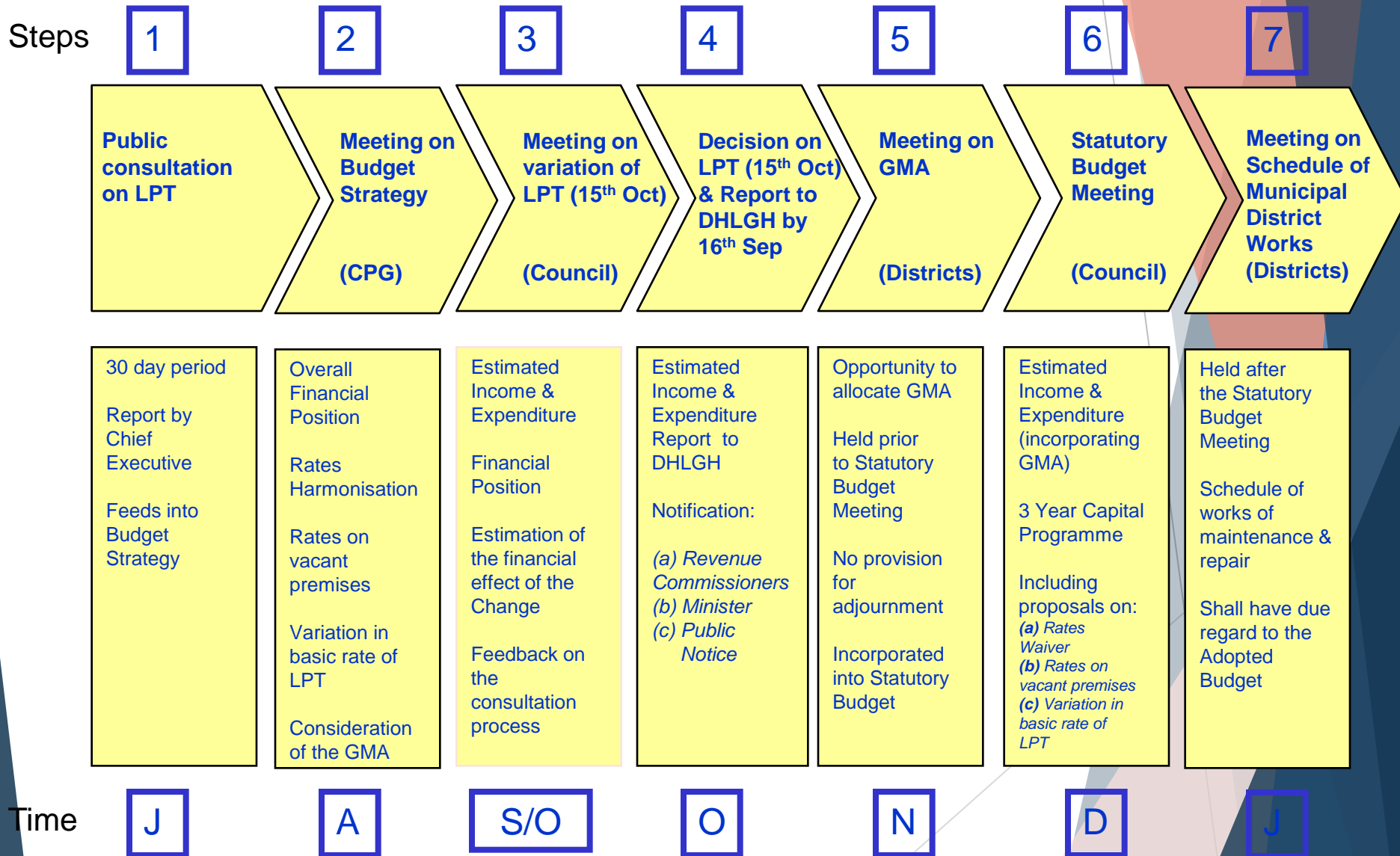
- ❑ Budget process changed in 2015
- ❑ New elements Introduced
 - Development of a Budget Strategy
 - Decision on variation of LPT of +/-15%
 - General Municipal Allocation
 - Draft MD budgetary plans
 - Commercial Rates decisions
 - Reduced period for adjournment of November budget meeting (14 days) and budgets adopted before 31st December
 - Schedule of municipal district works

Local Authority Budget Process

Legislative basis

- ❑ *Local Government Act 2001 (as amended by the 2014 Act) Sections*
- ❑ *Section 102 (4) states:*
 - ‘In each Local Financial year, each local authority shall prepare a draft local authority budget setting out for the next financial year
 - (i) The expenditure estimated to be necessary to carry out its functions and,**
 - (ii) The income estimated to accrue to it.’**
- ❑ Section 102 (4A) provides that the budget is developed in a phased process involving input from the Chief Executive, the municipal district members and the Corporate Policy Group (CPG), and elected council at plenary level.
- ❑ It is a reserved function of the elected members **(at plenary body)** to adopt a Local Authority Budget and to ‘strike a rate’.

Budget Process - LG Reform Act 2014



Local Authority Budget Process/Budget Preparation and Adoption

1. Agree budget strategy – Step 1 & 2

- Departments Heads submit their budgets to Director of Finance
- Director of Finance and Chief Executive will prepare overall draft outline budget
- Chief Executive will commence consultation with CPG
- Consider overall financial position of the local authority
- Consider other financial matters – variation on LPT, Rates Waivers, Rates on Vacant Buildings
- Report on Estimated Income & Expenditure to DHLGH by 16th September 2024 – EU Rules

Local Authority Budget Process/Budget Preparation and Adoption

2. Variation on LPT – Step 3 & 4

- Public Consultation on LPT – 30 days
- Reports to Members by CE
- Consider overall financial impact of LPT variation (+/- 15%)
- Consider impact on public & other stakeholders
- Confirm decision on LPT – Reserved function by 30th September of each year
- Notification of decision to Revenue Commissioners

Local Authority Budget Process/Budget Preparation and Adoption

3. Agree overall General Municipal Allocation (GMA) & Municipal District Budgetary Plan – Step 5

- GMA is the discretionary funding which is made available to municipal district members for allocation in the draft budgetary plan
- The amount an authority can provide by way of a GMA is dependent on the total level of income available to it, and the non-discretionary costs that must be met as a first call on that income, including at municipal district level.
- The total GMA available is allocated by the chief executive to the municipal districts in a fair and equitable manner

Local Authority Budget Process/Budget Preparation and Adoption

3. Agree overall General Municipal Allocation (GMA) & Municipal District Budgetary Plan – Step 5

- Municipal districts to adopt draft budgetary plans no later than 21 days prior to the local authority budget meeting. (Reserved function of members at Municipal District Level)
- There is no provision for the adjournment of this meeting.
- If Municipal District members do not adopt their draft budgetary plan the chief executive may take account of the draft budgetary plan as presented without amendment.

Local Authority Budget Process/Budget Preparation and Adoption

4. Draft Local Authority Budget including adoption of budget – Step 6
 - Adopted draft municipal district budgetary plans to be incorporated into overall draft local authority budget.
 - Statutory Budget meeting convened during a period set out by the Minister. (In November of each year in order to finalise all budgets by 31st December)
 - Members have 14 days from date of first statutory budget meeting to adopt their budget.
 - Budget is adopted/Rate is 'struck'

Local Authority Budget Process/Budget Preparation and Adoption

5. Schedule of Municipal District Works – Step 7

- Following the adoption of the budget, a schedule of proposed works in each municipal district shall be prepared under the direction of the Chief Executive.
- The schedule of municipal district works shall be considered by the municipal district members concerned and be adopted by resolution, with or without amendment .

Budget Documents

- ❑ New Structure to Budget Format/Documents was introduced in 2009 with a move to a service costing based structure (Service Support Costs – Full cost disclosure for delivery of each service)
- ❑ Services and Sub Services are rolled up into 8 Division Groups
- ❑ There are six statutory tables included in the budget documents (Tables A-F).
 - 1) Table A – Calculation of Annual Rate on Valuation
 - 2) Table B – Detailed Expenditure & Income
 - 3) Table C – Commercial Rates – will be a blank page
 - 4) Table D – Analysis of Budget Income from Goods & Services
 - 5) Table E – Analysis of Budget Income from Grants & Subsidies
 - 6) Table F - Detailed Expenditure and Income by Division

Budget Documents

❑ Table B & F – Detailed Expenditure & Income

❑ 8 No. Divisions (A-H)

1. Division A – Housing & Building
2. Division B – Road Transport and Safety
3. Division C – Water Services
4. Division D – Development Management
5. Division E – Environmental Services
6. Division F – Recreation and Amenity
7. Division G – Agriculture, Food & Marine
8. Division H – Miscellaneous

Budget Documents – Programme Divisions

Division	Description	Current Expenditure	Current Income
A	Housing & Building	LA Housing Repairs & Maintenance Costs Traveller Accommodation Estate Management Assistance to persons housing themselves (Housing Loans & Grants) RAS/HAP Loan Charges Service Support Costs - Direct Salaries & Staff Costs - Direct O/Heads Central Management Charge/Indirect O/Heads	Housing Rents Recoupable Salaries Recoupable Grants RAS/HAP Payments Recoupable Payments
B	Road Transport & Safety	Road Upkeep & Maintenance Costs Road/Footpath Improvements Public Lighting Road Safety & Traffic Management & Control Loan Charges Service Support Costs Central Management Charge	Road Grants – DOT Fund Parking Fees Road Opening Fees Hackney Licences Recoupable Salaries /Grants
C	Water Services	Public water & sewerage supply – Service Level agreement with Úisce Éireann Public Conveniences Group Water Schemes Service Support Costs Central Management Charge	Úisce Éireann– Service level agreement Grants – DOE Fund Recoupable Grants/Salaries

Budget Documents – Programme Divisions

Division	Description	Current Expenditure	Current Income
D	Development Management	Planning Control & Enforcement Taking in Charge of Estates Urban/Village Renewal Tidy Towns Community & Enterprise Tourism Development Local Enterprise Offices Local Community Development Committee Service Support Costs Central Management Charge	Planning App. Fees Licence Fees Urban Renewals Grants Recoupable Grants/Salaries
E	Environmental Services	Landfill/Recycling/ Waste Collection Street Cleaning Burial Grounds Fire Service Service Support Costs Central Management Charge	
F	Recreation & Amenity	Op. Costs – Recreational Centres , Libraries , Public Amenities Community, Sport & Recreation Development Maintenance of Parks / Open Spaces Arts/Cultural Centres Arts Programme Heritage Service Service Support Costs Central Management Charge	Charges – Recreation Centres Libraries & Public Amenities Recoupable Grants/Salaries

Budget Documents – Programme Divisions

Division	Description	Current Expenditure	Current Income
D	Development Management	Planning Control & Enforcement Taking in Charge of Estates Urban/Village Renewal Tidy Towns Community & Enterprise Tourism Development Local Enterprise Offices Local Community Development Committee Service Support Costs Central Management Charge	Planning App. Fees Licence Fees Urban Renewals Grants Recoupable Grants/Salaries
F	Recreation & Amenity	Op. Costs – Recreational Centres , Libraries , Public Amenities Community, Sport & Recreation Development Maintenance of Parks / Open Spaces Arts/Cultural Centres Arts Programme Heritage Service Service Support Costs Central Management Charge	Charges – Recreation Centres Libraries & Public Amenities Recoupable Grants/Salaries
G	Agriculture, Food & Marine	Land Drainage River Cleaning Harbours Coastal Protection Veterinary Service Service Support Costs Central Management Charge	Recoupable Salaries /Grants

Budget Documents – Programme Divisions

Division	Description	Current Expenditure	Current Income
H	Miscellaneous	Financial Management Costs for Collection of Rates Legal, Printing & Stationery Irrecoverable Rates Elections & Audit fees Admin of Justice/Consumer - Coroners Fees Food Safety Councillors & SPC Costs Motor Tax Operation Service Support Costs Central Management Charge	Sale of Election Registers Licences (Dog Licences) Recoupable Grants/Salaries – Motor Tax
J	Central Management Charge	Corporate Building Costs Corporate Services Information Technology Print/Post Room Human Resources & Finance Function Pensions District Offices	

Budget Documents – Sligo Co. Co. Budget 2024

TABLE A - CALCULATION OF ANNUAL RATE ON VALUATION

Summary by Service Division		Summary per Table A 2024				Estimated Net Expenditure Outturn 2023 (as restated)	
		Expenditure	Income	Budget Net Expenditure 2024			
		€	€	€	%	€	%
Gross Revenue Expenditure & Income							
Housing and Building		16,165,955	14,145,722	2,020,233	7.4%	1,913,190	7.5%
Road Transport & Safety		24,076,793	17,366,385	6,710,408	24.7%	6,558,654	25.6%
Water Services		4,783,272	4,629,881	153,391	0.6%	120,537	0.5%
Development Management		6,966,423	2,148,678	4,817,745	17.7%	4,785,752	18.7%
Environmental Services		8,859,180	1,352,012	7,507,168	27.7%	6,648,175	26.0%
Recreation and Amenity		6,623,495	892,450	5,731,045	21.1%	5,516,416	21.5%
Agriculture, Food and the Marine		838,244	371,457	466,787	1.7%	422,465	1.6%
Miscellaneous Services		8,227,420	8,485,256	-257,836	-0.9%	-359,025	-1.4%
		76,540,782	49,391,841	27,148,941	100%	25,606,164	100%
Provision for Debit Balance		0		0			
Adjusted Gross Expenditure & Income	(A)	76,540,782	49,391,841	27,148,941	1	25,606,164	
Financed by Other Income/Credit Balances							
Provision for Credit Balance			0	0			
Local Property Tax			12,419,708	12,419,708			
Sub - Total	(B)			12,419,708			
Net Amount of Rates to be Levied	(A-B)			14,729,233			
Value of Base Year Adjustment				0			
Amount of Rates to be Levied (Gross of BYA)	(D)			14,729,233			
Net Effective Valuation	(E)			60,990,606			
General Annual Rate on Valuation	D/E			0.2415			

Budget Documents – Sligo Co. Co. Budget 2024

Table B

Expenditure & Income for 2024 and Estimated Outturn for 2023

Division & Services		2024				2023			
		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	3,962,603	3,962,603	239,341	239,341	3,584,482	3,594,322	242,211	242,211
A02	Housing Assessment, Allocation and Transfer	467,130	467,130	9,921	9,921	406,736	409,577	9,921	9,921
A03	Housing Rent and Tenant Purchase Administration	570,964	570,964	5,962,243	5,962,243	550,996	554,446	5,612,243	5,612,243
A04	Housing Community Development Support	562,267	562,267	12,900	12,900	536,903	540,451	12,900	12,900
A05	Administration of Homeless Service	1,576,167	1,576,167	1,380,187	1,380,187	986,126	987,329	828,072	828,072
A06	Support to Housing Capital Prog.	1,274,955	1,274,955	712,167	712,167	1,299,690	1,308,080	775,859	775,859
A07	RAS and Leasing Programme	3,344,439	3,344,439	3,111,352	3,111,352	3,608,636	3,429,358	2,978,752	2,978,752
A08	Housing Loans	1,471,227	1,471,227	566,671	566,671	1,318,738	1,322,029	611,671	611,671
A09	Housing Grants	2,352,129	2,352,129	1,880,000	1,880,000	2,352,089	2,352,093	1,880,000	1,880,000
A11	Agency & Recoupable Services	364,571	364,571	117,400	117,400	54,909	239,563	3,540	3,540
A12	HAP Programme	219,504	219,504	153,540	153,540	150,090	151,111	20,000	20,000
	Service Division Total	16,165,956	16,165,956	14,145,722	14,145,722	14,849,395	14,888,359	12,975,169	12,975,169
Code	Road Transport & Safety								
B01	NP Road - Maintenance and Improvement	4,816,836	4,816,836	4,542,333	4,542,333	4,814,740	4,816,609	4,529,018	4,529,018
B02	NS Road - Maintenance and Improvement	863,973	863,973	649,180	649,180	886,772	887,815	649,180	649,180
B03	Regional Road - Maintenance and Improvement	4,203,948	4,203,948	3,241,053	3,241,053	4,175,382	4,186,192	3,241,053	3,241,053
B04	Local Road - Maintenance and Improvement	9,313,081	9,313,081	6,343,742	6,343,742	9,000,691	9,019,149	6,343,742	6,343,742
B05	Public Lighting	1,224,319	1,224,319	0	0	1,613,279	1,206,194	0	0
B06	Traffic Management Improvement	429,312	429,312	8,861	8,861	419,870	422,139	8,861	8,861
B07	Road Safety Engineering Improvement	449,994	449,994	10,628	10,628	433,583	436,650	10,628	10,628
B08	Road Safety Promotion/Education	194,235	194,235	43,055	43,055	190,036	190,864	43,055	43,055
B09	Car Parking	548,518	548,518	1,453,369	1,453,369	543,244	544,251	1,453,369	1,453,369
B10	Support to Roads Capital Prog.	425,833	425,833	9,373	9,373	437,343	440,042	9,373	9,373
B11	Agency & Recoupable Services	1,606,745	1,606,745	1,064,790	1,064,790	1,690,186	1,696,034	999,006	999,006
	Service Division Total	24,076,794	24,076,794	17,366,384	17,366,384	24,205,126	23,845,939	17,287,283	17,287,283

Budget Documents – Sligo Co. Co. Budget 2024

Table F - Detailed Expenditure and Income by Division

HOUSING AND BUILDING					
Code	Expenditure by Service and Sub-Service	2024		2023	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
A0101	Maintenance of LA Housing Units	2,279,619	2,279,619	1,972,165	1,972,165
A0102	Maintenance of Traveller Accommodation Units	0	0	0	0
A0103	Traveller Accommodation Management	205,588	205,588	203,528	203,128
A0104	Estate Maintenance	27,000	27,000	27,000	27,000
A0199	Service Support Costs	1,450,396	1,450,396	1,381,789	1,392,029
	Maintenance/Improvement of LA Housing	3,962,603	3,962,603	3,584,482	3,594,322
A0201	Assessment of Housing Needs, Allocs. & Trans.	0	0	0	0
A0299	Service Support Costs	467,130	467,130	406,736	409,577
	Housing Assessment, Allocation and Transfer	467,130	467,130	406,736	409,577
A0301	Debt Management & Rent Assessment	47,000	47,000	47,000	47,000
A0399	Service Support Costs	523,964	523,964	503,996	507,446
	Housing Rent and Tenant Purchase Administration	570,964	570,964	550,996	554,446

Budget Documents – Sligo Co. Co. Budget 2024

Table D

ANALYSIS OF BUDGET 2024 INCOME FROM GOODS AND SERVICES

Source of Income	2024 €
Rents from Houses	5,950,000
Housing Loans Interest & Charges	520,000
Parking Fines/Charges	1,430,000
Uisce Éireann	4,519,311
Planning Fees	280,000
Domestic Refuse	0
Commercial Refuse	0
Landfill Charges	0
Fire Charges	355,000
Recreation / Amenity / Culture	5,000
Agency Services & Repayable Works	1,356,500
Local Authority Contributions	0
Superannuation	905,000
NPPR	144,000
Misc. (Detail)	2,798,617
TOTAL	18,263,428

Table E

ANALYSIS OF BUDGET INCOME 2024 FROM GRANTS AND SUBSIDIES

	2024 €
Department of Housing, Local Government and Heritage	
Housing and Building	7,488,414
Road Transport & Safety	0
Water Services	0
Development Management	533,550
Environmental Services	192,085
Recreation and Amenity	0
Agriculture, Food and the Marine	0
Miscellaneous Services	5,866,414
	14,080,463
Other Departments and Bodies	
TII Transport Infrastructure Ireland	14,695,026
Tourism, Culture, Arts, Gaeltacht, Sport and Media	0
National Transport Authority	0
Social Protection	0
Defence	112,455
Education	0
Library Council	0
Arts Council	77,500
Transport	0
Justice	0
Agriculture, Food and the Marine	0
Enterprise, Trade and Employment	1,041,833
Rural and Community Development	0
Environment, Climate and Communications	193,687
Food Safety Authority of Ireland	0
Other	927,449
	17,047,950
Total Grants & Subsidies	31,128,413

Budget Process – Key Decisions for the Elected Members

Key Decisions for the Elected Members

Budget Strategy

1. Executive, CPG & Elected Members working in tandem
2. Set Budget Parameters

LPT Variation

1. Effect on overall financial position of LA
2. Impact of variation on other stakeholders
3. Public Consultation
4. Decision by 15th Oct - Reserved Function of Elected Council (Plenary)

Key Decisions for the Elected Members

Decision on Commercial Rates

1. Rates Waiver
2. Rates on Vacant Premises
3. Rates Alleviation Schemes
4. Reserved Function of Elected Council at plenary council

GMA & MD Budgetary Plans

1. Agree GMA
2. Adopt MD Budgetary Plan by 15th November
3. Reserved Function of MD Elected Members

Budget Process – Key Decisions for the Elected Members

Key Decisions for the Elected Members

Local Authority Budget

1. Adopt Annual Budget & “Strike” a Rate
2. Reserved Function of Elected Council (Plenary)

Schedule of MD Works

1. Reserved Function of MD Elected Members

PRESCRIBED PERIODS (BUDGETARY TIMELINES) – 2025 LA Busget

8th July - 8th August

- LPT Public Consultation Period.

15th October

- LPT Variation Meeting.

16th September

- Preliminary Estimate to Department of Finance.

30th October

- Confirm LPT decision to Revenue.

1st October

- NATIONAL BUDGET 2025

**14th October - 15th
November**

- General Municipal Allocation (GMA) Meetings.

1st November - 6th December

- Budgetary Prescribed Period.

February/March 2025

- Capital Budget (Following Roads Allocations)
- Schedule of Municipal District Works (SMDW)