

OFFALY COUNTY COUNCIL



DRAFT LOCAL AUTHORITY BUDGET **2024** AND EXPLANATORY TABLES



FOR THE YEAR ENDING 31ST DECEMBER 2024

BUDGET 2024 CHIEF EXECUTIVE'S REPORT

20th November, 2023

To: An Cathaoirleach and Elected Members of Offaly County Council

I enclose, for your consideration, the Draft Budget for Offaly County Council for the year ending 31st of December 2024, which is set out in the attached statutory tables.

The Statutory Budget meeting for Offaly County Council will be held on the 20th November, 2023.

The Draft Budget has been prepared in the context of increased funding of €3,595,926 for 2024, as a result of the national LPT baseline review. This allows us to provide additional funding in key service areas. This is the first real increase since 2012, with the realignment for Irish Water/Uisce Eireann in 2014. The LPT allocation for 2024 is €11.252m, an increase of €3.596m or 47%. Offaly's share of the LPT fund has increased from 2.16% to 2.62%.

At the Meeting of Offaly County Council held on 19th September, 2022, the members agreed that the Local Property Tax (LPT) increase of 15% would be maintained for 2023 & 2024. For 2024, this realises €772,376 in additional revenue, to be allocated as match funding to countywide projects. In accordance with the members agreement, this fund will be ring-fenced again for 2024, with oversight by the Corporate Policy Group and a report to full Council will be prepared to account for expenditure to demonstrate its effective use.

With regard to the loss of rates income as a result of the decarbonisation agenda, and the closure of West Offaly Power at Shannonbridge, the Department of Housing, Local Government and Heritage confirmed that central government funding of c€1.7m will be provided to Offaly County Council again in 2024, in compensation for the loss of this rates income.

For 2024, there is no proposed increase in the Annual Rate on Valuation and this budget provides for a rate of €0.2198, as in previous years.

I committed to reviewing the Revenue deficit provision in 2024, having provided €50,000 in 2023. I am including a provision of €400,000 for 2024, which brings the planned process for reducing the deficit back on track.

It is proposed to increase the General Municipal Allocation (GMA) for 2024. This discretionary funding was allocated to projects focussing on local community priorities and initiatives in 2023. The total proposed is €576k. It is apportioned to MD's as follows:

Tullamore MD - €200k
Birr MD - €192k
Edenderry MD - €184k

I am proposing increased allocations across a range of service areas including housing for Voids, DPG'S (OCC own stock), repairs and maintenance; for roads for county roads and winter maintenance; for planning for plans, digitisation of services; for economic development initiatives; for library and heritage services; for area-based services including street cleaning, parks, playgrounds, swimming pools.

Climate actions will be funded through the functional areas such as building energy saving actions and fleet adaptation. The Draft Climate Action Plan is due for adoption in February, 2024 and will provide a blueprint for future actions across all service areas.

I am proposing an allocation for the implementation of the provisions of the Official Languages Act, 2003, as amended by the Official Languages (Amendment) Act, 2021, including provision for signage and promotion of the Irish language. Provision is also made for national pay agreements, including the national agreement for retained firefighters.

The Acting Director Of Finance and Support Services will provide the details of the additional expenditure areas in his report.

We have made significant progress on a number of initiatives in 2023 and details are in the attached Directorate reports:

- 113 housing allocations to date, with a further 37 allocations in progress.
- 78 homes have been retrofitted to date, with further units in progress or at tender stage.
- Tullamore Community Arts Centre – officially opened by President Michael D. Higgins, in June.

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- Contracts for the new Regional Fire Services Training Centre, located at Tullamore Fire Station, were signed in October, with an allocation of €4.4m from Dept. of Housing, Local Government and Heritage. The development comprises expansion of drill training ground, training support block including lecture room. Training rooms, briefing room, canteen and changing facilities.
 - Clara Fire Station development has been added to the Dept's Capital Programme 2021 - 2025, and Dept. approval has been received to appoint design consultants to progress the project to a Part VIII application.
 - Tullamore URDF projects progressing, with consultants appointed for design and construction management of O'Connor Square to Church St. link, urban garden and remote working hub.
 - Active travel projects have progressed across the county.
 - Greenway construction will be completed across the county Q1 2024.
 - Clara Town Centre First Plan completed and TVR Streetscape Enhancement Measure completed.
 - Birr Destination Town project progressing towards completion by year end. Now proceeding to develop complimentary projects.
 - Edenderry Library and Arts space has progressed to Part 8 planning stage.
 - Architects appointed to design refurbishment of St. Joseph of Cluny Convent in Ferbane into multi-purpose community/social/enterprise building.
 - Local Area Plans for Birr and Edenderry completed. Portarlington Joint Local Area Plan process commenced, in conjunction with Laois Co. Co.
 - EU JTF calls for proposals under various strands are in progress.
 - Climate Action Plan – Climate Steering Group continuing to progress initiatives. Draft Climate Action Plan is at public consultation stage, to be adopted by February, 2024.
 - Biodiversity Officer appointed in March 2023.
 - Policy and procedure adopted regarding Derelict Sites with staff resources assigned. €2m funding was secured under URDF for Tullamore.
 - 737 vacant properties surveyed to date in the county with 301 confirmed vacant. 98 applications received under Vacant Properties Refurbishment Grant, of which 47 have been finalised and 50 in progress.

The Local Enterprise Office commissioned a 5 Year Economic Strategy and Action Plan for Offaly, which has been completed, with actions now being implemented. This will form part of the new Local Economic and Community Plan (LECP).

A priority action of the strategy is rural green energy generation and storage. Two significant reports completed in 2023 were the "*Data Centre Integration with Renewables Report*" and the "*Rhode Renewable Hydrogen Report*".

The Grand Canal Dock, Tullamore Masterplan is nearing completion and the new Offaly Tourism and Marketing Strategy is being finalised by Offaly Tourism and Marketing Company Ltd., to be completed by year end, 2023.

The Community Response Forum continues to provide a very effective network for supporting and coordinating the response to the war in Ukraine and has met regularly throughout the year.

Members are updated regularly throughout the year on the Housing Capital programme under "Housing For All", with the most recent report to the members at the October meeting. We continue to progress all of our housing targets. As stated above, I am proposing an increased allocation for a number of service areas including housing for Voids, DPG'S (OCC own stock), repairs and maintenance. Our ability to return vacant stock to productive use is dependent on the financial resources available.

I am presenting a balanced budget and this is further detailed in the Acting Director of Finance and Support Services report attached. This will allow the Council to continue to provide its range of services across the county and I look forward to building further on the progress made in the coming year.

I recommend the Draft Budget for 2024 to the Council for your approval.

I wish to thank the Cathaoirleach and the elected members for their continued support of the management and staff of the Council over the past year and over the lifetime of this Council.

I would also like to thank the members of the Management Team, Tom Shanahan, Sharon Kennedy, Ann Dillon and Thomas Mawe for their continued support and commitment. I wish to acknowledge and thank all staff for their contribution and efforts in the prudent management of The Council's resources over the past year and for ensuring that they provide the best possible service to our communities within the resources available.

I wish to thank in particular, Thomas Mawe, Acting Director of Finance and Support Services and his team for their work in preparing this budget.

Ba mhaith liom mo bhuíochas a ghabháil leatsa, a Chathaoirleach, agus na Comhairleóirí ar fad as ucht an cabhair agus an cúnamh a thug sibh dom fhéin agus don fhoireann go léir i gComhairle Chontae Uíbh Fhailí.



Anna Marie Delaney
Chief Executive

November 20th, 2023.

Head of Finance

Budget Context

The impact of the current local and international economic factors has had a strong influence on the framing of the 2024 budget, given the effect on pricing from the ongoing war in Ukraine, challenges affecting local business and supply chains from the emergence from the COVID-19 global pandemic, and latterly instability in the Middle East. The cost of doing business has increased dramatically for all businesses in the county, in the last twelve months and inflation, while reducing remains at a historic high level.

Throughout the economy, in every sector, wage pressures have mounted as individuals respond to economic factors. Globally interest rates have risen from a zero rate to close on 4% in the last 18 months as the response to inflation continues. Offaly County is, like any business subject to these pressures and this budget has had to accommodate rising costs across all services. In addition, some Income lines have come under some pressure as individuals and business contract their spend and manage their cashflows.

The decision taken by the ESB to cease the production of power in their West Offaly Power facility located at Shannonbridge continues to pose a very significant risk to the commercial rates income for Offaly County Council in the coming years. While the DHLGH has continued to provide funding to Offaly County Council since 2021 to offset the impact of this closure, a long term solution to this issue is required and Offaly County Council continues to engage with the DHLGH on this matter.

As a result, it has been necessary to take a conservative approach, while all these uncertainties exist, ***with the main focus of Budget 2024 being to maintain spending at 2023 levels where possible***, while also allowing for targeted expenditure increases in areas of critical public service.

The budget process was completed as per Department of Housing Planning and Local Government (DHPLG) circular Fin 6/2023, Fin 10/2023, and the Finance (Local Property Tax) Act 2012. The overall process and timetable is included with this report.

Decarbonisation Agenda

The decision taken by the ESB to cease the production of power in their West Offaly Power facility located at Shannonbridge still presents a very serious risk to the commercial rates income for Offaly County Council in the coming years. The DHLGH confirmed that government funding of € 1.7m will again be provided to Offaly County Council in 2024 (as it was in 2021-2023) in the context of the loss of rates income to Offaly County Council following the closure of the Shannonbridge power plant. This funding is very welcome and will help to fund the ongoing provision of front line

services in Offaly in the coming year. However, it should be noted that this funding has been re-committed to for 2024 only and that a permanent solution to this loss of income will be required to ensure that the long term financial stability of Offaly County Council is not put at risk as a direct result of the decarbonisation agenda.

Local Property Tax (LPT)

The Local Property Tax decision is part of an annual budget statutory process, whereby the elected members decide on any increase or decrease in advance of the adoption of the annual statutory budget. At the LPT meeting on September 19th 2022, the executive formally proposed to maintain the variation to the local property tax adjustment factor applied in 2022 for **2023 and 2024**. This decision has ensured that, in 2024, additional LPT income of €722,376 will be generated. It is proposed that this funding will form the basis of matching funds for development projects of significant scale in the county. This is a key form of funding for Offaly County Council as the level of discretionary funding available to the council from its own resources is low and is diminishing the council's ability to participate in the many types of match funding schemes operated by the DHLGH and other Government Departments.

Local Property Tax (LPT) – Baseline Review

In March 2023, The Local Government Finance section of the DHLGH commenced a consultative review the LPT fund, and all Local authorities were invited to make a submission on how the fund is to be distributed. Offaly made a submission and the baseline review report was issued in September 2023. In brief, this working group recommended the LPT be distributed on the basis of five indicators, with individual weightings. The main points to note from this new distribution method are :

- This is the first real increase since 2012 and the 2014 establishment of Irish Water/ Uisce Eireann
- The overall LPT fund has risen from €353m in 2023 to €428m for 2024.
- Each county is to get a minimum increase of €1.5m
- The next review is scheduled for 2028
- This is intended to be a five-year process, with no allocations for inflation being envisaged in the interim.
- The Offaly LPT allocation for 2024, under this review is €11.252m an increase of €3.596m or 47%
- Offaly share of the LPT fund has risen under this process from 2.16% to 2.62% nationally.
- The diminishing return in NPPR is reflected in some of the increase in the LPT fund as houses being sold are now liable for LPT.

The certainty that this process brings is very welcome from a budget context, and the additional funding allocated to Offaly, based on the metrics in the model is allowing us inflation proof and expand some services in the budget for 2024. The full details of the allocation are in an appendix to this report.

Balancing the Budget

The Council must adopt a balanced budget. The Chief Executive has presented a balanced budget for discussion the principal features of which are:

- There is no proposal to vary the General Annual rate on valuation which remains as in 2023, at .2198
- A provision of €413,000 has been provided in Budget 2024 to fund additional interest rate costs on Offaly County Council Non-Mortgage borrowings.
- A rent review of 2,034 Local Authority tenancies was carried out in 2023. . The review was carried out in line with the rental scheme adopted by the members of Offaly County Council. The income from this rent review has been substantially reinvested in Housing services for 2024.
- The expenditure increases on services of recent years have, as far as possible, been maintained in the 2024 budget.
- The additional funding for county roads of €150,000 which was included last year is not available as the excess NPPR income over budget in 2023 will not be sufficient to maintain this funding. As a result, a replacement €150,000 funding from Offaly's own resources has been allocated to make up the shortfall.
- A further €150,000 has been provided for County Roads from the Revenue Account in 2024.
- The Roads Winter Maintenance Budget for 2023 has received an additional €90,000.
- Income and expenditure levels of national programmes like Roads Funding, Leader, SICAP, etc. have been reviewed and reflect levels of funding being received.
- The additional LPT has been reserved for match funding capital projects of scale in the budget and has not been applied to general service provision.
- In the current climate of financial uncertainty for citizens it was felt that any increase in local authority charges like, parking charges and other services would be unlikely to yield significant additional income, and remain at the same levels as 2023.
- The implementation of the Labour Court recommendation on retained fire fighters pay presents a considerable funding challenge in 2024 and the funding of this is assumed in the budget to be provided by the DHLGH. The full details of the implementation of agreement have yet to be clarified and there may be some residual cost of Offaly County, but this is not known at this point.

- The DHLGH has continued to fund pay restoration under National agreements. This budget assumes a staggered 3% increase in 2024 for staff, and related funding from the DHLGH, in the absence of an agreement from national pay talks.
- Climate actions and adaptations are to be delivered under the functional heading, rather than a specific climate action budget. An allocation of €300,000 has been made for Climate actions in OCC Civic buildings.
- There is an enduring demand on funding across all services and energy inputs in our operations, particularly in the construction trades etc. Allocations have been made too restore the purchasing power eroded by inflation.
- An increase has been allocated the fund to reduce the accumulated deficit on the revenue account of €350,000, bringing the funds to €400,000. The current deficit at the end of 2022 is €1.2m so it is hoped to eliminate this deficit in three years.
- Some smaller allocations have been made for the Arts , Civil Defence, Biodiversity and IT costs
- Additional posts have been budgeted for in 2024, which in some cases are funded by external bodies. These include posts in Climate action, Tenancy Management, Homeless Prevention, Planning, Economic Development, Housing admin and Tourism

The detail on principal amounts added for 2024 to the Draft Budget for your consideration are shown below.

OCC Funded additional allocations for 2024	€
Additional Housing Provision for Voids/Prelets	637,000
Additional Housing Stock Maintenance Expenditure	264,000
Funding for Own stock Housing DPG's	100,000
Additional County Roads / Winter Maintenance Allocation	240,000
Additional resource for Public Lighting	100,000
Parking meter modernisation/ contract revision	144,000
Additional Costs associated with increased borrowing costs in 2024	413,000
Increase in Deficit reduction provision	350,000
Additional Funding for Climate Action	300,000
Library Buildings and Utilities	104,000
Library book fund (including Edenderry library)	80,000
Economic development initiatives	82,000
UVR match funding	100,000
Forward Planning - Statutory plans and digitisation	110,000

Municipal District Allocations	66,000
Burial ground capital provision	20,000
Greenways and Trail maintenance	55,000
Street Cleaning	120,000
Parks and open spaces	90,000
Graveyard maintenance	30,000
Playgrounds Repair and renewals	90,000
Area Office signage allocation	30,000
	3,525,000

Irish Water/Uisce Éireann

At the end July 2023, Uisce Éireann assumed full responsibility for the operation of water and waste waters services. Extensive discussions between the LA sector, UÉ and DHLGH throughout 2023 regarding the funding arrangements for this change have concluded. Transitional arrangements for staff transfers and Central Management Charge (CMC) funding have been agreed. The draft budget anticipates this arrangement will have a small impact on the revenue account of Offaly in 2024, depending on the CMC out-turn. The Funding assistance provided by the DHLGH in this transitional arrangement is very much appreciated.

Rates Changes 2024

Significant provisions in the Local Government rates and Other Matters Act 2019, have been commenced on November 6th 23203 which will see significant changes in the rates billing and collection process for 2024. While we await further clarification on the exact operations of these measures, the implications for rates billing in 2024 are,

- Rates bills will have only one moiety, as the rates become **due in full on** the issue of the rates demand.
- **Amendments** to the valuation list will become effective immediately, meaning rates bills will issue following occupancy during the year.
- As a result of this above, Property Entry Levy (**PEL**) will no longer apply.
- The **adoption** of the rates in the annual budget process is now under Section 3 of the Local Government Rates and Other Matters Act 2019
- **Interest** will be applicable to uncollected rates debts from 1st January 2025.
- New measures regarding the **Vacancy** abatement schemes will be in place.

- Additional measures around the obligation of a liable person to notify the local authority about changes in status of the property.
- Changes in the compilation and publication of the rate book and the billing timelines.

It is not expected these measures will inconvenience compliant ratepayers and most of the changes are an attempt to streamline the billing process, and the flow of property information.

Rates Rebate on Vacant Premises Motion

The Local Government Rates and Other Matters Act 2019 provides for a change to rating law in relation to the refund of rates on vacant properties; it provides discretion to the elected members of individual local authorities to vary the level of rates refunds that apply in individual local electoral areas within the authority's overall administrative area.

Section 9 (2) of the Act provides that the decision to alter the rate of refund should be taken at the annual budget meeting and that the rate of refund decided in respect of the relevant local electoral area shall apply to eligible persons for the year to which the budget relates, only.

The motion to effect this vacancy abatement is :

That Offaly County Council makes a scheme for the abatement of rates due to it by liable persons, or classes of liable persons, in respect of vacant properties in accordance with the provisions of the Local Government and Other Matters act 2019, as amended. Such a scheme in respect of vacant property will provide for an abatement of X % of rates due to Offaly County Council by a liable person for the financial year ended 31st December 2024

The recommendation from the executive is for members to retain our current 100% vacancy abatement.

Capital Budget 2024 -2028

The capital budget for your consideration is outlined to a separate memo and set of tables. It shows an available development t levy fund of €12.1m with a potential demand , if all projects were to progress of €20.9m . This shortfall could restrict some capital projects progression and with a longer time line circumstances and funding sources are subject to constant change. I recommend the **adoption** of the capital budget.

Tackling the Accumulated Deficit

Members approved the provision of €50,000 in our 2023 budget to reduce the accumulated deficit which is now circa €1.2m. With the additional LPT funding this year, it is appropriate to propose the resumption of the pattern of earlier years and accelerate the rate of amortisation of the deficit. The draft budget proposes increasing the deficit provision by €350,000 to €400,000. At this current rate the deficit could be eliminated in three years.

Central Revenue Collection Department (CRC)

Income Collection

The percentage yields from the main revenue collection accounts are as follows

	2022	2021	2020	2019	2018
Rates	85%	86%	77%	88%	89%
Housing Rents and Annuities	93%	93%	92%	89%	87%
Housing Loans	85%	82%	75%	62%	56%

Housing Rents, Annuities and Loans collection rates have held up well throughout 2023. Rates Collection dipped during the Covid 19 pandemic continued to prove challenging throughout 2022. The difficult economic outlined earlier present a challenge for all business and there is a continued risk facing Offaly County Council in collecting rates income in 2023 and 2024.

A government support scheme proposed by central government in October 2023 may help to alleviate some of the costs pressures on business.

A new national initiative, MYcoco.ie is an IT platform whereby rates payers and tenants can access directly details of their accounts and balances due, as well as make payments on line. This is currently being rolled out in Offaly and should contribute to better interaction with the public through improved communication.

Finance Department - Key Elements 2023

The primary role of the Finance Department is to assist in achieving the strategic priority of developing and delivery of quality services with particular regard to Financial Management and Value for Money. In 2023, the Finance Department's Business Plans focus continued to focus on the post pandemic economy through:

- Management Accounting and Budgetary control,

- Annual Financial Statements,
- Financial Management Systems Development,
- Capital Account Management
- Motor Taxation Office,
- Billing and Revenue Collection,
- Accounts Payable,
- Treasury Management,
- Insurance,
- Compliance requirements of Statutory Organisations.
- Roll out of online services.
- Collaboration on and Completion of IT projects like SEPA, MS7 and e-planning.

The key achievement for the Department in 2023, was to continue to maintain the core services in a challenging post Covid environment, from within existing staff resources, while at the same time implementing incremental improvements in the areas of Budgetary control, Cash flow management, A/P internal controls, and Audit and Statutory compliance.

2023 also saw the completion of an Agresso upgrade to enhance security measures and operating speeds of the Financial Management Systems, with minimal interruption to services. This upgrade has improved the level of service from in our accounts payable section, which manages payments and taxation obligations for over 13,000 suppliers, paying out in excess of €85m to suppliers through the processing of over 17,000 invoices annually.

Service Priorities

Finance is a technical area, in which there are many statutory and compliance demands. The majority of tasks in the Finance Department are driven by very strict Statutory/ DHPLG/Revenue Commissioners dictated deadlines. There is little option for us to postpone/defer tasks in our work plan. Our service delivery priorities focus on these demands and the need to generate cash flow to keep the organisation functioning. With increased staff mobility and redeployment, service delivery has at times become a challenge and periodic delays can occur. In a period of constant change, the increase in malevolent cyber activity seen in recent years also demanded a heightened level of vigilance from all finance staff.

In addition, it is important to note that continuing staff mobility and skill shortages in a technical area, are less than ideal in the requirement for division of and segregation of duties. The concentration of key tasks among a few personnel remains a continuing risk.

2024 Priorities

Subject to the forgoing paragraph, our priorities in 2024 for the finance department will be to continue to maintain core financial services and the solvency of the council's finances in the face of a continued economic uncertainty.

The business environment in which we operate now is one of material and energy inflation, supply uncertainty and rising interest rates, leading to a very uncertain political and economic outlook. Business confidence is being affected and Budget 2024 has been framed with the core objective of maintaining the real value of existing services for citizens.

Motor Taxation

Offaly Motor Tax Office (MTO) processes approx. €3.5 million of transactions annually and offer a variety of payment options.

During 2023, Offaly Motor Tax continued to process 99% of all transactions processed in-house on the same day. 93.64% of transactions occur at the Motor Tax Office counter while 6.36% are postal applications (source Q3 2023 Service Indicators in Local Authorities).

On-line transactions via www.motortax.ie have slightly decreased in 2023, which is mainly due to the public office re-opening in 2022 (post Covid). Approximately 81.5% of all Motor Tax transactions for Offaly registered vehicles occur on line (Q3 2023 Service Indicators). This has been the experience for all local Motor Tax Offices throughout the country.

Current opening hours of the Motor Tax office (post Covid) are working well and there are no long queues at the counter, at any stage. In addition, a drop box for post is working well also, and staff clear same on a regular basis with the result that there is a generally a very quick turnaround in issuing tax discs.

Appreciation

I would like to record my thanks to all of the staff in Finance, Motor Tax, IT and Procurement sections for their diligence and commitment, adaptability and team work right throughout 2023.

Thomas Mawe,
Acting Director of Finance and Support Services,
November 10th, 2023

APPENDIX A

Annual Budgetary Process 2021 -Local Government Act 2001 & Local Government (Reform) Act 2014	2024 Dates in reverse order
Schedule of Municipal District Works (Service Plan) - Section 103A (1) - Reserved Function <u>having due regard</u> to the Adopted Budget - <i>note "As soon as may post the adoption of the Annual Budget"</i>.	Q1 2024
DPER - EU Reporting reporting requirements. (Current & Capital) PER ADOPTED BUDGET	31/12/2023
Draft Local Authority Budget (Second Phase) - Section 102 (4A) & Section 103 (2)(b) - <i>note Minister specifies period during which members may consider the Draft Local Authority Budget.</i>	Concluded by:
Budget must be adopted within 14 days (<i>beginning on day of the Budget Meeting</i>)	04/12/2023
	Monday
Budget Meeting - Statutory Period for Budget 2024 - November 1st to 30th 2023	20/11/2023
	Monday
In Committee meeting - Regarding Draft Budget 2024	13/11/2023
	Monday
Publish newspaper notice and issue draft Local Authority Budget to members not less than 7 days prior to the statutory meeting.	10/11/2023
	Friday
Draft Budgetary Information - Municipal Districts - Section 102 (4A) - <i>How the GMA will be spent (prioritised) in each Municipal District - note Minister specifies period during which members may consider the Draft Budgetary Plan</i>	
	Concluded by:
Draft Budgetary Information - Reserved Function of the Municipal District - Municipal District members may increase or decrease local charges in the District impacting on the overall level of funding available. Last date for conclusion \ adoption of Draft Budgetary Plan - (no later than 10 days prior to Local Authority Budget Meeting) There is no provision for adjourning this meeting. Chief Executive shall take account of any Budgetary Plan adopted in preparing the Draft Local Authority Budget - If not adopted Chief Executive shall take account of the Draft Budgetary Plan as presented.	30/10/2023
	Monday
Draft Budgetary Information must be submitted to members of the Municipal District not less than 7 days prior to the meeting - Fair , Equitable , Transparent Measurable & Not Arbitrary.	23/10/2023
	Monday
DPER - EU Reporting reporting requirements. (Current & Capital)	
Submit Preliminary Estimate figures to DPER.	15/09/2023
	Friday
Local Property Tax (LPT) - Finance (Local Property Tax) Act 2012 - Section 20.	
	Latest date:
Notify Revenue of any change in the LPT on or before.	15/10/2023
	Sunday
Notify the Minister of any change in the LPT on or before.	15/10/2023



17 October 2023

Circular Fin 08/2023

Chief Executive

cc. Head of Finance

Local Property Tax Allocations 2024 – Offaly County Council

A Chara,

I am directed by the Minister for Housing, Local Government and Heritage to inform you that the revised Local Property Tax (LPT) allocations for 2024, taking into account any local decision to vary the basic rate, have been calculated and to confirm your authority's allocation as set out below in accordance with previous Circular Fin 07/2023.

Local Property Tax Allocation to Offaly County Council in 2024

As Offaly County Council has notified the Minister of the passing of a resolution to vary the basic rate of LPT upwards by 15% for 2024, the 2024 allocation has increased to €11,974,590 (an increase of €722,376 from the pre-variation allocation of €11,252,214). This allocation includes €6,436,371 equalisation funding in order to ensure that the allocation is at least matched to the Baseline.

Accounting treatment of LPT

The accounting treatment in respect of 2024 LPT allocations remains the same as for 2023. Reference should be made to Circulars Fin 08/2016, Fin 04/2017 and Technical Memo release 119 issued by the Department on 9 May 2017.

As outlined in circular Fin 06/2023; Appendix 2 of the statutory budget publication is amended slightly to include an additional annotation to show the equalisation contribution amount in respect of the Local Property Tax allocation. Please note that this annotation is not relevant for those authorities in a surplus position.

LPT information to the Public

As LPT helps fund local services, local authorities are encouraged to consider how best to communicate to the public regarding how funds are spent.

Is mise, le meas,

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

Sinéad O'Gorman,
Principal,
Local Government Finance



06 September 2023

Circular Fin 07/2023

Chief Executive

cc. Head of Finance

Provisional Local Property Tax Allocations 2024 – Offaly County Council

A Chara,

I am directed by the Minister for Housing, Local Government and Heritage to inform you that the provisional Local Property Tax (LPT) allocations from the Local Government Fund for 2024 have been agreed and Offaly County Council's allocation is set out below and in **Appendix A** to this document. LPT allocations have been calculated based on an estimated yield (pre variation) for the 2024 LPT liability year of €528.8m, based on the latest 2022 LPT liabilities data as provided by the Revenue Commissioners, adjusted for deferrals and newly liable properties for 2023 (as set out in **Appendix B** to this document).

LPT Baseline Review and 2024 Baseline

Under the current LPT allocation model, every local authority is entitled to receive a minimum amount of funding under the LPT allocation process, known as the Baseline.

As you are aware, a working group, which included representatives from the local government sector, was set up earlier this year to review and establish a new model to determine LPT baseline funding levels. The work of the group has now concluded with the following recommendations:

1. That from 2024, funding would be distributed in accordance with the allocation model developed by the working group, according to the following indicators and weightings: population: 10%, area: 35%, deprivation levels: 20%, Local Authority locally raised Income: 27.5% and achievement of National Policy Priorities: 7.5%;
2. That no local authority should see a reduction in baseline funding upon the application of the above model; and
3. That this model is used to review local authority baselines every 5 years, following updated census data.

The Minister has approved the recommendations of the group, and, furthermore has committed to ensuring that every authority receives an increase in baseline funding in

2024 of at least €1.5m. Accordingly, the overall LPT Baselines of Local Authorities in 2024 will be increased from **€353m** to **€428.4m** (Local Authority 2024 LPT Baselines are set out in **Appendix C** to this document). As well as assisting local authorities to meet the costs of providing essential services, ensuring a minimum increase in baseline funding to each local authority enables a level of flexibility and discretion for each authority to address priority resource demands arising, such as those required to implement cyber security measures, to support the roll out of the new Code of Corporate Governance for Local Authorities and to support National Development Plan delivery generally.

It should be noted that the purpose of the review was to identify those authorities that needed to be brought up to par in terms of baseline funding, and therefore some authorities will see a greater increase in funding than others.

Offaly County Council's Baseline for 2024 is **€11,252,214**.

Equalisation

In line with the commitment in the Programme for Government – *Our Shared Future*; 100% of the estimated LPT yield is retained locally within the local authority area where it is collected. All equalisation funding will be met by the Exchequer, to ensure that all authorities receive, at a minimum, an amount equivalent to their Baseline. The equalisation funding requirement will be based on the total expected level of LPT in each local authority area and will not be adjusted if the basic rate of LPT is varied.

Based on its shortfall position when expected 2024 LPT receipts are compared to the 2024 Baseline, Offaly County Council will be in receipt of equalisation funding in 2024.

Self-Funding

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

- Part of the surplus, up to the equivalent of 22.5% of total expected LPT income (or the full amount of the surplus if that is less than 22.5%), can be used as additional income by local authorities for the authority's own use as part of their normal budgetary process; and
- The remainder of the surplus, if any, will then be available to the local authority to fund services in the housing and/or roads areas thereby replacing Central Government funding for some of these services. Authorities are expected to continue providing such services regardless of the changed approach to funding.

- The self-funding requirement will be based on the total expected level of LPT in each local authority area before any application of a local variation decision and will not be adjusted if the basic rate of LPT is varied.

Based on its shortfall position when expected 2024 LPT receipts are compared to the 2024 Baseline, Offaly County Council will not be required to self-fund services in the Housing and/or Roads areas.

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

Provisional LPT allocation to Offaly County Council in 2024

The LPT allocation for Offaly County Council for 2024 (**pending any decision to locally vary the basic rate**) is **€11,252,214**. As a local authority where the expected 2024 yield is less than the Baseline, this allocation includes **€6,436,371** equalisation funding in order to ensure that the allocation is at least matched to the Baseline.

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

Variation

Every local authority has the power to vary the basic rate of LPT by up to 15%. It should be noted that if a local authority decides to vary the LPT basic rate upwards in 2024; 100% of the resultant additional income will be available for the authorities' own use. Similarly, if an authority decides to vary the LPT basic rate downwards (by up to 15%) in 2024, the resultant loss in LPT income will be reflected in reduced LPT funding to the authority.

Local authorities are further reminded of their statutory obligations as set out in the Local Property Tax (Local Adjustment Factor) Regulations 2022 (S.I. 358 of 2022) which take account of relevant provisions in the Finance (Local Property Tax) Acts. These regulations provide the updated requirements for local authorities who may wish to vary their local property tax rates for a specified period, in accordance with section 20 of the Act.

Apart from the formal notification to the Minister of the passing of a resolution in accordance with the regulations, local authorities will be requested, as a procedural matter, to confirm with the Department, the local adjustment factor (or the basic rate, as the case may be) that should apply for the 2024 LPT liability year, on or before 15 October 2023.

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

2023 LPT Statistics and Property Valuation Bands

2023 LPT Preliminary Statistics and Property Valuation Bands are available on the Revenue Commissioners website at the following web link:

<https://www.revenue.ie/en/corporate/information-about-revenue/statistics/local-property-tax/lpt-stats/2023/index.aspx>

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

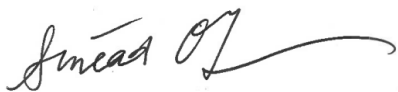
- Estimated Net LPT Liabilities for 2024 (Before the application of any local adjustment factor variation)
- 2023 LPT Deferrals (before local variation). Excluded from the estimated Net LPT Liabilities
- Properties Newly Liable in 2023 (before local variation). Included in estimated Net LPT Liabilities

The projected amounts for 2024 LPT do not reflect any local decision to lower/increase the basic rate by the local adjustment factor in 2024, i.e. data provided is pre-variation.

This is of course subject to normal fluctuations that may be caused by transfers in property ownership and the on-going compliance campaign in operation by the Revenue Commissioners.

Local Authorities will be advised of any further information once it becomes available.

Is mise, le meas,



Sinéad O'Gorman,
Principal,
Local Government Finance

Appendix A

Offaly County Council - 2024 LPT Allocation (pending any decision to vary the basic rate)

	€
LPT Retained Locally 100%	4,815,843
2024 Baseline	<u>11,252,214</u>
2024 Shortfall (LPT Retained Locally – 2024 Baseline)	<u>-6,436,371</u>

Distribution of equalisation funding **6,436,371**

Total LPT Funding to be provided in 2024 **11,252,214**

Value of potential increase or decrease in 2024 LPT Allocation
for every 1% of variation implemented +/- 48,158

CERTIFICATE OF ADOPTION

I hereby certify that, at the budget meeting of Offaly County Council held this 20th day of November 2023 the Council by Resolution adopted , in accordance of section 3 of the Local Government and Other Matters act 2019, for the financial year ending on the 31st day of December 2024, the budget set out in Tables A -F and by Resolution determined, in accordance with the said budget, the Rates set out in Tables 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 20th day of November 2023

TABLES A & F

PREALLOCATED

EXPENDITURE

AND

INCOME

BY

SUB-SERVICE

DETAIL

TABLE A - CALCULATION OF ANNUAL RATE ON VALUATION FOR THE FINANCIAL YEAR 2024 - PREALLOCATION

Offaly County Council

Summary by Service Division	Expenditure	Income	Estimated 2024 Net Expenditure	%	Expenditure	Income	Estimate Net Outturn 2023 Net Expenditure	%
	€	€	€		€	€	€	
Gross Revenue Expenditure & Income								
A Housing and Building	13,662,827	13,997,684	(334,857)	-1.1%	12,244,075	12,972,012	(727,937)	-2.9%
B Road Transport & Safety	19,752,115	15,030,541	4,721,574	16.1%	19,209,290	15,143,029	4,066,261	16.2%
C Water Services inc Irish Water Agency	3,278,531	4,763,681	(1,485,150)	-5.1%	3,528,693	5,089,750	(1,561,057)	-6.2%
D Development Management	12,026,130	6,624,428	5,401,702	18.4%	10,220,859	5,566,761	4,654,098	18.5%
E Environmental Services	10,483,360	4,778,459	5,704,901	19.4%	7,485,955	2,325,798	5,160,157	20.5%
F Recreation and Amenity	3,901,132	125,279	3,775,853	12.9%	3,464,083	133,733	3,330,350	13.3%
G Agriculture, Education, Health & Welfare	568,564	234,631	333,933	1.1%	558,498	228,437	330,061	1.3%
H Miscellaneous Services	7,367,921	9,368,687	(2,000,766)	-6.8%	6,955,705	8,882,698	-1,926,993	-7.7%
J Central Management Charge	13,945,588	686,795	13,258,793	45.1%	12,531,312	734,042	11,797,270	47.0%
	84,986,168	55,610,185	29,375,983	100%	76,198,470	51,076,260	25,122,210	100%
Provision for Debit Balance	400,000		400,000		50,000		50,000	
Adjusted Gross Expenditure & Income	85,386,168	55,610,185	29,775,983		76,248,470	51,076,260	25,172,210	
Local Property Tax/Equalisation Fund			11,974,590				8,317,793	
Amount of Rates to be Levied	C=(A-B)		17,801,393				16,854,417	
Net Effective Valuation	(D)		80,989,039				76,692,035	
General Annual Rate on Valuation	(C)/(D)		0.2198				0.2198	

TABLE F: Expenditure and Income for 2024 and Estimated Outturn for 2023 (PRE-ALLOCATIONS)

<u>*PRE-ALLOCATIONS*</u>	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 €
A Housing and Building								
A01 Maintenance & Improvement of LA Housing Units								
A0101 Maintenance of LA Housing Units	3,093,643	3,093,643	6,965,563	6,965,563	2,140,460	2,140,460	6,105,563	6,105,563
A0102 Maintenance of Traveller Accommodation Units	99,330	99,330	57,640	57,640	97,695	97,695	57,640	57,640
A0103 Traveller Accommodation Management	220,747	220,747	130,117	130,117	214,646	214,646	121,635	121,635
A0199 Service Support Costs	281,675	281,675	-	-	240,415	240,415	-	-
Service Total A01	3,695,395	3,695,395	7,153,320	7,153,320	2,693,216	2,693,216	6,284,838	6,284,838
A02 Housing Assessment, Allocation and Transfer								
A0201 Assessment of Housing Needs, Allocs. & Trans.	342,494	342,494	-	-	261,743	261,743	-	-
Service Total A02	342,494	342,494	-	-	261,743	261,743	-	-
A03 Housing Rent and Tenant Purchase Administration								
A0301 Debt Management & Rent Assessment	235,148	235,148	-	-	187,947	187,947	-	-
A0399 Service Support Costs	448,126	448,126	-	-	434,583	434,583	-	-
Service Total A03	683,274	683,274	-	-	622,530	622,530	-	-
A04 Housing Community Development Support								
A0401 Housing Estate Management	189,967	189,967	-	-	188,249	188,249	-	-
A0402 Tenancy Management	56,670	56,670	-	-	54,952	54,952	-	-
A0499 Service Support Costs	110,105	110,105	-	-	109,887	109,887	-	-
Service Total A04	356,742	356,742	-	-	353,088	353,088	-	-
A05 Administration of Homeless Service								
A0501 Homeless Grants Other Bodies	830,675	830,675	740,600	740,600	830,675	830,675	740,600	740,600
A0502 Homeless Service	130,714	130,714	-	-	106,556	106,556	-	-
Service Total A05	961,389	961,389	740,600	740,600	937,231	937,231	740,600	740,600

<u>*PRE-ALLOCATIONS*</u>	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 €
A06 Support to Housing Capital Prog.								
A0601 Technical and Administrative Support	885,031	885,031	649,235	649,235	910,776	910,776	664,939	664,939
A0602 Loan Charges	299,090	299,090	299,090	299,090	299,090	299,090	299,090	299,090
A0699 Service Support Costs	375,626	375,626	60,000	60,000	404,521	404,521	60,000	60,000
Service Total A06	1,559,747	1,559,747	1,008,325	1,008,325	1,614,387	1,614,387	1,024,029	1,024,029
A07 RAS and Leasing Programme								
A0701 RAS Operations	1,400,969	1,400,969	1,385,000	1,385,000	1,400,285	1,400,285	1,385,000	1,385,000
A0702 Long Term Leasing	1,501,813	1,501,813	1,491,813	1,491,813	1,501,813	1,501,813	1,491,813	1,491,813
A0799 Service Support Costs	218,348	218,348	-	-	167,256	167,256	-	-
Service Total A07	3,121,130	3,121,130	2,876,813	2,876,813	3,069,354	3,069,354	2,876,813	2,876,813
A08 Housing Loans								
A0801 Loan Interest and Other Charges	547,979	547,979	527,507	527,507	499,549	499,549	414,043	414,043
A0899 Service Support Costs	12,658	12,658	-	-	14,726	14,726	-	-
Service Total A08	560,637	560,637	527,507	527,507	514,275	514,275	414,043	414,043
A09 Housing Grants								
A0901 Housing Adaption Grant Scheme	1,750,000	1,750,000	1,280,000	1,280,000	1,600,000	1,600,000	1,280,000	1,280,000
A0999 Service Support Costs	124,010	124,010	-	-	142,682	142,682	-	-
Service Total A09	1,874,010	1,874,010	1,280,000	1,280,000	1,742,682	1,742,682	1,280,000	1,280,000
A11 Agency & Recoupable Services								
A1101 Agency & Recoupable Service	110,000	110,000	119,000	119,000	110,000	110,000	119,000	119,000
Service Total A11	110,000	110,000	119,000	119,000	110,000	110,000	119,000	119,000
A12 HAP Programme								
A1201 HAP	398,009	398,009	292,119	292,119	325,569	325,569	232,689	232,689
Service Total A12	398,009	398,009	292,119	292,119	325,569	325,569	232,689	232,689
Division Total A	13,662,827	13,662,827	13,997,684	13,997,684	12,244,075	12,244,075	12,972,012	12,972,012

<u>*PRE-ALLOCATIONS*</u>	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 €
B Road Transport & Safety								
B01 NP Road - Maintenance and Improvement								
B0199 Service Support Costs	115,879	115,879	-	-	-	-	-	-
Service Total B01	115,879	115,879	-	-	-	-	-	-
B02 NS Road - Maintenance and Improvement								
B0201 NS - Surface Dressing	450,102	450,102	450,102	450,102	450,102	450,102	450,102	450,102
B0202 NS - Overlay/Reconstruction	2,692,087	2,692,087	2,692,087	2,692,087	2,622,694	2,622,694	2,622,694	2,622,694
B0204 NS - Winter Maintenance	355,000	355,000	170,000	170,000	265,000	265,000	190,000	190,000
B0206 NS - General Maintenance	242,023	242,023	244,336	244,336	242,336	242,336	244,336	244,336
B0207 NS - General Improvement Works	61,244	61,244	61,244	61,244	61,244	61,244	61,244	61,244
B0299 Service Support Costs	49,730	49,730	-	-	75,390	75,390	-	-
Service Total B02	3,850,186	3,850,186	3,617,769	3,617,769	3,716,766	3,716,766	3,568,376	3,568,376
B03 Regional Road - Maintenance and Improvement								
B0301 Regional Roads Surface Dressing	316,952	316,952	316,952	316,952	328,833	328,833	328,833	328,833
B0302 Reg Rd Surface Rest/Road Reconstruction/Overlay	2,671,168	2,671,168	2,671,168	2,671,168	2,671,168	2,671,168	2,671,168	2,671,168
B0305 Regional Road General Maintenance Works	2,176,482	2,176,482	2,176,482	2,176,482	2,176,482	2,176,482	2,176,482	2,176,482
B0399 Service Support Costs	79,958	79,958	-	-	67,768	67,768	-	-
Service Total B03	5,244,560	5,244,560	5,164,602	5,164,602	5,244,251	5,244,251	5,176,483	5,176,483
B04 Local Road - Maintenance and Improvement								
B0401 Local Road Surface Dressing	909,535	909,535	909,535	909,535	909,535	909,535	909,535	909,535
B0402 Local Rd Surface Rest/Road Reconstruction/Overlay	3,699,257	3,699,257	3,699,257	3,699,257	3,699,257	3,699,257	3,699,257	3,699,257
B0405 Local Roads General Maintenance Works	2,306,269	2,306,269	-	-	2,156,269	2,156,269	150,000	150,000
B0406 Local Roads General Improvement Works	90,000	90,000	-	-	90,000	90,000	-	-
B0499 Service Support Costs	226,348	226,348	20,000	20,000	219,158	219,158	20,000	20,000
Service Total B04	7,231,409	7,231,409	4,628,792	4,628,792	7,074,219	7,074,219	4,778,792	4,778,792

<u>*PRE-ALLOCATIONS*</u>	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 €
B05 Public Lighting								
B0501 Public Lighting Operating Costs	1,014,500	1,014,500	-	-	914,500	914,500	-	-
B0502 Public Lighting Improvement	135,000	135,000	-	-	135,000	135,000	-	-
B0599 Service Support Costs	38,878	38,878	-	-	70,967	70,967	-	-
Service Total B05	1,188,378	1,188,378	-	-	1,120,467	1,120,467	-	-
B06 Traffic Management Improvement								
B0601 Traffic Management	20,000	20,000	-	-	20,000	20,000	-	-
B0699 Service Support Costs	58,740	58,740	-	-	78,028	78,028	-	-
Service Total B06	78,740	78,740	-	-	98,028	98,028	-	-
B07 Road Safety Engineering Improvement								
B0701 Low Cost Remedial Measures	543,950	543,950	543,950	543,950	543,950	543,950	543,950	543,950
B0702 Other Engineering Improvements	-	-	-	-	-	-	-	-
B0799 Service Support Costs	154,877	154,877	-	-	192,935	192,935	-	-
Service Total B07	698,827	698,827	543,950	543,950	736,885	736,885	543,950	543,950
B08 Road Safety Promotion & Education								
B0899 Service Support Costs	38,014	38,014	-	-	36,771	36,771	-	-
Service Total B08	38,014	38,014	-	-	36,771	36,771	-	-
B09 Car Parking								
B0901 Maintenance and Management of Car Parks	418,985	418,985	663,367	663,367	235,646	235,646	663,367	663,367
Service Total B09	418,985	418,985	663,367	663,367	235,646	235,646	663,367	663,367
B10 Support to Roads Capital Prog								
B1001 Administration of Roads Capital Programme	322,562	322,562	322,861	322,861	368,358	368,358	322,861	322,861
Service Total B10	322,562	322,562	322,861	322,861	368,358	368,358	322,861	322,861

<u>*PRE-ALLOCATIONS*</u>	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 €
B11 Agency & Recoupable Services								
B1101 Agency & Recoupable Service	51,000	51,000	89,200	89,200	51,000	51,000	89,200	89,200
B1199 Service Support Costs	513,575	513,575	-	-	526,899	526,899	-	-
Service Total B11	564,575	564,575	89,200	89,200	577,899	577,899	89,200	89,200
Division Total B	19,752,115	19,752,115	15,030,541	15,030,541	19,209,290	19,209,290	15,143,029	15,143,029

<u>*PRE-ALLOCATIONS*</u>	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 €
C Water Services								
C01 Water Supply								
C0101 Water Plants & Networks	641,820	641,820	-	-	690,401	690,401	-	-
C0199 Service Support Costs	363,666	363,666	2,025,739	2,025,739	617,793	617,793	4,010,495	4,010,495
Service Total C01	1,005,486	1,005,486	2,025,739	2,025,739	1,308,194	1,308,194	4,010,495	4,010,495
C02 Waste Water Treatment								
C0201 Waste Plants and Networks	897,116	897,116	-	-	845,897	845,897	-	-
C0299 Service Support Costs	112,612	112,612	-	-	252,945	252,945	-	-
Service Total C02	1,009,728	1,009,728	-	-	1,098,842	1,098,842	-	-
C04 Public Conveniences								
C0401 Operation and Maintenance of Public Conveniences	15,729	15,729	-	-	29,205	29,205	-	-
Service Total C04	15,729	15,729	-	-	29,205	29,205	-	-
C05 Admin of Group and Private Installations								
C0504 Group Water Scheme Subsidies	1,083,913	1,083,913	1,079,255	1,079,255	1,081,927	1,081,927	1,079,255	1,079,255
Service Total C05	1,083,913	1,083,913	1,079,255	1,079,255	1,081,927	1,081,927	1,079,255	1,079,255
C06 Support to Water Capital Programme								
C0601 Technical Design and Supervision	10,525	10,525	-	-	10,525	10,525	-	-
Service Total C06	10,525	10,525	-	-	10,525	10,525	-	-
C07 Agency & Recoupable Services								
C0799 Service Support Costs	153,150	153,150	1,658,687	1,658,687	-	-	-	-
Service Total C07	153,150	153,150	1,658,687	1,658,687	-	-	-	-
Division Total C	3,278,531	3,278,531	4,763,681	4,763,681	3,528,693	3,528,693	5,089,750	5,089,750

<u>*PRE-ALLOCATIONS*</u>	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 €
D Development Management								
D01 Forward Planning								
D0101 Statutory Plans and Policy	763,474	763,474	-	-	693,912	693,912	-	-
Service Total D01	763,474	763,474	-	-	693,912	693,912	-	-
D02 Development Management								
D0201 Planning Control	1,373,160	1,373,160	665,159	665,159	1,018,893	1,018,893	429,300	429,300
Service Total D02	1,373,160	1,373,160	665,159	665,159	1,018,893	1,018,893	429,300	429,300
D03 Enforcement								
D0301 Enforcement Costs	307,778	307,778	1,000	1,000	297,128	297,128	1,000	1,000
Service Total D03	307,778	307,778	1,000	1,000	297,128	297,128	1,000	1,000
D04 Industrial and Commercial Facilities								
D0403 Management of & Contribs to Other Commercial Facs	125,000	125,000	-	-	125,000	125,000	-	-
Service Total D04	125,000	125,000	-	-	125,000	125,000	-	-
D05 Tourism Development and Promotion								
D0501 Tourism Promotion	267,089	267,089	-	-	218,937	218,937	-	-
D0502 Tourist Facilities Operations	85,000	85,000	-	-	85,000	85,000	-	-
Service Total D05	352,089	352,089	-	-	303,937	303,937	-	-
D06 Community and Enterprise Function								
D0601 General Community & Enterprise Expenses	3,602,619	3,602,619	2,974,285	2,974,285	3,026,702	3,026,702	2,430,300	2,430,300
D0603 Social Inclusion	1,250,869	1,250,869	1,250,869	1,250,869	1,025,532	1,025,532	1,025,532	1,025,532
Service Total D06	4,853,488	4,853,488	4,225,154	4,225,154	4,052,234	4,052,234	3,455,832	3,455,832
D07 Unfinished Housing Estates								
D0701 Unfinished Housing Estates	40,000	40,000	-	-	73,458	73,458	-	-
Service Total D07	40,000	40,000	-	-	73,458	73,458	-	-

<u>*PRE-ALLOCATIONS*</u>	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 €
D08 Building Control								
D0801 Building Control Inspection Costs	37,879	37,879	-	-	37,879	37,879	-	-
D0802 Building Control Enforcement Costs	1,000	1,000	17,000	17,000	1,000	1,000	17,000	17,000
D0899 Service Support Costs	86,654	86,654	-	-	83,896	83,896	-	-
Service Total D08	125,533	125,533	17,000	17,000	122,775	122,775	17,000	17,000
D09 Economic Development and Promotion								
D0901 Urban and Village Renewal	1,156,404	1,156,404	333,335	333,335	983,454	983,454	333,335	333,335
D0905 Economic Development & Promotion	1,209,449	1,209,449	42,000	42,000	955,272	955,272	42,000	42,000
D0906 Local Enterprise Office	1,379,920	1,379,920	1,211,860	1,211,860	1,298,055	1,298,055	1,196,993	1,196,993
Service Total D09	3,745,773	3,745,773	1,587,195	1,587,195	3,236,781	3,236,781	1,572,328	1,572,328
D10 Property Management								
D1001 Property Management Costs	74,379	74,379	-	-	71,230	71,230	-	-
Service Total D10	74,379	74,379	-	-	71,230	71,230	-	-
D11 Heritage and Conservation Services								
D1101 Heritage Services	261,456	261,456	128,920	128,920	221,511	221,511	91,301	91,301
Service Total D11	261,456	261,456	128,920	128,920	221,511	221,511	91,301	91,301
D12 Agency & Recoupable Services								
D1201 Agency & Recoupable Service	4,000	4,000	-	-	4,000	4,000	-	-
Service Total D12	4,000	4,000	-	-	4,000	4,000	-	-
Division Total D	12,026,130	12,026,130	6,624,428	6,624,428	10,220,859	10,220,859	5,566,761	5,566,761

<u>*PRE-ALLOCATIONS*</u>	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 €
E Environmental Services								
E01 Landfill Operation and Aftercare								
E0101 Landfill Operations	490,216	490,216	-	-	466,941	466,941	-	-
E0199 Service Support Costs	46,765	46,765	-	-	72,879	72,879	-	-
Service Total E01	536,981	536,981	-	-	539,820	539,820	-	-
E02 Recovery & Recycling Facilities Operations								
E0201 Recycling Facilities Operations	310,500	310,500	-	-	310,500	310,500	-	-
E0202 Bring Centres Operations	56,000	56,000	29,920	29,920	56,000	56,000	29,920	29,920
E0204 Other Recycling Services	-	-	200	200	-	-	200	200
E0299 Service Support Costs	49,368	49,368	-	-	47,753	47,753	-	-
Service Total E02	415,868	415,868	30,120	30,120	414,253	414,253	30,120	30,120
E04 Provision of Waste to Collection Services								
E0407 Other Costs Waste Collection	1,056,985	1,056,985	1,185,314	1,185,314	953,277	953,277	1,069,365	1,069,365
Service Total E04	1,056,985	1,056,985	1,185,314	1,185,314	953,277	953,277	1,069,365	1,069,365
E05 Litter Management								
E0501 Litter Warden Service	102,366	102,366	-	-	98,584	98,584	-	-
E0502 Litter Control Initiatives	23,765	23,765	33,100	33,100	57,193	57,193	33,100	33,100
E0503 Environmental Awareness Services	12,000	12,000	-	-	12,000	12,000	-	-
E0599 Service Support Costs	22,034	22,034	-	-	21,350	21,350	-	-
Service Total E05	160,165	160,165	33,100	33,100	189,127	189,127	33,100	33,100
E06 Street Cleaning								
E0601 Operation of Street Cleaning Service	612,961	612,961	-	-	492,139	492,139	-	-
Service Total E06	612,961	612,961	-	-	492,139	492,139	-	-

<u>*PRE-ALLOCATIONS*</u>	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 €
E07 Waste Regulations, Monitoring and Enforcement								
E0702 Enforcement of Waste Regulations	515,878	515,878	168,956	168,956	402,475	402,475	168,956	168,956
E0799 Service Support Costs	76,132	76,132	-	-	46,805	46,805	-	-
Service Total E07	592,010	592,010	168,956	168,956	449,280	449,280	168,956	168,956
E08 Waste Management Planning								
E0801 Waste Management Plan	11,971	11,971	-	-	11,971	11,971	-	-
Service Total E08	11,971	11,971	-	-	11,971	11,971	-	-
E09 Maintenance of Burial Grounds								
E0901 Maintenance of Burial Grounds	227,657	227,657	75,000	75,000	177,326	177,326	75,000	75,000
E0999 Service Support Costs	29,054	29,054	-	-	20,087	20,087	-	-
Service Total E09	256,711	256,711	75,000	75,000	197,413	197,413	75,000	75,000
E10 Safety of Structures and Places								
E1001 Operation Costs Civil Defence	144,521	144,521	89,813	89,813	115,658	115,658	85,072	85,072
E1002 Dangerous Buildings	7,062	7,062	-	-	22,239	22,239	-	-
E1003 Emergency Planning	110,237	110,237	-	-	107,538	107,538	-	-
E1004 Derelict Sites	10,913	10,913	9,813	9,813	10,913	10,913	9,813	9,813
E1005 Water Safety Operation	4,300	4,300	-	-	4,300	4,300	-	-
E1099 Service Support Costs	-	-	400	400	-	-	400	400
Service Total E10	277,033	277,033	100,026	100,026	260,648	260,648	95,285	95,285
E11 Operation of Fire Service								
E1101 Operation of Fire Brigade Service	4,836,207	4,836,207	2,282,729	2,282,729	2,432,762	2,432,762	-	-
E1103 Fire Services Training	160,985	160,985	100,000	100,000	152,500	152,500	100,000	100,000
E1199 Service Support Costs	595,049	595,049	394,057	394,057	601,151	601,151	394,057	394,057
Service Total E11	5,592,241	5,592,241	2,776,786	2,776,786	3,186,413	3,186,413	494,057	494,057

<u>*PRE-ALLOCATIONS*</u>	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 €
E12 Fire Prevention								
E1202 Fire Prevention and Education	4,000	4,000	-	-	4,000	4,000	-	-
E1299 Service Support Costs	214,620	214,620	104,830	104,830	208,368	208,368	104,830	104,830
Service Total E12	218,620	218,620	104,830	104,830	212,368	212,368	104,830	104,830
E13 Water Quality, Air and Noise Pollution								
E1301 Water Quality Management	122,417	122,417	21,500	21,500	127,203	127,203	21,500	21,500
E1302 Licensing and Monitoring of Air and Noise Quality	5,028	5,028	-	-	5,028	5,028	-	-
E1399 Service Support Costs	89,038	89,038	49,242	49,242	41,977	41,977	-	-
Service Total E13	216,483	216,483	70,742	70,742	174,208	174,208	21,500	21,500
E14 Agency & Recoupable Services								
E1401 Agency & Recoupable Service	3,771	3,771	500	500	3,771	3,771	500	500
Service Total E14	3,771	3,771	500	500	3,771	3,771	500	500
E15 Climate Change and Flooding								
E1501 Climate Change and Flooding	531,560	531,560	233,085	233,085	401,267	401,267	233,085	233,085
Service Total E15	531,560	531,560	233,085	233,085	401,267	401,267	233,085	233,085
Division Total E	10,483,360	10,483,360	4,778,459	4,778,459	7,485,955	7,485,955	2,325,798	2,325,798

<u>*PRE-ALLOCATIONS*</u>	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 €
F Recreation and Amenity								
F01 Leisure Facilities Operations								
F0101 Leisure Facilities Operations	240,606	240,606	-	-	211,576	211,576	-	-
F0103 Contribution to External Bodies Leisure Facilities	205,000	205,000	-	-	174,500	174,500	-	-
Service Total F01	445,606	445,606	-	-	386,076	386,076	-	-
F02 Operation of Library and Archival Service								
F0201 Library Service Operations	1,754,369	1,754,369	15,000	15,000	1,673,852	1,673,852	15,000	15,000
F0202 Archive Service	57,000	57,000	-	-	57,000	57,000	-	-
F0204 Purchase of Books, CD's etc.	230,000	230,000	-	-	150,000	150,000	-	-
F0205 Contributions to Library Organisations	83,060	83,060	-	-	73,680	73,680	-	-
F0299 Service Support Costs	12,705	12,705	-	-	12,310	12,310	-	-
Service Total F02	2,137,134	2,137,134	15,000	15,000	1,966,842	1,966,842	15,000	15,000
F03 Outdoor Leisure Areas Operations								
F0301 Parks, Pitches & Open Spaces	463,778	463,778	-	-	353,778	353,778	-	-
F0302 Playgrounds	130,000	130,000	-	-	40,000	40,000	-	-
Service Total F03	593,778	593,778	-	-	393,778	393,778	-	-
F05 Operation of Arts Programme								
F0501 Administration of the Arts Programme	644,614	644,614	110,279	110,279	613,144	613,144	95,900	95,900
F0502 Contributions to other Bodies Arts Programme	80,000	80,000	-	-	104,243	104,243	22,833	22,833
Service Total F05	724,614	724,614	110,279	110,279	717,387	717,387	118,733	118,733
Division Total F	3,901,132	3,901,132	125,279	125,279	3,464,083	3,464,083	133,733	133,733

<u>*PRE-ALLOCATIONS*</u>	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 €
G Agriculture, Education, Health & Welfare								
G01 Land Drainage Costs								
G0101 Maintenance of Land Drainage Areas	234,000	234,000	-	-	234,000	234,000	-	-
Service Total G01	234,000	234,000	-	-	234,000	234,000	-	-
G04 Veterinary Service								
G0401 Provision of Veterinary Service	93,079	93,079	-	-	86,885	86,885	-	-
G0402 Inspection of Abattoirs etc	21,187	21,187	130,031	130,031	21,187	21,187	123,837	123,837
G0404 Operation of Dog Warden Service	173,187	173,187	84,000	84,000	170,555	170,555	84,000	84,000
G0405 Other Animal Welfare Services (incl Horse Control)	9,000	9,000	20,000	20,000	9,000	9,000	20,000	20,000
G0499 Service Support Costs	37,611	37,611	-	-	36,371	36,371	-	-
Service Total G04	334,064	334,064	234,031	234,031	323,998	323,998	227,837	227,837
G05 Educational Support Services								
G0507 School Meals	500	500	500	500	500	500	500	500
Service Total G05	500	500	500	500	500	500	500	500
G06 Agency & Recoupable Services								
G0601 Agency & Recoupable Service	-	-	100	100	-	-	100	100
Service Total G06	-	-	100	100	-	-	100	100
Division Total G	568,564	568,564	234,631	234,631	558,498	558,498	228,437	228,437

<u>*PRE-ALLOCATIONS*</u>	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 €
H Miscellaneous Services								
H01 Profit & Loss Machinery Account								
H0102 Plant and Machinery Operations	883,717	883,717	888,217	888,217	843,073	843,073	843,073	843,073
Service Total H01	883,717	883,717	888,217	888,217	843,073	843,073	843,073	843,073
H02 Profit & Loss Stores Account								
H0202 Administrative Costs Stores	5,000	5,000	-	-	5,000	5,000	-	-
Service Total H02	5,000	5,000	-	-	5,000	5,000	-	-
H03 Administration of Rates								
H0301 Administration of Rates Office	95,936	95,936	-	-	175,018	175,018	-	-
H0302 Debt Management Service Rates	156,074	156,074	-	-	130,873	130,873	-	-
H0303 Refunds and Irrecoverable Rates	3,597,865	3,597,865	843,134	843,134	3,265,088	3,265,088	1,050,000	1,050,000
H0399 Service Support Costs	-	-	500	500	-	-	500	500
Service Total H03	3,849,875	3,849,875	843,634	843,634	3,570,979	3,570,979	1,050,500	1,050,500
H04 Franchise Costs								
H0401 Register of Elector Costs	8,929	8,929	-	-	8,929	8,929	-	-
H0402 Local Election Costs	42,071	42,071	-	-	42,071	42,071	-	-
Service Total H04	51,000	51,000	-	-	51,000	51,000	-	-
H05 Operation of Morgue and Coroner Expenses								
H0501 Coroner Fees and Expenses	106,390	106,390	-	-	106,390	106,390	-	-
Service Total H05	106,390	106,390	-	-	106,390	106,390	-	-
H06 Weighbridges								
H0601 Weighbridge Operations	3,500	3,500	4,000	4,000	3,500	3,500	4,000	4,000
Service Total H06	3,500	3,500	4,000	4,000	3,500	3,500	4,000	4,000

<u>*PRE-ALLOCATIONS*</u>	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 €
H07 Operation of Markets and Casual Trading								
H0702 Casual Trading Areas	1,500	1,500	1,550	1,550	1,500	1,500	1,550	1,550
H0799 Service Support Costs	-	-	4,000	4,000	-	-	4,000	4,000
Service Total H07	1,500	1,500	5,550	5,550	1,500	1,500	5,550	5,550
H09 Local Representation & Civic Leadership								
H0901 Representational Payments	545,756	545,756	-	-	501,901	501,901	-	-
H0902 Chair/Vice Chair Allowances	42,000	42,000	-	-	41,986	41,986	-	-
H0903 Annual Allowances LA Members	83,683	83,683	-	-	83,683	83,683	-	-
H0904 Expenses LA Members	99,209	99,209	-	-	70,709	70,709	-	-
H0905 Other Expenses	28,103	28,103	-	-	28,149	28,149	-	-
H0906 Conferences Abroad	2,885	2,885	-	-	2,885	2,885	-	-
H0907 Retirement Gratuities	139,019	139,019	-	-	139,019	139,019	-	-
H0908 Contribution to Members Associations	20,165	20,165	-	-	20,165	20,165	-	-
H0909 General Municipal Allocation	576,000	576,000	-	-	510,000	510,000	-	-
Service Total H09	1,536,820	1,536,820	-	-	1,398,497	1,398,497	-	-
H10 Motor Taxation								
H1001 Motor Taxation Operation	464,971	464,971	-	-	440,805	440,805	-	-
Service Total H10	464,971	464,971	-	-	440,805	440,805	-	-
H11 Agency & Recoupable Services								
H1101 Agency & Recoupable Service	465,148	465,148	7,563,121	7,563,121	534,961	534,961	6,828,122	6,828,122
H1102 NPPR	-	-	64,165	64,165	-	-	151,453	151,453
Service Total H11	465,148	465,148	7,627,286	7,627,286	534,961	534,961	6,979,575	6,979,575
Division Total H	7,367,921	7,367,921	9,368,687	9,368,687	6,955,705	6,955,705	8,882,698	8,882,698

<u>*PRE-ALLOCATIONS*</u>	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 €
J Central Management Charges								
J01 Corporate Building Costs								
J0101 Corporate Buildings	2,184,380	2,184,380	-	-	1,430,056	1,430,056	-	-
Service Total J01	2,184,380	2,184,380	-	-	1,430,056	1,430,056	-	-
J02 General Corporate Services								
J0201 Corporate General Policy	1,093,786	1,093,786	-	-	957,440	957,440	-	-
J0202 Audit Services	107,509	107,509	-	-	111,024	111,024	-	-
J0203 Communication Costs	47,500	47,500	-	-	47,500	47,500	-	-
Service Total J02	1,248,795	1,248,795	-	-	1,115,964	1,115,964	-	-
J03 Information & Communication Technology								
J0301 Maintenance of Networks and PCs	1,118,000	1,118,000	-	-	969,172	969,172	-	-
J0305 Applications	558,857	558,857	-	-	572,356	572,356	-	-
Service Total J03	1,676,857	1,676,857	-	-	1,541,528	1,541,528	-	-
J04 Print & Post Room Services								
J0401 Print/Post Room Services	104,000	104,000	-	-	104,000	104,000	-	-
Service Total J04	104,000	104,000	-	-	104,000	104,000	-	-
J05 Human Resources Function								
J0501 Human Resources Administration	1,065,475	1,065,475	-	-	919,766	919,766	-	-
J0502 Health and Safety and Staff Welfare	206,451	206,451	-	-	197,338	197,338	-	-
J0503 Payroll Administration	114,449	114,449	-	-	110,478	110,478	-	-
Service Total J05	1,386,375	1,386,375	-	-	1,227,582	1,227,582	-	-

<u>*PRE-ALLOCATIONS*</u>	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 €
J06 Finance Function								
J0601 Financial Accounting	934,077	934,077	-	-	846,548	846,548	-	-
J0602 Management Accounting	69,227	69,227	-	-	71,701	71,701	-	-
J0603 Finance General	603,836	603,836	-	-	675,395	675,395	-	-
Service Total J06	1,607,140	1,607,140	-	-	1,593,644	1,593,644	-	-
J07 Pensions and Lump Sum Costs								
J0701 Pensions and Lump Sums	4,341,324	4,341,324	686,795	686,795	4,285,695	4,285,695	734,042	734,042
Service Total J07	4,341,324	4,341,324	686,795	686,795	4,285,695	4,285,695	734,042	734,042
J08 Area Offices								
J0801 Area Offices Costs	1,396,717	1,396,717	-	-	1,232,843	1,232,843	-	-
Service Total J08	1,396,717	1,396,717	-	-	1,232,843	1,232,843	-	-
Division Total J	13,945,588	13,945,588	686,795	686,795	12,531,312	12,531,312	734,042	734,042

Appendix 1

SUMMARY OF CENTRAL MANAGEMENT CHARGE FOR THE YEAR 2024

Description	2024 €	2023 €
Area Office Overhead	1,396,716	1,232,843
Corporate Affairs Overhead	1,250,795	1,117,964
Corporate Buildings Overhead	2,182,380	1,428,056
Finance Overhead	1,607,139	1,593,644
Human Resources Overhead	1,386,376	1,227,582
IT Services Overhead	1,676,858	1,541,528
Print/Post Room Service Overhead	104,000	104,000
Pension & Lump Sum Overhead	4,341,324	4,285,695
Total Expenditure - Allocated to Divisions/Services	13,945,588	12,531,312
Total Income - Allocated to Divisions/Services	686,795	734,042
Total Net Expenditure - Allocated to Divisions/Services	13,258,793	11,797,270

TABLE A - CALCULATION OF ANNUAL RATE ON VALUATION FOR THE FINANCIAL YEAR 2024

Offaly County Council								
Summary by Service Division	Expenditure	Income	Adopted Estimated 2024 Net Expenditure		Expenditure	Income	Estimate Net Outturn 2023 Net Expenditure	
	€	€	€	%	€	€	€	%
Gross Revenue Expenditure & Income								
A Housing and Building	15,593,160	14,092,941	1,500,219	5.1%	13,964,275	13,073,823	890,452	3.5%
B Road Transport & Safety	22,495,869	15,171,265	7,324,604	24.9%	21,704,705	15,293,434	6,411,271	25.5%
C Water Services	5,408,351	4,874,186	534,165	1.8%	5,518,932	5,207,858	311,074	1.2%
D Development Management	13,968,386	6,721,748	7,246,638	24.7%	11,914,661	5,670,773	6,243,888	24.9%
E Environmental Services	12,738,916	4,868,568	7,870,348	26.8%	9,473,761	2,422,106	7,051,655	28.1%
F Recreation and Amenity	5,496,129	215,318	5,280,811	18.0%	4,913,610	229,966	4,683,644	18.6%
G Agriculture, Education, Health & Welfare	623,854	242,048	381,806	1.3%	607,145	236,365	370,780	1.5%
H Miscellaneous Services	8,661,506	9,424,111	-762,605	-2.6%	8,101,381	8,941,935	-840,554	-3.3%
	84,986,171	55,610,185	29,375,986	100%	76,198,470	51,076,260	25,122,210	100%
Provision for Debit Balance	400,000		400,000				50,000	
Adjusted Gross Expenditure & Income (A)	85,386,171	55,610,185	29,775,986				25,172,210	
Local Property Tax/Equalisation Fund			11,974,590				8,317,793	
Net Amount of Rates to be Levied C=(A-B)			17,801,396				16,854,417	
Net Effective Valuation (E)			80,989,039				76,692,035	
General Annual Rate on Valuation (D)/(E)			0.2198				0.2198	

TABLE B: Expenditure and 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 €
A Housing and Building								
A01 Maintenance & Improvement of LA Housing Units	4,096,459	4,096,459	7,169,857	7,169,857	3,064,394	3,064,394	6,302,512	6,302,512
A02 Housing Assessment, Allocation and Transfer	499,821	499,821	9,402	9,402	396,830	396,830	10,049	10,049
A03 Housing Rent and Tenant Purchase Administration	959,940	959,940	13,863	13,863	865,771	865,771	14,817	14,817
A04 Housing Community Development Support	417,898	417,898	3,124	3,124	406,230	406,230	3,339	3,339
A05 Administration of Homeless Service	1,007,103	1,007,103	742,200	742,200	977,395	977,395	742,310	742,310
A06 Support to Housing Capital Prog.	2,172,928	2,172,928	1,043,332	1,043,332	2,159,212	2,159,212	1,061,445	1,061,445
A07 RAS and Leasing Programme	3,257,264	3,257,264	2,884,643	2,884,643	3,187,862	3,187,862	2,885,182	2,885,182
A08 Housing Loans	665,113	665,113	529,222	529,222	609,912	609,912	415,876	415,876
A09 Housing Grants	1,946,716	1,946,716	1,283,544	1,283,544	1,806,066	1,806,066	1,283,787	1,283,787
A11 Agency & Recoupable Services	141,168	141,168	120,095	120,095	138,007	138,007	120,171	120,171
A12 HAP Programme	428,750	428,750	293,659	293,659	352,596	352,596	234,335	234,335
Division A Total	15,593,160	15,593,160	14,092,941	14,092,941	13,964,275	13,964,275	13,073,823	13,073,823

TABLE B: Expenditure and 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 €
B Road Transport & Safety								
B01 NP Road - Maintenance and Improvement	115,879	115,879	-	-	-	-	-	-
B02 NS Road - Maintenance and Improvement	4,461,873	4,461,873	3,650,057	3,650,057	4,277,986	4,277,986	3,602,885	3,602,885
B03 Regional Road - Maintenance and Improvement	5,893,252	5,893,252	5,202,226	5,202,226	5,842,872	5,842,872	5,216,696	5,216,696
B04 Local Road - Maintenance and Improvement	7,757,493	7,757,493	4,657,488	4,657,488	7,559,830	7,559,830	4,809,462	4,809,462
B05 Public Lighting	1,280,499	1,280,499	5,967	5,967	1,205,006	1,205,006	6,377	6,377
B06 Traffic Management Improvement	190,031	190,031	3,101	3,101	193,000	193,000	3,314	3,314
B07 Road Safety Engineering Improvement	810,266	810,266	549,570	549,570	835,435	835,435	549,957	549,957
B08 Road Safety Promotion & Education	103,714	103,714	2,132	2,132	93,816	93,816	2,279	2,279
B09 Car Parking	490,264	490,264	669,114	669,114	301,557	301,557	669,509	669,509
B10 Support to Roads Capital Prog	664,628	664,628	338,043	338,043	672,146	672,146	339,087	339,087
B11 Agency & Recoupable Services	727,970	727,970	93,567	93,567	723,057	723,057	93,868	93,868
Division B Total	22,495,869	22,495,869	15,171,265	15,171,265	21,704,705	21,704,705	15,293,434	15,293,434

TABLE B: Expenditure and 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 €
C Water Services								
C01 Water Supply	1,811,106	1,811,106	2,067,756	2,067,756	2,100,660	2,100,660	4,055,403	4,055,403
C02 Waste Water Treatment	1,583,150	1,583,150	31,458	31,458	1,640,182	1,640,182	33,623	33,623
C03 Collection of Water and Waste Water Charges	-	-	-	-	-	-	-	-
C04 Public Conveniences	43,546	43,546	413	413	54,384	54,384	441	441
C05 Admin of Group and Private Installations	1,398,271	1,398,271	1,091,422	1,091,422	1,349,390	1,349,390	1,092,259	1,092,259
C06 Support to Water Capital Programme	297,664	297,664	24,450	24,450	374,316	374,316	26,132	26,132
C07 Agency & Recoupable Services	274,614	274,614	1,658,687	1,658,687	-	-	-	-
C08 Local Authority Water and Sanitary Services	-	-	-	-	-	-	-	-
Division C Total	5,408,351	5,408,351	4,874,186	4,874,186	5,518,932	5,518,932	5,207,858	5,207,858

TABLE B: Expenditure and 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 €
D Development Management								
D01 Forward Planning	1,097,365	1,097,365	22,168	22,168	978,431	978,431	23,693	23,693
D02 Development Management	2,340,700	2,340,700	700,913	700,913	1,852,379	1,852,379	467,514	467,514
D03 Enforcement	395,064	395,064	6,554	6,554	371,218	371,218	6,936	6,936
D04 Industrial and Commercial Facilities	189,881	189,881	4,313	4,313	185,718	185,718	4,609	4,609
D05 Tourism Development and Promotion	389,028	389,028	727	727	339,474	339,474	777	777
D06 Community and Enterprise Function	5,048,771	5,048,771	4,226,263	4,226,263	4,223,151	4,223,151	3,457,017	3,457,017
D07 Unfinished Housing Estates	43,406	43,406	-	-	76,820	76,820	-	-
D08 Building Control	131,672	131,672	20,942	20,942	128,835	128,835	21,213	21,213
D09 Economic Development and Promotion	3,831,872	3,831,872	1,603,828	1,603,828	3,314,366	3,314,366	1,590,105	1,590,105
D10 Property Management	91,599	91,599	3,327	3,327	86,747	86,747	3,555	3,555
D11 Heritage and Conservation Services	405,028	405,028	132,713	132,713	353,522	353,522	95,354	95,354
D12 Agency & Recoupable Services	4,000	4,000	-	-	4,000	4,000	-	-
DB Debit Balance	-	-	-	-	-	-	-	-
Division D Total	13,968,386	13,968,386	6,721,748	6,721,748	11,914,661	11,914,661	5,670,773	5,670,773

TABLE B: Expenditure and 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 €
E Environmental Services								
E01 Landfill Operation and Aftercare	1,021,708	1,021,708	9,417	9,417	966,217	966,217	10,065	10,065
E02 Recovery & Recycling Facilities Operations	658,511	658,511	54,835	54,835	643,803	643,803	56,536	56,536
E03 Waste to Energy Facilities Operations	8,920	8,920	303	303	6,664	6,664	324	324
E04 Provision of Waste to Collection Services	1,192,020	1,192,020	1,192,020	1,192,020	1,076,532	1,076,532	1,076,532	1,076,532
E05 Litter Management	483,841	483,841	43,036	43,036	467,302	467,302	43,719	43,719
E06 Street Cleaning	756,816	756,816	6,244	6,244	618,108	618,108	6,673	6,673
E07 Waste Regulations, Monitoring and Enforcement	1,027,363	1,027,363	185,173	185,173	816,243	816,243	186,289	186,289
E08 Waste Management Planning	31,583	31,583	1,676	1,676	29,213	29,213	1,791	1,791
E09 Maintenance of Burial Grounds	284,205	284,205	75,179	75,179	219,825	219,825	75,191	75,191
E10 Safety of Structures and Places	420,888	420,888	106,270	106,270	386,617	386,617	101,958	101,958
E11 Operation of Fire Service	5,789,059	5,789,059	2,782,505	2,782,505	3,369,728	3,369,728	500,170	500,170
E12 Fire Prevention	266,789	266,789	105,900	105,900	255,720	255,720	105,974	105,974
E13 Water Quality, Air and Noise Pollution	252,174	252,174	72,004	72,004	204,201	204,201	22,849	22,849
E14 Agency & Recoupable Services	3,771	3,771	500	500	3,771	3,771	500	500
E15 Climate Change and Flooding	541,268	541,268	233,506	233,506	409,817	409,817	233,535	233,535
Division E Total	12,738,916	12,738,916	4,868,568	4,868,568	9,473,761	9,473,761	2,422,106	2,422,106

TABLE B: Expenditure and 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 €
F Recreation and Amenity								
F01 Leisure Facilities Operations	511,322	511,322	21,420	21,420	444,971	444,971	22,893	22,893
F02 Operation of Library and Archival Service	3,457,750	3,457,750	15,000	15,000	3,171,248	3,171,248	15,000	15,000
F03 Outdoor Leisure Areas Operations	618,705	618,705	-	-	414,812	414,812	-	-
F04 Community Sport and Recreational Development	-	-	-	-	-	-	-	-
F05 Operation of Arts Programme	908,352	908,352	178,898	178,898	882,579	882,579	192,073	192,073
F06 Agency & Recoupable Services	-	-	-	-	-	-	-	-
Division F Total	5,496,129	5,496,129	215,318	215,318	4,913,610	4,913,610	229,966	229,966

TABLE B: Expenditure and 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 €
G Agriculture, Education, Health & Welfare								
G01 Land Drainage Costs	252,482	252,482	399	399	250,720	250,720	427	427
G02 Operation and Maintenance of Piers and Harbours	-	-	-	-	-	-	-	-
G03 Coastal Protection	-	-	-	-	-	-	-	-
G04 Veterinary Service	366,598	366,598	240,972	240,972	352,612	352,612	235,256	235,256
G05 Educational Support Services	4,632	4,632	577	577	3,680	3,680	582	582
G06 Agency & Recoupable Services	142	142	100	100	133	133	100	100
Division G Total	623,854	623,854	242,048	242,048	607,145	607,145	236,365	236,365

TABLE B: Expenditure and 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 €
H Miscellaneous Services								
H01 Profit & Loss Machinery Account	1,093,481	1,093,481	908,376	908,376	1,039,693	1,039,693	864,619	864,619
H02 Profit & Loss Stores Account	5,000	5,000	-	-	5,000	5,000	-	-
H03 Administration of Rates	4,006,226	4,006,226	855,671	855,671	3,711,527	3,711,527	1,063,365	1,063,365
H04 Franchise Costs	55,013	55,013	-	-	54,765	54,765	-	-
H05 Operation of Morgue and Coroner Expenses	152,549	152,549	-	-	145,960	145,960	-	-
H06 Weighbridges	3,500	3,500	4,000	4,000	3,500	3,500	4,000	4,000
H07 Operation of Markets and Casual Trading	3,059	3,059	5,550	5,550	2,799	2,799	5,550	5,550
H08 Malicious Damage	-	-	-	-	-	-	-	-
H09 Local Representation & Civic Leadership	1,792,671	1,792,671	-	-	1,633,046	1,633,046	-	-
H10 Motor Taxation	1,002,466	1,002,466	22,651	22,651	899,522	899,522	24,209	24,209
H11 Agency & Recoupable Services	547,541	547,541	7,627,863	7,627,863	605,569	605,569	6,980,192	6,980,192
Division H Total	8,661,506	8,661,506	9,424,111	9,424,111	8,101,381	8,101,381	8,941,935	8,941,935
OVERALL TOTAL	84,986,171	84,986,171	55,610,185	55,610,185	76,198,470	76,198,470	51,076,260	51,076,260

TABLE C

CALCULATION OF THE BASE YEAR ADJUSTMENT FOR THE FINANCIAL YEAR 2024

This table is not required as the Unification of the Rates in Offaly is now complete

Table D

ANALYSIS OF BUDGET INCOME 2024 FROM GOODS AND SERVICES

Source of Income	2024 €	2023 €
Rents from Houses	7,431,631	6,567,425
Housing Loans Interest & Charges	719,869	610,278
Parking Fines & Charges	537,000	537,000
Uisce Éireann	2,025,739	4,010,495
Planning Fees	576,300	426,300
Domestic Refuse Charges	-	-
Commercial Refuse Charges	-	-
Landfill Charges	-	-
Fire Charges	395,049	395,049
Recreation/Amenity/Culture	-	-
Agency Services & Repayable Works	-	-
Local Authority Contributions	795,449	813,992
Superannuation	686,795	734,042
NPPR	64,165	151,453
Other income	4,040,318	4,348,387
Total Goods & Services	17,272,315	18,594,421

Table E

ANALYSIS OF BUDGET INCOME 2024 FROM GRANTS & SUBSIDIES

	2024 €	2023 €
Department of Housing, Local Government and Heritage		
Housing and Building	5,698,624	5,646,416
Road Transport & Safety	-	-
Water Services	2,658,687	1,000,000
Development Management	3,457,740	3,250,669
Environmental Services	2,464,772	182,043
Recreation and Amenity	-	-
Agriculture, Education, Health & Welfare	500	500
Miscellaneous Services	6,626,607	5,777,477
Sub-total	20,906,930	15,857,105
Other Departments and Bodies		
TII Transport Infrastructure Ireland	14,291,974	14,254,462
Media, Tourism, Art, Culture, Sport & the Gaeltacht	-	-
National Transport Authority	-	-
Social Protection	53,180	53,180
Defence	85,813	81,072
Education	-	-
Library Council	-	-
Arts Council	110,279	95,900
Transport	-	-
Justice	-	-
Agriculture, Food, & Marine	-	-
Enterprise, Trade & Employment	1,211,860	1,196,993
Rural & Community Development	1,048,530	600,867
Environment, Climate & Communications	233,085	233,085
Food Safety Authority of Ireland	109,531	103,337
Other	286,688	5,838
Sub-total	17,430,940	16,624,734
Total Grants & Subsidies	38,337,870	32,481,839

TABLE F: Expenditure and Income for 2024 and Estimated Outturn for 2023

	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 €
A Housing and Building								
A01 Maintenance & Improvement of LA Housing Units								
A0101 Maintenance of LA Housing Units	3,093,643	3,093,643	6,965,563	6,965,563	2,140,460	2,140,460	6,105,563	6,105,563
A0102 Maintenance of Traveller Accommodation Units	99,330	99,330	57,640	57,640	97,695	97,695	57,640	57,640
A0103 Traveller Accommodation Management	220,747	220,747	130,117	130,117	214,646	214,646	121,635	121,635
A0104 Estate Maintenance	-	-	-	-	-	-	-	-
A0199 Service Support Costs	682,739	682,739	16,537	16,537	611,593	611,593	17,674	17,674
Service Total A01	4,096,459	4,096,459	7,169,857	7,169,857	3,064,394	3,064,394	6,302,512	6,302,512
A02 Housing Assessment, Allocation and Transfer								
A0201 Assessment of Housing Needs, Allocs. & Trans.	342,494	342,494	-	-	261,743	261,743	-	-
A0299 Service Support Costs	157,327	157,327	9,402	9,402	135,087	135,087	10,049	10,049
Service Total A02	499,821	499,821	9,402	9,402	396,830	396,830	10,049	10,049
A03 Housing Rent and Tenant Purchase Administration								
A0301 Debt Management & Rent Assessment	235,148	235,148	-	-	187,947	187,947	-	-
A0399 Service Support Costs	724,792	724,792	13,863	13,863	677,824	677,824	14,817	14,817
Service Total A03	959,940	959,940	13,863	13,863	865,771	865,771	14,817	14,817
A04 Housing Community Development Support								
A0401 Housing Estate Management	189,967	189,967	-	-	188,249	188,249	-	-
A0402 Tenancy Management	56,670	56,670	-	-	54,952	54,952	-	-
A0403 Social and Community Housing Service	-	-	-	-	-	-	-	-
A0499 Service Support Costs	171,261	171,261	3,124	3,124	163,029	163,029	3,339	3,339
Service Total A04	417,898	417,898	3,124	3,124	406,230	406,230	3,339	3,339

	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 €
A05 Administration of Homeless Service								
A0501 Homeless Grants Other Bodies	830,675	830,675	740,600	740,600	830,675	830,675	740,600	740,600
A0502 Homeless Service	130,714	130,714	-	-	106,556	106,556	-	-
A0599 Service Support Costs	45,714	45,714	1,600	1,600	40,164	40,164	1,710	1,710
Service Total A05	1,007,103	1,007,103	742,200	742,200	977,395	977,395	742,310	742,310
A06 Support to Housing Capital Prog.								
A0601 Technical and Administrative Support	885,031	885,031	649,235	649,235	910,776	910,776	664,939	664,939
A0602 Loan Charges	299,090	299,090	299,090	299,090	299,090	299,090	299,090	299,090
A0699 Service Support Costs	988,807	988,807	95,007	95,007	949,346	949,346	97,416	97,416
Service Total A06	2,172,928	2,172,928	1,043,332	1,043,332	2,159,212	2,159,212	1,061,445	1,061,445
A07 RAS and Leasing Programme								
A0701 RAS Operations	1,400,969	1,400,969	1,385,000	1,385,000	1,400,285	1,400,285	1,385,000	1,385,000
A0702 Long Term Leasing	1,501,813	1,501,813	1,491,813	1,491,813	1,501,813	1,501,813	1,491,813	1,491,813
A0703 Payment & Availability	-	-	-	-	-	-	-	-
A0704 Affordable Leases	-	-	-	-	-	-	-	-
A0799 Service Support Costs	354,482	354,482	7,830	7,830	285,764	285,764	8,369	8,369
Service Total A07	3,257,264	3,257,264	2,884,643	2,884,643	3,187,862	3,187,862	2,885,182	2,885,182
A08 Housing Loans								
A0801 Loan Interest and Other Charges	547,979	547,979	527,507	527,507	499,549	499,549	414,043	414,043
A0802 Debt Management Housing Loans	-	-	-	-	-	-	-	-
A0899 Service Support Costs	117,134	117,134	1,715	1,715	110,363	110,363	1,833	1,833
Service Total A08	665,113	665,113	529,222	529,222	609,912	609,912	415,876	415,876

	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 €
A09 Housing Grants								
A0901 Housing Adaption Grant Scheme	1,750,000	1,750,000	1,280,000	1,280,000	1,600,000	1,600,000	1,280,000	1,280,000
A0902 Loan Charges DPG/ERG	-	-	-	-	-	-	-	-
A0903 Essential Repair Grants	-	-	-	-	-	-	-	-
A0904 Other Housing Grant Payments	-	-	-	-	-	-	-	-
A0905 Mobility Aids Housing Grants	-	-	-	-	-	-	-	-
A0999 Service Support Costs	196,716	196,716	3,544	3,544	206,066	206,066	3,787	3,787
Service Total A09	1,946,716	1,946,716	1,283,544	1,283,544	1,806,066	1,806,066	1,283,787	1,283,787
A11 Agency & Recoupable Services								
A1101 Agency & Recoupable Service	110,000	110,000	119,000	119,000	110,000	110,000	119,000	119,000
A1199 Service Support Costs	31,168	31,168	1,095	1,095	28,007	28,007	1,171	1,171
Service Total A11	141,168	141,168	120,095	120,095	138,007	138,007	120,171	120,171
A12 HAP Programme								
A1201 HAP	398,009	398,009	292,119	292,119	325,569	325,569	232,689	232,689
A1202 HAP Agency Services	-	-	-	-	-	-	-	-
A1299 HAP Service Support Costs	30,741	30,741	1,540	1,540	27,027	27,027	1,646	1,646
Service Total A12	428,750	428,750	293,659	293,659	352,596	352,596	234,335	234,335
Division Total A	15,593,160	15,593,160	14,092,941	14,092,941	13,964,275	13,964,275	13,073,823	13,073,823

	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 €
B Road Transport & Safety								
B01 NP Road - Maintenance and Improvement								
B0101 NP - Surface Dressing	-	-	-	-	-	-	-	-
B0102 NP - Pavement Overlay/Reconstruction	-	-	-	-	-	-	-	-
B0103 NP - Winter Maintenance	-	-	-	-	-	-	-	-
B0104 NP - Bridge Maintenance (Eirspan)	-	-	-	-	-	-	-	-
B0105 NP - General Maintenance	-	-	-	-	-	-	-	-
B0106 NP - General Improvements Works	-	-	-	-	-	-	-	-
B0199 Service Support Costs	115,879	115,879	-	-	-	-	-	-
Service Total B01	115,879	115,879	-	-	-	-	-	-
B02 NS Road - Maintenance and Improvement								
B0201 NS - Surface Dressing	450,102	450,102	450,102	450,102	450,102	450,102	450,102	450,102
B0202 NS - Overlay/Reconstruction	2,692,087	2,692,087	2,692,087	2,692,087	2,622,694	2,622,694	2,622,694	2,622,694
B0203 NS - Overlay/Reconstruction – Urban	-	-	-	-	-	-	-	-
B0204 NS - Winter Maintenance	355,000	355,000	170,000	170,000	265,000	265,000	190,000	190,000
B0205 NS - Bridge Maintenance (Eirspan)	-	-	-	-	-	-	-	-
B0206 NS - General Maintenance	242,023	242,023	244,336	244,336	242,336	242,336	244,336	244,336
B0207 NS - General Improvement Works	61,244	61,244	61,244	61,244	61,244	61,244	61,244	61,244
B0299 Service Support Costs	661,417	661,417	32,288	32,288	636,610	636,610	34,509	34,509
Service Total B02	4,461,873	4,461,873	3,650,057	3,650,057	4,277,986	4,277,986	3,602,885	3,602,885

	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 €
B03 Regional Road - Maintenance and Improvement								
B0301 Regional Roads Surface Dressing	316,952	316,952	316,952	316,952	328,833	328,833	328,833	328,833
B0302 Reg Rd Surface Rest/Road Reconstruction/Overlay	2,671,168	2,671,168	2,671,168	2,671,168	2,671,168	2,671,168	2,671,168	2,671,168
B0303 Regional Road Winter Maintenance	-	-	-	-	-	-	-	-
B0304 Regional Road Bridge Maintenance	-	-	-	-	-	-	-	-
B0305 Regional Road General Maintenance Works	2,176,482	2,176,482	2,176,482	2,176,482	2,176,482	2,176,482	2,176,482	2,176,482
B0306 Regional Road General Improvement Works	-	-	-	-	-	-	-	-
B0399 Service Support Costs	728,650	728,650	37,624	37,624	666,389	666,389	40,213	40,213
Service Total B03	5,893,252	5,893,252	5,202,226	5,202,226	5,842,872	5,842,872	5,216,696	5,216,696
B04 Local Road - Maintenance and Improvement								
B0401 Local Road Surface Dressing	909,535	909,535	909,535	909,535	909,535	909,535	909,535	909,535
B0402 Local Rd Surface Rest/Road Reconstruction/Overlay	3,699,257	3,699,257	3,699,257	3,699,257	3,699,257	3,699,257	3,699,257	3,699,257
B0403 Local Roads Winter Maintenance	-	-	-	-	-	-	-	-
B0404 Local Roads Bridge Maintenance	-	-	-	-	-	-	-	-
B0405 Local Roads General Maintenance Works	2,306,269	2,306,269	-	-	2,156,269	2,156,269	150,000	150,000
B0406 Local Roads General Improvement Works	90,000	90,000	-	-	90,000	90,000	-	-
B0499 Service Support Costs	752,432	752,432	48,696	48,696	704,769	704,769	50,670	50,670
Service Total B04	7,757,493	7,757,493	4,657,488	4,657,488	7,559,830	7,559,830	4,809,462	4,809,462
B05 Public Lighting								
B0501 Public Lighting Operating Costs	1,014,500	1,014,500	-	-	914,500	914,500	-	-
B0502 Public Lighting Improvement	135,000	135,000	-	-	135,000	135,000	-	-
B0599 Service Support Costs	130,999	130,999	5,967	5,967	155,506	155,506	6,377	6,377
Service Total B05	1,280,499	1,280,499	5,967	5,967	1,205,006	1,205,006	6,377	6,377

	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 €
B06 Traffic Management Improvement								
B0601 Traffic Management	20,000	20,000	-	-	20,000	20,000	-	-
B0602 Traffic Maintenance	-	-	-	-	-	-	-	-
B0603 Traffic Improvement Measures	-	-	-	-	-	-	-	-
B0699 Service Support Costs	170,031	170,031	3,101	3,101	173,000	173,000	3,314	3,314
Service Total B06	190,031	190,031	3,101	3,101	193,000	193,000	3,314	3,314
B07 Road Safety Engineering Improvement								
B0701 Low Cost Remedial Measures	543,950	543,950	543,950	543,950	543,950	543,950	543,950	543,950
B0702 Other Engineering Improvements	-	-	-	-	-	-	-	-
B0799 Service Support Costs	266,316	266,316	5,620	5,620	291,485	291,485	6,007	6,007
Service Total B07	810,266	810,266	549,570	549,570	835,435	835,435	549,957	549,957
B08 Road Safety Promotion & Education								
B0801 School Wardens	-	-	-	-	-	-	-	-
B0802 Publicity and Promotion Road Safety	-	-	-	-	-	-	-	-
B0899 Service Support Costs	103,714	103,714	2,132	2,132	93,816	93,816	2,279	2,279
Service Total B08	103,714	103,714	2,132	2,132	93,816	93,816	2,279	2,279
B09 Car Parking								
B0901 Maintenance and Management of Car Parks	418,985	418,985	663,367	663,367	235,646	235,646	663,367	663,367
B0902 Operation of Street Parking	-	-	-	-	-	-	-	-
B0903 Parking Enforcement	-	-	-	-	-	-	-	-
B0999 Service Support Costs	71,279	71,279	5,747	5,747	65,911	65,911	6,142	6,142
Service Total B09	490,264	490,264	669,114	669,114	301,557	301,557	669,509	669,509
B10 Support to Roads Capital Prog								
B1001 Administration of Roads Capital Programme	322,562	322,562	322,861	322,861	368,358	368,358	322,861	322,861
B1099 Service Support Costs	342,066	342,066	15,182	15,182	303,788	303,788	16,226	16,226
Service Total B10	664,628	664,628	338,043	338,043	672,146	672,146	339,087	339,087

	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 €
B11 Agency & Recoupable Services								
B1101 Agency & Recoupable Service	51,000	51,000	89,200	89,200	51,000	51,000	89,200	89,200
B1199 Service Support Costs	676,970	676,970	4,367	4,367	672,057	672,057	4,668	4,668
Service Total B11	727,970	727,970	93,567	93,567	723,057	723,057	93,868	93,868
Division Total B	22,495,869	22,495,869	15,171,265	15,171,265	21,704,705	21,704,705	15,293,434	15,293,434

	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 €
C Water Services								
C01 Water Supply								
C0101 Water Plants & Networks	641,820	641,820	-	-	690,401	690,401	-	-
C0199 Service Support Costs	1,169,286	1,169,286	2,067,756	2,067,756	1,410,259	1,410,259	4,055,403	4,055,403
Service Total C01	1,811,106	1,811,106	2,067,756	2,067,756	2,100,660	2,100,660	4,055,403	4,055,403
C02 Waste Water Treatment								
C0201 Waste Plants and Networks	897,116	897,116	-	-	845,897	845,897	-	-
C0299 Service Support Costs	686,034	686,034	31,458	31,458	794,285	794,285	33,623	33,623
Service Total C02	1,583,150	1,583,150	31,458	31,458	1,640,182	1,640,182	33,623	33,623
C03 Collection of Water and Waste Water Charges								
C0301 Debt Management Water and Waste Water	-	-	-	-	-	-	-	-
C0399 Service Support Costs	-	-	-	-	-	-	-	-
Service Total C03	-	-	-	-	-	-	-	-
C04 Public Conveniences								
C0401 Operation and Maintenance of Public Conveniences	15,729	15,729	-	-	29,205	29,205	-	-
C0499 Service Support Costs	27,817	27,817	413	413	25,179	25,179	441	441
Service Total C04	43,546	43,546	413	413	54,384	54,384	441	441
C05 Admin of Group and Private Installations								
C0501 Grants for Individual Installations	-	-	-	-	-	-	-	-
C0502 Grants for Water Group Schemes	-	-	-	-	-	-	-	-
C0503 Grants for Waste Water Group Schemes	-	-	-	-	-	-	-	-
C0504 Group Water Scheme Subsidies	1,083,913	1,083,913	1,079,255	1,079,255	1,081,927	1,081,927	1,079,255	1,079,255
C0599 Service Support Costs	314,358	314,358	12,167	12,167	267,463	267,463	13,004	13,004
Service Total C05	1,398,271	1,398,271	1,091,422	1,091,422	1,349,390	1,349,390	1,092,259	1,092,259

	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 €
C06 Support to Water Capital Programme								
C0601 Technical Design and Supervision	10,525	10,525	-	-	10,525	10,525	-	-
C0699 Service Support Costs	287,139	287,139	24,450	24,450	363,791	363,791	26,132	26,132
Service Total C06	297,664	297,664	24,450	24,450	374,316	374,316	26,132	26,132
C07 Agency & Recoupable Services								
C0701 Agency & Recoupable Service	-	-	-	-	-	-	-	-
C0799 Service Support Costs	274,614	274,614	1,658,687	1,658,687	-	-	-	-
Service Total C07	274,614	274,614	1,658,687	1,658,687	-	-	-	-
C08 Local Authority Water and Sanitary Services								
C0801 Local Authority Water Services	-	-	-	-	-	-	-	-
C0802 Local Authority Sanitary Services	-	-	-	-	-	-	-	-
C0899 Local Authority Service Support Costs	-	-	-	-	-	-	-	-
Service Total C08	-	-	-	-	-	-	-	-
Division Total C	5,408,351	5,408,351	4,874,186	4,874,186	5,518,932	5,518,932	5,207,858	5,207,858

	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 €
D Development Management								
D01 Forward Planning								
D0101 Statutory Plans and Policy	763,474	763,474	-	-	693,912	693,912	-	-
D0199 Service Support Costs	333,891	333,891	22,168	22,168	284,519	284,519	23,693	23,693
Service Total D01	1,097,365	1,097,365	22,168	22,168	978,431	978,431	23,693	23,693
D02 Development Management								
D0201 Planning Control	1,373,160	1,373,160	665,159	665,159	1,018,893	1,018,893	429,300	429,300
D0299 Service Support Costs	967,540	967,540	35,754	35,754	833,486	833,486	38,214	38,214
Service Total D02	2,340,700	2,340,700	700,913	700,913	1,852,379	1,852,379	467,514	467,514
D03 Enforcement								
D0301 Enforcement Costs	307,778	307,778	1,000	1,000	297,128	297,128	1,000	1,000
D0399 Service Support Costs	87,286	87,286	5,554	5,554	74,090	74,090	5,936	5,936
Service Total D03	395,064	395,064	6,554	6,554	371,218	371,218	6,936	6,936
D04 Industrial and Commercial Facilities								
D0401 Industrial Sites Operations	-	-	-	-	-	-	-	-
D0403 Management of & Contributes to Other Commercial Facs	125,000	125,000	-	-	125,000	125,000	-	-
D0404 General Development Promotion Work	-	-	-	-	-	-	-	-
D0499 Service Support Costs	64,881	64,881	4,313	4,313	60,718	60,718	4,609	4,609
Service Total D04	189,881	189,881	4,313	4,313	185,718	185,718	4,609	4,609
D05 Tourism Development and Promotion								
D0501 Tourism Promotion	267,089	267,089	-	-	218,937	218,937	-	-
D0502 Tourist Facilities Operations	85,000	85,000	-	-	85,000	85,000	-	-
D0599 Service Support Costs	36,939	36,939	727	727	35,537	35,537	777	777
Service Total D05	389,028	389,028	727	727	339,474	339,474	777	777

	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 €
D06 Community and Enterprise Function								
D0601 General Community & Enterprise Expenses	3,602,619	3,602,619	2,974,285	2,974,285	3,026,702	3,026,702	2,430,300	2,430,300
D0602 RAPID Costs	-	-	-	-	-	-	-	-
D0603 Social Inclusion	1,250,869	1,250,869	1,250,869	1,250,869	1,025,532	1,025,532	1,025,532	1,025,532
D0699 Service Support Costs	195,283	195,283	1,109	1,109	170,917	170,917	1,185	1,185
Service Total D06	5,048,771	5,048,771	4,226,263	4,226,263	4,223,151	4,223,151	3,457,017	3,457,017
D07 Unfinished Housing Estates								
D0701 Unfinished Housing Estates	40,000	40,000	-	-	73,458	73,458	-	-
D0799 Service Support Costs	3,406	3,406	-	-	3,362	3,362	-	-
Service Total D07	43,406	43,406	-	-	76,820	76,820	-	-
D08 Building Control								
D0801 Building Control Inspection Costs	37,879	37,879	-	-	37,879	37,879	-	-
D0802 Building Control Enforcement Costs	1,000	1,000	17,000	17,000	1,000	1,000	17,000	17,000
D0899 Service Support Costs	92,793	92,793	3,942	3,942	89,956	89,956	4,213	4,213
Service Total D08	131,672	131,672	20,942	20,942	128,835	128,835	21,213	21,213
D09 Economic Development and Promotion								
D0901 Urban and Village Renewal	1,156,404	1,156,404	333,335	333,335	983,454	983,454	333,335	333,335
D0902 EU Projects	-	-	-	-	-	-	-	-
D0903 Town Twinning	-	-	-	-	-	-	-	-
D0904 European Office	-	-	-	-	-	-	-	-
D0905 Economic Development & Promotion	1,209,449	1,209,449	42,000	42,000	955,272	955,272	42,000	42,000
D0906 Local Enterprise Office	1,379,920	1,379,920	1,211,860	1,211,860	1,298,055	1,298,055	1,196,993	1,196,993
D0999 Service Support Costs	86,099	86,099	16,633	16,633	77,585	77,585	17,777	17,777
Service Total D09	3,831,872	3,831,872	1,603,828	1,603,828	3,314,366	3,314,366	1,590,105	1,590,105

	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 €
D10 Property Management								
D1001 Property Management Costs	74,379	74,379	-	-	71,230	71,230	-	-
D1099 Service Support Costs	17,220	17,220	3,327	3,327	15,517	15,517	3,555	3,555
Service Total D10	91,599	91,599	3,327	3,327	86,747	86,747	3,555	3,555
D11 Heritage and Conservation Services								
D1101 Heritage Services	261,456	261,456	128,920	128,920	221,511	221,511	91,301	91,301
D1102 Conservation Services	-	-	-	-	-	-	-	-
D1103 Conservation Grants	-	-	-	-	-	-	-	-
D1199 Service Support Costs	143,572	143,572	3,793	3,793	132,011	132,011	4,053	4,053
Service Total D11	405,028	405,028	132,713	132,713	353,522	353,522	95,354	95,354
D12 Agency & Recoupable Services								
D1201 Agency & Recoupable Service	4,000	4,000	-	-	4,000	4,000	-	-
D1299 Service Support Costs	-	-	-	-	-	-	-	-
Service Total D12	4,000	4,000	-	-	4,000	4,000	-	-
DB Debit Balance								
DB Debit balance	-	-	-	-	-	-	-	-
Service Total DB	-	-	-	-	-	-	-	-
Division Total D	13,968,386	13,968,386	6,721,748	6,721,748	11,914,661	11,914,661	5,670,773	5,670,773

	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 €
E Environmental Services								
E01 Landfill Operation and Aftercare								
E0101 Landfill Operations	490,216	490,216	-	-	466,941	466,941	-	-
E0102 Contribution to other LAs - Landfill Facilities	-	-	-	-	-	-	-	-
E0103 Landfill Aftercare Costs.	-	-	-	-	-	-	-	-
E0199 Service Support Costs	531,492	531,492	9,417	9,417	499,276	499,276	10,065	10,065
Service Total E01	1,021,708	1,021,708	9,417	9,417	966,217	966,217	10,065	10,065
E02 Recovery & Recycling Facilities Operations								
E0201 Recycling Facilities Operations	310,500	310,500	-	-	310,500	310,500	-	-
E0202 Bring Centres Operations	56,000	56,000	29,920	29,920	56,000	56,000	29,920	29,920
E0204 Other Recycling Services	-	-	200	200	-	-	200	200
E0299 Service Support Costs	292,011	292,011	24,715	24,715	277,303	277,303	26,416	26,416
Service Total E02	658,511	658,511	54,835	54,835	643,803	643,803	56,536	56,536
E03 Waste to Energy Facilities Operations								
E0301 Waste to Energy Facilities Operations	-	-	-	-	-	-	-	-
E0399 Service Support Costs	8,920	8,920	303	303	6,664	6,664	324	324
Service Total E03	8,920	8,920	303	303	6,664	6,664	324	324
E04 Provision of Waste to Collection Services								
E0401 Recycling Waste Collection Services	-	-	-	-	-	-	-	-
E0402 Organic Waste Collection Services	-	-	-	-	-	-	-	-
E0403 Residual Waste Collection Services	-	-	-	-	-	-	-	-
E0404 Commercial Waste Collection Services	-	-	-	-	-	-	-	-
E0406 Contribution to Waste Collection Services	-	-	-	-	-	-	-	-
E0407 Other Costs Waste Collection	1,056,985	1,056,985	1,185,314	1,185,314	953,277	953,277	1,069,365	1,069,365
E0499 Service Support Costs	135,035	135,035	6,706	6,706	123,255	123,255	7,167	7,167
Service Total E04	1,192,020	1,192,020	1,192,020	1,192,020	1,076,532	1,076,532	1,076,532	1,076,532

	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 €
E05 Litter Management								
E0501 Litter Warden Service	102,366	102,366	-	-	98,584	98,584	-	-
E0502 Litter Control Initiatives	23,765	23,765	33,100	33,100	57,193	57,193	33,100	33,100
E0503 Environmental Awareness Services	12,000	12,000	-	-	12,000	12,000	-	-
E0599 Service Support Costs	345,710	345,710	9,936	9,936	299,525	299,525	10,619	10,619
Service Total E05	483,841	483,841	43,036	43,036	467,302	467,302	43,719	43,719
E06 Street Cleaning								
E0601 Operation of Street Cleaning Service	612,961	612,961	-	-	492,139	492,139	-	-
E0602 Provision and Improvement of Litter Bins	-	-	-	-	-	-	-	-
E0699 Service Support Costs	143,855	143,855	6,244	6,244	125,969	125,969	6,673	6,673
Service Total E06	756,816	756,816	6,244	6,244	618,108	618,108	6,673	6,673
E07 Waste Regulations, Monitoring and Enforcement								
E0701 Monitoring of Waste Regs (incl Private Landfills)	-	-	-	-	-	-	-	-
E0702 Enforcement of Waste Regulations	515,878	515,878	168,956	168,956	402,475	402,475	168,956	168,956
E0799 Service Support Costs	511,485	511,485	16,217	16,217	413,768	413,768	17,333	17,333
Service Total E07	1,027,363	1,027,363	185,173	185,173	816,243	816,243	186,289	186,289
E08 Waste Management Planning								
E0801 Waste Management Plan	11,971	11,971	-	-	11,971	11,971	-	-
E0802 Contrib to Other Bodies Waste Management Planning	-	-	-	-	-	-	-	-
E0899 Service Support Costs	19,612	19,612	1,676	1,676	17,242	17,242	1,791	1,791
Service Total E08	31,583	31,583	1,676	1,676	29,213	29,213	1,791	1,791
E09 Maintenance of Burial Grounds								
E0901 Maintenance of Burial Grounds	227,657	227,657	75,000	75,000	177,326	177,326	75,000	75,000
E0999 Service Support Costs	56,548	56,548	179	179	42,499	42,499	191	191
Service Total E09	284,205	284,205	75,179	75,179	219,825	219,825	75,191	75,191

	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 €
E10 Safety of Structures and Places								
E1001 Operation Costs Civil Defence	144,521	144,521	89,813	89,813	115,658	115,658	85,072	85,072
E1002 Dangerous Buildings	7,062	7,062	-	-	22,239	22,239	-	-
E1003 Emergency Planning	110,237	110,237	-	-	107,538	107,538	-	-
E1004 Derelict Sites	10,913	10,913	9,813	9,813	10,913	10,913	9,813	9,813
E1005 Water Safety Operation	4,300	4,300	-	-	4,300	4,300	-	-
E1099 Service Support Costs	143,855	143,855	6,644	6,644	125,969	125,969	7,073	7,073
Service Total E10	420,888	420,888	106,270	106,270	386,617	386,617	101,958	101,958
E11 Operation of Fire Service								
E1101 Operation of Fire Brigade Service	4,836,207	4,836,207	2,282,729	2,282,729	2,432,762	2,432,762	-	-
E1103 Fire Services Training	160,985	160,985	100,000	100,000	152,500	152,500	100,000	100,000
E1104 Operation of Ambulance Service	-	-	-	-	-	-	-	-
E1199 Service Support Costs	791,867	791,867	399,776	399,776	784,466	784,466	400,170	400,170
Service Total E11	5,789,059	5,789,059	2,782,505	2,782,505	3,369,728	3,369,728	500,170	500,170
E12 Fire Prevention								
E1201 Fire Safety Control Cert Costs	-	-	-	-	-	-	-	-
E1202 Fire Prevention and Education	4,000	4,000	-	-	4,000	4,000	-	-
E1203 Inspection & Monitoring of Commercial Facilities	-	-	-	-	-	-	-	-
E1299 Service Support Costs	262,789	262,789	105,900	105,900	251,720	251,720	105,974	105,974
Service Total E12	266,789	266,789	105,900	105,900	255,720	255,720	105,974	105,974
E13 Water Quality, Air and Noise Pollution								
E1301 Water Quality Management	122,417	122,417	21,500	21,500	127,203	127,203	21,500	21,500
E1302 Licensing and Monitoring of Air and Noise Quality	5,028	5,028	-	-	5,028	5,028	-	-
E1399 Service Support Costs	124,729	124,729	50,504	50,504	71,970	71,970	1,349	1,349
Service Total E13	252,174	252,174	72,004	72,004	204,201	204,201	22,849	22,849

	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 €
E14 Agency & Recoupable Services								
E1401 Agency & Recoupable Service	3,771	3,771	500	500	3,771	3,771	500	500
E1499 Service Support Costs	-	-	-	-	-	-	-	-
Service Total E14	3,771	3,771	500	500	3,771	3,771	500	500
E15 Climate Change and Flooding								
E1501 Climate Change and Flooding	541,268	541,268	233,506	233,506	409,817	409,817	233,535	233,535
E1599 Service Support Costs	-	-	-	-	-	-	-	-
Service Total E15	541,268	541,268	233,506	233,506	409,817	409,817	233,535	233,535
Division Total E	12,738,916	12,738,916	4,868,568	4,868,568	9,473,761	9,473,761	2,422,106	2,422,106

	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 €
F Recreation and Amenity								
F01 Leisure Facilities Operations								
F0101 Leisure Facilities Operations	240,606	240,606	-	-	211,576	211,576	-	-
F0102 Provision/Improvement of Leisure Facilities	-	-	-	-	-	-	-	-
F0103 Contribution to External Bodies Leisure Facilities	205,000	205,000	-	-	174,500	174,500	-	-
F0199 Service Support Costs	65,716	65,716	21,420	21,420	58,895	58,895	22,893	22,893
Service Total F01	511,322	511,322	21,420	21,420	444,971	444,971	22,893	22,893
F02 Operation of Library and Archival Service								
F0201 Library Service Operations	1,754,369	1,754,369	15,000	15,000	1,673,852	1,673,852	15,000	15,000
F0202 Archive Service	57,000	57,000	-	-	57,000	57,000	-	-
F0204 Purchase of Books, CD's etc.	230,000	230,000	-	-	150,000	150,000	-	-
F0205 Contributions to Library Organisations	83,060	83,060	-	-	73,680	73,680	-	-
F0299 Service Support Costs	1,333,321	1,333,321	-	-	1,216,716	1,216,716	-	-
Service Total F02	3,457,750	3,457,750	15,000	15,000	3,171,248	3,171,248	15,000	15,000
F03 Outdoor Leisure Areas Operations								
F0301 Parks, Pitches & Open Spaces	463,778	463,778	-	-	353,778	353,778	-	-
F0302 Playgrounds	130,000	130,000	-	-	40,000	40,000	-	-
F0303 Beaches	-	-	-	-	-	-	-	-
F0399 Service Support Costs	24,927	24,927	-	-	21,034	21,034	-	-
Service Total F03	618,705	618,705	-	-	414,812	414,812	-	-

	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 €
F04 Community Sport and Recreational Development								
F0401 Community Grants	-	-	-	-	-	-	-	-
F0402 Operation of Sports Hall/Stadium	-	-	-	-	-	-	-	-
F0403 Community Facilities	-	-	-	-	-	-	-	-
F0404 Recreational Development	-	-	-	-	-	-	-	-
F0499 Service Support Costs	-	-	-	-	-	-	-	-
Service Total F04	-	-	-	-	-	-	-	-
F05 Operation of Arts Programme								
F0501 Administration of the Arts Programme	644,614	644,614	110,279	110,279	613,144	613,144	95,900	95,900
F0502 Contributions to other Bodies Arts Programme	80,000	80,000	-	-	104,243	104,243	22,833	22,833
F0503 Museums Operations	-	-	-	-	-	-	-	-
F0504 Heritage/Interpretive Facilities Operations	-	-	-	-	-	-	-	-
F0505 Festivals & Concerts	-	-	-	-	-	-	-	-
F0599 Service Support Costs	183,738	183,738	68,619	68,619	165,192	165,192	73,340	73,340
Service Total F05	908,352	908,352	178,898	178,898	882,579	882,579	192,073	192,073
F06 Agency & Recoupable Services								
F0601 Agency & Recoupable Service	-	-	-	-	-	-	-	-
F0699 Service Support Costs	-	-	-	-	-	-	-	-
Service Total F06	-	-	-	-	-	-	-	-
Division Total F	5,496,129	5,496,129	215,318	215,318	4,913,610	4,913,610	229,966	229,966

	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 €
G Agriculture, Education, Health & Welfare								
G01 Land Drainage Costs								
G0101 Maintenance of Land Drainage Areas	234,000	234,000	-	-	234,000	234,000	-	-
G0102 Contributions to Joint Drainage Bodies	-	-	-	-	-	-	-	-
G0103 Payment of Agricultural Pensions	-	-	-	-	-	-	-	-
G0199 Service Support Costs	18,482	18,482	399	399	16,720	16,720	427	427
Service Total G01	252,482	252,482	399	399	250,720	250,720	427	427
G02 Operation and Maintenance of Piers and Harbours								
G0201 Operation of Piers	-	-	-	-	-	-	-	-
G0203 Operation of Harbours	-	-	-	-	-	-	-	-
G0299 Service Support Costs	-	-	-	-	-	-	-	-
Service Total G02	-	-	-	-	-	-	-	-
G03 Coastal Protection								
G0301 General Maintenance - Costal Regions	-	-	-	-	-	-	-	-
G0302 Planned Protection of Coastal Regions	-	-	-	-	-	-	-	-
G0399 Service Support Costs	-	-	-	-	-	-	-	-
Service Total G03	-	-	-	-	-	-	-	-
G04 Veterinary Service								
G0401 Provision of Veterinary Service	93,079	93,079	-	-	86,885	86,885	-	-
G0402 Inspection of Abattoirs etc	21,187	21,187	130,031	130,031	21,187	21,187	123,837	123,837
G0403 Food Safety	-	-	-	-	-	-	-	-
G0404 Operation of Dog Warden Service	173,187	173,187	84,000	84,000	170,555	170,555	84,000	84,000
G0405 Other Animal Welfare Services (incl Horse Control)	9,000	9,000	20,000	20,000	9,000	9,000	20,000	20,000
G0499 Service Support Costs	70,145	70,145	6,941	6,941	64,985	64,985	7,419	7,419
Service Total G04	366,598	366,598	240,972	240,972	352,612	352,612	235,256	235,256

	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 €
G05 Educational Support Services								
G0501 Payment of Higher Education Grants	-	-	-	-	-	-	-	-
G0502 Administration Higher Education Grants	-	-	-	-	-	-	-	-
G0503 Payment of VEC Pensions	-	-	-	-	-	-	-	-
G0504 Administration VEC Pension	-	-	-	-	-	-	-	-
G0505 Contribution to Education & Training Board	-	-	-	-	-	-	-	-
G0506 Other Educational Services	-	-	-	-	-	-	-	-
G0507 School Meals	500	500	500	500	500	500	500	500
G0599 Service Support Costs	4,132	4,132	77	77	3,180	3,180	82	82
Service Total G05	4,632	4,632	577	577	3,680	3,680	582	582
G06 Agency & Recoupable Services								
G0601 Agency & Recoupable Service	-	-	100	100	-	-	100	100
G0699 Service Support Costs	142	142	-	-	133	133	-	-
Service Total G06	142	142	100	100	133	133	100	100
Division Total G	623,854	623,854	242,048	242,048	607,145	607,145	236,365	236,365

	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 €
H Miscellaneous Services								
H01 Profit & Loss Machinery Account								
H0101 Maintenance of Machinery Service	-	-	-	-	-	-	-	-
H0102 Plant and Machinery Operations	883,717	883,717	888,217	888,217	843,073	843,073	843,073	843,073
H0199 Service Support Costs	209,764	209,764	20,159	20,159	196,620	196,620	21,546	21,546
Service Total H01	1,093,481	1,093,481	908,376	908,376	1,039,693	1,039,693	864,619	864,619
H02 Profit & Loss Stores Account								
H0201 Purchase of Materials, Stores	-	-	-	-	-	-	-	-
H0202 Administrative Costs Stores	5,000	5,000	-	-	5,000	5,000	-	-
H0203 Upkeep of Buildings, stores	-	-	-	-	-	-	-	-
H0299 Service Support Costs	-	-	-	-	-	-	-	-
Service Total H02	5,000	5,000	-	-	5,000	5,000	-	-
H03 Administration of Rates								
H0301 Administration of Rates Office	95,936	95,936	-	-	175,018	175,018	-	-
H0302 Debt Management Service Rates	156,074	156,074	-	-	130,873	130,873	-	-
H0303 Refunds and Irrecoverable Rates	3,597,865	3,597,865	843,134	843,134	3,265,088	3,265,088	1,050,000	1,050,000
H0399 Service Support Costs	156,351	156,351	12,537	12,537	140,548	140,548	13,365	13,365
Service Total H03	4,006,226	4,006,226	855,671	855,671	3,711,527	3,711,527	1,063,365	1,063,365
H04 Franchise Costs								
H0401 Register of Elector Costs	8,929	8,929	-	-	8,929	8,929	-	-
H0402 Local Election Costs	42,071	42,071	-	-	42,071	42,071	-	-
H0499 Service Support Costs	4,013	4,013	-	-	3,765	3,765	-	-
Service Total H04	55,013	55,013	-	-	54,765	54,765	-	-

	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 €
H05 Operation of Morgue and Coroner Expenses								
H0501 Coroner Fees and Expenses	106,390	106,390	-	-	106,390	106,390	-	-
H0502 Operation of Morgue	-	-	-	-	-	-	-	-
H0599 Service Support Costs	46,159	46,159	-	-	39,570	39,570	-	-
Service Total H05	152,549	152,549	-	-	145,960	145,960	-	-
H06 Weighbridges								
H0601 Weighbridge Operations	3,500	3,500	4,000	4,000	3,500	3,500	4,000	4,000
H0699 Service Support Costs	-	-	-	-	-	-	-	-
Service Total H06	3,500	3,500	4,000	4,000	3,500	3,500	4,000	4,000
H07 Operation of Markets and Casual Trading								
H0701 Operation of Markets	-	-	-	-	-	-	-	-
H0702 Casual Trading Areas	1,500	1,500	1,550	1,550	1,500	1,500	1,550	1,550
H0799 Service Support Costs	1,559	1,559	4,000	4,000	1,299	1,299	4,000	4,000
Service Total H07	3,059	3,059	5,550	5,550	2,799	2,799	5,550	5,550
H08 Malicious Damage								
H0801 Malicious Damage	-	-	-	-	-	-	-	-
H0899 Service Support Costs	-	-	-	-	-	-	-	-
Service Total H08	-	-	-	-	-	-	-	-

	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 €
H09 Local Representation & Civic Leadership								
H0901 Representational Payments	545,756	545,756	-	-	501,901	501,901	-	-
H0902 Chair/Vice Chair Allowances	42,000	42,000	-	-	41,986	41,986	-	-
H0903 Annual Allowances LA Members	83,683	83,683	-	-	83,683	83,683	-	-
H0904 Expenses LA Members	99,209	99,209	-	-	70,709	70,709	-	-
H0905 Other Expenses	28,103	28,103	-	-	28,149	28,149	-	-
H0906 Conferences Abroad	2,885	2,885	-	-	2,885	2,885	-	-
H0907 Retirement Gratuities	139,019	139,019	-	-	139,019	139,019	-	-
H0908 Contribution to Members Associations	20,165	20,165	-	-	20,165	20,165	-	-
H0909 General Municipal Allocation	576,000	576,000	-	-	510,000	510,000	-	-
H0999 Service Support Costs	255,851	255,851	-	-	234,549	234,549	-	-
Service Total H09	1,792,671	1,792,671	-	-	1,633,046	1,633,046	-	-
H10 Motor Taxation								
H1001 Motor Taxation Operation	464,971	464,971	-	-	440,805	440,805	-	-
H1099 Service Support Costs	537,495	537,495	22,651	22,651	458,717	458,717	24,209	24,209
Service Total H10	1,002,466	1,002,466	22,651	22,651	899,522	899,522	24,209	24,209
H11 Agency & Recoupable Services								
H1101 Agency & Recoupable Service	465,148	465,148	7,563,121	7,563,121	534,961	534,961	6,828,122	6,828,122
H1102 NPPR	-	-	64,165	64,165	-	-	151,453	151,453
H1199 Service Support Costs	82,393	82,393	577	577	70,608	70,608	617	617
Service Total H11	547,541	547,541	7,627,863	7,627,863	605,569	605,569	6,980,192	6,980,192
Division Total H	8,661,506	8,661,506	9,424,111	9,424,111	8,101,381	8,101,381	8,941,935	8,941,935

Appendix 1

SUMMARY OF CENTRAL MANAGEMENT CHARGE FOR THE YEAR 2024

Description	2024 €	2023 €
Area Office Overhead	1,396,716	1,232,843
Corporate Affairs Overhead	1,250,795	1,117,964
Corporate Buildings Overhead	2,182,380	1,428,056
Finance Overhead	1,607,139	1,593,644
Human Resources Overhead	1,386,376	1,227,582
IT Services Overhead	1,676,858	1,541,528
Print/Post Room Service Overhead	104,000	104,000
Pension & Lump Sum Overhead	4,341,324	4,285,695
Total Expenditure - Allocated to Divisions/Services	13,945,588	12,531,312
Total Income - Allocated to Divisions/Services	686,795	734,042
Total Net Expenditure - Allocated to Divisions/Services	13,258,793	11,797,270

APPENDIX 2

SUMMARY OF LOCAL PROPERTY TAX ALLOCATION FOR YEAR 2024

Description	2024	2024
	€	€
Discretionary		
Discretionary Local Property Tax (Table A)	<u>11,974,590</u>	11,974,590
Self Funding - Revenue Budget		
Housing & Building	-	
Roads, Transport & Safety	<u>-</u>	-
Total Local Property Tax - Revenue Budget		<u>11,974,590</u>
Self Funding - Capital Budget		
Housing & Building	-	
Roads, Transport & Safety	<u>-</u>	-
Total Local Property Tax - Capital Budget		<u>-</u>
Total Local Property Tax Allocation (Post Variation)		11,974,590

**CAPITAL BUDGET
2024-2028**

**DEVELOPMENT
CONTRIBUTION
REPORT
2024**



Comhairle Chontae Uíbh Fhailí
Offaly County Council

TO	Elected Members
Subject	Capital Spending/Development Contributions 2024-2028
Date	November 10th, 2023

Dear Councillor,

I attach for your information:

- **Report 1** analyses the movement in development contributions since last reported to you in November 2022. This report shows that OCC currently has a balance available of €12.094m development levies to fund upcoming projects, an increase of €3.32m on this time last year.
- **Report 2** which analyses the €12.094m balance over the various sources of development funds levied under the Development Contribution Scheme 2021 to 2025.
- **Report 3** provides a summary of the projected capital expenditure and income/development levy funding requirement and shortfall by Division for the period 2024-2028.
- **Report 4** details the projects in each division that are proposed to be undertaken in the years 2024-2028.

Report 3 highlights the substantial funding amount (€20.990m) that will be required from our development contribution income to fund capital projects in the next five years. In the previous four years, 2020 to 2023 inclusive, we have received on average €3,310,000 in development contributions each year, arising from the completion of developments that commenced in prior years. Taking into account the current economic conditions, and the fact the average in the last few years contained some exceptional payments, we have estimated contributions of €1m in each of the next five years, in total, under the various headings. Any amounts in excess of this estimate that are collected will reduce any shortfall in the budget.

Over the next five year period our current balance of €12.094m plus projected income of €5.0m (€1.0m x5) will give us a total available for disbursement of €17.094m against a projected requirement of €20.990m giving a capital budget shortfall of €3.896m.

This anticipated shortfall may restrict our ability to undertake some capital projects. It will also mean we may have to defer or prioritise projects having regard to the funds available.

Thomas Mawe,

Acting Director of Finance and Support Services

Report 1
Offaly County Council

Development Contributions-Receipt and Application of Development Funds

for the period from October 2022 - September 2023

€000s

Balance Available - October 2022	8,774
Net Contributions Received - October 2022 to September 2023	3,441
Disbursements confirmed - October 2022 - September 2023	-121
Balance Available - September 2023	12,094

Report 2

<u>Offaly County Council Development Contributions</u> <u>Development Levy allocations as at September 2023</u>	FUNDS AVAILABLE €000s
DEVELOPMENT CONTRIBUTION INCOME - TO BE ASSIGNED	12,094
SOURCE OF UNASSIGNED DEVELOPMENT LEVIES	
INFRASTRUCTURE	6,085
AMENITY	3,129
QUARRYING	790
WINDFARMS	834
SPECIAL DEVELOPMENT CONTRIBUTIONS	1,105
OTHER MISC BALANCES	151
<u>TOTAL</u>	12,094

Report 3

Analysis of Capital Project Expenditure by Division 2024-2028 (000's)

Division	Expenditure	Phasing of Expenditure 000's					Proposed Funding		Dev Cont. Funds Available		
	Projected Capital Expenditure 2024- 2028	2023/24	2025	2026	2027	2028+	Estimated DHPCLG/ TII/Other Funding	Estimated Dev Cont. Funding Requirement	Funds Available	Projected Receipts 2024-2028	Shortfall in Development Contribution
A - Housing & Building	178,721	117,180	22,690	16,191	2,900	2,400	178,721	0	0	0	0
B - Road Transport & Safety	143,380	47,718	27,493	26,746	20,464	20,959	128,210	15,170	7,889	3,262	(4,019)
C - Water Services	0	0	0	0	0	0	0	0	0	0	-
D - Development Management	11,858	8,343	1,159	979	736	640	10,508	1,350	1,105	457	212
E - Environmental Services	8,381	5,172	1,902	947	360	0	6,170	2,211	0	0	(2,211)
F - Recreation & Amenity	11,295	1,500	5,166	4,629	0	0	9,036	2,259	3,100	1,282	2,123
J- Corporate Services	185	185	0	0	0	0	185	0			-
Grand Total	353,820	180,098	58,410	49,492	24,460	23,999	332,830	20,990	12,094	5,000	(3,896)

Service Division	Project Detail
Housing and Building	Blundellwood Housing Scheme, Edenderry (33 Houses)
Housing and Building	Circular Road Housing Scheme Daingean (9 Houses)
Housing and Building	Circular Road II Housing Scheme Daingean (9 Houses)
Housing and Building	Kylebeg, Banagher Phase II (18 Houses)
Housing and Building	Sr. Senan Avenue, Edenderry (4 no OPDs)
Housing and Building	Elderberry Drive, Moneygall (4 Houses)
Housing and Building	Beechgrove Belmont (7 Houses)
Housing and Building	Chancery Lane Housing Scheme, Tullamore (18 Houses)
Housing and Building	Clara Raheen Lands (38 Units)
Housing and Building	Dargan Drive Tullamore (20 Units)
Housing and Building	Ballycumber (10 Units)
Housing and Building	DPGs
Housing and Building	Voids
Housing and Building	Part V: Silverbrook Tullamore (7 Units)
Housing and Building	Part V: Redwood Tullamore (11 Units)
Housing and Building	Part V: Carrick Hall Edenderry (4 Units)
Housing and Building	Part V: Bog Road Portarlinton (5 units)
Housing and Building	Part V: Bell Lane Daingean (2 Units)
Housing and Building	Part V: Macregol Pairc Birr (2 Units)
Housing and Building	Turnkey: Bell Lane Daingean (6 Units)
Housing and Building	Turnkey: Macregol Pairc Birr (6 Units)
Housing and Building	Turnkey: Carrick Hall Edenderry (18 Units)
Housing and Building	Turnkey: Daingean Heather Drive
Housing and Building	Turnkey: Mucklagh Castleview
Housing and Building	Turnkey: Walsh Island
Housing and Building	Turnkey: Portarlinton Birchfields (Bog Rd)
Housing and Building	Turnkey: Birr Woodfield
Housing and Building	Clonminch CAS funding (AHB - Oaklee) - 19 Units
Housing and Building	Kearneys Field CALF funding (AHB - Oaklee) - 41 Units
Housing and Building	Killane Drive CALF funding (AHB - Tuath) - 25 Units
Housing and Building	Killane Drive CAS funding (AHB - Tuath) - 2 Units
Housing and Building	Clonomore - Sophia
Housing and Building	Mountbolus CAS funding (AHB - Mid Offaly housing) - 4 Units
Housing and Building	Ardan Lane CALF - 77 Units
Housing and Building	Convent Portarlinton CAS funding (AHB - tuath) - 37 Units
Housing and Building	Acquisitions
Roads - TII / DOT / NTA Funded	TII Minor Improvements
Roads - TII / DOT / NTA Funded	TII Safety Schemes
Roads - TII / DOT / NTA Funded	Regional Road Improvements
Roads - TII / DOT / NTA Funded	Regional Road Improvements
Roads - TII / DOT / NTA Funded	Non National Roads Bridge Strengthening
Roads - TII / DOT / NTA Funded	Low Cost Safety Measures
Roads - TII / DOT / NTA Funded	TII N52 Tullamore/Kilbeggan Link
Roads - TII / DOT / NTA Funded	Edenderry Inner Relief Road Phase 2
Roads - TII / DOT / NTA Funded	N62 Crancreagh (Cloghan to Derrinlough)
Roads - TII / DOT / NTA Funded	Birr Distributor Road R439 Banagher Road to N52 Tullamore Road
Roads - TII / DOT / NTA Funded	Climate Adaptation and Resilience Works
Roads - TII / DOT / NTA Funded	Moasterauris Edenderry
Roads - TII / DOT / NTA Funded	Offaly Active Travel: 2023 Allocations
Roads - TII / DOT / NTA Funded	Birr South Eastern Dtributor Road
Roads - DCRS & Local Contributions Funded	CIS
Roads - DCRS & Local Contributions Funded	LIS
Roads - DCRS & Local Contributions Funded	CLAR
Roads - OCC	Non National Roads Public Lighting
Roads - OCC	Machinery Yard Replacement of Vehicles
Roads - OCC	Energy Upgrade Measures
Roads - OCC	Edenderry Granary Court to Fairgreen Link Road (OCC Project)

Service Division	Project Detail
Roads - OCC	Site Clearance works at the Tullamore Md Machinery Yard(Old Machinery Yard/Old Courthouse)
Roads - Greenways	Offaly Greenway Fund
Roads - Greenways	Ballycommon Trailhead
Roads - Greenways	Leabeg to Boora
Roads - Greenways	Shannon Harbour to Banagher/Shannon Bridge
Roads - Funding not secured yet	Regional Road R444 Shannonbridge to Clonmacnoise Monastic Site to Ballinahowen
Development management	ORIS - Kinnitty 'Route to the Trail'
Development management	Edenderry Regen Phase II - Library design and demolition of Old Tesco Site
Development management	Banagher Regen Project - incl. Master Plan for Marina, purchase & redevelopment of Shannon Royal Hotel
Development management	Ferbane Regeneration - key building redevelopment incl. purchase & design of St Joseph's Convent
Development management	URDF1 Urban Greenway.
Development management	URDF1 Store Street & Harbour Street Tullamore MD
Development management	URDF2 Tullamore MD
Development management	Lloyds Park Application - toilets and bandstand
Development management	Clara River Park
Local Enterprise Office	Ferbane Business & Technology Park
Local Enterprise Office	Tullamore Harbour Site collaborative project between OCC & Waterways Ireland
Climate Action, Environment and Rural Water Services	Clonmacnoise cemetery
Climate Action, Environment and Rural Water Services	Portarlinton cemetery car park
Climate Action, Environment and Rural Water Services	Tullamore Living River Project
Climate Action, Environment and Rural Water Services	Minor Flooding Work & CFRAM
Climate Action, Environment and Rural Water Services	Surface Water Network
Climate Action, Environment and Rural Water Services	Cloncrane cemetery extension
Climate Action, Environment and Rural Water Services	Edenderry Cemetery extension
Climate Action, Environment and Rural Water Services	Burial Ground Development fund
Climate Action, Environment and Rural Water Services	Purchase of land for Burial Ground Provision
Climate Action, Environment and Rural Water Services	Burial Grounds Minor Works Scheme
Climate Action, Environment and Rural Water Services	Dog Pound
Climate Action, Environment and Rural Water Services	Landfill upkeep
Climate Action, Environment and Rural Water Services	Leachate Treatment
Climate Action, Environment and Rural Water Services	Climate Action Projects
Climate Action, Environment and Rural Water Services	Climate Action Energy Audits
Fire	Fire Service Training & Development Centre
Fire	Fire Service Maintenance Workshop
Fire	Class B Fire Appliance (2022 Fire Service Capital Programme)
Community & Cultural Services (Library Services)	Edenderry Community Library and Arts space