

# OFFALY COUNTY COUNCIL



## LOCAL AUTHORITY BUDGET 2024 AND EXPLANATORY TABLES



---

**FOR THE YEAR ENDING 31<sup>ST</sup> DECEMBER 2024  
(ADOPTED 20<sup>TH</sup> NOVEMBER 2023)**

## **BUDGET 2024 CHIEF EXECUTIVE'S REPORT** **20<sup>th</sup> 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 31<sup>st</sup> 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 20<sup>th</sup> 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 19<sup>th</sup> 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.

- 
- 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 20<sup>th</sup>, 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

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 19<sup>th</sup> 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, as it stands, 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 to 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 and Swimming pool 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.

| <b>OCC Funded additional allocations for 2024</b>                  | <b>€</b> |
|--|----------|
| 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 6<sup>th</sup> 2023 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 1<sup>st</sup> 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 31<sup>st</sup> 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](http://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

| <b>Annual Budgetary Process 2021 -Local Government Act 2001 &amp; Local Government (Reform) Act 2014</b>  | <b>2024 Dates in reverse order</b> |
|---|------------------------------------|
|   |                                    |
| <b>Schedule of Municipal District Works ( Service Plan ) - Section 103A (1) - Reserved Function <u>having due regard</u> to the Adopted Budget - <i>note</i> "As soon as may post the adoption of the Annual Budget".</b>   | Q1 2024                            |
| <b>DPER - EU Reporting reporting requirements. (Current &amp; Capital) PER ADOPTED BUDGET</b>   | 31/12/2023                         |
| <b>Draft Local Authority Budget (Second Phase) - Section 102 (4A) &amp; Section 103 (2)(b) - <i>note</i> Minister specifies period during which members may consider the Draft Local Authority Budget.</b>  | Concluded by:                      |
| Budget must be adopted within <b>14</b> days ( <i>beginning on day of the Budget Meeting</i> )  | 04/12/2023                         |
|   | Monday                             |
| <b>Budget Meeting - Statutory Period for Budget 2024 - November 1st to 8th December 2023</b>  | <b>20/11/2023</b>                  |
|   | Monday                             |
| <b>In Committee meeting - Regarding Draft Budget 2024</b>   | 13/11/2023                         |
|   | Monday                             |
| Publish newspaper notice and issue draft Local Authority Budget to members not less than <b>7</b> days prior to the statutory meeting.  | 10/11/2023                         |
|   | Friday                             |
| <b>Draft Budgetary Information - Municipal Districts - Section 102 (4A) - <i>How the GMA will be spent (prioritised) in each Municipal District - note</i> Minister specifies period during which members may consider the Draft Budgetary Plan</b>   |                                    |
|   | Concluded by:                      |
| <b>Draft Budgetary Information</b> - 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) <b>There is no provision for adjourning this meeting.</b> 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. | <b>30/10/2023</b>                  |
|   | Monday                             |
| <b>Draft Budgetary Information</b> must be submitted to members of the Municipal District not less than <b>7</b> days prior to the meeting - Fair , Equitable , Transparent Measurable & <b>Not</b> Arbitrary.  | 23/10/2023                         |
|   | Monday                             |
| <b>DPER - EU Reporting reporting requirements. (Current &amp; Capital)</b>  |                                    |
|   |                                    |
| Submit Preliminary Estimate figures to DPER.  | 15/09/2023                         |
|   | Friday                             |
| <b>Local Property Tax (LPT) - Finance (Local Property Tax) Act 2012 - Section 20.</b>   |                                    |
|   | 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:

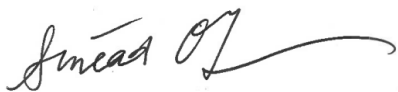
- Estimated Net LPT Liabilities for 2024 (Before the application of any local adjustment factor variation)
- 2023 LPT Deferrals (before local variation). Excluded from the estimated Net LPT Liabilities
- Properties Newly Liable in 2023 (before local variation). Included in estimated Net LPT Liabilities

**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 31<sup>st</sup> 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 Eddie Fitzpatrick  
Cathaoirleach

Countersigned [Signature]  
Chief Executive

Dated this 20th day of November 2023



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

| Offaly County Council                              |                   |                   |   |             |                   |                   |  |             |
|--|-------------------|-------------------|---|-------------|-------------------|-------------------|--|-------------|
| Summary by Service Division                        | Expenditure       | Income            | Adopted<br>Estimated<br>2024 Net<br>Expenditure |             | Expenditure       | Income            | Estimate Net<br>Outturn 2023<br>Net<br>Expenditure |             |
|  | €                 | €                 | €   | %           | €                 | €                 | €  | %           |
| <b>Gross Revenue Expenditure &amp; Income</b>      |                   |                   |   |             |                   |                   |  |             |
| 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%       |
|  | <b>84,986,171</b> | <b>55,610,185</b> | <b>29,375,986</b>                               | <b>100%</b> | <b>76,198,470</b> | <b>51,076,260</b> | <b>25,122,210</b>                                  | <b>100%</b> |
| Provision for Debit Balance                        | 400,000           |                   | 400,000   |             |                   |                   | 50,000   |             |
| <b>Adjusted Gross Expenditure &amp; Income (A)</b> | <b>85,386,171</b> | <b>55,610,185</b> | <b>29,775,986</b>                               |             |                   |                   | <b>25,172,210</b>                                  |             |
| Local Property Tax/Equalisation Fund               |                   |                   | 11,974,590                                      |             |                   |                   | 8,317,793  |             |
| <b>Net Amount of Rates to be Levied C=(A-B)</b>    |                   |                   | <b>17,801,396</b>                               |             |                   |                   | <b>16,854,417</b>                                  |             |
| <b>Net Effective Valuation (E)</b>                 |                   |                   | 80,989,039                                      |             |                   |                   | 76,692,035   |             |
| <b>General Annual Rate on Valuation (D)/(E)</b>    |                   |                   | 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<br>€ | Estimated by Chief Executive<br>€ | Adopted by Council<br>€ | Estimated by Chief Executive<br>€ | Adopted by Council<br>€ | Estimated Outturn<br>€ | Adopted by Council<br>€ | Estimated Outturn<br>€ |
| <b>A Housing and Building</b>                       |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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                |
| <b>Division A Total</b>                             | <b>15,593,160</b>       | <b>15,593,160</b>                 | <b>14,092,941</b>       | <b>14,092,941</b>                 | <b>13,964,275</b>       | <b>13,964,275</b>      | <b>13,073,823</b>       | <b>13,073,823</b>      |

**TABLE B: Expenditure and Income for 2024 and Estimated Outturn for 2023**

| Division & Services                             | 2024                    |                                   |                         |                                   | 2023                    |                        |                         |                        |
|---|-------------------------|-----------------------------------|-------------------------|-----------------------------------|-------------------------|------------------------|-------------------------|------------------------|
|   | Expenditure             |                                   | Income                  |                                   | Expenditure             |                        | Income                  |                        |
|   | Adopted by Council<br>€ | Estimated by Chief Executive<br>€ | Adopted by Council<br>€ | Estimated by Chief Executive<br>€ | Adopted by Council<br>€ | Estimated Outturn<br>€ | Adopted by Council<br>€ | Estimated Outturn<br>€ |
| <b>B Road Transport &amp; Safety</b>            |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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                 |
| <b>Division B Total</b>                         | <b>22,495,869</b>       | <b>22,495,869</b>                 | <b>15,171,265</b>       | <b>15,171,265</b>                 | <b>21,704,705</b>       | <b>21,704,705</b>      | <b>15,293,434</b>       | <b>15,293,434</b>      |

**TABLE B: Expenditure and Income for 2024 and Estimated Outturn for 2023**

| Division & Services                             | 2024                    |                                   |                         |                                   | 2023                    |                        |                         |                        |
|---|-------------------------|-----------------------------------|-------------------------|-----------------------------------|-------------------------|------------------------|-------------------------|------------------------|
|   | Expenditure             |                                   | Income                  |                                   | Expenditure             |                        | Income                  |                        |
|   | Adopted by Council<br>€ | Estimated by Chief Executive<br>€ | Adopted by Council<br>€ | Estimated by Chief Executive<br>€ | Adopted by Council<br>€ | Estimated Outturn<br>€ | Adopted by Council<br>€ | Estimated Outturn<br>€ |
| <b>C Water Services</b>                         |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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 | -                       | -                                 | -                       | -                                 | -                       | -                      | -                       | -                      |
| <b>Division C Total</b>                         | <b>5,408,351</b>        | <b>5,408,351</b>                  | <b>4,874,186</b>        | <b>4,874,186</b>                  | <b>5,518,932</b>        | <b>5,518,932</b>       | <b>5,207,858</b>        | <b>5,207,858</b>       |

**TABLE B: Expenditure and Income for 2024 and Estimated Outturn for 2023**

| Division & Services                      | 2024                    |                                   |                         |                                   | 2023                    |                        |                         |                        |
|--|-------------------------|-----------------------------------|-------------------------|-----------------------------------|-------------------------|------------------------|-------------------------|------------------------|
|  | Expenditure             |                                   | Income                  |                                   | Expenditure             |                        | Income                  |                        |
|  | Adopted by Council<br>€ | Estimated by Chief Executive<br>€ | Adopted by Council<br>€ | Estimated by Chief Executive<br>€ | Adopted by Council<br>€ | Estimated Outturn<br>€ | Adopted by Council<br>€ | Estimated Outturn<br>€ |
| <b>D Development Management</b>          |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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                         | -                       | -                                 | -                       | -                                 | -                       | -                      | -                       | -                      |
| <b>Division D Total</b>                  | <b>13,968,386</b>       | <b>13,968,386</b>                 | <b>6,721,748</b>        | <b>6,721,748</b>                  | <b>11,914,661</b>       | <b>11,914,661</b>      | <b>5,670,773</b>        | <b>5,670,773</b>       |

**TABLE B: Expenditure and Income for 2024 and Estimated Outturn for 2023**

| Division & Services                               | 2024                    |                                   |                         |                                   | 2023                    |                        |                         |                        |
|---|-------------------------|-----------------------------------|-------------------------|-----------------------------------|-------------------------|------------------------|-------------------------|------------------------|
|   | Expenditure             |                                   | Income                  |                                   | Expenditure             |                        | Income                  |                        |
|   | Adopted by Council<br>€ | Estimated by Chief Executive<br>€ | Adopted by Council<br>€ | Estimated by Chief Executive<br>€ | Adopted by Council<br>€ | Estimated Outturn<br>€ | Adopted by Council<br>€ | Estimated Outturn<br>€ |
| <b>E Environmental Services</b>                   |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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                |
| <b>Division E Total</b>                           | <b>12,738,916</b>       | <b>12,738,916</b>                 | <b>4,868,568</b>        | <b>4,868,568</b>                  | <b>9,473,761</b>        | <b>9,473,761</b>       | <b>2,422,106</b>        | <b>2,422,106</b>       |

**TABLE B: Expenditure and Income for 2024 and Estimated Outturn for 2023**

| Division & Services                              | 2024                    |                                   |                         |                                   | 2023                    |                        |                         |                        |
|--|-------------------------|-----------------------------------|-------------------------|-----------------------------------|-------------------------|------------------------|-------------------------|------------------------|
|  | Expenditure             |                                   | Income                  |                                   | Expenditure             |                        | Income                  |                        |
|  | Adopted by Council<br>€ | Estimated by Chief Executive<br>€ | Adopted by Council<br>€ | Estimated by Chief Executive<br>€ | Adopted by Council<br>€ | Estimated Outturn<br>€ | Adopted by Council<br>€ | Estimated Outturn<br>€ |
| <b>F Recreation and Amenity</b>                  |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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                 | -                       | -                                 | -                       | -                                 | -                       | -                      | -                       | -                      |
| <b>Division F Total</b>                          | <b>5,496,129</b>        | <b>5,496,129</b>                  | <b>215,318</b>          | <b>215,318</b>                    | <b>4,913,610</b>        | <b>4,913,610</b>       | <b>229,966</b>          | <b>229,966</b>         |

**TABLE B: Expenditure and Income for 2024 and Estimated Outturn for 2023**

| Division & Services                                   | 2024                    |                                   |                         |                                   | 2023                    |                        |                         |                        |
|---|-------------------------|-----------------------------------|-------------------------|-----------------------------------|-------------------------|------------------------|-------------------------|------------------------|
|   | Expenditure             |                                   | Income                  |                                   | Expenditure             |                        | Income                  |                        |
|   | Adopted by Council<br>€ | Estimated by Chief Executive<br>€ | Adopted by Council<br>€ | Estimated by Chief Executive<br>€ | Adopted by Council<br>€ | Estimated Outturn<br>€ | Adopted by Council<br>€ | Estimated Outturn<br>€ |
| <b>G Agriculture, Education, Health &amp; Welfare</b> |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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                    |
| <b>Division G Total</b>                               | <b>623,854</b>          | <b>623,854</b>                    | <b>242,048</b>          | <b>242,048</b>                    | <b>607,145</b>          | <b>607,145</b>         | <b>236,365</b>          | <b>236,365</b>         |



**TABLE B: Expenditure and Income for 2024 and Estimated Outturn for 2023**

| Division & Services                          | 2024                    |                                   |                         |                                   | 2023                    |                        |                         |                        |
|--|-------------------------|-----------------------------------|-------------------------|-----------------------------------|-------------------------|------------------------|-------------------------|------------------------|
|  | Expenditure             |                                   | Income                  |                                   | Expenditure             |                        | Income                  |                        |
|  | Adopted by Council<br>€ | Estimated by Chief Executive<br>€ | Adopted by Council<br>€ | Estimated by Chief Executive<br>€ | Adopted by Council<br>€ | Estimated Outturn<br>€ | Adopted by Council<br>€ | Estimated Outturn<br>€ |
| <b>H Miscellaneous Services</b>              |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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              |
| <b>Division H Total</b>                      | <b>8,661,506</b>        | <b>8,661,506</b>                  | <b>9,424,111</b>        | <b>9,424,111</b>                  | <b>8,101,381</b>        | <b>8,101,381</b>       | <b>8,941,935</b>        | <b>8,941,935</b>       |
| <b>OVERALL TOTAL</b>                         | <b>84,986,171</b>       | <b>84,986,171</b>                 | <b>55,610,185</b>       | <b>55,610,185</b>                 | <b>76,198,470</b>       | <b>76,198,470</b>      | <b>51,076,260</b>       | <b>51,076,260</b>      |

**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<br>€         | 2023<br>€         |
|-----------------------------------|-------------------|-------------------|
| 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         |
| <b>Total Goods &amp; Services</b> | <b>17,272,315</b> | <b>18,594,421</b> |

Table E

## ANALYSIS OF BUDGET INCOME 2024 FROM GRANTS &amp; SUBSIDIES

|   | 2024<br>€         | 2023<br>€         |
|---|-------------------|-------------------|
| <b>Department of Housing, Local Government and Heritage</b> |                   |                   |
| 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         |
| <b>Sub-total</b>  | <b>20,906,930</b> | <b>15,857,105</b> |
| <b>Other Departments and Bodies</b>                         |                   |                   |
| 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             |
| <b>Sub-total</b>  | <b>17,430,940</b> | <b>16,624,734</b> |
| <b>Total Grants &amp; Subsidies</b>                         | <b>38,337,870</b> | <b>32,481,839</b> |

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

|  | 2024                    |                                   |                         |                                   | 2023                    |                        |                         |                        |
|--|-------------------------|-----------------------------------|-------------------------|-----------------------------------|-------------------------|------------------------|-------------------------|------------------------|
|  | Expenditure             |                                   | Income                  |                                   | Expenditure             |                        | Income                  |                        |
|  | Adopted by Council<br>€ | Estimated by Chief Executive<br>€ | Adopted by Council<br>€ | Estimated by Chief Executive<br>€ | Adopted by Council<br>€ | Estimated Outturn<br>€ | Adopted by Council<br>€ | Estimated Outturn<br>€ |
| <b>A Housing and Building</b>                                |                         |                                   |                         |                                   |                         |                        |                         |                        |
| <b>A01 Maintenance &amp; Improvement of LA Housing Units</b> |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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                 |
| <b>Service Total A01</b>                                     | <b>4,096,459</b>        | <b>4,096,459</b>                  | <b>7,169,857</b>        | <b>7,169,857</b>                  | <b>3,064,394</b>        | <b>3,064,394</b>       | <b>6,302,512</b>        | <b>6,302,512</b>       |
| <b>A02 Housing Assessment, Allocation and Transfer</b>       |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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                 |
| <b>Service Total A02</b>                                     | <b>499,821</b>          | <b>499,821</b>                    | <b>9,402</b>            | <b>9,402</b>                      | <b>396,830</b>          | <b>396,830</b>         | <b>10,049</b>           | <b>10,049</b>          |
| <b>A03 Housing Rent and Tenant Purchase Administration</b>   |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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                 |
| <b>Service Total A03</b>                                     | <b>959,940</b>          | <b>959,940</b>                    | <b>13,863</b>           | <b>13,863</b>                     | <b>865,771</b>          | <b>865,771</b>         | <b>14,817</b>           | <b>14,817</b>          |
| <b>A04 Housing Community Development Support</b>             |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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                  |
| <b>Service Total A04</b>                                     | <b>417,898</b>          | <b>417,898</b>                    | <b>3,124</b>            | <b>3,124</b>                      | <b>406,230</b>          | <b>406,230</b>         | <b>3,339</b>            | <b>3,339</b>           |

|   | 2024                    |                                   |                         |                                   | 2023                    |                        |                         |                        |
|---|-------------------------|-----------------------------------|-------------------------|-----------------------------------|-------------------------|------------------------|-------------------------|------------------------|
|   | Expenditure             |                                   | Income                  |                                   | Expenditure             |                        | Income                  |                        |
|   | Adopted by Council<br>€ | Estimated by Chief Executive<br>€ | Adopted by Council<br>€ | Estimated by Chief Executive<br>€ | Adopted by Council<br>€ | Estimated Outturn<br>€ | Adopted by Council<br>€ | Estimated Outturn<br>€ |
| <b>A05 Administration of Homeless Service</b> |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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                  |
| <b>Service Total A05</b>                      | <b>1,007,103</b>        | <b>1,007,103</b>                  | <b>742,200</b>          | <b>742,200</b>                    | <b>977,395</b>          | <b>977,395</b>         | <b>742,310</b>          | <b>742,310</b>         |
| <b>A06 Support to Housing Capital Prog.</b>   |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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                 |
| <b>Service Total A06</b>                      | <b>2,172,928</b>        | <b>2,172,928</b>                  | <b>1,043,332</b>        | <b>1,043,332</b>                  | <b>2,159,212</b>        | <b>2,159,212</b>       | <b>1,061,445</b>        | <b>1,061,445</b>       |
| <b>A07 RAS and Leasing Programme</b>          |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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                  |
| <b>Service Total A07</b>                      | <b>3,257,264</b>        | <b>3,257,264</b>                  | <b>2,884,643</b>        | <b>2,884,643</b>                  | <b>3,187,862</b>        | <b>3,187,862</b>       | <b>2,885,182</b>        | <b>2,885,182</b>       |
| <b>A08 Housing Loans</b>                      |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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                  |
| <b>Service Total A08</b>                      | <b>665,113</b>          | <b>665,113</b>                    | <b>529,222</b>          | <b>529,222</b>                    | <b>609,912</b>          | <b>609,912</b>         | <b>415,876</b>          | <b>415,876</b>         |

|   | 2024                    |                                   |                         |                                   | 2023                    |                        |                         |                        |
|---|-------------------------|-----------------------------------|-------------------------|-----------------------------------|-------------------------|------------------------|-------------------------|------------------------|
|   | Expenditure             |                                   | Income                  |                                   | Expenditure             |                        | Income                  |                        |
|   | Adopted by Council<br>€ | Estimated by Chief Executive<br>€ | Adopted by Council<br>€ | Estimated by Chief Executive<br>€ | Adopted by Council<br>€ | Estimated Outturn<br>€ | Adopted by Council<br>€ | Estimated Outturn<br>€ |
| <b>A09 Housing Grants</b>                   |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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                  |
| <b>Service Total A09</b>                    | <b>1,946,716</b>        | <b>1,946,716</b>                  | <b>1,283,544</b>        | <b>1,283,544</b>                  | <b>1,806,066</b>        | <b>1,806,066</b>       | <b>1,283,787</b>        | <b>1,283,787</b>       |
| <b>A11 Agency &amp; Recoupable Services</b> |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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                  |
| <b>Service Total A11</b>                    | <b>141,168</b>          | <b>141,168</b>                    | <b>120,095</b>          | <b>120,095</b>                    | <b>138,007</b>          | <b>138,007</b>         | <b>120,171</b>          | <b>120,171</b>         |
| <b>A12 HAP Programme</b>                    |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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                  |
| <b>Service Total A12</b>                    | <b>428,750</b>          | <b>428,750</b>                    | <b>293,659</b>          | <b>293,659</b>                    | <b>352,596</b>          | <b>352,596</b>         | <b>234,335</b>          | <b>234,335</b>         |
| <b>Division Total A</b>                     | <b>15,593,160</b>       | <b>15,593,160</b>                 | <b>14,092,941</b>       | <b>14,092,941</b>                 | <b>13,964,275</b>       | <b>13,964,275</b>      | <b>13,073,823</b>       | <b>13,073,823</b>      |
|   |                         |                                   |                         |                                   |                         |                        |                         |                        |

|  | 2024                    |                                   |                         |                                   | 2023                    |                        |                         |                        |
|--|-------------------------|-----------------------------------|-------------------------|-----------------------------------|-------------------------|------------------------|-------------------------|------------------------|
|  | Expenditure             |                                   | Income                  |                                   | Expenditure             |                        | Income                  |                        |
|  | Adopted by Council<br>€ | Estimated by Chief Executive<br>€ | Adopted by Council<br>€ | Estimated by Chief Executive<br>€ | Adopted by Council<br>€ | Estimated Outturn<br>€ | Adopted by Council<br>€ | Estimated Outturn<br>€ |
| <b>B Road Transport &amp; Safety</b>             |                         |                                   |                         |                                   |                         |                        |                         |                        |
| <b>B01 NP Road - Maintenance and Improvement</b> |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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                           | -                       | -                                 | -                       | -                      | -                       | -                      |
| <b>Service Total B01</b>                         | <b>115,879</b>          | <b>115,879</b>                    | -                       | -                                 | -                       | -                      | -                       | -                      |
| <b>B02 NS Road - Maintenance and Improvement</b> |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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                 |
| <b>Service Total B02</b>                         | <b>4,461,873</b>        | <b>4,461,873</b>                  | <b>3,650,057</b>        | <b>3,650,057</b>                  | <b>4,277,986</b>        | <b>4,277,986</b>       | <b>3,602,885</b>        | <b>3,602,885</b>       |
|  |                         |                                   |                         |                                   |                         |                        |                         |                        |



|   | 2024                    |                                   |                         |                                   | 2023                    |                        |                         |                        |
|---|-------------------------|-----------------------------------|-------------------------|-----------------------------------|-------------------------|------------------------|-------------------------|------------------------|
|   | Expenditure             |                                   | Income                  |                                   | Expenditure             |                        | Income                  |                        |
|   | Adopted by Council<br>€ | Estimated by Chief Executive<br>€ | Adopted by Council<br>€ | Estimated by Chief Executive<br>€ | Adopted by Council<br>€ | Estimated Outturn<br>€ | Adopted by Council<br>€ | Estimated Outturn<br>€ |
| <b>B03 Regional Road - Maintenance and Improvement</b>  |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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                 |
| <b>Service Total B03</b>                                | <b>5,893,252</b>        | <b>5,893,252</b>                  | <b>5,202,226</b>        | <b>5,202,226</b>                  | <b>5,842,872</b>        | <b>5,842,872</b>       | <b>5,216,696</b>        | <b>5,216,696</b>       |
| <b>B04 Local Road - Maintenance and Improvement</b>     |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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                 |
| <b>Service Total B04</b>                                | <b>7,757,493</b>        | <b>7,757,493</b>                  | <b>4,657,488</b>        | <b>4,657,488</b>                  | <b>7,559,830</b>        | <b>7,559,830</b>       | <b>4,809,462</b>        | <b>4,809,462</b>       |
| <b>B05 Public Lighting</b>                              |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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                  |
| <b>Service Total B05</b>                                | <b>1,280,499</b>        | <b>1,280,499</b>                  | <b>5,967</b>            | <b>5,967</b>                      | <b>1,205,006</b>        | <b>1,205,006</b>       | <b>6,377</b>            | <b>6,377</b>           |
|   |                         |                                   |                         |                                   |                         |                        |                         |                        |

|  | 2024                    |                                   |                         |                                   | 2023                    |                        |                         |                        |
|--|-------------------------|-----------------------------------|-------------------------|-----------------------------------|-------------------------|------------------------|-------------------------|------------------------|
|  | Expenditure             |                                   | Income                  |                                   | Expenditure             |                        | Income                  |                        |
|  | Adopted by Council<br>€ | Estimated by Chief Executive<br>€ | Adopted by Council<br>€ | Estimated by Chief Executive<br>€ | Adopted by Council<br>€ | Estimated Outturn<br>€ | Adopted by Council<br>€ | Estimated Outturn<br>€ |
| <b>B06 Traffic Management Improvement</b>        |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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                  |
| <b>Service Total B06</b>                         | <b>190,031</b>          | <b>190,031</b>                    | <b>3,101</b>            | <b>3,101</b>                      | <b>193,000</b>          | <b>193,000</b>         | <b>3,314</b>            | <b>3,314</b>           |
| <b>B07 Road Safety Engineering Improvement</b>   |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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                  |
| <b>Service Total B07</b>                         | <b>810,266</b>          | <b>810,266</b>                    | <b>549,570</b>          | <b>549,570</b>                    | <b>835,435</b>          | <b>835,435</b>         | <b>549,957</b>          | <b>549,957</b>         |
| <b>B08 Road Safety Promotion &amp; Education</b> |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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                  |
| <b>Service Total B08</b>                         | <b>103,714</b>          | <b>103,714</b>                    | <b>2,132</b>            | <b>2,132</b>                      | <b>93,816</b>           | <b>93,816</b>          | <b>2,279</b>            | <b>2,279</b>           |
| <b>B09 Car Parking</b>                           |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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                  |
| <b>Service Total B09</b>                         | <b>490,264</b>          | <b>490,264</b>                    | <b>669,114</b>          | <b>669,114</b>                    | <b>301,557</b>          | <b>301,557</b>         | <b>669,509</b>          | <b>669,509</b>         |
| <b>B10 Support to Roads Capital Prog</b>         |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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                 |
| <b>Service Total B10</b>                         | <b>664,628</b>          | <b>664,628</b>                    | <b>338,043</b>          | <b>338,043</b>                    | <b>672,146</b>          | <b>672,146</b>         | <b>339,087</b>          | <b>339,087</b>         |

|   | 2024                    |                                   |                         |                                   | 2023                    |                        |                         |                        |
|---|-------------------------|-----------------------------------|-------------------------|-----------------------------------|-------------------------|------------------------|-------------------------|------------------------|
|   | Expenditure             |                                   | Income                  |                                   | Expenditure             |                        | Income                  |                        |
|   | Adopted by Council<br>€ | Estimated by Chief Executive<br>€ | Adopted by Council<br>€ | Estimated by Chief Executive<br>€ | Adopted by Council<br>€ | Estimated Outturn<br>€ | Adopted by Council<br>€ | Estimated Outturn<br>€ |
| <b>B11 Agency &amp; Recoupable Services</b> |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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                  |
| <b>Service Total B11</b>                    | <b>727,970</b>          | <b>727,970</b>                    | <b>93,567</b>           | <b>93,567</b>                     | <b>723,057</b>          | <b>723,057</b>         | <b>93,868</b>           | <b>93,868</b>          |
| <b>Division Total B</b>                     | <b>22,495,869</b>       | <b>22,495,869</b>                 | <b>15,171,265</b>       | <b>15,171,265</b>                 | <b>21,704,705</b>       | <b>21,704,705</b>      | <b>15,293,434</b>       | <b>15,293,434</b>      |
|   |                         |                                   |                         |                                   |                         |                        |                         |                        |

|  | 2024                    |                                   |                         |                                   | 2023                    |                        |                         |                        |
|--|-------------------------|-----------------------------------|-------------------------|-----------------------------------|-------------------------|------------------------|-------------------------|------------------------|
|  | Expenditure             |                                   | Income                  |                                   | Expenditure             |                        | Income                  |                        |
|  | Adopted by Council<br>€ | Estimated by Chief Executive<br>€ | Adopted by Council<br>€ | Estimated by Chief Executive<br>€ | Adopted by Council<br>€ | Estimated Outturn<br>€ | Adopted by Council<br>€ | Estimated Outturn<br>€ |
| <b>C Water Services</b>                                |                         |                                   |                         |                                   |                         |                        |                         |                        |
| <b>C01 Water Supply</b>                                |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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              |
| <b>Service Total C01</b>                               | <b>1,811,106</b>        | <b>1,811,106</b>                  | <b>2,067,756</b>        | <b>2,067,756</b>                  | <b>2,100,660</b>        | <b>2,100,660</b>       | <b>4,055,403</b>        | <b>4,055,403</b>       |
| <b>C02 Waste Water Treatment</b>                       |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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                 |
| <b>Service Total C02</b>                               | <b>1,583,150</b>        | <b>1,583,150</b>                  | <b>31,458</b>           | <b>31,458</b>                     | <b>1,640,182</b>        | <b>1,640,182</b>       | <b>33,623</b>           | <b>33,623</b>          |
| <b>C03 Collection of Water and Waste Water Charges</b> |                         |                                   |                         |                                   |                         |                        |                         |                        |
| C0301 Debt Management Water and Waste Water            | -                       | -                                 | -                       | -                                 | -                       | -                      | -                       | -                      |
| C0399 Service Support Costs                            | -                       | -                                 | -                       | -                                 | -                       | -                      | -                       | -                      |
| <b>Service Total C03</b>                               | <b>-</b>                | <b>-</b>                          | <b>-</b>                | <b>-</b>                          | <b>-</b>                | <b>-</b>               | <b>-</b>                | <b>-</b>               |
| <b>C04 Public Conveniences</b>                         |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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                    |
| <b>Service Total C04</b>                               | <b>43,546</b>           | <b>43,546</b>                     | <b>413</b>              | <b>413</b>                        | <b>54,384</b>           | <b>54,384</b>          | <b>441</b>              | <b>441</b>             |
| <b>C05 Admin of Group and Private Installations</b>    |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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                 |
| <b>Service Total C05</b>                               | <b>1,398,271</b>        | <b>1,398,271</b>                  | <b>1,091,422</b>        | <b>1,091,422</b>                  | <b>1,349,390</b>        | <b>1,349,390</b>       | <b>1,092,259</b>        | <b>1,092,259</b>       |
|  |                         |                                   |                         |                                   |                         |                        |                         |                        |

|  | 2024                    |                                   |                         |                                   | 2023                    |                        |                         |                        |
|--|-------------------------|-----------------------------------|-------------------------|-----------------------------------|-------------------------|------------------------|-------------------------|------------------------|
|  | Expenditure             |                                   | Income                  |                                   | Expenditure             |                        | Income                  |                        |
|  | Adopted by Council<br>€ | Estimated by Chief Executive<br>€ | Adopted by Council<br>€ | Estimated by Chief Executive<br>€ | Adopted by Council<br>€ | Estimated Outturn<br>€ | Adopted by Council<br>€ | Estimated Outturn<br>€ |
| <b>C06 Support to Water Capital Programme</b>          |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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                 |
| <b>Service Total C06</b>                               | <b>297,664</b>          | <b>297,664</b>                    | <b>24,450</b>           | <b>24,450</b>                     | <b>374,316</b>          | <b>374,316</b>         | <b>26,132</b>           | <b>26,132</b>          |
| <b>C07 Agency &amp; Recoupable Services</b>            |                         |                                   |                         |                                   |                         |                        |                         |                        |
| C0701 Agency & Recoupable Service                      | -                       | -                                 | -                       | -                                 | -                       | -                      | -                       | -                      |
| C0799 Service Support Costs                            | 274,614                 | 274,614                           | 1,658,687               | 1,658,687                         | -                       | -                      | -                       | -                      |
| <b>Service Total C07</b>                               | <b>274,614</b>          | <b>274,614</b>                    | <b>1,658,687</b>        | <b>1,658,687</b>                  | <b>-</b>                | <b>-</b>               | <b>-</b>                | <b>-</b>               |
| <b>C08 Local Authority Water and Sanitary Services</b> |                         |                                   |                         |                                   |                         |                        |                         |                        |
| C0801 Local Authority Water Services                   | -                       | -                                 | -                       | -                                 | -                       | -                      | -                       | -                      |
| C0802 Local Authority Sanitary Services                | -                       | -                                 | -                       | -                                 | -                       | -                      | -                       | -                      |
| C0899 Local Authority Service Support Costs            | -                       | -                                 | -                       | -                                 | -                       | -                      | -                       | -                      |
| <b>Service Total C08</b>                               | <b>-</b>                | <b>-</b>                          | <b>-</b>                | <b>-</b>                          | <b>-</b>                | <b>-</b>               | <b>-</b>                | <b>-</b>               |
| <b>Division Total C</b>                                | <b>5,408,351</b>        | <b>5,408,351</b>                  | <b>4,874,186</b>        | <b>4,874,186</b>                  | <b>5,518,932</b>        | <b>5,518,932</b>       | <b>5,207,858</b>        | <b>5,207,858</b>       |
|  |                         |                                   |                         |                                   |                         |                        |                         |                        |

|  | 2024                    |                                   |                         |                                   | 2023                    |                        |                         |                        |
|--|-------------------------|-----------------------------------|-------------------------|-----------------------------------|-------------------------|------------------------|-------------------------|------------------------|
|  | Expenditure             |                                   | Income                  |                                   | Expenditure             |                        | Income                  |                        |
|  | Adopted by Council<br>€ | Estimated by Chief Executive<br>€ | Adopted by Council<br>€ | Estimated by Chief Executive<br>€ | Adopted by Council<br>€ | Estimated Outturn<br>€ | Adopted by Council<br>€ | Estimated Outturn<br>€ |
| <b>D Development Management</b>                            |                         |                                   |                         |                                   |                         |                        |                         |                        |
| <b>D01 Forward Planning</b>                                |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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                 |
| <b>Service Total D01</b>                                   | <b>1,097,365</b>        | <b>1,097,365</b>                  | <b>22,168</b>           | <b>22,168</b>                     | <b>978,431</b>          | <b>978,431</b>         | <b>23,693</b>           | <b>23,693</b>          |
| <b>D02 Development Management</b>                          |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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                 |
| <b>Service Total D02</b>                                   | <b>2,340,700</b>        | <b>2,340,700</b>                  | <b>700,913</b>          | <b>700,913</b>                    | <b>1,852,379</b>        | <b>1,852,379</b>       | <b>467,514</b>          | <b>467,514</b>         |
| <b>D03 Enforcement</b>                                     |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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                  |
| <b>Service Total D03</b>                                   | <b>395,064</b>          | <b>395,064</b>                    | <b>6,554</b>            | <b>6,554</b>                      | <b>371,218</b>          | <b>371,218</b>         | <b>6,936</b>            | <b>6,936</b>           |
| <b>D04 Industrial and Commercial Facilities</b>            |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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                  |
| <b>Service Total D04</b>                                   | <b>189,881</b>          | <b>189,881</b>                    | <b>4,313</b>            | <b>4,313</b>                      | <b>185,718</b>          | <b>185,718</b>         | <b>4,609</b>            | <b>4,609</b>           |
| <b>D05 Tourism Development and Promotion</b>               |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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                    |
| <b>Service Total D05</b>                                   | <b>389,028</b>          | <b>389,028</b>                    | <b>727</b>              | <b>727</b>                        | <b>339,474</b>          | <b>339,474</b>         | <b>777</b>              | <b>777</b>             |
|  |                         |                                   |                         |                                   |                         |                        |                         |                        |

|   | 2024                    |                                   |                         |                                   | 2023                    |                        |                         |                        |
|---|-------------------------|-----------------------------------|-------------------------|-----------------------------------|-------------------------|------------------------|-------------------------|------------------------|
|   | Expenditure             |                                   | Income                  |                                   | Expenditure             |                        | Income                  |                        |
|   | Adopted by Council<br>€ | Estimated by Chief Executive<br>€ | Adopted by Council<br>€ | Estimated by Chief Executive<br>€ | Adopted by Council<br>€ | Estimated Outturn<br>€ | Adopted by Council<br>€ | Estimated Outturn<br>€ |
| <b>D06 Community and Enterprise Function</b>  |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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                  |
| <b>Service Total D06</b>                      | <b>5,048,771</b>        | <b>5,048,771</b>                  | <b>4,226,263</b>        | <b>4,226,263</b>                  | <b>4,223,151</b>        | <b>4,223,151</b>       | <b>3,457,017</b>        | <b>3,457,017</b>       |
| <b>D07 Unfinished Housing Estates</b>         |                         |                                   |                         |                                   |                         |                        |                         |                        |
| D0701 Unfinished Housing Estates              | 40,000                  | 40,000                            | -                       | -                                 | 73,458                  | 73,458                 | -                       | -                      |
| D0799 Service Support Costs                   | 3,406                   | 3,406                             | -                       | -                                 | 3,362                   | 3,362                  | -                       | -                      |
| <b>Service Total D07</b>                      | <b>43,406</b>           | <b>43,406</b>                     | <b>-</b>                | <b>-</b>                          | <b>76,820</b>           | <b>76,820</b>          | <b>-</b>                | <b>-</b>               |
| <b>D08 Building Control</b>                   |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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                  |
| <b>Service Total D08</b>                      | <b>131,672</b>          | <b>131,672</b>                    | <b>20,942</b>           | <b>20,942</b>                     | <b>128,835</b>          | <b>128,835</b>         | <b>21,213</b>           | <b>21,213</b>          |
| <b>D09 Economic Development and Promotion</b> |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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                 |
| <b>Service Total D09</b>                      | <b>3,831,872</b>        | <b>3,831,872</b>                  | <b>1,603,828</b>        | <b>1,603,828</b>                  | <b>3,314,366</b>        | <b>3,314,366</b>       | <b>1,590,105</b>        | <b>1,590,105</b>       |
|   |                         |                                   |                         |                                   |                         |                        |                         |                        |

|   | 2024                    |                                   |                         |                                   | 2023                    |                        |                         |                        |
|---|-------------------------|-----------------------------------|-------------------------|-----------------------------------|-------------------------|------------------------|-------------------------|------------------------|
|   | Expenditure             |                                   | Income                  |                                   | Expenditure             |                        | Income                  |                        |
|   | Adopted by Council<br>€ | Estimated by Chief Executive<br>€ | Adopted by Council<br>€ | Estimated by Chief Executive<br>€ | Adopted by Council<br>€ | Estimated Outturn<br>€ | Adopted by Council<br>€ | Estimated Outturn<br>€ |
| <b>D10 Property Management</b>                |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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                  |
| <b>Service Total D10</b>                      | <b>91,599</b>           | <b>91,599</b>                     | <b>3,327</b>            | <b>3,327</b>                      | <b>86,747</b>           | <b>86,747</b>          | <b>3,555</b>            | <b>3,555</b>           |
| <b>D11 Heritage and Conservation Services</b> |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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                  |
| <b>Service Total D11</b>                      | <b>405,028</b>          | <b>405,028</b>                    | <b>132,713</b>          | <b>132,713</b>                    | <b>353,522</b>          | <b>353,522</b>         | <b>95,354</b>           | <b>95,354</b>          |
| <b>D12 Agency &amp; Recoupable Services</b>   |                         |                                   |                         |                                   |                         |                        |                         |                        |
| D1201 Agency & Recoupable Service             | 4,000                   | 4,000                             | -                       | -                                 | 4,000                   | 4,000                  | -                       | -                      |
| D1299 Service Support Costs                   | -                       | -                                 | -                       | -                                 | -                       | -                      | -                       | -                      |
| <b>Service Total D12</b>                      | <b>4,000</b>            | <b>4,000</b>                      | <b>-</b>                | <b>-</b>                          | <b>4,000</b>            | <b>4,000</b>           | <b>-</b>                | <b>-</b>               |
| <b>DB Debit Balance</b>                       |                         |                                   |                         |                                   |                         |                        |                         |                        |
| DB Debit balance                              | -                       | -                                 | -                       | -                                 | -                       | -                      | -                       | -                      |
| <b>Service Total DB</b>                       | <b>-</b>                | <b>-</b>                          | <b>-</b>                | <b>-</b>                          | <b>-</b>                | <b>-</b>               | <b>-</b>                | <b>-</b>               |
| <b>Division Total D</b>                       | <b>13,968,386</b>       | <b>13,968,386</b>                 | <b>6,721,748</b>        | <b>6,721,748</b>                  | <b>11,914,661</b>       | <b>11,914,661</b>      | <b>5,670,773</b>        | <b>5,670,773</b>       |



|   | 2024                    |                                   |                         |                                   | 2023                    |                        |                         |                        |
|---|-------------------------|-----------------------------------|-------------------------|-----------------------------------|-------------------------|------------------------|-------------------------|------------------------|
|   | Expenditure             |                                   | Income                  |                                   | Expenditure             |                        | Income                  |                        |
|   | Adopted by Council<br>€ | Estimated by Chief Executive<br>€ | Adopted by Council<br>€ | Estimated by Chief Executive<br>€ | Adopted by Council<br>€ | Estimated Outturn<br>€ | Adopted by Council<br>€ | Estimated Outturn<br>€ |
| <b>E Environmental Services</b>                           |                         |                                   |                         |                                   |                         |                        |                         |                        |
| <b>E01 Landfill Operation and Aftercare</b>               |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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                 |
| <b>Service Total E01</b>                                  | <b>1,021,708</b>        | <b>1,021,708</b>                  | <b>9,417</b>            | <b>9,417</b>                      | <b>966,217</b>          | <b>966,217</b>         | <b>10,065</b>           | <b>10,065</b>          |
| <b>E02 Recovery &amp; Recycling Facilities Operations</b> |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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                 |
| <b>Service Total E02</b>                                  | <b>658,511</b>          | <b>658,511</b>                    | <b>54,835</b>           | <b>54,835</b>                     | <b>643,803</b>          | <b>643,803</b>         | <b>56,536</b>           | <b>56,536</b>          |
| <b>E03 Waste to Energy Facilities Operations</b>          |                         |                                   |                         |                                   |                         |                        |                         |                        |
| E0301 Waste to Energy Facilities Operations               | -                       | -                                 | -                       | -                                 | -                       | -                      | -                       | -                      |
| E0399 Service Support Costs                               | 8,920                   | 8,920                             | 303                     | 303                               | 6,664                   | 6,664                  | 324                     | 324                    |
| <b>Service Total E03</b>                                  | <b>8,920</b>            | <b>8,920</b>                      | <b>303</b>              | <b>303</b>                        | <b>6,664</b>            | <b>6,664</b>           | <b>324</b>              | <b>324</b>             |
| <b>E04 Provision of Waste to Collection Services</b>      |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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                  |
| <b>Service Total E04</b>                                  | <b>1,192,020</b>        | <b>1,192,020</b>                  | <b>1,192,020</b>        | <b>1,192,020</b>                  | <b>1,076,532</b>        | <b>1,076,532</b>       | <b>1,076,532</b>        | <b>1,076,532</b>       |

|  | 2024                    |                                   |                         |                                   | 2023                    |                        |                         |                        |
|--|-------------------------|-----------------------------------|-------------------------|-----------------------------------|-------------------------|------------------------|-------------------------|------------------------|
|  | Expenditure             |                                   | Income                  |                                   | Expenditure             |                        | Income                  |                        |
|  | Adopted by Council<br>€ | Estimated by Chief Executive<br>€ | Adopted by Council<br>€ | Estimated by Chief Executive<br>€ | Adopted by Council<br>€ | Estimated Outturn<br>€ | Adopted by Council<br>€ | Estimated Outturn<br>€ |
| <b>E05 Litter Management</b>                             |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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                 |
| <b>Service Total E05</b>                                 | <b>483,841</b>          | <b>483,841</b>                    | <b>43,036</b>           | <b>43,036</b>                     | <b>467,302</b>          | <b>467,302</b>         | <b>43,719</b>           | <b>43,719</b>          |
| <b>E06 Street Cleaning</b>                               |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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                  |
| <b>Service Total E06</b>                                 | <b>756,816</b>          | <b>756,816</b>                    | <b>6,244</b>            | <b>6,244</b>                      | <b>618,108</b>          | <b>618,108</b>         | <b>6,673</b>            | <b>6,673</b>           |
| <b>E07 Waste Regulations, Monitoring and Enforcement</b> |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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                 |
| <b>Service Total E07</b>                                 | <b>1,027,363</b>        | <b>1,027,363</b>                  | <b>185,173</b>          | <b>185,173</b>                    | <b>816,243</b>          | <b>816,243</b>         | <b>186,289</b>          | <b>186,289</b>         |
| <b>E08 Waste Management Planning</b>                     |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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                  |
| <b>Service Total E08</b>                                 | <b>31,583</b>           | <b>31,583</b>                     | <b>1,676</b>            | <b>1,676</b>                      | <b>29,213</b>           | <b>29,213</b>          | <b>1,791</b>            | <b>1,791</b>           |
| <b>E09 Maintenance of Burial Grounds</b>                 |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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                    |
| <b>Service Total E09</b>                                 | <b>284,205</b>          | <b>284,205</b>                    | <b>75,179</b>           | <b>75,179</b>                     | <b>219,825</b>          | <b>219,825</b>         | <b>75,191</b>           | <b>75,191</b>          |
|  |                         |                                   |                         |                                   |                         |                        |                         |                        |

|   | 2024                    |                                   |                         |                                   | 2023                    |                        |                         |                        |
|---|-------------------------|-----------------------------------|-------------------------|-----------------------------------|-------------------------|------------------------|-------------------------|------------------------|
|   | Expenditure             |                                   | Income                  |                                   | Expenditure             |                        | Income                  |                        |
|   | Adopted by Council<br>€ | Estimated by Chief Executive<br>€ | Adopted by Council<br>€ | Estimated by Chief Executive<br>€ | Adopted by Council<br>€ | Estimated Outturn<br>€ | Adopted by Council<br>€ | Estimated Outturn<br>€ |
| <b>E10 Safety of Structures and Places</b>              |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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                  |
| <b>Service Total E10</b>                                | <b>420,888</b>          | <b>420,888</b>                    | <b>106,270</b>          | <b>106,270</b>                    | <b>386,617</b>          | <b>386,617</b>         | <b>101,958</b>          | <b>101,958</b>         |
| <b>E11 Operation of Fire Service</b>                    |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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                |
| <b>Service Total E11</b>                                | <b>5,789,059</b>        | <b>5,789,059</b>                  | <b>2,782,505</b>        | <b>2,782,505</b>                  | <b>3,369,728</b>        | <b>3,369,728</b>       | <b>500,170</b>          | <b>500,170</b>         |
| <b>E12 Fire Prevention</b>                              |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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                |
| <b>Service Total E12</b>                                | <b>266,789</b>          | <b>266,789</b>                    | <b>105,900</b>          | <b>105,900</b>                    | <b>255,720</b>          | <b>255,720</b>         | <b>105,974</b>          | <b>105,974</b>         |
| <b>E13 Water Quality, Air and Noise Pollution</b>       |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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                  |
| <b>Service Total E13</b>                                | <b>252,174</b>          | <b>252,174</b>                    | <b>72,004</b>           | <b>72,004</b>                     | <b>204,201</b>          | <b>204,201</b>         | <b>22,849</b>           | <b>22,849</b>          |
|   |                         |                                   |                         |                                   |                         |                        |                         |                        |

|   | 2024                    |                                   |                         |                                   | 2023                    |                        |                         |                        |
|---|-------------------------|-----------------------------------|-------------------------|-----------------------------------|-------------------------|------------------------|-------------------------|------------------------|
|   | Expenditure             |                                   | Income                  |                                   | Expenditure             |                        | Income                  |                        |
|   | Adopted by Council<br>€ | Estimated by Chief Executive<br>€ | Adopted by Council<br>€ | Estimated by Chief Executive<br>€ | Adopted by Council<br>€ | Estimated Outturn<br>€ | Adopted by Council<br>€ | Estimated Outturn<br>€ |
| <b>E14 Agency &amp; Recoupable Services</b> |                         |                                   |                         |                                   |                         |                        |                         |                        |
| E1401 Agency & Recoupable Service           | 3,771                   | 3,771                             | 500                     | 500                               | 3,771                   | 3,771                  | 500                     | 500                    |
| E1499 Service Support Costs                 | -                       | -                                 | -                       | -                                 | -                       | -                      | -                       | -                      |
| <b>Service Total E14</b>                    | <b>3,771</b>            | <b>3,771</b>                      | <b>500</b>              | <b>500</b>                        | <b>3,771</b>            | <b>3,771</b>           | <b>500</b>              | <b>500</b>             |
| <b>E15 Climate Change and Flooding</b>      |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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                 | -                       | -                                 | -                       | -                                 | -                       | -                      | -                       | -                      |
| <b>Service Total E15</b>                    | <b>541,268</b>          | <b>541,268</b>                    | <b>233,506</b>          | <b>233,506</b>                    | <b>409,817</b>          | <b>409,817</b>         | <b>233,535</b>          | <b>233,535</b>         |
| <b>Division Total E</b>                     | <b>12,738,916</b>       | <b>12,738,916</b>                 | <b>4,868,568</b>        | <b>4,868,568</b>                  | <b>9,473,761</b>        | <b>9,473,761</b>       | <b>2,422,106</b>        | <b>2,422,106</b>       |

|  | 2024                    |                                   |                         |                                   | 2023                    |                        |                         |                        |
|--|-------------------------|-----------------------------------|-------------------------|-----------------------------------|-------------------------|------------------------|-------------------------|------------------------|
|  | Expenditure             |                                   | Income                  |                                   | Expenditure             |                        | Income                  |                        |
|  | Adopted by Council<br>€ | Estimated by Chief Executive<br>€ | Adopted by Council<br>€ | Estimated by Chief Executive<br>€ | Adopted by Council<br>€ | Estimated Outturn<br>€ | Adopted by Council<br>€ | Estimated Outturn<br>€ |
| <b>F Recreation and Amenity</b>                          |                         |                                   |                         |                                   |                         |                        |                         |                        |
| <b>F01 Leisure Facilities Operations</b>                 |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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                 |
| <b>Service Total F01</b>                                 | <b>511,322</b>          | <b>511,322</b>                    | <b>21,420</b>           | <b>21,420</b>                     | <b>444,971</b>          | <b>444,971</b>         | <b>22,893</b>           | <b>22,893</b>          |
| <b>F02 Operation of Library and Archival Service</b>     |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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              | -                       | -                      |
| <b>Service Total F02</b>                                 | <b>3,457,750</b>        | <b>3,457,750</b>                  | <b>15,000</b>           | <b>15,000</b>                     | <b>3,171,248</b>        | <b>3,171,248</b>       | <b>15,000</b>           | <b>15,000</b>          |
| <b>F03 Outdoor Leisure Areas Operations</b>              |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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                 | -                       | -                      |
| <b>Service Total F03</b>                                 | <b>618,705</b>          | <b>618,705</b>                    | <b>-</b>                | <b>-</b>                          | <b>414,812</b>          | <b>414,812</b>         | <b>-</b>                | <b>-</b>               |

|   | 2024                    |                                   |                         |                                   | 2023                    |                        |                         |                        |
|---|-------------------------|-----------------------------------|-------------------------|-----------------------------------|-------------------------|------------------------|-------------------------|------------------------|
|   | Expenditure             |                                   | Income                  |                                   | Expenditure             |                        | Income                  |                        |
|   | Adopted by Council<br>€ | Estimated by Chief Executive<br>€ | Adopted by Council<br>€ | Estimated by Chief Executive<br>€ | Adopted by Council<br>€ | Estimated Outturn<br>€ | Adopted by Council<br>€ | Estimated Outturn<br>€ |
| <b>F04 Community Sport and Recreational Development</b> |                         |                                   |                         |                                   |                         |                        |                         |                        |
| F0401 Community Grants                                  | -                       | -                                 | -                       | -                                 | -                       | -                      | -                       | -                      |
| F0402 Operation of Sports Hall/Stadium                  | -                       | -                                 | -                       | -                                 | -                       | -                      | -                       | -                      |
| F0403 Community Facilities                              | -                       | -                                 | -                       | -                                 | -                       | -                      | -                       | -                      |
| F0404 Recreational Development                          | -                       | -                                 | -                       | -                                 | -                       | -                      | -                       | -                      |
| F0499 Service Support Costs                             | -                       | -                                 | -                       | -                                 | -                       | -                      | -                       | -                      |
| <b>Service Total F04</b>                                | -                       | -                                 | -                       | -                                 | -                       | -                      | -                       | -                      |
| <b>F05 Operation of Arts Programme</b>                  |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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                 |
| <b>Service Total F05</b>                                | <b>908,352</b>          | <b>908,352</b>                    | <b>178,898</b>          | <b>178,898</b>                    | <b>882,579</b>          | <b>882,579</b>         | <b>192,073</b>          | <b>192,073</b>         |
| <b>F06 Agency &amp; Recoupable Services</b>             |                         |                                   |                         |                                   |                         |                        |                         |                        |
| F0601 Agency & Recoupable Service                       | -                       | -                                 | -                       | -                                 | -                       | -                      | -                       | -                      |
| F0699 Service Support Costs                             | -                       | -                                 | -                       | -                                 | -                       | -                      | -                       | -                      |
| <b>Service Total F06</b>                                | -                       | -                                 | -                       | -                                 | -                       | -                      | -                       | -                      |
| <b>Division Total F</b>                                 | <b>5,496,129</b>        | <b>5,496,129</b>                  | <b>215,318</b>          | <b>215,318</b>                    | <b>4,913,610</b>        | <b>4,913,610</b>       | <b>229,966</b>          | <b>229,966</b>         |

|  | 2024                    |                                   |                         |                                   | 2023                    |                        |                         |                        |
|--|-------------------------|-----------------------------------|-------------------------|-----------------------------------|-------------------------|------------------------|-------------------------|------------------------|
|  | Expenditure             |                                   | Income                  |                                   | Expenditure             |                        | Income                  |                        |
|  | Adopted by Council<br>€ | Estimated by Chief Executive<br>€ | Adopted by Council<br>€ | Estimated by Chief Executive<br>€ | Adopted by Council<br>€ | Estimated Outturn<br>€ | Adopted by Council<br>€ | Estimated Outturn<br>€ |
| <b>G Agriculture, Education, Health &amp; Welfare</b>      |                         |                                   |                         |                                   |                         |                        |                         |                        |
| <b>G01 Land Drainage Costs</b>                             |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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                    |
| <b>Service Total G01</b>                                   | <b>252,482</b>          | <b>252,482</b>                    | <b>399</b>              | <b>399</b>                        | <b>250,720</b>          | <b>250,720</b>         | <b>427</b>              | <b>427</b>             |
| <b>G02 Operation and Maintenance of Piers and Harbours</b> |                         |                                   |                         |                                   |                         |                        |                         |                        |
| G0201 Operation of Piers                                   | -                       | -                                 | -                       | -                                 | -                       | -                      | -                       | -                      |
| G0203 Operation of Harbours                                | -                       | -                                 | -                       | -                                 | -                       | -                      | -                       | -                      |
| G0299 Service Support Costs                                | -                       | -                                 | -                       | -                                 | -                       | -                      | -                       | -                      |
| <b>Service Total G02</b>                                   | <b>-</b>                | <b>-</b>                          | <b>-</b>                | <b>-</b>                          | <b>-</b>                | <b>-</b>               | <b>-</b>                | <b>-</b>               |
| <b>G03 Coastal Protection</b>                              |                         |                                   |                         |                                   |                         |                        |                         |                        |
| G0301 General Maintenance - Costal Regions                 | -                       | -                                 | -                       | -                                 | -                       | -                      | -                       | -                      |
| G0302 Planned Protection of Coastal Regions                | -                       | -                                 | -                       | -                                 | -                       | -                      | -                       | -                      |
| G0399 Service Support Costs                                | -                       | -                                 | -                       | -                                 | -                       | -                      | -                       | -                      |
| <b>Service Total G03</b>                                   | <b>-</b>                | <b>-</b>                          | <b>-</b>                | <b>-</b>                          | <b>-</b>                | <b>-</b>               | <b>-</b>                | <b>-</b>               |
| <b>G04 Veterinary Service</b>                              |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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                  |
| <b>Service Total G04</b>                                   | <b>366,598</b>          | <b>366,598</b>                    | <b>240,972</b>          | <b>240,972</b>                    | <b>352,612</b>          | <b>352,612</b>         | <b>235,256</b>          | <b>235,256</b>         |

|  | 2024                    |                                   |                         |                                   | 2023                    |                        |                         |                        |
|--|-------------------------|-----------------------------------|-------------------------|-----------------------------------|-------------------------|------------------------|-------------------------|------------------------|
|  | Expenditure             |                                   | Income                  |                                   | Expenditure             |                        | Income                  |                        |
|  | Adopted by Council<br>€ | Estimated by Chief Executive<br>€ | Adopted by Council<br>€ | Estimated by Chief Executive<br>€ | Adopted by Council<br>€ | Estimated Outturn<br>€ | Adopted by Council<br>€ | Estimated Outturn<br>€ |
| <b>G05 Educational Support Services</b>          |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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                     |
| <b>Service Total G05</b>                         | <b>4,632</b>            | <b>4,632</b>                      | <b>577</b>              | <b>577</b>                        | <b>3,680</b>            | <b>3,680</b>           | <b>582</b>              | <b>582</b>             |
| <b>G06 Agency &amp; Recoupable Services</b>      |                         |                                   |                         |                                   |                         |                        |                         |                        |
| G0601 Agency & Recoupable Service                | -                       | -                                 | 100                     | 100                               | -                       | -                      | 100                     | 100                    |
| G0699 Service Support Costs                      | 142                     | 142                               | -                       | -                                 | 133                     | 133                    | -                       | -                      |
| <b>Service Total G06</b>                         | <b>142</b>              | <b>142</b>                        | <b>100</b>              | <b>100</b>                        | <b>133</b>              | <b>133</b>             | <b>100</b>              | <b>100</b>             |
| <b>Division Total G</b>                          | <b>623,854</b>          | <b>623,854</b>                    | <b>242,048</b>          | <b>242,048</b>                    | <b>607,145</b>          | <b>607,145</b>         | <b>236,365</b>          | <b>236,365</b>         |



|  | 2024                    |                                   |                         |                                   | 2023                    |                        |                         |                        |
|--|-------------------------|-----------------------------------|-------------------------|-----------------------------------|-------------------------|------------------------|-------------------------|------------------------|
|  | Expenditure             |                                   | Income                  |                                   | Expenditure             |                        | Income                  |                        |
|  | Adopted by Council<br>€ | Estimated by Chief Executive<br>€ | Adopted by Council<br>€ | Estimated by Chief Executive<br>€ | Adopted by Council<br>€ | Estimated Outturn<br>€ | Adopted by Council<br>€ | Estimated Outturn<br>€ |
| <b>H Miscellaneous Services</b>                |                         |                                   |                         |                                   |                         |                        |                         |                        |
| <b>H01 Profit &amp; Loss Machinery Account</b> |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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                 |
| <b>Service Total H01</b>                       | <b>1,093,481</b>        | <b>1,093,481</b>                  | <b>908,376</b>          | <b>908,376</b>                    | <b>1,039,693</b>        | <b>1,039,693</b>       | <b>864,619</b>          | <b>864,619</b>         |
| <b>H02 Profit &amp; Loss Stores Account</b>    |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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                    | -                       | -                                 | -                       | -                                 | -                       | -                      | -                       | -                      |
| <b>Service Total H02</b>                       | <b>5,000</b>            | <b>5,000</b>                      | <b>-</b>                | <b>-</b>                          | <b>5,000</b>            | <b>5,000</b>           | <b>-</b>                | <b>-</b>               |
| <b>H03 Administration of Rates</b>             |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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                 |
| <b>Service Total H03</b>                       | <b>4,006,226</b>        | <b>4,006,226</b>                  | <b>855,671</b>          | <b>855,671</b>                    | <b>3,711,527</b>        | <b>3,711,527</b>       | <b>1,063,365</b>        | <b>1,063,365</b>       |
| <b>H04 Franchise Costs</b>                     |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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                  | -                       | -                      |
| <b>Service Total H04</b>                       | <b>55,013</b>           | <b>55,013</b>                     | <b>-</b>                | <b>-</b>                          | <b>54,765</b>           | <b>54,765</b>          | <b>-</b>                | <b>-</b>               |
|  |                         |                                   |                         |                                   |                         |                        |                         |                        |

|   | 2024                    |                                   |                         |                                   | 2023                    |                        |                         |                        |
|---|-------------------------|-----------------------------------|-------------------------|-----------------------------------|-------------------------|------------------------|-------------------------|------------------------|
|   | Expenditure             |                                   | Income                  |                                   | Expenditure             |                        | Income                  |                        |
|   | Adopted by Council<br>€ | Estimated by Chief Executive<br>€ | Adopted by Council<br>€ | Estimated by Chief Executive<br>€ | Adopted by Council<br>€ | Estimated Outturn<br>€ | Adopted by Council<br>€ | Estimated Outturn<br>€ |
| <b>H05 Operation of Morgue and Coroner Expenses</b> |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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                 | -                       | -                      |
| <b>Service Total H05</b>                            | <b>152,549</b>          | <b>152,549</b>                    | <b>-</b>                | <b>-</b>                          | <b>145,960</b>          | <b>145,960</b>         | <b>-</b>                | <b>-</b>               |
| <b>H06 Weighbridges</b>                             |                         |                                   |                         |                                   |                         |                        |                         |                        |
| H0601 Weighbridge Operations                        | 3,500                   | 3,500                             | 4,000                   | 4,000                             | 3,500                   | 3,500                  | 4,000                   | 4,000                  |
| H0699 Service Support Costs                         | -                       | -                                 | -                       | -                                 | -                       | -                      | -                       | -                      |
| <b>Service Total H06</b>                            | <b>3,500</b>            | <b>3,500</b>                      | <b>4,000</b>            | <b>4,000</b>                      | <b>3,500</b>            | <b>3,500</b>           | <b>4,000</b>            | <b>4,000</b>           |
| <b>H07 Operation of Markets and Casual Trading</b>  |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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                  |
| <b>Service Total H07</b>                            | <b>3,059</b>            | <b>3,059</b>                      | <b>5,550</b>            | <b>5,550</b>                      | <b>2,799</b>            | <b>2,799</b>           | <b>5,550</b>            | <b>5,550</b>           |
| <b>H08 Malicious Damage</b>                         |                         |                                   |                         |                                   |                         |                        |                         |                        |
| H0801 Malicious Damage                              | -                       | -                                 | -                       | -                                 | -                       | -                      | -                       | -                      |
| H0899 Service Support Costs                         | -                       | -                                 | -                       | -                                 | -                       | -                      | -                       | -                      |
| <b>Service Total H08</b>                            | <b>-</b>                | <b>-</b>                          | <b>-</b>                | <b>-</b>                          | <b>-</b>                | <b>-</b>               | <b>-</b>                | <b>-</b>               |

|  | 2024                    |                                   |                         |                                   | 2023                    |                        |                         |                        |
|--|-------------------------|-----------------------------------|-------------------------|-----------------------------------|-------------------------|------------------------|-------------------------|------------------------|
|  | Expenditure             |                                   | Income                  |                                   | Expenditure             |                        | Income                  |                        |
|  | Adopted by Council<br>€ | Estimated by Chief Executive<br>€ | Adopted by Council<br>€ | Estimated by Chief Executive<br>€ | Adopted by Council<br>€ | Estimated Outturn<br>€ | Adopted by Council<br>€ | Estimated Outturn<br>€ |
| <b>H09 Local Representation &amp; Civic Leadership</b> |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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                | -                       | -                      |
| <b>Service Total H09</b>                               | <b>1,792,671</b>        | <b>1,792,671</b>                  | <b>-</b>                | <b>-</b>                          | <b>1,633,046</b>        | <b>1,633,046</b>       | <b>-</b>                | <b>-</b>               |
| <b>H10 Motor Taxation</b>                              |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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                 |
| <b>Service Total H10</b>                               | <b>1,002,466</b>        | <b>1,002,466</b>                  | <b>22,651</b>           | <b>22,651</b>                     | <b>899,522</b>          | <b>899,522</b>         | <b>24,209</b>           | <b>24,209</b>          |
| <b>H11 Agency &amp; Recoupable Services</b>            |                         |                                   |                         |                                   |                         |                        |                         |                        |
| 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                    |
| <b>Service Total H11</b>                               | <b>547,541</b>          | <b>547,541</b>                    | <b>7,627,863</b>        | <b>7,627,863</b>                  | <b>605,569</b>          | <b>605,569</b>         | <b>6,980,192</b>        | <b>6,980,192</b>       |
| <b>Division Total H</b>                                | <b>8,661,506</b>        | <b>8,661,506</b>                  | <b>9,424,111</b>        | <b>9,424,111</b>                  | <b>8,101,381</b>        | <b>8,101,381</b>       | <b>8,941,935</b>        | <b>8,941,935</b>       |
|  |                         |                                   |                         |                                   |                         |                        |                         |                        |

**Appendix 1**

**SUMMARY OF CENTRAL MANAGEMENT CHARGE FOR THE YEAR 2024**

| <b>Description</b>   | <b>2024</b><br>€  | <b>2023</b><br>€  |
|--|-------------------|-------------------|
| 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         |
| <b>Total Expenditure - Allocated to Divisions/Services</b>     | <b>13,945,588</b> | <b>12,531,312</b> |
| <b>Total Income - Allocated to Divisions/Services</b>          | <b>686,795</b>    | <b>734,042</b>    |
| <b>Total Net Expenditure - Allocated to Divisions/Services</b> | <b>13,258,793</b> | <b>11,797,270</b> |

**APPENDIX 2**

**SUMMARY OF LOCAL PROPERTY TAX ALLOCATION FOR YEAR 2024**

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

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**

| <b>Summary by Service Division</b>             | <b>Expenditure</b> | <b>Income</b>     | <b>Estimated 2024<br/>Net Expenditure</b> | <b>%</b>    | <b>Expenditure</b> | <b>Income</b>     | <b>Estimate Net<br/>Outturn 2023<br/>Net<br/>Expenditure</b> | <b>%</b>    |
|--|--------------------|-------------------|---|-------------|--------------------|-------------------|--|-------------|
|  | €                  | €                 | €   |             | €                  | €                 | €  |             |
| <b>Gross Revenue Expenditure &amp; Income</b>  |                    |                   |   |             |                    |                   |  |             |
| 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%       |
|  | <b>84,986,168</b>  | <b>55,610,185</b> | <b>29,375,983</b>                         | <b>100%</b> | <b>76,198,470</b>  | <b>51,076,260</b> | <b>25,122,210</b>  | <b>100%</b> |
| Provision for Debit Balance                    | 400,000            |                   | 400,000                                   |             | 50,000             |                   | 50,000   |             |
| <b>Adjusted Gross Expenditure &amp; Income</b> | <b>85,386,168</b>  | <b>55,610,185</b> | <b>29,775,983</b>                         |             | <b>76,248,470</b>  | <b>51,076,260</b> | <b>25,172,210</b>  |             |
| Local Property Tax/Equalisation Fund           |                    |                   | 11,974,590                                |             |                    |                   | 8,317,793  |             |
| <b>Amount of Rates to be Levied</b>            | <b>C=(A-B)</b>     |                   | <b>17,801,393</b>                         |             |                    |                   | <b>16,854,417</b>  |             |
| <b>Net Effective Valuation</b>                 | <b>(D)</b>         |                   | 80,989,039                                |             |                    |                   | 76,692,035   |             |
| <b>General Annual Rate on Valuation</b>        | <b>(C)/(D)</b>     |                   | 0.2198                                    |             |                    |                   | 0.2198   |             |

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

| <b><u>*PRE-ALLOCATIONS*</u></b>                              | <b>2024</b>                     |   |                                 |   | <b>2023</b>                     |                                |                                 |                                |
|--|---------------------------------|---|---------------------------------|---|---------------------------------|--------------------------------|---------------------------------|--------------------------------|
|  | <b>Expenditure</b>              |   | <b>Income</b>                   |   | <b>Expenditure</b>              |                                | <b>Income</b>                   |                                |
|  | <b>Adopted by Council<br/>€</b> | <b>Estimated by Chief Executive<br/>€</b> | <b>Adopted by Council<br/>€</b> | <b>Estimated by Chief Executive<br/>€</b> | <b>Adopted by Council<br/>€</b> | <b>Estimated Outturn<br/>€</b> | <b>Adopted by Council<br/>€</b> | <b>Estimated Outturn<br/>€</b> |
| <b>A Housing and Building</b>                                |                                 |   |                                 |   |                                 |                                |                                 |                                |
| <b>A01 Maintenance &amp; Improvement of LA Housing Units</b> |                                 |   |                                 |   |                                 |                                |                                 |                                |
| 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                        | -                               | -                              |
| <b>Service Total A01</b>                                     | <b>3,695,395</b>                | <b>3,695,395</b>                          | <b>7,153,320</b>                | <b>7,153,320</b>                          | <b>2,693,216</b>                | <b>2,693,216</b>               | <b>6,284,838</b>                | <b>6,284,838</b>               |
| <b>A02 Housing Assessment, Allocation and Transfer</b>       |                                 |   |                                 |   |                                 |                                |                                 |                                |
| A0201 Assessment of Housing Needs, Allocs. & Trans.          | 342,494                         | 342,494                                   | -                               | -   | 261,743                         | 261,743                        | -                               | -                              |
| <b>Service Total A02</b>                                     | <b>342,494</b>                  | <b>342,494</b>                            | <b>-</b>                        | <b>-</b>                                  | <b>261,743</b>                  | <b>261,743</b>                 | <b>-</b>                        | <b>-</b>                       |
| <b>A03 Housing Rent and Tenant Purchase Administration</b>   |                                 |   |                                 |   |                                 |                                |                                 |                                |
| 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                        | -                               | -                              |
| <b>Service Total A03</b>                                     | <b>683,274</b>                  | <b>683,274</b>                            | <b>-</b>                        | <b>-</b>                                  | <b>622,530</b>                  | <b>622,530</b>                 | <b>-</b>                        | <b>-</b>                       |
| <b>A04 Housing Community Development Support</b>             |                                 |   |                                 |   |                                 |                                |                                 |                                |
| 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                        | -                               | -                              |
| <b>Service Total A04</b>                                     | <b>356,742</b>                  | <b>356,742</b>                            | <b>-</b>                        | <b>-</b>                                  | <b>353,088</b>                  | <b>353,088</b>                 | <b>-</b>                        | <b>-</b>                       |
| <b>A05 Administration of Homeless Service</b>                |                                 |   |                                 |   |                                 |                                |                                 |                                |
| 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                        | -                               | -                              |
| <b>Service Total A05</b>                                     | <b>961,389</b>                  | <b>961,389</b>                            | <b>740,600</b>                  | <b>740,600</b>                            | <b>937,231</b>                  | <b>937,231</b>                 | <b>740,600</b>                  | <b>740,600</b>                 |
|  |                                 |   |                                 |   |                                 |                                |                                 |                                |



| <b><u>*PRE-ALLOCATIONS*</u></b>             | <b>2024</b>                     |   |                                 |   | <b>2023</b>                     |                                |                                 |                                |
|---|---------------------------------|---|---------------------------------|---|---------------------------------|--------------------------------|---------------------------------|--------------------------------|
|   | <b>Expenditure</b>              |   | <b>Income</b>                   |   | <b>Expenditure</b>              |                                | <b>Income</b>                   |                                |
|   | <b>Adopted by Council<br/>€</b> | <b>Estimated by Chief Executive<br/>€</b> | <b>Adopted by Council<br/>€</b> | <b>Estimated by Chief Executive<br/>€</b> | <b>Adopted by Council<br/>€</b> | <b>Estimated Outturn<br/>€</b> | <b>Adopted by Council<br/>€</b> | <b>Estimated Outturn<br/>€</b> |
| <b>A06 Support to Housing Capital Prog.</b> |                                 |   |                                 |   |                                 |                                |                                 |                                |
| 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                         |
| <b>Service Total A06</b>                    | <b>1,559,747</b>                | <b>1,559,747</b>                          | <b>1,008,325</b>                | <b>1,008,325</b>                          | <b>1,614,387</b>                | <b>1,614,387</b>               | <b>1,024,029</b>                | <b>1,024,029</b>               |
| <b>A07 RAS and Leasing Programme</b>        |                                 |   |                                 |   |                                 |                                |                                 |                                |
| 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                        | -                               | -                              |
| <b>Service Total A07</b>                    | <b>3,121,130</b>                | <b>3,121,130</b>                          | <b>2,876,813</b>                | <b>2,876,813</b>                          | <b>3,069,354</b>                | <b>3,069,354</b>               | <b>2,876,813</b>                | <b>2,876,813</b>               |
| <b>A08 Housing Loans</b>                    |                                 |   |                                 |   |                                 |                                |                                 |                                |
| 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                         | -                               | -                              |
| <b>Service Total A08</b>                    | <b>560,637</b>                  | <b>560,637</b>                            | <b>527,507</b>                  | <b>527,507</b>                            | <b>514,275</b>                  | <b>514,275</b>                 | <b>414,043</b>                  | <b>414,043</b>                 |
| <b>A09 Housing Grants</b>                   |                                 |   |                                 |   |                                 |                                |                                 |                                |
| 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                        | -                               | -                              |
| <b>Service Total A09</b>                    | <b>1,874,010</b>                | <b>1,874,010</b>                          | <b>1,280,000</b>                | <b>1,280,000</b>                          | <b>1,742,682</b>                | <b>1,742,682</b>               | <b>1,280,000</b>                | <b>1,280,000</b>               |
| <b>A11 Agency &amp; Recoupable Services</b> |                                 |   |                                 |   |                                 |                                |                                 |                                |
| A1101 Agency & Recoupable Service           | 110,000                         | 110,000                                   | 119,000                         | 119,000                                   | 110,000                         | 110,000                        | 119,000                         | 119,000                        |
| <b>Service Total A11</b>                    | <b>110,000</b>                  | <b>110,000</b>                            | <b>119,000</b>                  | <b>119,000</b>                            | <b>110,000</b>                  | <b>110,000</b>                 | <b>119,000</b>                  | <b>119,000</b>                 |
| <b>A12 HAP Programme</b>                    |                                 |   |                                 |   |                                 |                                |                                 |                                |
| A1201 HAP                                   | 398,009                         | 398,009                                   | 292,119                         | 292,119                                   | 325,569                         | 325,569                        | 232,689                         | 232,689                        |
| <b>Service Total A12</b>                    | <b>398,009</b>                  | <b>398,009</b>                            | <b>292,119</b>                  | <b>292,119</b>                            | <b>325,569</b>                  | <b>325,569</b>                 | <b>232,689</b>                  | <b>232,689</b>                 |
| <b>Division Total A</b>                     | <b>13,662,827</b>               | <b>13,662,827</b>                         | <b>13,997,684</b>               | <b>13,997,684</b>                         | <b>12,244,075</b>               | <b>12,244,075</b>              | <b>12,972,012</b>               | <b>12,972,012</b>              |
|   |                                 |   |                                 |   |                                 |                                |                                 |                                |

| <b><u>*PRE-ALLOCATIONS*</u></b>                         | <b>2024</b>                     |   |                                 |   | <b>2023</b>                     |                                |                                 |                                |
|---|---------------------------------|---|---------------------------------|---|---------------------------------|--------------------------------|---------------------------------|--------------------------------|
|   | <b>Expenditure</b>              |   | <b>Income</b>                   |   | <b>Expenditure</b>              |                                | <b>Income</b>                   |                                |
|   | <b>Adopted by Council<br/>€</b> | <b>Estimated by Chief Executive<br/>€</b> | <b>Adopted by Council<br/>€</b> | <b>Estimated by Chief Executive<br/>€</b> | <b>Adopted by Council<br/>€</b> | <b>Estimated Outturn<br/>€</b> | <b>Adopted by Council<br/>€</b> | <b>Estimated Outturn<br/>€</b> |
| <b>B Road Transport &amp; Safety</b>                    |                                 |   |                                 |   |                                 |                                |                                 |                                |
| <b>B01 NP Road - Maintenance and Improvement</b>        |                                 |   |                                 |   |                                 |                                |                                 |                                |
| B0199 Service Support Costs                             | 115,879                         | 115,879                                   | -                               | -   | -                               | -                              | -                               | -                              |
| <b>Service Total B01</b>                                | <b>115,879</b>                  | <b>115,879</b>                            | <b>-</b>                        | <b>-</b>                                  | <b>-</b>                        | <b>-</b>                       | <b>-</b>                        | <b>-</b>                       |
| <b>B02 NS Road - Maintenance and Improvement</b>        |                                 |   |                                 |   |                                 |                                |                                 |                                |
| 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                         | -                               | -                              |
| <b>Service Total B02</b>                                | <b>3,850,186</b>                | <b>3,850,186</b>                          | <b>3,617,769</b>                | <b>3,617,769</b>                          | <b>3,716,766</b>                | <b>3,716,766</b>               | <b>3,568,376</b>                | <b>3,568,376</b>               |
| <b>B03 Regional Road - Maintenance and Improvement</b>  |                                 |   |                                 |   |                                 |                                |                                 |                                |
| 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                         | -                               | -                              |
| <b>Service Total B03</b>                                | <b>5,244,560</b>                | <b>5,244,560</b>                          | <b>5,164,602</b>                | <b>5,164,602</b>                          | <b>5,244,251</b>                | <b>5,244,251</b>               | <b>5,176,483</b>                | <b>5,176,483</b>               |
| <b>B04 Local Road - Maintenance and Improvement</b>     |                                 |   |                                 |   |                                 |                                |                                 |                                |
| 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                         |
| <b>Service Total B04</b>                                | <b>7,231,409</b>                | <b>7,231,409</b>                          | <b>4,628,792</b>                | <b>4,628,792</b>                          | <b>7,074,219</b>                | <b>7,074,219</b>               | <b>4,778,792</b>                | <b>4,778,792</b>               |
|   |                                 |   |                                 |   |                                 |                                |                                 |                                |

| <b><u>*PRE-ALLOCATIONS*</u></b>                  | <b>2024</b>                     |   |                                 |   | <b>2023</b>                     |                                |                                 |                                |
|--|---------------------------------|---|---------------------------------|---|---------------------------------|--------------------------------|---------------------------------|--------------------------------|
|  | <b>Expenditure</b>              |   | <b>Income</b>                   |   | <b>Expenditure</b>              |                                | <b>Income</b>                   |                                |
|  | <b>Adopted by Council<br/>€</b> | <b>Estimated by Chief Executive<br/>€</b> | <b>Adopted by Council<br/>€</b> | <b>Estimated by Chief Executive<br/>€</b> | <b>Adopted by Council<br/>€</b> | <b>Estimated Outturn<br/>€</b> | <b>Adopted by Council<br/>€</b> | <b>Estimated Outturn<br/>€</b> |
| <b>B05 Public Lighting</b>                       |                                 |   |                                 |   |                                 |                                |                                 |                                |
| 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                         | -                               | -                              |
| <b>Service Total B05</b>                         | <b>1,188,378</b>                | <b>1,188,378</b>                          | <b>-</b>                        | <b>-</b>                                  | <b>1,120,467</b>                | <b>1,120,467</b>               | <b>-</b>                        | <b>-</b>                       |
| <b>B06 Traffic Management Improvement</b>        |                                 |   |                                 |   |                                 |                                |                                 |                                |
| B0601 Traffic Management                         | 20,000                          | 20,000                                    | -                               | -   | 20,000                          | 20,000                         | -                               | -                              |
| B0699 Service Support Costs                      | 58,740                          | 58,740                                    | -                               | -   | 78,028                          | 78,028                         | -                               | -                              |
| <b>Service Total B06</b>                         | <b>78,740</b>                   | <b>78,740</b>                             | <b>-</b>                        | <b>-</b>                                  | <b>98,028</b>                   | <b>98,028</b>                  | <b>-</b>                        | <b>-</b>                       |
| <b>B07 Road Safety Engineering Improvement</b>   |                                 |   |                                 |   |                                 |                                |                                 |                                |
| 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                        | -                               | -                              |
| <b>Service Total B07</b>                         | <b>698,827</b>                  | <b>698,827</b>                            | <b>543,950</b>                  | <b>543,950</b>                            | <b>736,885</b>                  | <b>736,885</b>                 | <b>543,950</b>                  | <b>543,950</b>                 |
| <b>B08 Road Safety Promotion &amp; Education</b> |                                 |   |                                 |   |                                 |                                |                                 |                                |
| B0899 Service Support Costs                      | 38,014                          | 38,014                                    | -                               | -   | 36,771                          | 36,771                         | -                               | -                              |
| <b>Service Total B08</b>                         | <b>38,014</b>                   | <b>38,014</b>                             | <b>-</b>                        | <b>-</b>                                  | <b>36,771</b>                   | <b>36,771</b>                  | <b>-</b>                        | <b>-</b>                       |
| <b>B09 Car Parking</b>                           |                                 |   |                                 |   |                                 |                                |                                 |                                |
| B0901 Maintenance and Management of Car Parks    | 418,985                         | 418,985                                   | 663,367                         | 663,367                                   | 235,646                         | 235,646                        | 663,367                         | 663,367                        |
| <b>Service Total B09</b>                         | <b>418,985</b>                  | <b>418,985</b>                            | <b>663,367</b>                  | <b>663,367</b>                            | <b>235,646</b>                  | <b>235,646</b>                 | <b>663,367</b>                  | <b>663,367</b>                 |
| <b>B10 Support to Roads Capital Prog</b>         |                                 |   |                                 |   |                                 |                                |                                 |                                |
| B1001 Administration of Roads Capital Programme  | 322,562                         | 322,562                                   | 322,861                         | 322,861                                   | 368,358                         | 368,358                        | 322,861                         | 322,861                        |
| <b>Service Total B10</b>                         | <b>322,562</b>                  | <b>322,562</b>                            | <b>322,861</b>                  | <b>322,861</b>                            | <b>368,358</b>                  | <b>368,358</b>                 | <b>322,861</b>                  | <b>322,861</b>                 |
|  |                                 |   |                                 |   |                                 |                                |                                 |                                |

| <b><u>*PRE-ALLOCATIONS*</u></b>             | <b>2024</b>                     |   |                                 |   | <b>2023</b>                     |                                |                                 |                                |
|---|---------------------------------|---|---------------------------------|---|---------------------------------|--------------------------------|---------------------------------|--------------------------------|
|   | <b>Expenditure</b>              |   | <b>Income</b>                   |   | <b>Expenditure</b>              |                                | <b>Income</b>                   |                                |
|   | <b>Adopted by Council<br/>€</b> | <b>Estimated by Chief Executive<br/>€</b> | <b>Adopted by Council<br/>€</b> | <b>Estimated by Chief Executive<br/>€</b> | <b>Adopted by Council<br/>€</b> | <b>Estimated Outturn<br/>€</b> | <b>Adopted by Council<br/>€</b> | <b>Estimated Outturn<br/>€</b> |
| <b>B11 Agency &amp; Recoupable Services</b> |                                 |   |                                 |   |                                 |                                |                                 |                                |
| 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                        | -                               | -                              |
| <b>Service Total B11</b>                    | <b>564,575</b>                  | <b>564,575</b>                            | <b>89,200</b>                   | <b>89,200</b>                             | <b>577,899</b>                  | <b>577,899</b>                 | <b>89,200</b>                   | <b>89,200</b>                  |
| <b>Division Total B</b>                     | <b>19,752,115</b>               | <b>19,752,115</b>                         | <b>15,030,541</b>               | <b>15,030,541</b>                         | <b>19,209,290</b>               | <b>19,209,290</b>              | <b>15,143,029</b>               | <b>15,143,029</b>              |
|   |                                 |   |                                 |   |                                 |                                |                                 |                                |

| <b><u>*PRE-ALLOCATIONS*</u></b>                        | <b>2024</b>                     |   |                                 |   | <b>2023</b>                     |                                |                                 |                                |
|--|---------------------------------|---|---------------------------------|---|---------------------------------|--------------------------------|---------------------------------|--------------------------------|
|  | <b>Expenditure</b>              |   | <b>Income</b>                   |   | <b>Expenditure</b>              |                                | <b>Income</b>                   |                                |
|  | <b>Adopted by Council<br/>€</b> | <b>Estimated by Chief Executive<br/>€</b> | <b>Adopted by Council<br/>€</b> | <b>Estimated by Chief Executive<br/>€</b> | <b>Adopted by Council<br/>€</b> | <b>Estimated Outturn<br/>€</b> | <b>Adopted by Council<br/>€</b> | <b>Estimated Outturn<br/>€</b> |
| <b>C Water Services</b>                                |                                 |   |                                 |   |                                 |                                |                                 |                                |
| <b>C01 Water Supply</b>                                |                                 |   |                                 |   |                                 |                                |                                 |                                |
| 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                      |
| <b>Service Total C01</b>                               | <b>1,005,486</b>                | <b>1,005,486</b>                          | <b>2,025,739</b>                | <b>2,025,739</b>                          | <b>1,308,194</b>                | <b>1,308,194</b>               | <b>4,010,495</b>                | <b>4,010,495</b>               |
| <b>C02 Waste Water Treatment</b>                       |                                 |   |                                 |   |                                 |                                |                                 |                                |
| 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                        | -                               | -                              |
| <b>Service Total C02</b>                               | <b>1,009,728</b>                | <b>1,009,728</b>                          | <b>-</b>                        | <b>-</b>                                  | <b>1,098,842</b>                | <b>1,098,842</b>               | <b>-</b>                        | <b>-</b>                       |
| <b>C04 Public Conveniences</b>                         |                                 |   |                                 |   |                                 |                                |                                 |                                |
| C0401 Operation and Maintenance of Public Conveniences | 15,729                          | 15,729                                    | -                               | -   | 29,205                          | 29,205                         | -                               | -                              |
| <b>Service Total C04</b>                               | <b>15,729</b>                   | <b>15,729</b>                             | <b>-</b>                        | <b>-</b>                                  | <b>29,205</b>                   | <b>29,205</b>                  | <b>-</b>                        | <b>-</b>                       |
| <b>C05 Admin of Group and Private Installations</b>    |                                 |   |                                 |   |                                 |                                |                                 |                                |
| 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                      |
| <b>Service Total C05</b>                               | <b>1,083,913</b>                | <b>1,083,913</b>                          | <b>1,079,255</b>                | <b>1,079,255</b>                          | <b>1,081,927</b>                | <b>1,081,927</b>               | <b>1,079,255</b>                | <b>1,079,255</b>               |
| <b>C06 Support to Water Capital Programme</b>          |                                 |   |                                 |   |                                 |                                |                                 |                                |
| C0601 Technical Design and Supervision                 | 10,525                          | 10,525                                    | -                               | -   | 10,525                          | 10,525                         | -                               | -                              |
| <b>Service Total C06</b>                               | <b>10,525</b>                   | <b>10,525</b>                             | <b>-</b>                        | <b>-</b>                                  | <b>10,525</b>                   | <b>10,525</b>                  | <b>-</b>                        | <b>-</b>                       |
| <b>C07 Agency &amp; Recoupable Services</b>            |                                 |   |                                 |   |                                 |                                |                                 |                                |
| C0799 Service Support Costs                            | 153,150                         | 153,150                                   | 1,658,687                       | 1,658,687                                 | -                               | -                              | -                               | -                              |
| <b>Service Total C07</b>                               | <b>153,150</b>                  | <b>153,150</b>                            | <b>1,658,687</b>                | <b>1,658,687</b>                          | <b>-</b>                        | <b>-</b>                       | <b>-</b>                        | <b>-</b>                       |
| <b>Division Total C</b>                                | <b>3,278,531</b>                | <b>3,278,531</b>                          | <b>4,763,681</b>                | <b>4,763,681</b>                          | <b>3,528,693</b>                | <b>3,528,693</b>               | <b>5,089,750</b>                | <b>5,089,750</b>               |
|  |                                 |   |                                 |   |                                 |                                |                                 |                                |

| <b><u>*PRE-ALLOCATIONS*</u></b>                         | <b>2024</b>                     |   |                                 |   | <b>2023</b>                     |                                |                                 |                                |
|---|---------------------------------|---|---------------------------------|---|---------------------------------|--------------------------------|---------------------------------|--------------------------------|
|   | <b>Expenditure</b>              |   | <b>Income</b>                   |   | <b>Expenditure</b>              |                                | <b>Income</b>                   |                                |
|   | <b>Adopted by Council<br/>€</b> | <b>Estimated by Chief Executive<br/>€</b> | <b>Adopted by Council<br/>€</b> | <b>Estimated by Chief Executive<br/>€</b> | <b>Adopted by Council<br/>€</b> | <b>Estimated Outturn<br/>€</b> | <b>Adopted by Council<br/>€</b> | <b>Estimated Outturn<br/>€</b> |
| <b>D Development Management</b>                         |                                 |   |                                 |   |                                 |                                |                                 |                                |
| <b>D01 Forward Planning</b>                             |                                 |   |                                 |   |                                 |                                |                                 |                                |
| D0101 Statutory Plans and Policy                        | 763,474                         | 763,474                                   | -                               | -   | 693,912                         | 693,912                        | -                               | -                              |
| <b>Service Total D01</b>                                | <b>763,474</b>                  | <b>763,474</b>                            | <b>-</b>                        | <b>-</b>                                  | <b>693,912</b>                  | <b>693,912</b>                 | <b>-</b>                        | <b>-</b>                       |
| <b>D02 Development Management</b>                       |                                 |   |                                 |   |                                 |                                |                                 |                                |
| D0201 Planning Control                                  | 1,373,160                       | 1,373,160                                 | 665,159                         | 665,159                                   | 1,018,893                       | 1,018,893                      | 429,300                         | 429,300                        |
| <b>Service Total D02</b>                                | <b>1,373,160</b>                | <b>1,373,160</b>                          | <b>665,159</b>                  | <b>665,159</b>                            | <b>1,018,893</b>                | <b>1,018,893</b>               | <b>429,300</b>                  | <b>429,300</b>                 |
| <b>D03 Enforcement</b>                                  |                                 |   |                                 |   |                                 |                                |                                 |                                |
| D0301 Enforcement Costs                                 | 307,778                         | 307,778                                   | 1,000                           | 1,000                                     | 297,128                         | 297,128                        | 1,000                           | 1,000                          |
| <b>Service Total D03</b>                                | <b>307,778</b>                  | <b>307,778</b>                            | <b>1,000</b>                    | <b>1,000</b>                              | <b>297,128</b>                  | <b>297,128</b>                 | <b>1,000</b>                    | <b>1,000</b>                   |
| <b>D04 Industrial and Commercial Facilities</b>         |                                 |   |                                 |   |                                 |                                |                                 |                                |
| D0403 Management of & Contribs to Other Commercial Facs | 125,000                         | 125,000                                   | -                               | -   | 125,000                         | 125,000                        | -                               | -                              |
| <b>Service Total D04</b>                                | <b>125,000</b>                  | <b>125,000</b>                            | <b>-</b>                        | <b>-</b>                                  | <b>125,000</b>                  | <b>125,000</b>                 | <b>-</b>                        | <b>-</b>                       |
| <b>D05 Tourism Development and Promotion</b>            |                                 |   |                                 |   |                                 |                                |                                 |                                |
| D0501 Tourism Promotion                                 | 267,089                         | 267,089                                   | -                               | -   | 218,937                         | 218,937                        | -                               | -                              |
| D0502 Tourist Facilities Operations                     | 85,000                          | 85,000                                    | -                               | -   | 85,000                          | 85,000                         | -                               | -                              |
| <b>Service Total D05</b>                                | <b>352,089</b>                  | <b>352,089</b>                            | <b>-</b>                        | <b>-</b>                                  | <b>303,937</b>                  | <b>303,937</b>                 | <b>-</b>                        | <b>-</b>                       |
| <b>D06 Community and Enterprise Function</b>            |                                 |   |                                 |   |                                 |                                |                                 |                                |
| 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                      |
| <b>Service Total D06</b>                                | <b>4,853,488</b>                | <b>4,853,488</b>                          | <b>4,225,154</b>                | <b>4,225,154</b>                          | <b>4,052,234</b>                | <b>4,052,234</b>               | <b>3,455,832</b>                | <b>3,455,832</b>               |
| <b>D07 Unfinished Housing Estates</b>                   |                                 |   |                                 |   |                                 |                                |                                 |                                |
| D0701 Unfinished Housing Estates                        | 40,000                          | 40,000                                    | -                               | -   | 73,458                          | 73,458                         | -                               | -                              |
| <b>Service Total D07</b>                                | <b>40,000</b>                   | <b>40,000</b>                             | <b>-</b>                        | <b>-</b>                                  | <b>73,458</b>                   | <b>73,458</b>                  | <b>-</b>                        | <b>-</b>                       |
|   |                                 |   |                                 |   |                                 |                                |                                 |                                |

| <b><u>*PRE-ALLOCATIONS*</u></b>               | <b>2024</b>                     |   |                                 |   | <b>2023</b>                     |                                |                                 |                                |
|---|---------------------------------|---|---------------------------------|---|---------------------------------|--------------------------------|---------------------------------|--------------------------------|
|   | <b>Expenditure</b>              |   | <b>Income</b>                   |   | <b>Expenditure</b>              |                                | <b>Income</b>                   |                                |
|   | <b>Adopted by Council<br/>€</b> | <b>Estimated by Chief Executive<br/>€</b> | <b>Adopted by Council<br/>€</b> | <b>Estimated by Chief Executive<br/>€</b> | <b>Adopted by Council<br/>€</b> | <b>Estimated Outturn<br/>€</b> | <b>Adopted by Council<br/>€</b> | <b>Estimated Outturn<br/>€</b> |
| <b>D08 Building Control</b>                   |                                 |   |                                 |   |                                 |                                |                                 |                                |
| 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                         | -                               | -                              |
| <b>Service Total D08</b>                      | <b>125,533</b>                  | <b>125,533</b>                            | <b>17,000</b>                   | <b>17,000</b>                             | <b>122,775</b>                  | <b>122,775</b>                 | <b>17,000</b>                   | <b>17,000</b>                  |
| <b>D09 Economic Development and Promotion</b> |                                 |   |                                 |   |                                 |                                |                                 |                                |
| 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                      |
| <b>Service Total D09</b>                      | <b>3,745,773</b>                | <b>3,745,773</b>                          | <b>1,587,195</b>                | <b>1,587,195</b>                          | <b>3,236,781</b>                | <b>3,236,781</b>               | <b>1,572,328</b>                | <b>1,572,328</b>               |
| <b>D10 Property Management</b>                |                                 |   |                                 |   |                                 |                                |                                 |                                |
| D1001 Property Management Costs               | 74,379                          | 74,379                                    | -                               | -   | 71,230                          | 71,230                         | -                               | -                              |
| <b>Service Total D10</b>                      | <b>74,379</b>                   | <b>74,379</b>                             | <b>-</b>                        | <b>-</b>                                  | <b>71,230</b>                   | <b>71,230</b>                  | <b>-</b>                        | <b>-</b>                       |
| <b>D11 Heritage and Conservation Services</b> |                                 |   |                                 |   |                                 |                                |                                 |                                |
| D1101 Heritage Services                       | 261,456                         | 261,456                                   | 128,920                         | 128,920                                   | 221,511                         | 221,511                        | 91,301                          | 91,301                         |
| <b>Service Total D11</b>                      | <b>261,456</b>                  | <b>261,456</b>                            | <b>128,920</b>                  | <b>128,920</b>                            | <b>221,511</b>                  | <b>221,511</b>                 | <b>91,301</b>                   | <b>91,301</b>                  |
| <b>D12 Agency &amp; Recoupable Services</b>   |                                 |   |                                 |   |                                 |                                |                                 |                                |
| D1201 Agency & Recoupable Service             | 4,000                           | 4,000                                     | -                               | -   | 4,000                           | 4,000                          | -                               | -                              |
| <b>Service Total D12</b>                      | <b>4,000</b>                    | <b>4,000</b>                              | <b>-</b>                        | <b>-</b>                                  | <b>4,000</b>                    | <b>4,000</b>                   | <b>-</b>                        | <b>-</b>                       |
| <b>Division Total D</b>                       | <b>12,026,130</b>               | <b>12,026,130</b>                         | <b>6,624,428</b>                | <b>6,624,428</b>                          | <b>10,220,859</b>               | <b>10,220,859</b>              | <b>5,566,761</b>                | <b>5,566,761</b>               |
|   |                                 |   |                                 |   |                                 |                                |                                 |                                |

| <b><u>*PRE-ALLOCATIONS*</u></b>                           | <b>2024</b>                     |   |                                 |   | <b>2023</b>                     |                                |                                 |                                |
|---|---------------------------------|---|---------------------------------|---|---------------------------------|--------------------------------|---------------------------------|--------------------------------|
|   | <b>Expenditure</b>              |   | <b>Income</b>                   |   | <b>Expenditure</b>              |                                | <b>Income</b>                   |                                |
|   | <b>Adopted by Council<br/>€</b> | <b>Estimated by Chief Executive<br/>€</b> | <b>Adopted by Council<br/>€</b> | <b>Estimated by Chief Executive<br/>€</b> | <b>Adopted by Council<br/>€</b> | <b>Estimated Outturn<br/>€</b> | <b>Adopted by Council<br/>€</b> | <b>Estimated Outturn<br/>€</b> |
| <b>E Environmental Services</b>                           |                                 |   |                                 |   |                                 |                                |                                 |                                |
| <b>E01 Landfill Operation and Aftercare</b>               |                                 |   |                                 |   |                                 |                                |                                 |                                |
| E0101 Landfill Operations                                 | 490,216                         | 490,216                                   | -                               | -   | 466,941                         | 466,941                        | -                               | -                              |
| E0199 Service Support Costs                               | 46,765                          | 46,765                                    | -                               | -   | 72,879                          | 72,879                         | -                               | -                              |
| <b>Service Total E01</b>                                  | <b>536,981</b>                  | <b>536,981</b>                            | <b>-</b>                        | <b>-</b>                                  | <b>539,820</b>                  | <b>539,820</b>                 | <b>-</b>                        | <b>-</b>                       |
| <b>E02 Recovery &amp; Recycling Facilities Operations</b> |                                 |   |                                 |   |                                 |                                |                                 |                                |
| 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                         | -                               | -                              |
| <b>Service Total E02</b>                                  | <b>415,868</b>                  | <b>415,868</b>                            | <b>30,120</b>                   | <b>30,120</b>                             | <b>414,253</b>                  | <b>414,253</b>                 | <b>30,120</b>                   | <b>30,120</b>                  |
| <b>E04 Provision of Waste to Collection Services</b>      |                                 |   |                                 |   |                                 |                                |                                 |                                |
| 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                      |
| <b>Service Total E04</b>                                  | <b>1,056,985</b>                | <b>1,056,985</b>                          | <b>1,185,314</b>                | <b>1,185,314</b>                          | <b>953,277</b>                  | <b>953,277</b>                 | <b>1,069,365</b>                | <b>1,069,365</b>               |
| <b>E05 Litter Management</b>                              |                                 |   |                                 |   |                                 |                                |                                 |                                |
| 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                         | -                               | -                              |
| <b>Service Total E05</b>                                  | <b>160,165</b>                  | <b>160,165</b>                            | <b>33,100</b>                   | <b>33,100</b>                             | <b>189,127</b>                  | <b>189,127</b>                 | <b>33,100</b>                   | <b>33,100</b>                  |
| <b>E06 Street Cleaning</b>                                |                                 |   |                                 |   |                                 |                                |                                 |                                |
| E0601 Operation of Street Cleaning Service                | 612,961                         | 612,961                                   | -                               | -   | 492,139                         | 492,139                        | -                               | -                              |
| <b>Service Total E06</b>                                  | <b>612,961</b>                  | <b>612,961</b>                            | <b>-</b>                        | <b>-</b>                                  | <b>492,139</b>                  | <b>492,139</b>                 | <b>-</b>                        | <b>-</b>                       |
|   |                                 |   |                                 |   |                                 |                                |                                 |                                |



| <b><u>*PRE-ALLOCATIONS*</u></b>                          | <b>2024</b>                     |   |                                 |   | <b>2023</b>                     |                                |                                 |                                |
|--|---------------------------------|---|---------------------------------|---|---------------------------------|--------------------------------|---------------------------------|--------------------------------|
|  | <b>Expenditure</b>              |   | <b>Income</b>                   |   | <b>Expenditure</b>              |                                | <b>Income</b>                   |                                |
|  | <b>Adopted by Council<br/>€</b> | <b>Estimated by Chief Executive<br/>€</b> | <b>Adopted by Council<br/>€</b> | <b>Estimated by Chief Executive<br/>€</b> | <b>Adopted by Council<br/>€</b> | <b>Estimated Outturn<br/>€</b> | <b>Adopted by Council<br/>€</b> | <b>Estimated Outturn<br/>€</b> |
| <b>E07 Waste Regulations, Monitoring and Enforcement</b> |                                 |   |                                 |   |                                 |                                |                                 |                                |
| 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                         | -                               | -                              |
| <b>Service Total E07</b>                                 | <b>592,010</b>                  | <b>592,010</b>                            | <b>168,956</b>                  | <b>168,956</b>                            | <b>449,280</b>                  | <b>449,280</b>                 | <b>168,956</b>                  | <b>168,956</b>                 |
| <b>E08 Waste Management Planning</b>                     |                                 |   |                                 |   |                                 |                                |                                 |                                |
| E0801 Waste Management Plan                              | 11,971                          | 11,971                                    | -                               | -   | 11,971                          | 11,971                         | -                               | -                              |
| <b>Service Total E08</b>                                 | <b>11,971</b>                   | <b>11,971</b>                             | <b>-</b>                        | <b>-</b>                                  | <b>11,971</b>                   | <b>11,971</b>                  | <b>-</b>                        | <b>-</b>                       |
| <b>E09 Maintenance of Burial Grounds</b>                 |                                 |   |                                 |   |                                 |                                |                                 |                                |
| 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                         | -                               | -                              |
| <b>Service Total E09</b>                                 | <b>256,711</b>                  | <b>256,711</b>                            | <b>75,000</b>                   | <b>75,000</b>                             | <b>197,413</b>                  | <b>197,413</b>                 | <b>75,000</b>                   | <b>75,000</b>                  |
| <b>E10 Safety of Structures and Places</b>               |                                 |   |                                 |   |                                 |                                |                                 |                                |
| 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                            |
| <b>Service Total E10</b>                                 | <b>277,033</b>                  | <b>277,033</b>                            | <b>100,026</b>                  | <b>100,026</b>                            | <b>260,648</b>                  | <b>260,648</b>                 | <b>95,285</b>                   | <b>95,285</b>                  |
| <b>E11 Operation of Fire Service</b>                     |                                 |   |                                 |   |                                 |                                |                                 |                                |
| 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                        |
| <b>Service Total E11</b>                                 | <b>5,592,241</b>                | <b>5,592,241</b>                          | <b>2,776,786</b>                | <b>2,776,786</b>                          | <b>3,186,413</b>                | <b>3,186,413</b>               | <b>494,057</b>                  | <b>494,057</b>                 |
|  |                                 |   |                                 |   |                                 |                                |                                 |                                |

| <b><u>*PRE-ALLOCATIONS*</u></b>                         | <b>2024</b>                     |   |                                 |   | <b>2023</b>                     |                                |                                 |                                |
|---|---------------------------------|---|---------------------------------|---|---------------------------------|--------------------------------|---------------------------------|--------------------------------|
|   | <b>Expenditure</b>              |   | <b>Income</b>                   |   | <b>Expenditure</b>              |                                | <b>Income</b>                   |                                |
|   | <b>Adopted by Council<br/>€</b> | <b>Estimated by Chief Executive<br/>€</b> | <b>Adopted by Council<br/>€</b> | <b>Estimated by Chief Executive<br/>€</b> | <b>Adopted by Council<br/>€</b> | <b>Estimated Outturn<br/>€</b> | <b>Adopted by Council<br/>€</b> | <b>Estimated Outturn<br/>€</b> |
| <b>E12 Fire Prevention</b>                              |                                 |   |                                 |   |                                 |                                |                                 |                                |
| 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                        |
| <b>Service Total E12</b>                                | <b>218,620</b>                  | <b>218,620</b>                            | <b>104,830</b>                  | <b>104,830</b>                            | <b>212,368</b>                  | <b>212,368</b>                 | <b>104,830</b>                  | <b>104,830</b>                 |
| <b>E13 Water Quality, Air and Noise Pollution</b>       |                                 |   |                                 |   |                                 |                                |                                 |                                |
| 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                         | -                               | -                              |
| <b>Service Total E13</b>                                | <b>216,483</b>                  | <b>216,483</b>                            | <b>70,742</b>                   | <b>70,742</b>                             | <b>174,208</b>                  | <b>174,208</b>                 | <b>21,500</b>                   | <b>21,500</b>                  |
| <b>E14 Agency &amp; Recoupable Services</b>             |                                 |   |                                 |   |                                 |                                |                                 |                                |
| E1401 Agency & Recoupable Service                       | 3,771                           | 3,771                                     | 500                             | 500                                       | 3,771                           | 3,771                          | 500                             | 500                            |
| <b>Service Total E14</b>                                | <b>3,771</b>                    | <b>3,771</b>                              | <b>500</b>                      | <b>500</b>                                | <b>3,771</b>                    | <b>3,771</b>                   | <b>500</b>                      | <b>500</b>                     |
| <b>E15 Climate Change and Flooding</b>                  |                                 |   |                                 |   |                                 |                                |                                 |                                |
| E1501 Climate Change and Flooding                       | 531,560                         | 531,560                                   | 233,085                         | 233,085                                   | 401,267                         | 401,267                        | 233,085                         | 233,085                        |
| <b>Service Total E15</b>                                | <b>531,560</b>                  | <b>531,560</b>                            | <b>233,085</b>                  | <b>233,085</b>                            | <b>401,267</b>                  | <b>401,267</b>                 | <b>233,085</b>                  | <b>233,085</b>                 |
| <b>Division Total E</b>                                 | <b>10,483,360</b>               | <b>10,483,360</b>                         | <b>4,778,459</b>                | <b>4,778,459</b>                          | <b>7,485,955</b>                | <b>7,485,955</b>               | <b>2,325,798</b>                | <b>2,325,798</b>               |

| <b><u>*PRE-ALLOCATIONS*</u></b>                          | <b>2024</b>                     |   |                                 |   | <b>2023</b>                     |                                |                                 |                                |
|--|---------------------------------|---|---------------------------------|---|---------------------------------|--------------------------------|---------------------------------|--------------------------------|
|  | <b>Expenditure</b>              |   | <b>Income</b>                   |   | <b>Expenditure</b>              |                                | <b>Income</b>                   |                                |
|  | <b>Adopted by Council<br/>€</b> | <b>Estimated by Chief Executive<br/>€</b> | <b>Adopted by Council<br/>€</b> | <b>Estimated by Chief Executive<br/>€</b> | <b>Adopted by Council<br/>€</b> | <b>Estimated Outturn<br/>€</b> | <b>Adopted by Council<br/>€</b> | <b>Estimated Outturn<br/>€</b> |
| <b>F Recreation and Amenity</b>                          |                                 |   |                                 |   |                                 |                                |                                 |                                |
| <b>F01 Leisure Facilities Operations</b>                 |                                 |   |                                 |   |                                 |                                |                                 |                                |
| 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                        | -                               | -                              |
| <b>Service Total F01</b>                                 | <b>445,606</b>                  | <b>445,606</b>                            | <b>-</b>                        | <b>-</b>                                  | <b>386,076</b>                  | <b>386,076</b>                 | <b>-</b>                        | <b>-</b>                       |
| <b>F02 Operation of Library and Archival Service</b>     |                                 |   |                                 |   |                                 |                                |                                 |                                |
| 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                         | -                               | -                              |
| <b>Service Total F02</b>                                 | <b>2,137,134</b>                | <b>2,137,134</b>                          | <b>15,000</b>                   | <b>15,000</b>                             | <b>1,966,842</b>                | <b>1,966,842</b>               | <b>15,000</b>                   | <b>15,000</b>                  |
| <b>F03 Outdoor Leisure Areas Operations</b>              |                                 |   |                                 |   |                                 |                                |                                 |                                |
| F0301 Parks, Pitches & Open Spaces                       | 463,778                         | 463,778                                   | -                               | -   | 353,778                         | 353,778                        | -                               | -                              |
| F0302 Playgrounds  | 130,000                         | 130,000                                   | -                               | -   | 40,000                          | 40,000                         | -                               | -                              |
| <b>Service Total F03</b>                                 | <b>593,778</b>                  | <b>593,778</b>                            | <b>-</b>                        | <b>-</b>                                  | <b>393,778</b>                  | <b>393,778</b>                 | <b>-</b>                        | <b>-</b>                       |
| <b>F05 Operation of Arts Programme</b>                   |                                 |   |                                 |   |                                 |                                |                                 |                                |
| 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                         |
| <b>Service Total F05</b>                                 | <b>724,614</b>                  | <b>724,614</b>                            | <b>110,279</b>                  | <b>110,279</b>                            | <b>717,387</b>                  | <b>717,387</b>                 | <b>118,733</b>                  | <b>118,733</b>                 |
| <b>Division Total F</b>                                  | <b>3,901,132</b>                | <b>3,901,132</b>                          | <b>125,279</b>                  | <b>125,279</b>                            | <b>3,464,083</b>                | <b>3,464,083</b>               | <b>133,733</b>                  | <b>133,733</b>                 |
|  |                                 |   |                                 |   |                                 |                                |                                 |                                |

| <b><u>*PRE-ALLOCATIONS*</u></b>                          | <b>2024</b>                     |   |                                 |   | <b>2023</b>                     |                                |                                 |                                |
|--|---------------------------------|---|---------------------------------|---|---------------------------------|--------------------------------|---------------------------------|--------------------------------|
|  | <b>Expenditure</b>              |   | <b>Income</b>                   |   | <b>Expenditure</b>              |                                | <b>Income</b>                   |                                |
|  | <b>Adopted by Council<br/>€</b> | <b>Estimated by Chief Executive<br/>€</b> | <b>Adopted by Council<br/>€</b> | <b>Estimated by Chief Executive<br/>€</b> | <b>Adopted by Council<br/>€</b> | <b>Estimated Outturn<br/>€</b> | <b>Adopted by Council<br/>€</b> | <b>Estimated Outturn<br/>€</b> |
| <b>G Agriculture, Education, Health &amp; Welfare</b>    |                                 |   |                                 |   |                                 |                                |                                 |                                |
| <b>G01 Land Drainage Costs</b>                           |                                 |   |                                 |   |                                 |                                |                                 |                                |
| G0101 Maintenance of Land Drainage Areas                 | 234,000                         | 234,000                                   | -                               | -   | 234,000                         | 234,000                        | -                               | -                              |
| <b>Service Total G01</b>                                 | <b>234,000</b>                  | <b>234,000</b>                            | <b>-</b>                        | <b>-</b>                                  | <b>234,000</b>                  | <b>234,000</b>                 | <b>-</b>                        | <b>-</b>                       |
| <b>G04 Veterinary Service</b>                            |                                 |   |                                 |   |                                 |                                |                                 |                                |
| 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                         | -                               | -                              |
| <b>Service Total G04</b>                                 | <b>334,064</b>                  | <b>334,064</b>                            | <b>234,031</b>                  | <b>234,031</b>                            | <b>323,998</b>                  | <b>323,998</b>                 | <b>227,837</b>                  | <b>227,837</b>                 |
| <b>G05 Educational Support Services</b>                  |                                 |   |                                 |   |                                 |                                |                                 |                                |
| G0507 School Meals                                       | 500                             | 500                                       | 500                             | 500                                       | 500                             | 500                            | 500                             | 500                            |
| <b>Service Total G05</b>                                 | <b>500</b>                      | <b>500</b>                                | <b>500</b>                      | <b>500</b>                                | <b>500</b>                      | <b>500</b>                     | <b>500</b>                      | <b>500</b>                     |
| <b>G06 Agency &amp; Recoupable Services</b>              |                                 |   |                                 |   |                                 |                                |                                 |                                |
| G0601 Agency & Recoupable Service                        | -                               | -   | 100                             | 100                                       | -                               | -                              | 100                             | 100                            |
| <b>Service Total G06</b>                                 | <b>-</b>                        | <b>-</b>                                  | <b>100</b>                      | <b>100</b>                                | <b>-</b>                        | <b>-</b>                       | <b>100</b>                      | <b>100</b>                     |
| <b>Division Total G</b>                                  | <b>568,564</b>                  | <b>568,564</b>                            | <b>234,631</b>                  | <b>234,631</b>                            | <b>558,498</b>                  | <b>558,498</b>                 | <b>228,437</b>                  | <b>228,437</b>                 |

| <b><u>*PRE-ALLOCATIONS*</u></b>                     | <b>2024</b>                     |   |                                 |   | <b>2023</b>                     |                                |                                 |                                |
|---|---------------------------------|---|---------------------------------|---|---------------------------------|--------------------------------|---------------------------------|--------------------------------|
|   | <b>Expenditure</b>              |   | <b>Income</b>                   |   | <b>Expenditure</b>              |                                | <b>Income</b>                   |                                |
|   | <b>Adopted by Council<br/>€</b> | <b>Estimated by Chief Executive<br/>€</b> | <b>Adopted by Council<br/>€</b> | <b>Estimated by Chief Executive<br/>€</b> | <b>Adopted by Council<br/>€</b> | <b>Estimated Outturn<br/>€</b> | <b>Adopted by Council<br/>€</b> | <b>Estimated Outturn<br/>€</b> |
| <b>H Miscellaneous Services</b>                     |                                 |   |                                 |   |                                 |                                |                                 |                                |
| <b>H01 Profit &amp; Loss Machinery Account</b>      |                                 |   |                                 |   |                                 |                                |                                 |                                |
| H0102 Plant and Machinery Operations                | 883,717                         | 883,717                                   | 888,217                         | 888,217                                   | 843,073                         | 843,073                        | 843,073                         | 843,073                        |
| <b>Service Total H01</b>                            | <b>883,717</b>                  | <b>883,717</b>                            | <b>888,217</b>                  | <b>888,217</b>                            | <b>843,073</b>                  | <b>843,073</b>                 | <b>843,073</b>                  | <b>843,073</b>                 |
| <b>H02 Profit &amp; Loss Stores Account</b>         |                                 |   |                                 |   |                                 |                                |                                 |                                |
| H0202 Administrative Costs Stores                   | 5,000                           | 5,000                                     | -                               | -   | 5,000                           | 5,000                          | -                               | -                              |
| <b>Service Total H02</b>                            | <b>5,000</b>                    | <b>5,000</b>                              | <b>-</b>                        | <b>-</b>                                  | <b>5,000</b>                    | <b>5,000</b>                   | <b>-</b>                        | <b>-</b>                       |
| <b>H03 Administration of Rates</b>                  |                                 |   |                                 |   |                                 |                                |                                 |                                |
| 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                            |
| <b>Service Total H03</b>                            | <b>3,849,875</b>                | <b>3,849,875</b>                          | <b>843,634</b>                  | <b>843,634</b>                            | <b>3,570,979</b>                | <b>3,570,979</b>               | <b>1,050,500</b>                | <b>1,050,500</b>               |
| <b>H04 Franchise Costs</b>                          |                                 |   |                                 |   |                                 |                                |                                 |                                |
| 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                         | -                               | -                              |
| <b>Service Total H04</b>                            | <b>51,000</b>                   | <b>51,000</b>                             | <b>-</b>                        | <b>-</b>                                  | <b>51,000</b>                   | <b>51,000</b>                  | <b>-</b>                        | <b>-</b>                       |
| <b>H05 Operation of Morgue and Coroner Expenses</b> |                                 |   |                                 |   |                                 |                                |                                 |                                |
| H0501 Coroner Fees and Expenses                     | 106,390                         | 106,390                                   | -                               | -   | 106,390                         | 106,390                        | -                               | -                              |
| <b>Service Total H05</b>                            | <b>106,390</b>                  | <b>106,390</b>                            | <b>-</b>                        | <b>-</b>                                  | <b>106,390</b>                  | <b>106,390</b>                 | <b>-</b>                        | <b>-</b>                       |
| <b>H06 Weighbridges</b>                             |                                 |   |                                 |   |                                 |                                |                                 |                                |
| H0601 Weighbridge Operations                        | 3,500                           | 3,500                                     | 4,000                           | 4,000                                     | 3,500                           | 3,500                          | 4,000                           | 4,000                          |
| <b>Service Total H06</b>                            | <b>3,500</b>                    | <b>3,500</b>                              | <b>4,000</b>                    | <b>4,000</b>                              | <b>3,500</b>                    | <b>3,500</b>                   | <b>4,000</b>                    | <b>4,000</b>                   |

| <b><u>*PRE-ALLOCATIONS*</u></b>                        | <b>2024</b>                     |   |                                 |   | <b>2023</b>                     |                                |                                 |                                |
|--|---------------------------------|---|---------------------------------|---|---------------------------------|--------------------------------|---------------------------------|--------------------------------|
|  | <b>Expenditure</b>              |   | <b>Income</b>                   |   | <b>Expenditure</b>              |                                | <b>Income</b>                   |                                |
|  | <b>Adopted by Council<br/>€</b> | <b>Estimated by Chief Executive<br/>€</b> | <b>Adopted by Council<br/>€</b> | <b>Estimated by Chief Executive<br/>€</b> | <b>Adopted by Council<br/>€</b> | <b>Estimated Outturn<br/>€</b> | <b>Adopted by Council<br/>€</b> | <b>Estimated Outturn<br/>€</b> |
| <b>H07 Operation of Markets and Casual Trading</b>     |                                 |   |                                 |   |                                 |                                |                                 |                                |
| 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                          |
| <b>Service Total H07</b>                               | <b>1,500</b>                    | <b>1,500</b>                              | <b>5,550</b>                    | <b>5,550</b>                              | <b>1,500</b>                    | <b>1,500</b>                   | <b>5,550</b>                    | <b>5,550</b>                   |
| <b>H09 Local Representation &amp; Civic Leadership</b> |                                 |   |                                 |   |                                 |                                |                                 |                                |
| 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                        | -                               | -                              |
| <b>Service Total H09</b>                               | <b>1,536,820</b>                | <b>1,536,820</b>                          | <b>-</b>                        | <b>-</b>                                  | <b>1,398,497</b>                | <b>1,398,497</b>               | <b>-</b>                        | <b>-</b>                       |
| <b>H10 Motor Taxation</b>                              |                                 |   |                                 |   |                                 |                                |                                 |                                |
| H1001 Motor Taxation Operation                         | 464,971                         | 464,971                                   | -                               | -   | 440,805                         | 440,805                        | -                               | -                              |
| <b>Service Total H10</b>                               | <b>464,971</b>                  | <b>464,971</b>                            | <b>-</b>                        | <b>-</b>                                  | <b>440,805</b>                  | <b>440,805</b>                 | <b>-</b>                        | <b>-</b>                       |
| <b>H11 Agency &amp; Recoupable Services</b>            |                                 |   |                                 |   |                                 |                                |                                 |                                |
| 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                        |
| <b>Service Total H11</b>                               | <b>465,148</b>                  | <b>465,148</b>                            | <b>7,627,286</b>                | <b>7,627,286</b>                          | <b>534,961</b>                  | <b>534,961</b>                 | <b>6,979,575</b>                | <b>6,979,575</b>               |
| <b>Division Total H</b>                                | <b>7,367,921</b>                | <b>7,367,921</b>                          | <b>9,368,687</b>                | <b>9,368,687</b>                          | <b>6,955,705</b>                | <b>6,955,705</b>               | <b>8,882,698</b>                | <b>8,882,698</b>               |
|  |                                 |   |                                 |   |                                 |                                |                                 |                                |

| <b><u>*PRE-ALLOCATIONS*</u></b>                       | <b>2024</b>                     |   |                                 |   | <b>2023</b>                     |                                |                                 |                                |
|---|---------------------------------|---|---------------------------------|---|---------------------------------|--------------------------------|---------------------------------|--------------------------------|
|   | <b>Expenditure</b>              |   | <b>Income</b>                   |   | <b>Expenditure</b>              |                                | <b>Income</b>                   |                                |
|   | <b>Adopted by Council<br/>€</b> | <b>Estimated by Chief Executive<br/>€</b> | <b>Adopted by Council<br/>€</b> | <b>Estimated by Chief Executive<br/>€</b> | <b>Adopted by Council<br/>€</b> | <b>Estimated Outturn<br/>€</b> | <b>Adopted by Council<br/>€</b> | <b>Estimated Outturn<br/>€</b> |
| <b>J Central Management Charges</b>                   |                                 |   |                                 |   |                                 |                                |                                 |                                |
| <b>J01 Corporate Building Costs</b>                   |                                 |   |                                 |   |                                 |                                |                                 |                                |
| J0101 Corporate Buildings                             | 2,184,380                       | 2,184,380                                 | -                               | -   | 1,430,056                       | 1,430,056                      | -                               | -                              |
| <b>Service Total J01</b>                              | <b>2,184,380</b>                | <b>2,184,380</b>                          | <b>-</b>                        | <b>-</b>                                  | <b>1,430,056</b>                | <b>1,430,056</b>               | <b>-</b>                        | <b>-</b>                       |
| <b>J02 General Corporate Services</b>                 |                                 |   |                                 |   |                                 |                                |                                 |                                |
| 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                         | -                               | -                              |
| <b>Service Total J02</b>                              | <b>1,248,795</b>                | <b>1,248,795</b>                          | <b>-</b>                        | <b>-</b>                                  | <b>1,115,964</b>                | <b>1,115,964</b>               | <b>-</b>                        | <b>-</b>                       |
| <b>J03 Information &amp; Communication Technology</b> |                                 |   |                                 |   |                                 |                                |                                 |                                |
| 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                        | -                               | -                              |
| <b>Service Total J03</b>                              | <b>1,676,857</b>                | <b>1,676,857</b>                          | <b>-</b>                        | <b>-</b>                                  | <b>1,541,528</b>                | <b>1,541,528</b>               | <b>-</b>                        | <b>-</b>                       |
| <b>J04 Print &amp; Post Room Services</b>             |                                 |   |                                 |   |                                 |                                |                                 |                                |
| J0401 Print/Post Room Services                        | 104,000                         | 104,000                                   | -                               | -   | 104,000                         | 104,000                        | -                               | -                              |
| <b>Service Total J04</b>                              | <b>104,000</b>                  | <b>104,000</b>                            | <b>-</b>                        | <b>-</b>                                  | <b>104,000</b>                  | <b>104,000</b>                 | <b>-</b>                        | <b>-</b>                       |
| <b>J05 Human Resources Function</b>                   |                                 |   |                                 |   |                                 |                                |                                 |                                |
| 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                        | -                               | -                              |
| <b>Service Total J05</b>                              | <b>1,386,375</b>                | <b>1,386,375</b>                          | <b>-</b>                        | <b>-</b>                                  | <b>1,227,582</b>                | <b>1,227,582</b>               | <b>-</b>                        | <b>-</b>                       |
|   |                                 |   |                                 |   |                                 |                                |                                 |                                |

| <b><u>*PRE-ALLOCATIONS*</u></b>        | <b>2024</b>                     |   |                                 |   | <b>2023</b>                     |                                |                                 |                                |
|--|---------------------------------|---|---------------------------------|---|---------------------------------|--------------------------------|---------------------------------|--------------------------------|
|  | <b>Expenditure</b>              |   | <b>Income</b>                   |   | <b>Expenditure</b>              |                                | <b>Income</b>                   |                                |
|  | <b>Adopted by Council<br/>€</b> | <b>Estimated by Chief Executive<br/>€</b> | <b>Adopted by Council<br/>€</b> | <b>Estimated by Chief Executive<br/>€</b> | <b>Adopted by Council<br/>€</b> | <b>Estimated Outturn<br/>€</b> | <b>Adopted by Council<br/>€</b> | <b>Estimated Outturn<br/>€</b> |
| <b>J06 Finance Function</b>            |                                 |   |                                 |   |                                 |                                |                                 |                                |
| 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                        | -                               | -                              |
| <b>Service Total J06</b>               | <b>1,607,140</b>                | <b>1,607,140</b>                          | <b>-</b>                        | <b>-</b>                                  | <b>1,593,644</b>                | <b>1,593,644</b>               | <b>-</b>                        | <b>-</b>                       |
| <b>J07 Pensions and Lump Sum Costs</b> |                                 |   |                                 |   |                                 |                                |                                 |                                |
| 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                        |
| <b>Service Total J07</b>               | <b>4,341,324</b>                | <b>4,341,324</b>                          | <b>686,795</b>                  | <b>686,795</b>                            | <b>4,285,695</b>                | <b>4,285,695</b>               | <b>734,042</b>                  | <b>734,042</b>                 |
| <b>J08 Area Offices</b>                |                                 |   |                                 |   |                                 |                                |                                 |                                |
| J0801 Area Offices Costs               | 1,396,717                       | 1,396,717                                 | -                               | -   | 1,232,843                       | 1,232,843                      | -                               | -                              |
| <b>Service Total J08</b>               | <b>1,396,717</b>                | <b>1,396,717</b>                          | <b>-</b>                        | <b>-</b>                                  | <b>1,232,843</b>                | <b>1,232,843</b>               | <b>-</b>                        | <b>-</b>                       |
| <b>Division Total J</b>                | <b>13,945,588</b>               | <b>13,945,588</b>                         | <b>686,795</b>                  | <b>686,795</b>                            | <b>12,531,312</b>               | <b>12,531,312</b>              | <b>734,042</b>                  | <b>734,042</b>                 |
|  |                                 |   |                                 |   |                                 |                                |                                 |                                |



**Appendix 1**

**SUMMARY OF CENTRAL MANAGEMENT CHARGE FOR THE YEAR 2024**

| <b>Description</b>   | <b>2024<br/>€</b> | <b>2023<br/>€</b> |
|--|-------------------|-------------------|
| 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         |
| <b>Total Expenditure - Allocated to Divisions/Services</b>     | <b>13,945,588</b> | <b>12,531,312</b> |
| <b>Total Income - Allocated to Divisions/Services</b>          | <b>686,795</b>    | <b>734,042</b>    |
|  |                   |                   |
| <b>Total Net Expenditure - Allocated to Divisions/Services</b> | <b>13,258,793</b> | <b>11,797,270</b> |

**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**

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

**Report 2**

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

**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 |
| <b>A - Housing &amp; Building</b>      | 178,721                                  | 117,180                      | 22,690        | 16,191        | 2,900         | 2,400         | 178,721                             | 0                                       | 0                         | 0                            | 0                                     |
| <b>B - Road Transport &amp; Safety</b> | 143,380                                  | 47,718                       | 27,493        | 26,746        | 20,464        | 20,959        | 128,210                             | 15,170                                  | 7,889                     | 3,262                        | (4,019)                               |
| <b>C - Water Services</b>              | 0  | 0                            | 0             | 0             | 0             | 0             | 0                                   | 0                                       | 0                         | 0                            | -                                     |
| <b>D - Development Management</b>      | 11,858                                   | 8,343                        | 1,159         | 979           | 736           | 640           | 10,508                              | 1,350                                   | 1,105                     | 457                          | 212                                   |
| <b>E - Environmental Services</b>      | 8,381                                    | 5,172                        | 1,902         | 947           | 360           | 0             | 6,170                               | 2,211                                   | 0                         | 0                            | (2,211)                               |
| <b>F - Recreation &amp; Amenity</b>    | 11,295                                   | 1,500                        | 5,166         | 4,629         | 0             | 0             | 9,036                               | 2,259                                   | 3,100                     | 1,282                        | 2,123                                 |
| <b>J- Corporate Services</b>           | 185                                      | 185                          | 0             | 0             | 0             | 0             | 185                                 | 0                                       |                           |                              | -                                     |
| <b>Grand Total</b>                     | <b>353,820</b>                           | <b>180,098</b>               | <b>58,410</b> | <b>49,492</b> | <b>24,460</b> | <b>23,999</b> | <b>332,830</b>                      | <b>20,990</b>                           | <b>12,094</b>             | <b>5,000</b>                 | <b>(3,896)</b>                        |

| 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   |