

OFFALY COUNTY COUNCIL



LOCAL AUTHORITY BUDGET 2022 AND EXPLANATORY TABLES



**FOR THE YEAR ENDING 31ST DECEMBER 2022
(ADOPTED 15TH NOVEMBER 2021)**

Adjustment by Elected Members to Draft Budget 2022

(Adopted November 15th 2021)

Additional Expenditure/(Expenditure Reductions)		€
F0502	Contribution to Other Bodies / Arts Programmes	7,000
F0501	Administration of the Arts Programme	(7,000)

Note : These adjustments are reflected in Tables A to F and Appendix 1

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BUDGET 2022 CHIEF EXECUTIVE'S REPORT

To: An Cathaoirleach and Elected Members of Offaly County Council

I enclose, for your consideration, the Draft Budget for Offaly County Council for the year ending 31st of December 2022, as set out in the statutory tables attached to this report.

The Statutory Budget meeting for Offaly County Council will be held on the 15th November, 2021.

The Draft Budget for 2022 has been prepared in the context of increased service demands, increasing budget requirements and ability to provide match funding for projects, together with the challenges associated with the decarbonisation agenda and the Covid-19 pandemic.

2021 has been a very challenging year, with all income streams under pressure and we required significant support from Government to enable us to continue to provide essential services.

The members will be aware of the challenges of the Just Transition process and the acceleration of the decarbonisation agenda for Bord na Mona and ESB and the consequential impact on Offaly Co. Co.'s rates income. The cessation of power production at the Shannonbridge Power Plant still presents a very serious risk to the commercial rates income for the Council in the coming years. The Department of Housing, Local Government and Heritage confirmed that central government funding of €1.7m will be provided to Offaly County Council again in 2022, (as it was in 2021), in compensation for the loss of this rates income. 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 for 2022 only and a permanent solution for this loss of income will be required to ensure the long term financial stability of Offaly County Council.

With regard to the ongoing challenges faced by the Council as it continues to deal with the Covid-19 pandemic, a range of supports to business have been put in place including the Restart Grants, Small Business Grants (SBASC), along with a suite of initiatives and supports from our Local Enterprise Office. Government funding has also been made available to local businesses, through the Council, via the

Rates Waiver Scheme which has provided a 100% waiver of commercial rates for businesses right through 2021. The scheme applies to all ratepayers in categories most affected by the pandemic.

At the Meeting of Offaly County Council held on 19th July 2021, the members agreed that the Local Property Tax (LPT) increase of 15% would be maintained for 2022, to bring in €742,886 in additional revenue, to be allocated as match funding to countywide projects. This increase has been approved by the members for 2020, 2021 and 2022. This ongoing commitment by the members continues to provide funding towards projects right across the County. This fund will be ring-fenced again for 2022, with oversight by the Corporate Policy Group and a report will be prepared to account for expenditure to demonstrate its effective use. The LPT must be considered annually by the members.

Due to the increasing demand for services, the need to provide the match funding for draw down of national funding streams for projects and to enable the economic recovery of our county, I have again provided €50,000 for the Revenue deficit provision for 2022, as in 2021. Very significant progress has been made in tackling the cumulative revenue deficit and in managing the finances in Offaly in recent years. It is hoped that our cumulative revenue deficit can be further reduced in 2021, but this will depend on our budget outturn at year end. This may not be possible given the uncertainty surrounding the council finances in 2021 as a result of the COVID-19 pandemic. However, I am maintaining this provision for 2022 in order to meet our commitments as laid out in the budget book for 2022. It is hoped to revisit the allocation for the deficit provision in the 2023 budget.

Budget 2022 also provides for the provision of €150,000 to offset loan repayments for the Arts Centre development in Tullamore, which is currently underway. As the members are aware, it was previously agreed that the deficit provision would be reduced to provide for this repayment. It is hoped that the Arts Centre will open mid-2022. As a result, a provision has also been made for an operational budget for the Centre.

Commercial Rates are a significant contributor to the total income for the Council and it is difficult to project the level of income for 2022 as businesses often appeal valuations of their businesses premises. An estimated loss of income provision must be provided to account for this. Due to the easing of Covid-19 restrictions over the past couple of months, and its consequential impact on businesses, we have been in a position to reduce our bad debt provisions for 2022. The Head of Finance addresses this in his report.

Members will be aware that the National Rates Revaluation process continues to pose a risk to our rates income, due to a number of appeals pending decision by the Valuation Tribunal. The loss can only be quantified as appeals are determined.

For 2022, there is no proposal for any increase in the Annual Rate on Valuation and this budget provides for a rate of €0.2198, as in 2021.

We have been challenged in our ability to maintain services in 2022 and the budget will be monitored very closely to ensure we can achieve the targeted outturn at year end. However, we have been able to provide additional funding in some areas. We have provided an additional €210,000 for County Road Maintenance in 2022, maintained the General Municipal Allocation, provided for pay restoration (1%) which was effective from 1st October in 2021 but will apply over the full year for 2022 along with a further increase of 1% in October 2022. The Match Fund budget of €350,000 has also been maintained. Additional funding has also been provided for Housing, Playgrounds and Library services.

It is important for Offaly from both a development, economic and tourism recovery perspective, that we are able to avail of any national funding streams. It should be noted that this is not sufficient to optimise drawdown of all funding opportunities that become available. The Council has made applications under the various funding schemes for a number of tourism, economic and community projects.

Following an extensive review of expenditure and incomes, funding has been identified to allow us provide for an increased allocation in a number of service areas. The increased expenditure in the Draft Budget for 2022 has been allocated to the following services, for your consideration: -

OCC Funded Service Enhancements	1,071,500
Additional Housing Pre-let Expenditure	360,000
Additional Housing Planned Maintenance Expenditure	160,000
Additional Housing Maintenance & Repairs Expenditure	88,000
Additional Housing Own Stock DPG Spend	50,000
Additional County Roads Allocation	210,000
Arts Centre Operational Funding 2022	100,000
Local Enterprise Office Economic Recovery Initiatives	50,000
Additional Funding for Graveyards	23,500
Additional Funding for Playgrounds	10,000
Additional Library Maintenance Costs	10,000
Additional Contribution to Library Book Fund	10,000

The Council must adopt a balanced budget. There are significant challenges with regard to rates income, combined with efforts to enable economic recovery and provide supports to businesses and communities post Covid-19. There are also the ongoing challenges presenting to us as a result of the impact of the decarbonisation agenda.

I am happy to report that we have achieved significant progress on a number of initiatives in 2021:

- Tullamore Street Enhancement Project – Phase 1 completed and further application submitted for URDF Phase 2
- Tullamore Community Arts Centre – expected construction completion in Q2 2022
- N52 Tullamore-Kilbeggan Link Road progressing well with public consultation on Stage 3 emerging preferred route
- Greenway construction continues - €3.1m for Daingean to Edenderry, under construction (Tullamore to Turraun complete & Tullamore to Daingean complete/new carparks provided). We are seeking funding for Turraun to Shannon Harbour for 2022/3 delivery. We commenced feasibility and design studies for the Shannon Monastic Greenway and the Ballycommon to Mullingar Greenway link, both funded under the Carbon Tax Fund 2020.
- Edenderry Inner Relief Road – Contractor appointed to complete Stage 1
- Active Travel Programme – OCC received €3.8m from National Transport Authority, countywide programme underway

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- Post Covid-19 Recovery Measures including Weatherproofing and Outdoor Dining initiatives, Parklets, Local Live Performances, Town and Village Renewal schemes and Rural Regeneration Fund schemes. A number of applications are pending approval under TVR and RRDF schemes.
 - 22 applications successful for Shopfront Grant Scheme and 34 applications successful for Streetscape Enhancement Scheme.
 - Climate Change Adaptation Strategy – Climate Steering Group established, training provided, Tullamore Decarbonisation Zone.
 - Rhode Green Energy Park proposal progressing with Park Infrastructure upgrade and Feasibility Study (Q4 2021-Q3 2022).
 - Birr Courthouse redevelopment continues - Creative Hub project – funding received from Historic Towns initiative and Historic Structures Fund.

The General Municipal Allocation (GMA) remains the same as in 2021. The rates harmonisation process, completed in 2016, yielded an extra €100,000 per Municipal District. This is maintained in 2022 budget. During the current year, this discretionary funding was allocated to projects focussing on local community priorities and initiatives. The total is €510k. It is apportioned to MD's as follows:

Edenderry MD	€163k
Birr MD	€170k
Tullamore MD	€177k

The Local Enterprise Office is an integral part of the economic development function being delivered by the Council. During 2021, we have seen further interest in serviced sites in our Business Parks. The Green for Micro support programme was introduced to assist and support businesses in climate adaptation measures. The County Development Plan was reviewed and new Plan adopted by the members in 2021.

Free Public Wi-Fi access initiatives and broadband connection points continue to be rolled out under the aegis of Offaly's Broadband Officer. The Cellnex initiative was launched in Edenderry. The Vex IQ Robotics initiative commenced in 2020 but due to Covid-19 has been deferred until 2022.

The Tourism sector has been badly hit by the pandemic. A number of promotional campaigns were undertaken to promote staycations in Offaly during 2021, including the national summer marketing campaign on national radio, the Midlands summer campaign on Midlands 103 in conjunction with Laois & Westmeath, the Failte Ireland "Keep Discovering" campaign with Birr Castle and cruising on

the Shannon featuring, and an advertising campaign in national newspapers (this will continue in the Autumn). Filming for a number of TV programmes showcasing tourism in Offaly included “Ireland County by County”, a US TV show, and TG4’s “Heartlands” series. The Tourism sector will require ongoing, significant assistance for 2022.

The Birr Destination Town scheme continues, supported by Failte Ireland and Offaly Co. Co., with the Green St. enhancement underway until Q2 2022. The Tourism Interpretation Strategy is in progress. With regard to the Slieve Bloom Mountain Bike Project, Phase 1 & 2 are open, with Phase 3 & 4 underway – 31.5Km of trail completed in Offaly. Meelick Weir redevelopment, led by Waterways Ireland, was officially opened in September, 2021.

Work continues with the National Just Transition Fund, with 44 projects under contract, (16 Strand 1 and 28 Strand 2 projects), with a value of €17.8m. The Territorial Just Transition Plan is to be approved by the European Commission in 2022.

Offaly Local and Community Development Committee continues to be a leading performer in delivering nationally funded programmes. The Offaly LEADER Transitional Programme was allocated €1,780,874 for 2021-2022.

The Community Response Forum was established in response to Covid-19 restrictions in communities and among older groups. The Community Call Helpline continued to be made available throughout and a collaborative network of agencies worked to ensure no one was left isolated or in need. The forum encompassed Offaly Co. Co. Cathaoirleach and officials, working with GAA, HSE, An Garda Síochana, PPN, Age Friendly Alliance, Offaly Local Development Co., IFA, Alone, Volunteer Centre, TUSLA, Family Resource Centres, An Post, St. Vincent de Paul, Offaly Traveller Movement, Citizens Information and Laois/Offaly Local Link. I want to acknowledge the contribution and cooperation of all, during a most difficult period.

The budget continues to provide funding for assistance under the Housing Grants Schemes, subject to Department allocation. An additional budget of €658,000 is being provided for housing services in 2022, as indicated above.

Work has commenced on the Retrofit Programme, with a number of units completed. Funding of €3.3m was announced for Offaly from the Retrofit Just Transition budget. Following considerable engagement between our Housing Team and the Department of Housing, Local Government and

Heritage, regarding the retrofit programme and the significant increasing costs being experienced in relation to same, we have now been advised that we have received an increase in budget from the original €3.3m to €4.2m. This is a very significant, very welcome achievement and I have no doubt that this increase is due to the continuing diligent work of our Housing team.

The Housing Capital programme is progressing and reports are brought to Council on a regular basis regarding progress of the programme.

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

I would also like to thank the members of the Management Team, Tom Shanahan, Sharon Kennedy, Mark Connolly and Stephane Duclot for their continued support and commitment. I wish to acknowledge and thank all staff for their efforts in the prudent management of constrained resources over the past year and for their efforts in ensuring that Offaly County Council remained open for business during the Covid-19 restrictions.

I wish to thank in particular, Mark Connolly, Head of Finance and Thomas Mawe, Financial / Management Accountant and their 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.

I recommend the Draft Budget for 2022 to the Council for your approval.



Anna Marie Delaney

Chief Executive

November 4th, 2021.

Head of Finance

Budget Context

The framing of the 2022 budget has been extremely challenging given the impact of the COVID-19 global pandemic on both the national and international economy. 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 provided funding to Offaly County Council for both 2021 and 2022 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.

Further uncertainty in the economic outlook is added to with the impact of Brexit and the issues arising for some ratepayers around the decarbonisation agenda. As a result, it has been necessary to take a conservative approach, while all these uncertainties exist, with the main focus of Budget 2022 being to maintain spending at 2021 levels where possible, while also allowing for some targeted expenditure increases.

The budget process was completed as per Department of Housing Planning and Local Government (DHPLG) circular Fin 16/2021 and the Finance (Local Property Tax) Act 2012. The overall process and timetable is included with this report.

COVID-19

The COVID-19 pandemic has triggered a global public health crisis which has resulted in a substantial contraction in economic activity across the world. In Ireland this has resulted in a shutdown of a significant proportion of the economy over a protracted period of time. This in turn, has resulted in significant income reductions for the Council in 2021 and will most likely put further pressure on the income of Offaly County Council in 2022 in the following areas:

1. Rates Income
2. Parking Income
3. Planning Fees
4. Other Miscellaneous Incomes

The Local Government Sector received a number of very important financial supports from central government in 2020 notably:

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- a) Rates Waiver Scheme (100% waiver of commercial rates for the 9-month period from 27th March 2020 to 27th December 2020). The scheme applies to all ratepayers except those in a small number of categories.
 - b) Direct subvention to cover the element of Local Authority Goods and Services income impacted by COVID-19.
 - c) Direct funding to cover the significant expenditure incurred by local authorities in dealing with the pandemic both in supporting the national effort of dealing with COVID-19 and addressing health and safety matters for staff and customers.

Financial supports continued in 2021 notably:

- a) Rates Waiver Scheme (more targeted than the 2020 scheme) for Q1 to Q3 2021.
- b) A targeted commercial rates waiver for the hospitality, leisure and tourism sectors for the final three months (Q4) of 2021.

However, it should be noted that no confirmation has been received from the DHLGH in relation to the 2021 direct subvention to cover the element of Local Authority Goods and Services income impacted by COVID-19 or for the 2021 direct funding to cover the significant expenditure incurred by local authorities in managing the fallout from the pandemic both in supporting the national effort of dealing with COVID-19 and addressing health and safety matters for staff and customers. The Local Government sector continues to engage with the DHLGH on this matter which is of critical importance to achieving a balanced financial outturn for 2021.

The 2022 budget is framed on the basis of the economy returning to near normal (pre-pandemic) levels in 2022. Any return to Covid restrictions in 2022 may result in a review of spending commitments in 2022.

Decarbonisation Agenda

The decision taken by the ESB to cease the production of power in their West Offaly Power facility located at Shannonbridge still presents a very serious risk to the commercial rates income for Offaly County Council in the coming years. The DHLGH confirmed that government funding of €1.7m will again be provided to Offaly County Council in 2022 (as it was in 2021) 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 2022 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 statutory process, whereby the elected members decide on any increase or decrease in advance of the adoption of the annual statutory budget. In July, the public consultation was commenced with the public notified and invited to make submissions on the LPT by July 9th, 2021. Elected members were required to consider varying the Local Property Tax (LPT) by +/- 15%. A number of financial reports were presented to members so that they could take account of the current financial position of Offaly County Council, the effect of variations on the rates of LPT and a summary of submissions made by the public.

At the LPT meeting on July 19th 2021, the executive formally proposed to maintain the variation to the local property tax adjustment factor applied in 2021 for 2022. The elected members considered the above information and the proposal from the Executive. The members decided to maintain the variation to the local property tax adjustment factor applied in 2021 for 2022 meaning the Local Property Tax charged to households across Offaly would be maintained at the same level in 2022 as it was in 2021. This decision has ensured that once again, in 2022, additional LPT income of €745,434 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. 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.

This decision was communicated to the Revenue Commissioners and the Department of Housing, Planning, Local Government and Heritage within the required timeframes. The DHLGH have confirmed in circular **Fin 18/2021** the increased allocation of the LPT fund for Offaly will be **€8,401,722** reflecting the additional revenue of **€745,434**. As directed by the members, this fund will be reserved for economic development purposes. This LPT decision process is an annual decision for the members under the Act.

As part of the revision to the LPT for 2022, the Revenue are revising the valuation bands. It is not known what the new split will be when the bands become effective as a declaration process has yet to be completed. As the lower three bands (containing 96% of Offaly properties) are widening significantly, to an upper limit of €350k from €200k, it is unlikely that band movements will negatively affect the majority of Offaly householders.

General Municipal Allocation

Having considered the deliberations of members in the General Municipal Allocations (GMA) of the Municipal Districts, The Chief Executive has proposed there is no change in the Draft budget in the GMA for 2022. The total is €510k. It is apportioned to MD's as follows:

- Edenderry MD €163k
- Birr MD €170k
- Tullamore MD €177k

Commercial Rates

The Rates Revaluation for Offaly was completed in Offaly in 2017 and became effective from the start of 2018. All commercial properties in the county have been revalued to reflect their relative commercial value and earning capacity. The rates income required to balance Table A is allocated over the properties using this new base. There was no incremental increase in income for Offaly from this revaluation. The net effective valuation in Table A now reflects the estimated combined commercial value of all rateable properties in Offaly. Apart from new property additions and a small adjustment for the consumer price index, there was no additional income for Offaly County Council from this exercise.

On completion of the revaluation the council were notified of 65 property valuations which are subject to appeal to the valuation tribunal. There are 17 appeals (from the original 65) still ongoing and proceeding through the valuation tribunal very slowly, due to the numbers of appeals nationally. This represents a very considerable threat to the income base of the council as the appeals that have been decided, have mostly been upheld resulting in a loss of income to the council, which could only be reinstated by a rates increase.

In addition, there are ongoing appeals regarding wind farm installations and global infrastructural sites which could also greatly impact rates income, once they have been decided. The draft budget for 2022 contains an *estimated* provision to cover the outcome of rates appeals.

Commercial Rates are a significant contributor to the total income for the Council and it is vital to the level of service delivery that income from this source is maximised. Ensuring that all commercial properties are included in the rates book and are properly rated continues to be a priority, in order to ensure the burden is equitably distributed to business owners across the county. No increase in the commercial rate is proposed for 2022. Due to the easing of COVID-19 restrictions on businesses in

Offaly and the reopening of the general economy we have also reduced our Commercial Rates Bad Debt Provision for 2022.

I continue to be concerned that there is a threat to future rates income as a result of the decarbonisation agenda.

Income and Expenditure Analysis

Chart 1

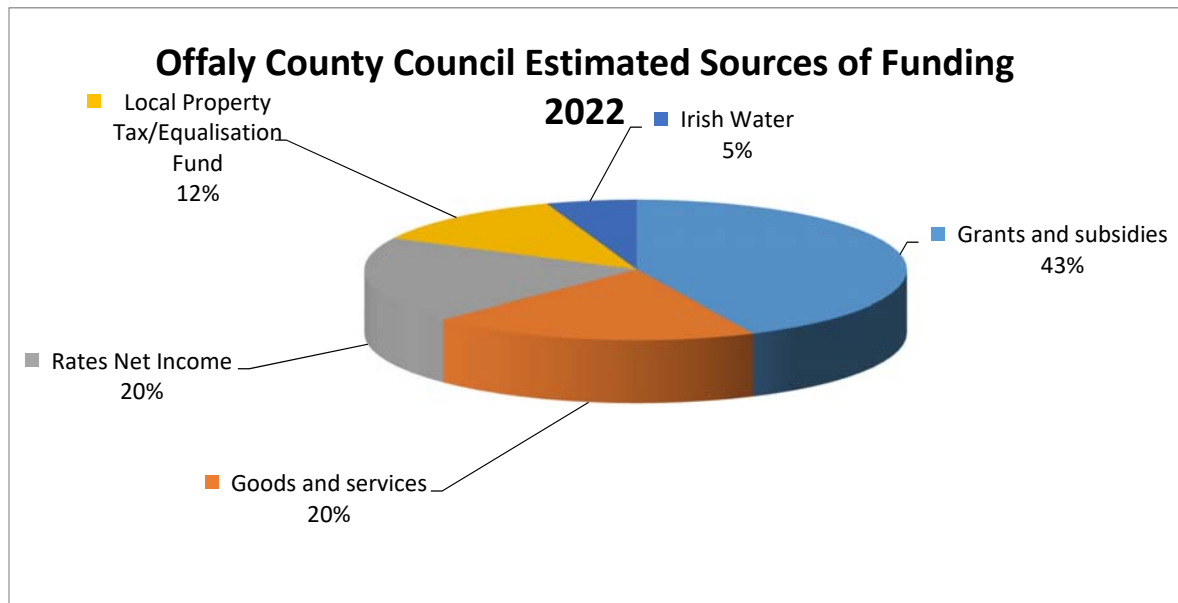
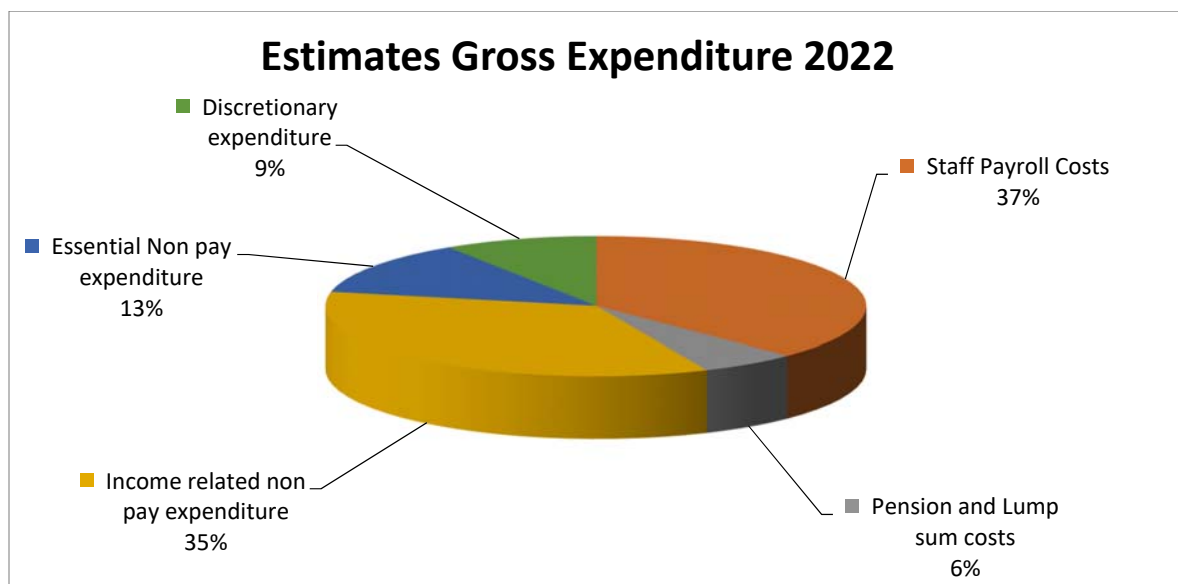


Chart 2



The above charts summarise the sources of income and the analysis of expenditure in the draft budget for 2022. In Chart 1, it can be seen that Offaly is now raising just 40% of income from rates and the delivery of goods and services and is more reliant on central government for funding to ensure services are provided. Chart 2 indicates that only 9% of our expenditure is discretionary. This is a subjective analysis and includes some discretionary spending on services like housing repairs and county roads, which as core services might not be considered discretionary. The reality is that since 2008 we have had funding reductions of circa 30%. Effectively we have a small proportion of funding available for discretionary spending on service provision.

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 -

- A rent review of 1,813 Local Authority tenants accounts was carried out in the Autumn with the revised rent effective from the 9th October. It is proposed to hold a rent review of all leasing, RAS and HAP tenancies in early 2022. The review was carried out in line with the rental scheme adopted by the members of Offaly County Council. All additional income estimated to be generated by this rent review has been reinvested in Housing services for 2022.
- The expenditure increases on services of recent years have, as far as possible, been maintained in the 2022 budget. The additional funding for county roads of €150,000 which was included last year is again provided for. This 2022 allocation continues to be funded from an actual surplus of NPPR income over budget in 2021. This is not a permanently sustainable allocation.
- A further €210,000 has been provided for County Roads from the Revenue Account in 2022.
- 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.
- Following the rates revaluation in 2017, a number of appeals are still pending which if successful may result in a significant issue for the council's finances. A provision to cater for this eventuality is included in the budget, but the situation is uncertain.
- In the current climate of financial uncertainty for citizens it was felt that any increase in local authority charges like planning fees, parking charges would be unlikely to yield significant additional income.

- The participation in shared services initiatives with the local authority sector has in the past decade brought many benefits as the sector develops capacity. However, increasing costs arising from participation in these services is putting pressure on the budget of the council. This principally applies in shared IT services, Fire services, Roads, Libraries etc.

Following an extensive review of expenditure and incomes, some funding has been identified to allow us to increase expenditure. The detail on amounts added for 2022 to the Draft budget for your consideration are shown below.

OCC Funded Service Enhancements	1,071,500
Additional Housing Pre-let Expenditure*	360,000
Additional Housing Planned Maintenance Expenditure*	160,000
Additional Housing Maintenance & Repairs Expenditure*	88,000
Additional Housing Own Stock DPG Spend*	50,000
Additional County Roads Allocation	210,000
New Arts Centre Operational Funding 2022	100,000
Local Enterprise Office Initiatives	50,000
Additional Graveyard Funding	23,500
Additional Funding for new Playground Strategy	10,000
Additional Library Maintenance Costs	10,000
Additional Contribution to Library Book Fund	10,000

*Funded from additional rent generated from the Housing Rent Review in October 2021

Irish Water

Since the advent of Irish Water at the beginning of 2014, the relationship has continued to evolve into a managed agency agreement. The level of expenditure and income included in the 2022 budget for operation of the services is a contra entry of €3.7m, which is mainly now a Pay and Central Management Charge. Our budget is based on the assumption that Irish Water will continue to reimburse us for all expenses that we incur directly and indirectly on their behalf.

Rates Rebate on Vacant Premises

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 fact that this section has not commenced yet, means that the existing legislative provisions regarding the rate of refund applies (i.e. s14 of Local Government Act 1946; s71 of the Local Government (Dublin) Act 1930; or s20 of Cork City Management Act 1941). Therefore, if a local authority wishes to have an altered rate of refund in place for a number of consecutive years, it will be necessary for the Council to take such a decision at each relevant budget meeting.

The recommendation from the executive is for members to retain our current 100% vacant rebate.

A review of the rates rebates on vacant premises is currently underway. This review was postponed in early 2021 due to the global pandemic. It is suggested that changes to the current system (if any) would not be implemented until 2023.

The Local Government Rates and Other Matters Act 2019 also provides in section 15, provision for rates waivers to ratepayers to support certain actions under development plans. This section has also not commenced yet and we await the issue of regulations on how these schemes are going to operate.

Tackling the Accumulated Deficit

Members approved the provision of €50,000 in our 2021 budget to reduce the accumulated deficit which is now circa €1.9m. Given the economic uncertainty impacting on 2021, it is not possible at this time to estimate the impact of the global pandemic on the Offaly County Council's 2021 financial outturn. This uncertainty will however without doubt continue into 2022.

As a result, the draft budget presented again shows a provision of €50,000 to continue the amortisation of the cumulative deficit. It is essential that we tackle this deficit and reduce it as quickly as possible. I am also conscious of the need to continue the momentum of recent years in tackling this deficit.

Also, €150,000 is provided in budget 2022 to fund loan repayments for Tullamore Arts Centre development which is currently under construction.

Central Revenue Collection Department (CRC)

Income Collection

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

	2020	2019	2018	2017
Rates	77%	88%	89%	87%
Housing Rents and Annuities	92%	89%	87%	85%
Housing Loans	75%	62%	56%	55%

Housing Rents, Annuities and Loans collection rates have held up well throughout 2021. Rates Collection dipped in 2020 and continued to prove challenging throughout 2021.

There is a continued risk facing Offaly County Council in collecting rates income in 2022. While most of the economy has now reopened there is still a risk that a further lockdown may be required. However, given the level of businesses reopening in Q4 2021, Offaly County Council has reduced its bad debt provision for rates in 2022.

Finance Department - Key Achievements 2021

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 2020, this role significantly altered, with an additional remit being to support the sustenance of the local economy through the continuing Covid 19 pandemic.

The Finance Department Business Plan's focus has been significantly changed in 2020 (and continued into 2021) by the Covid 19 pandemic and the requirement for social distancing through:

- Supporting the local economy through enterprise supports like Restart Grant, Restart Plus Grant and SBASC scheme.
- Assisting the delivery of LEO enterprise supports.
- Assisting the provision of Covid prevention measures.
- Housing loan relief measures.
- Further roll out of on-line services.
- Continued Remote working .
- Execution of continuity plans for remote payroll processing.

Finance's regular business plan includes the operation of and improvements in the following work areas, which have also been impacted by safety measures required for Covid 19. These include:

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- Management Accounting and Budgetary control,
 - Annual Financial Statements,
 - Financial Management Systems Development,
 - Capital Account Management
 - Motor Taxation Office,
 - Billing and Revenue Collection,
 - Accounts Payable,
 - Payroll/Superannuation,
 - Treasury Management,
 - Insurance,
 - Compliance requirements of Statutory Organisations.

The key achievement for the Department in 2021, was to continue to maintain the core services in a very challenging 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 along with Audit and Statutory compliance.

Restart Grant Supports

The Dept. of Business Enterprise and Innovation (DBEI) continued a range of supports for business through the Covid -19 pandemic to try to ensure businesses survived the very significant impact the pandemic was having on their turnover and staff. Significant supports in this regard were the Restart grants and Restart Plus grants which were made available to all occupiers of rated business properties. In addition, a new scheme the Small Business Assistance Scheme for Covid-19 (SBASC) was introduced to support sectors of the economy not eligible for other supports. This support was routed through local authorities and involved an online application process. As this continued, amendments were made to the scheme to include allowances for local lockdown, wet pubs and late applicants.

In what became a continuing body of work Finance staff managed enquires, application vetting and payments while ensuring the funding available was distributed the targeted firms. This was a considerable drain on resources as extensive information was required to support claims. Overall, a total of over €9.0m has been distributed in over 1700 individual stage payments to qualifying firms to ensure their continuity to trade.

We are continuing to manage a rates waiver scheme, to further assist the local economy, to give up to 12 month's relief from the payment of commercial rates for 2021. This is being funded by the Department of Housing, Local Government and Heritage.

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/ DHLGH /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. The impact of Covid 19 challenged the adaptability of our staff and processes and the team found new ways of delivering on these priorities. 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.

2022 Priorities

Subject to the forgoing paragraph, and the likely medium term continuation of a Covid-19 impact on the business environment our priorities in 2022 will be to continue to maintain core financial services and the solvency of the council's finances in the face of a very real pandemic threat. Budget 2022 has been framed with this core objective in mind. As the situation continues to evolve in Q1 2022, and we react to the financial landscape, plans will be developed to maintain budgetary control and ensure budget holders can maximize the value of the funds they have been assigned. In addition, as stability returns, we also hope to review our staff structures and focus on a programme of continued process improvement, through better use of technology, as well as responding to an increased level of oversight by departmental and national bodies.

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 2020. In particular, I would like to acknowledge the support of the Financial / Management Accountant, Thomas Mawe, in drafting the 2022 budget.

Mark Connolly,
Head of Finance
November 4th, 2021

APPENDIX A

Annual Budgetary Process 2021 -Local Government Act 2001 & Local Government (Reform) Act 2014	(Not later than) Dates 2022 Budget
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".	Q1 2022
DPER - EU Reporting reporting requirements. (Current & Capital) PER ADOPTED BUDGET	31/12/2021
Submit Draft Budget figures to DPER.	Friday
Submit csv files and Hard copy budget to DECLG	31/12/2021
	Friday
Draft Local Authority Budget (Second Phase) - Section 102 (4A) & Section 103 (2)(b) - <i>note</i> Minister specifies period during which members may consider the Draft Local Authority Budget.	
Budget must be adopted within 14 days (beginning on day of the Budget Meeting)	29/11/2021
	Monday
Budget Meeting - Statutory Period for Budget 2022 - November 1st to 30th 2021	15/11/2021
	Monday
In Committee meeting - Regarding Draft Budget 2022	08/11/2021
	Monday
Publish newspaper notice and issue draft Local Authority Budget to members not less than 7 days prior to the statutory meeting.	08/11/2021
	Monday
Draft Budgetary Information - Municipal Districts - Section 102 (4A) - How the GMA will be spent (prioritised) in each Municipal District - <i>note</i> Minister specifies period during which members may consider the Draft Budgetary Plan	
Draft Budgetary Information - Reserved Function of the Municipal District - Municipal District members may increase or decrease local charges in the District impacting on the overall level of funding available. Last date for conclusion \ adoption of Draft Budgetary Plan - (no later than 21 days prior to Local Authority Budget Meeting) There is no provision for adjourning this meeting. Chief Executive shall take account of any Budgetary Plan adopted in preparing the Draft Local Authority Budget - If not adopted Chief Executive shall take account of the Draft Budgetary Plan as presented.	25/10/2021
	Monday
Draft Budgetary Information must be submitted to members of the Municipal District not less than 7 days prior to the meeting - Fair , Equitable , Transparent Measurable & Not Arbitrary.	18/10/2021
	Monday
DPER - EU Reporting reporting requirements. (Current & Capital)	
Submit Draft Budget figures to DPER.	30/09/2021
	Thursday
Local Property Tax (LPT) - Finance (Local Property Tax) Act 2012 - Section 20.	
Notify Revenue of any change in the LPT on or before.	31/08/2021
	Tuesday
Notify the Minister of any change in the LPT on or before.	31/08/2021
	Tuesday
Publish a notice (<i>including website</i>) of any change in the LPT (within 14 days of resolution) on or before.	28/07/2021
	Wednesday
Council Meeting to consider LPT Variation (Resolution - Reserved function).	19/07/2021
	Monday
Council Meeting to consider LPT Variation (In Committee).	12/07/2021
	Monday
CPG consultation on Local Property Tax.	09/07/2021
	Friday



15 October 2021

Circular Fin 18/2021

Chief Executive

cc. Head of Finance

Local Property Tax Allocations 2022 – 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 2022 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 15/2021.

Local Property Tax Allocation to Offaly County Council in 2022

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 2022, the 2022 allocation has increased to €8,401,722 (an increase of €745,434 from the pre-variation allocation of €7,656,288).

As noted in Circular Fin 15/2021 concerning the Provisional LPT allocation, when information on the post-revaluation LPT yield is available, the matter will be revisited.

Accounting treatment of LPT

The accounting treatment in respect of 2022 LPT allocations remains the same as for 2021. Reference should be made to Circulars Fin 08/2016 and Fin 04/2017.

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.

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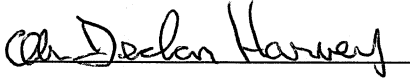
Lorraine O'Donoghue

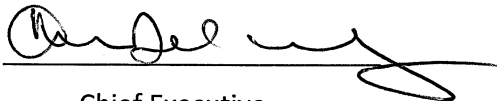
Principal

Local Government Finance

CERTIFICATE OF ADOPTION

I hereby certify that, at the budget meeting of Offaly County Council held this 15th day of November 2021 the Council by Resolution adopted for the financial year ending on the 31st day of December 2022, 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 and base year adjustment set out in table C, to be the annual rate on valuation to be levied for that year for the purposes set out in those Tables.

Signed 
Cathaoirleach

Countersigned 
Chief Executive

Dated this 15th day of November 2021

TABLE A - CALCULATION OF ANNUAL RATE ON VALUATION FOR THE FINANCIAL YEAR 2022

Offaly County Council								
Summary by Service Division	Expenditure	Income	Adopted Estimated 2022 Net Expenditure		Expenditure	Income	Estimate Net Outturn 2021 Net Expenditure	
	€	€	€	%			€	%
Gross Revenue Expenditure & Income								
A Housing and Building	13,023,684	12,292,184	731,500	2.9%	12,099,971	11,446,068	653,903	2.5%
B Road Transport & Safety	21,062,665	15,462,691	5,599,974	22.2%	20,240,434	14,925,640	5,314,794	20.0%
C Water Services	5,167,347	4,888,130	279,217	1.1%	5,182,124	4,912,082	270,042	1.0%
D Development Management	10,799,909	5,098,022	5,701,887	22.6%	10,407,218	5,145,162	5,262,056	19.8%
E Environmental Services	8,810,959	2,333,193	6,477,766	25.6%	8,573,169	2,206,442	6,366,727	23.9%
F Recreation and Amenity	4,730,307	478,135	4,252,172	16.8%	4,264,651	408,544	3,856,107	14.5%
G Agriculture, Education, Health & Welfare	584,078	236,262	347,816	1.4%	577,838	235,831	342,007	1.3%
H Miscellaneous Services	7,764,113	5,893,230	1,870,883	7.4%	11,272,276	6,714,173	4,558,103	17.1%
	71,943,062	46,681,847	25,261,215	100%	72,617,681	45,993,942	26,623,739	100%
Provision for Debit Balance	50,000		50,000				50,000	
Adjusted Gross Expenditure & Income (A)	71,993,062	46,681,847	25,311,215				26,673,739	
Local Property Tax/Equalisation Fund			8,401,722				8,399,174	
Net Amount of Rates to be Levied C=(A-B)			16,909,493				18,274,565	
Net Effective Valuation (E)			76,942,512				83,154,175	
General Annual Rate on Valuation (D)/(E)			0.2198				0.2198	

TABLE B: Expenditure and Income for 2022 and Estimated Outturn for 2021

Division & Services	2022				2021			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
A Housing and Building								
A01 Maintenance & Improvement of LA Housing Units	2,927,083	2,927,083	6,053,983	6,053,983	2,292,496	2,292,496	5,313,828	5,313,828
A02 Housing Assessment, Allocation and Transfer	370,996	370,996	9,919	9,919	366,708	366,708	9,372	9,372
A03 Housing Rent and Tenant Purchase Administration	947,014	947,014	14,625	14,625	971,746	971,746	13,819	13,819
A04 Housing Community Development Support	343,663	343,663	3,296	3,296	340,681	340,681	3,115	3,115
A05 Administration of Homeless Service	787,765	787,765	562,288	562,288	673,233	673,233	506,135	506,135
A06 Support to Housing Capital Prog.	1,644,799	1,644,799	703,828	703,828	1,558,129	1,558,129	651,794	651,794
A07 RAS and Leasing Programme	3,208,848	3,208,848	2,885,073	2,885,073	3,213,341	3,213,341	2,884,619	2,884,619
A08 Housing Loans	611,842	611,842	467,838	467,838	590,524	590,524	472,412	472,412
A09 Housing Grants	1,751,976	1,751,976	1,283,738	1,283,738	1,682,698	1,682,698	1,283,532	1,283,532
A11 Agency & Recoupable Services	135,057	135,057	120,156	120,156	135,365	135,365	120,092	120,092
A12 HAP Programme	294,641	294,641	187,440	187,440	275,050	275,050	187,350	187,350
Division A Total	13,023,684	13,023,684	12,292,184	12,292,184	12,099,971	12,099,971	11,446,068	11,446,068

TABLE B: Expenditure and Income for 2022 and Estimated Outturn for 2021

Division & Services	2022				2021			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
B Road Transport & Safety								
B01 NP Road - Maintenance and Improvement	-	-	-	-	-	-	-	-
B02 NS Road - Maintenance and Improvement	4,226,937	4,226,937	3,629,031	3,629,031	4,273,374	4,273,374	3,641,651	3,641,651
B03 Regional Road - Maintenance and Improvement	5,794,514	5,794,514	5,229,366	5,229,366	5,378,947	5,378,947	4,838,523	4,838,523
B04 Local Road - Maintenance and Improvement	7,313,841	7,313,841	4,779,914	4,779,914	7,105,755	7,105,755	4,804,166	4,804,166
B05 Public Lighting	1,085,431	1,085,431	6,294	6,294	1,023,617	1,023,617	5,948	5,948
B06 Traffic Management Improvement	179,227	179,227	3,271	3,271	156,307	156,307	3,091	3,091
B07 Road Safety Engineering Improvement	969,190	969,190	730,513	730,513	810,083	810,083	549,553	549,553
B08 Road Safety Promotion & Education	85,290	85,290	2,249	2,249	78,960	78,960	2,125	2,125
B09 Car Parking	298,524	298,524	769,430	769,430	291,905	291,905	769,096	769,096
B10 Support to Roads Capital Prog	585,394	585,394	228,816	228,816	549,903	549,903	227,934	227,934
B11 Agency & Recoupable Services	524,317	524,317	83,807	83,807	571,583	571,583	83,553	83,553
Division B Total	21,062,665	21,062,665	15,462,691	15,462,691	20,240,434	20,240,434	14,925,640	14,925,640

TABLE B: Expenditure and Income for 2022 and Estimated Outturn for 2021

Division & Services	2022				2021			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
C Water Services								
C01 Water Supply	2,035,324	2,035,324	3,740,777	3,740,777	1,989,736	1,989,736	3,768,708	3,768,708
C02 Waste Water Treatment	1,420,681	1,420,681	33,187	33,187	1,507,064	1,507,064	31,359	31,359
C03 Collection of Water and Waste Water Charges	-	-	-	-	-	-	-	-
C04 Public Conveniences	50,855	50,855	435	435	51,897	51,897	411	411
C05 Admin of Group and Private Installations	1,316,734	1,316,734	1,087,937	1,087,937	1,305,787	1,305,787	1,087,231	1,087,231
C06 Support to Water Capital Programme	343,753	343,753	25,794	25,794	327,640	327,640	24,373	24,373
C07 Agency & Recoupable Services	-	-	-	-	-	-	-	-
C08 Local Authority Water and Sanitary Services	-	-	-	-	-	-	-	-
Division C Total	5,167,347	5,167,347	4,888,130	4,888,130	5,182,124	5,182,124	4,912,082	4,912,082

TABLE B: Expenditure and Income for 2022 and Estimated Outturn for 2021

Division & Services	2022				2021			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
D Development Management								
D01 Forward Planning	846,561	846,561	23,386	23,386	874,321	874,321	22,099	22,099
D02 Development Management	1,687,393	1,687,393	447,019	447,019	1,575,268	1,575,268	444,942	444,942
D03 Enforcement	273,285	273,285	6,859	6,859	291,614	291,614	6,536	6,536
D04 Industrial and Commercial Facilities	191,160	191,160	4,549	4,549	188,564	188,564	4,299	4,299
D05 Tourism Development and Promotion	330,291	330,291	767	767	330,258	330,258	725	725
D06 Community and Enterprise Function	3,998,641	3,998,641	3,327,580	3,327,580	3,764,072	3,764,072	3,279,623	3,279,623
D07 Unfinished Housing Estates	45,492	45,492	-	-	80,677	80,677	50,000	50,000
D08 Building Control	88,736	88,736	21,158	21,158	87,301	87,301	20,929	20,929
D09 Economic Development and Promotion	2,945,787	2,945,787	1,193,658	1,193,658	2,874,805	2,874,805	1,254,117	1,254,117
D10 Property Management	79,810	79,810	3,509	3,509	76,334	76,334	3,316	3,316
D11 Heritage and Conservation Services	308,753	308,753	69,537	69,537	260,004	260,004	58,576	58,576
D12 Agency & Recoupable Services	4,000	4,000	-	-	4,000	4,000	-	-
DB Debit Balance	-	-	-	-	-	-	-	-
Division D Total	10,799,909	10,799,909	5,098,022	5,098,022	10,407,218	10,407,218	5,145,162	5,145,162

TABLE B: Expenditure and Income for 2022 and Estimated Outturn for 2021

Division & Services	2022				2021			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
E Environmental Services								
E01 Landfill Operation and Aftercare	916,213	916,213	9,934	9,934	939,293	939,293	9,387	9,387
E02 Recovery & Recycling Facilities Operations	620,980	620,980	56,193	56,193	593,985	593,985	66,838	66,838
E03 Waste to Energy Facilities Operations	5,483	5,483	319	319	5,241	5,241	302	302
E04 Provision of Waste to Collection Services	1,064,234	1,064,234	1,064,234	1,064,234	946,526	946,526	946,526	946,526
E05 Litter Management	427,197	427,197	43,582	43,582	412,917	412,917	101,405	101,405
E06 Street Cleaning	554,090	554,090	6,587	6,587	550,890	550,890	6,224	6,224
E07 Waste Regulations, Monitoring and Enforcement	701,817	701,817	186,064	186,064	658,912	658,912	185,122	185,122
E08 Waste Management Planning	27,466	27,466	1,768	1,768	26,573	26,573	1,671	1,671
E09 Maintenance of Burial Grounds	212,247	212,247	75,188	75,188	186,175	186,175	75,178	75,178
E10 Safety of Structures and Places	380,337	380,337	101,872	101,872	369,797	369,797	101,509	101,509
E11 Operation of Fire Service	3,163,432	3,163,432	448,039	448,039	3,194,156	3,194,156	429,706	429,706
E12 Fire Prevention	238,560	238,560	105,959	105,959	231,736	231,736	105,897	105,897
E13 Water Quality, Air and Noise Pollution	192,573	192,573	22,831	22,831	218,033	218,033	22,758	22,758
E14 Agency & Recoupable Services	3,771	3,771	500	500	3,771	3,771	500	500
E15 Climate Change and Flooding	302,559	302,559	210,123	210,123	235,164	235,164	153,419	153,419
Division E Total	8,810,959	8,810,959	2,333,193	2,333,193	8,573,169	8,573,169	2,206,442	2,206,442

TABLE B: Expenditure and Income for 2022 and Estimated Outturn for 2021

Division & Services	2022				2021			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
F Recreation and Amenity								
F01 Leisure Facilities Operations	391,050	391,050	22,596	22,596	389,024	389,024	21,352	21,352
F02 Operation of Library and Archival Service	2,859,881	2,859,881	15,000	15,000	2,687,567	2,687,567	15,000	15,000
F03 Outdoor Leisure Areas Operations	396,570	396,570	-	-	386,560	386,560	-	-
F04 Community Sport and Recreational Development	-	-	-	-	-	-	-	-
F05 Operation of Arts Programme	1,082,806	1,082,806	440,539	440,539	801,500	801,500	372,192	372,192
F06 Agency & Recoupable Services	-	-	-	-	-	-	-	-
Division F Total	4,730,307	4,730,307	478,135	478,135	4,264,651	4,264,651	408,544	408,544

TABLE B: Expenditure and Income for 2022 and Estimated Outturn for 2021

Division & Services	2022				2021			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
G Agriculture, Education, Health & Welfare								
G01 Land Drainage Costs	249,040	249,040	421	421	248,409	248,409	398	398
G02 Operation and Maintenance of Piers and Harbours	-	-	-	-	-	-	-	-
G03 Coastal Protection	-	-	-	-	-	-	-	-
G04 Veterinary Service	331,762	331,762	235,160	235,160	326,174	326,174	234,756	234,756
G05 Educational Support Services	3,157	3,157	581	581	3,127	3,127	577	577
G06 Agency & Recoupable Services	119	119	100	100	128	128	100	100
Division G Total	584,078	584,078	236,262	236,262	577,838	577,838	235,831	235,831

TABLE B: Expenditure and Income for 2022 and Estimated Outturn for 2021

Division & Services	2022				2021			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
H Miscellaneous Services								
H01 Profit & Loss Machinery Account	995,519	995,519	836,076	836,076	985,286	985,286	827,883	827,883
H02 Profit & Loss Stores Account	5,000	5,000	-	-	5,000	5,000	-	-
H03 Administration of Rates	3,687,958	3,687,958	63,198	63,198	7,418,680	7,418,680	62,499	62,499
H04 Franchise Costs	54,358	54,358	-	-	54,630	54,630	-	-
H05 Operation of Morgue and Coroner Expenses	142,093	142,093	-	-	142,579	142,579	-	-
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	2,654	2,654	5,550	5,550	2,609	2,609	5,550	5,550
H08 Malicious Damage	-	-	-	-	-	-	-	-
H09 Local Representation & Civic Leadership	1,605,649	1,605,649	-	-	1,483,465	1,483,465	-	-
H10 Motor Taxation	787,803	787,803	23,896	23,896	757,252	757,252	22,580	22,580
H11 Agency & Recoupable Services	479,579	479,579	4,960,510	4,960,510	419,275	419,275	5,791,661	5,791,661
Division H Total	7,764,113	7,764,113	5,893,230	5,893,230	11,272,276	11,272,276	6,714,173	6,714,173
OVERALL TOTAL	71,943,062	71,943,062	46,681,847	46,681,847	72,617,681	72,617,681	45,993,942	45,993,942

TABLE C

CALCULATION OF THE BASE YEAR ADJUSTMENT FOR THE FINANCIAL YEAR 2022

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

Table D

ANALYSIS OF BUDGET INCOME 2022 FROM GOODS AND SERVICES

Source of Income	2022 €	2021 €
Rents from Houses	6,322,385	5,631,385
Housing Loans Interest & Charges	689,879	694,553
Parking Fines & Charges	627,000	627,000
Irish Water	3,696,451	3,726,823
Planning Fees	406,300	406,300
Domestic Refuse Charges	-	-
Commercial Refuse Charges	-	-
Landfill Charges	-	-
Fire Charges	342,997	342,997
Recreation/Amenity/Culture	-	-
Agency Services & Repayable Works	-	-
Local Authority Contributions	725,470	620,440
Superannuation	724,527	684,632
NPPR	151,453	151,453
Other income	3,416,790	3,253,543
Total Goods & Services	17,103,252	16,139,126

Table E

ANALYSIS OF BUDGET INCOME 2022 FROM GRANTS & SUBSIDIES

	2022 €	2021 €
Department of Housing, Local Government and Heritage		
Housing and Building	4,981,535	4,877,280
Road Transport & Safety	-	-
Water Services	1,000,000	1,000,000
Development Management	3,310,573	3,257,711
Environmental Services	162,043	220,443
Recreation and Amenity	-	-
Agriculture, Education, Health & Welfare	500	500
Miscellaneous Services	4,052,913	4,989,128
Sub-total	13,507,564	14,345,062
Other Departments and Bodies		
TII Transport Infrastructure Ireland	14,335,669	13,806,791
Media, Tourism, Art, Culture, Sport & the Gaeltacht	-	-
National Transport Authority	-	-
Social Protection	53,180	53,180
Defence	81,072	81,072
Education	-	-
Library Council	-	-
Arts Council	86,145	49,000
Transport	-	-
Justice	-	-
Agriculture & Marine	-	-
Enterprise, Trade & Employment	1,134,111	1,195,536
Community, Rural Development & the Islands	42,000	42,000
Climate Action & Communications Networks	209,679	153,000
Food Safety Authority of Ireland	103,337	103,337
Other	25,838	25,838
Sub-total	16,071,031	15,509,754
Total Grants & Subsidies	29,578,595	29,854,816

TABLE F: Expenditure and Income for 2022 and Estimated Outturn for 2021

	2022				2021			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
A Housing and Building								
A01 Maintenance & Improvement of LA Housing Units								
A0101 Maintenance of LA Housing Units	2,091,136	2,091,136	5,860,523	5,860,523	1,507,964	1,507,964	5,169,523	5,169,523
A0102 Maintenance of Traveller Accommodation Units	96,715	96,715	57,640	57,640	95,965	95,965	57,640	57,640
A0103 Traveller Accommodation Management	181,640	181,640	118,375	118,375	134,489	134,489	70,180	70,180
A0104 Estate Maintenance	-	-	-	-	-	-	-	-
A0199 Service Support Costs	557,592	557,592	17,445	17,445	554,078	554,078	16,485	16,485
Service Total A01	2,927,083	2,927,083	6,053,983	6,053,983	2,292,496	2,292,496	5,313,828	5,313,828
A02 Housing Assessment, Allocation and Transfer								
A0201 Assessment of Housing Needs, Allocs. & Trans.	250,082	250,082	-	-	252,147	252,147	-	-
A0299 Service Support Costs	120,914	120,914	9,919	9,919	114,561	114,561	9,372	9,372
Service Total A02	370,996	370,996	9,919	9,919	366,708	366,708	9,372	9,372
A03 Housing Rent and Tenant Purchase Administration								
A0301 Debt Management & Rent Assessment	229,122	229,122	-	-	221,381	221,381	-	-
A0399 Service Support Costs	717,892	717,892	14,625	14,625	750,365	750,365	13,819	13,819
Service Total A03	947,014	947,014	14,625	14,625	971,746	971,746	13,819	13,819
A04 Housing Community Development Support								
A0401 Housing Estate Management	169,783	169,783	-	-	169,177	169,177	-	-
A0402 Tenancy Management	51,486	51,486	-	-	50,880	50,880	-	-
A0403 Social and Community Housing Service	-	-	-	-	-	-	-	-
A0499 Service Support Costs	122,394	122,394	3,296	3,296	120,624	120,624	3,115	3,115
Service Total A04	343,663	343,663	3,296	3,296	340,681	340,681	3,115	3,115

	2022				2021			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
A05 Administration of Homeless Service								
A0501 Homeless Grants Other Bodies	630,675	630,675	560,600	560,600	560,600	560,600	504,540	504,540
A0502 Homeless Service	121,216	121,216	-	-	77,143	77,143	-	-
A0599 Service Support Costs	35,874	35,874	1,688	1,688	35,490	35,490	1,595	1,595
Service Total A05	787,765	787,765	562,288	562,288	673,233	673,233	506,135	506,135
A06 Support to Housing Capital Prog.								
A0601 Technical and Administrative Support	489,866	489,866	265,776	265,776	478,425	478,425	265,776	265,776
A0602 Loan Charges	351,121	351,121	351,121	351,121	351,121	351,121	351,121	351,121
A0699 Service Support Costs	803,812	803,812	86,931	86,931	728,583	728,583	34,897	34,897
Service Total A06	1,644,799	1,644,799	703,828	703,828	1,558,129	1,558,129	651,794	651,794
A07 RAS and Leasing Programme								
A0701 RAS Operations	1,398,906	1,398,906	1,385,000	1,385,000	1,398,665	1,398,665	1,385,000	1,385,000
A0702 Long Term Leasing	1,501,813	1,501,813	1,491,813	1,491,813	1,491,813	1,491,813	1,491,813	1,491,813
A0703 Payment & Availability	-	-	-	-	-	-	-	-
A0704 Affordable Leases	-	-	-	-	-	-	-	-
A0799 Service Support Costs	308,129	308,129	8,260	8,260	322,863	322,863	7,806	7,806
Service Total A07	3,208,848	3,208,848	2,885,073	2,885,073	3,213,341	3,213,341	2,884,619	2,884,619
A08 Housing Loans								
A0801 Loan Interest and Other Charges	490,646	490,646	466,029	466,029	466,023	466,023	470,703	470,703
A0802 Debt Management Housing Loans	-	-	-	-	-	-	-	-
A0899 Service Support Costs	121,196	121,196	1,809	1,809	124,501	124,501	1,709	1,709
Service Total A08	611,842	611,842	467,838	467,838	590,524	590,524	472,412	472,412

	2022				2021			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
A09 Housing Grants								
A0901 Housing Adaption Grant Scheme	1,600,000	1,600,000	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	151,976	151,976	3,738	3,738	82,698	82,698	3,532	3,532
Service Total A09	1,751,976	1,751,976	1,283,738	1,283,738	1,682,698	1,682,698	1,283,532	1,283,532
A11 Agency & Recoupable Services								
A1101 Agency & Recoupable Service	110,000	110,000	119,000	119,000	110,000	110,000	119,000	119,000
A1199 Service Support Costs	25,057	25,057	1,156	1,156	25,365	25,365	1,092	1,092
Service Total A11	135,057	135,057	120,156	120,156	135,365	135,365	120,092	120,092
A12 HAP Programme								
A1201 HAP	270,346	270,346	185,815	185,815	251,601	251,601	185,815	185,815
A1202 HAP Agency Services	-	-	-	-	-	-	-	-
A1299 HAP Service Support Costs	24,295	24,295	1,625	1,625	23,449	23,449	1,535	1,535
Service Total A12	294,641	294,641	187,440	187,440	275,050	275,050	187,350	187,350
Division Total A	13,023,684	13,023,684	12,292,184	12,292,184	12,099,971	12,099,971	11,446,068	11,446,068

	2022				2021			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
B Road Transport & Safety								
B01 NP Road - Maintenance and Improvement								
B0101 NP - Surface Dressing	-	-	-	-	-	-	-	-
B0102 NP - Pavement Overlay/Reconstruction	-	-	-	-	-	-	-	-
B0103 NP - Winter Maintenance	-	-	-	-	-	-	-	-
B0104 NP - Bridge Maintenance (Eirspan)	-	-	-	-	-	-	-	-
B0105 NP - General Maintenance	-	-	-	-	-	-	-	-
B0106 NP - General Improvements Works	-	-	-	-	-	-	-	-
B0199 Service Support Costs	-	-	-	-	-	-	-	-
Service Total B01	-	-	-	-	-	-	-	-
B02 NS Road - Maintenance and Improvement								
B0201 NS - Surface Dressing	450,102	450,102	450,102	450,102	450,102	450,102	450,102	450,102
B0202 NS - Overlay/Reconstruction	2,622,694	2,622,694	2,622,694	2,622,694	2,622,694	2,622,694	2,622,694	2,622,694
B0203 NS - Overlay/Reconstruction – Urban	-	-	-	-	-	-	-	-
B0204 NS - Winter Maintenance	170,449	170,449	170,448	170,448	170,001	170,001	170,000	170,000
B0205 NS - Bridge Maintenance (Eirspan)	-	-	-	-	-	-	-	-
B0206 NS - General Maintenance	288,481	288,481	290,481	290,481	303,424	303,424	305,424	305,424
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	633,967	633,967	34,062	34,062	665,909	665,909	32,187	32,187
Service Total B02	4,226,937	4,226,937	3,629,031	3,629,031	4,273,374	4,273,374	3,641,651	3,641,651

	2022				2021			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
B03 Regional Road - Maintenance and Improvement								
B0301 Regional Roads Surface Dressing	340,293	340,293	340,292	340,292	340,338	340,338	340,337	340,337
B0302 Reg Rd Surface Rest/Road Reconstruction/Overlay	2,674,757	2,674,757	2,674,758	2,674,758	2,685,679	2,685,679	2,685,680	2,685,680
B0303 Regional Road Winter Maintenance	-	-	-	-	-	-	-	-
B0304 Regional Road Bridge Maintenance	-	-	-	-	-	-	-	-
B0305 Regional Road General Maintenance Works	2,174,623	2,174,623	2,174,625	2,174,625	1,774,998	1,774,998	1,775,000	1,775,000
B0306 Regional Road General Improvement Works	-	-	-	-	-	-	-	-
B0399 Service Support Costs	604,841	604,841	39,691	39,691	577,932	577,932	37,506	37,506
Service Total B03	5,794,514	5,794,514	5,229,366	5,229,366	5,378,947	5,378,947	4,838,523	4,838,523
B04 Local Road - Maintenance and Improvement								
B0401 Local Road Surface Dressing	879,077	879,077	879,078	879,078	874,662	874,662	874,663	874,663
B0402 Local Rd Surface Rest/Road Reconstruction/Overlay	3,700,562	3,700,562	3,700,563	3,700,563	3,730,896	3,730,896	3,730,897	3,730,897
B0403 Local Roads Winter Maintenance	-	-	-	-	-	-	-	-
B0404 Local Roads Bridge Maintenance	-	-	-	-	-	-	-	-
B0405 Local Roads General Maintenance Works	1,987,130	1,987,130	150,000	150,000	1,777,130	1,777,130	150,000	150,000
B0406 Local Roads General Improvement Works	90,000	90,000	-	-	90,000	90,000	-	-
B0499 Service Support Costs	657,072	657,072	50,273	50,273	633,067	633,067	48,606	48,606
Service Total B04	7,313,841	7,313,841	4,779,914	4,779,914	7,105,755	7,105,755	4,804,166	4,804,166
B05 Public Lighting								
B0501 Public Lighting Operating Costs	814,500	814,500	-	-	814,500	814,500	-	-
B0502 Public Lighting Improvement	135,000	135,000	-	-	135,000	135,000	-	-
B0599 Service Support Costs	135,931	135,931	6,294	6,294	74,117	74,117	5,948	5,948
Service Total B05	1,085,431	1,085,431	6,294	6,294	1,023,617	1,023,617	5,948	5,948

	2022				2021			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
B06 Traffic Management Improvement								
B0601 Traffic Management	20,000	20,000	-	-	20,000	20,000	-	-
B0602 Traffic Maintenance	-	-	-	-	-	-	-	-
B0603 Traffic Improvement Measures	-	-	-	-	-	-	-	-
B0699 Service Support Costs	159,227	159,227	3,271	3,271	136,307	136,307	3,091	3,091
Service Total B06	179,227	179,227	3,271	3,271	156,307	156,307	3,091	3,091
B07 Road Safety Engineering Improvement								
B0701 Low Cost Remedial Measures	543,950	543,950	543,950	543,950	543,950	543,950	543,950	543,950
B0702 Other Engineering Improvements	180,634	180,634	180,634	180,634	-	-	-	-
B0799 Service Support Costs	244,606	244,606	5,929	5,929	266,133	266,133	5,603	5,603
Service Total B07	969,190	969,190	730,513	730,513	810,083	810,083	549,553	549,553
B08 Road Safety Promotion & Education								
B0801 School Wardens	-	-	-	-	-	-	-	-
B0802 Publicity and Promotion Road Safety	-	-	-	-	-	-	-	-
B0899 Service Support Costs	85,290	85,290	2,249	2,249	78,960	78,960	2,125	2,125
Service Total B08	85,290	85,290	2,249	2,249	78,960	78,960	2,125	2,125
B09 Car Parking								
B0901 Maintenance and Management of Car Parks	236,630	236,630	763,367	763,367	234,448	234,448	763,367	763,367
B0902 Operation of Street Parking	-	-	-	-	-	-	-	-
B0903 Parking Enforcement	-	-	-	-	-	-	-	-
B0999 Service Support Costs	61,894	61,894	6,063	6,063	57,457	57,457	5,729	5,729
Service Total B09	298,524	298,524	769,430	769,430	291,905	291,905	769,096	769,096
B10 Support to Roads Capital Prog								
B1001 Administration of Roads Capital Programme	311,226	311,226	212,800	212,800	289,959	289,959	212,800	212,800
B1099 Service Support Costs	274,168	274,168	16,016	16,016	259,944	259,944	15,134	15,134
Service Total B10	585,394	585,394	228,816	228,816	549,903	549,903	227,934	227,934

	2022				2021			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
B11 Agency & Recoupable Services								
B1101 Agency & Recoupable Service	51,000	51,000	79,200	79,200	51,000	51,000	79,200	79,200
B1199 Service Support Costs	473,317	473,317	4,607	4,607	520,583	520,583	4,353	4,353
Service Total B11	524,317	524,317	83,807	83,807	571,583	571,583	83,553	83,553
Division Total B	21,062,665	21,062,665	15,462,691	15,462,691	20,240,434	20,240,434	14,925,640	14,925,640

	2022				2021			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
C Water Services								
C01 Water Supply								
C0101 Water Plants & Networks	717,824	717,824	-	-	650,774	650,774	-	-
C0199 Service Support Costs	1,317,500	1,317,500	3,740,777	3,740,777	1,338,962	1,338,962	3,768,708	3,768,708
Service Total C01	2,035,324	2,035,324	3,740,777	3,740,777	1,989,736	1,989,736	3,768,708	3,768,708
C02 Waste Water Treatment								
C0201 Waste Plants and Networks	701,727	701,727	-	-	805,892	805,892	-	-
C0299 Service Support Costs	718,954	718,954	33,187	33,187	701,172	701,172	31,359	31,359
Service Total C02	1,420,681	1,420,681	33,187	33,187	1,507,064	1,507,064	31,359	31,359
C03 Collection of Water and Waste Water Charges								
C0301 Debt Management Water and Waste Water	-	-	-	-	-	-	-	-
C0399 Service Support Costs	-	-	-	-	-	-	-	-
Service Total C03	-	-	-	-	-	-	-	-
C04 Public Conveniences								
C0401 Operation and Maintenance of Public Conveniences	28,200	28,200	-	-	28,068	28,068	-	-
C0499 Service Support Costs	22,655	22,655	435	435	23,829	23,829	411	411
Service Total C04	50,855	50,855	435	435	51,897	51,897	411	411
C05 Admin of Group and Private Installations								
C0501 Grants for Individual Installations	-	-	-	-	-	-	-	-
C0502 Grants for Water Group Schemes	-	-	-	-	-	-	-	-
C0503 Grants for Waste Water Group Schemes	-	-	-	-	-	-	-	-
C0504 Group Water Scheme Subsidies	1,077,774	1,077,774	1,075,102	1,075,102	1,076,915	1,076,915	1,075,102	1,075,102
C0599 Service Support Costs	238,960	238,960	12,835	12,835	228,872	228,872	12,129	12,129
Service Total C05	1,316,734	1,316,734	1,087,937	1,087,937	1,305,787	1,305,787	1,087,231	1,087,231

	2022				2021			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
C06 Support to Water Capital Programme								
C0601 Technical Design and Supervision	10,525	10,525	-	-	10,525	10,525	-	-
C0699 Service Support Costs	333,228	333,228	25,794	25,794	317,115	317,115	24,373	24,373
Service Total C06	343,753	343,753	25,794	25,794	327,640	327,640	24,373	24,373
C07 Agency & Recoupable Services								
C0701 Agency & Recoupable Service	-	-	-	-	-	-	-	-
C0799 Service Support Costs	-	-	-	-	-	-	-	-
Service Total C07	-	-	-	-	-	-	-	-
C08 Local Authority Water and Sanitary Services								
C0801 Local Authority Water Services	-	-	-	-	-	-	-	-
C0802 Local Authority Sanitary Services	-	-	-	-	-	-	-	-
C0899 Local Authority Service Support Costs	-	-	-	-	-	-	-	-
Service Total C08	-	-	-	-	-	-	-	-
Division Total C	5,167,347	5,167,347	4,888,130	4,888,130	5,182,124	5,182,124	4,912,082	4,912,082

	2022				2021			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
D Development Management								
D01 Forward Planning								
D0101 Statutory Plans and Policy	593,253	593,253	-	-	637,275	637,275	-	-
D0199 Service Support Costs	253,308	253,308	23,386	23,386	237,046	237,046	22,099	22,099
Service Total D01	846,561	846,561	23,386	23,386	874,321	874,321	22,099	22,099
D02 Development Management								
D0201 Planning Control	946,425	946,425	409,300	409,300	862,610	862,610	409,300	409,300
D0299 Service Support Costs	740,968	740,968	37,719	37,719	712,658	712,658	35,642	35,642
Service Total D02	1,687,393	1,687,393	447,019	447,019	1,575,268	1,575,268	444,942	444,942
D03 Enforcement								
D0301 Enforcement Costs	207,358	207,358	1,000	1,000	230,159	230,159	1,000	1,000
D0399 Service Support Costs	65,927	65,927	5,859	5,859	61,455	61,455	5,536	5,536
Service Total D03	273,285	273,285	6,859	6,859	291,614	291,614	6,536	6,536
D04 Industrial and Commercial Facilities								
D0401 Industrial Sites Operations	-	-	-	-	-	-	-	-
D0403 Management of & Contributes to Other Commercial Facs	135,000	135,000	-	-	135,000	135,000	-	-
D0404 General Development Promotion Work	-	-	-	-	-	-	-	-
D0499 Service Support Costs	56,160	56,160	4,549	4,549	53,564	53,564	4,299	4,299
Service Total D04	191,160	191,160	4,549	4,549	188,564	188,564	4,299	4,299
D05 Tourism Development and Promotion								
D0501 Tourism Promotion	212,577	212,577	-	-	213,412	213,412	-	-
D0502 Tourist Facilities Operations	85,000	85,000	-	-	85,000	85,000	-	-
D0599 Service Support Costs	32,714	32,714	767	767	31,846	31,846	725	725
Service Total D05	330,291	330,291	767	767	330,258	330,258	725	725

	2022				2021			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
D06 Community and Enterprise Function								
D0601 General Community & Enterprise Expenses	3,046,417	3,046,417	2,526,410	2,526,410	2,814,757	2,814,757	2,478,518	2,478,518
D0602 RAPID Costs	-	-	-	-	-	-	-	-
D0603 Social Inclusion	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000
D0699 Service Support Costs	152,224	152,224	1,170	1,170	149,315	149,315	1,105	1,105
Service Total D06	3,998,641	3,998,641	3,327,580	3,327,580	3,764,072	3,764,072	3,279,623	3,279,623
D07 Unfinished Housing Estates								
D0701 Unfinished Housing Estates	42,387	42,387	-	-	77,692	77,692	50,000	50,000
D0799 Service Support Costs	3,105	3,105	-	-	2,985	2,985	-	-
Service Total D07	45,492	45,492	-	-	80,677	80,677	50,000	50,000
D08 Building Control								
D0801 Building Control Inspection Costs	4,500	4,500	-	-	4,500	4,500	-	-
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	83,236	83,236	4,158	4,158	81,801	81,801	3,929	3,929
Service Total D08	88,736	88,736	21,158	21,158	87,301	87,301	20,929	20,929
D09 Economic Development and Promotion								
D0901 Urban and Village Renewal	1,367,965	1,367,965	-	-	1,361,355	1,361,355	-	-
D0902 EU Projects	-	-	-	-	-	-	-	-
D0903 Town Twinning	-	-	-	-	-	-	-	-
D0904 European Office	-	-	-	-	-	-	-	-
D0905 Economic Development & Promotion	291,144	291,144	42,000	42,000	271,830	271,830	42,000	42,000
D0906 Local Enterprise Office	1,216,518	1,216,518	1,134,111	1,134,111	1,174,895	1,174,895	1,195,536	1,195,536
D0999 Service Support Costs	70,160	70,160	17,547	17,547	66,725	66,725	16,581	16,581
Service Total D09	2,945,787	2,945,787	1,193,658	1,193,658	2,874,805	2,874,805	1,254,117	1,254,117

	2022				2021			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
D10 Property Management								
D1001 Property Management Costs	65,778	65,778	-	-	62,989	62,989	-	-
D1099 Service Support Costs	14,032	14,032	3,509	3,509	13,345	13,345	3,316	3,316
Service Total D10	79,810	79,810	3,509	3,509	76,334	76,334	3,316	3,316
D11 Heritage and Conservation Services								
D1101 Heritage Services	188,674	188,674	65,536	65,536	144,559	144,559	54,795	54,795
D1102 Conservation Services	-	-	-	-	-	-	-	-
D1103 Conservation Grants	-	-	-	-	-	-	-	-
D1199 Service Support Costs	120,079	120,079	4,001	4,001	115,445	115,445	3,781	3,781
Service Total D11	308,753	308,753	69,537	69,537	260,004	260,004	58,576	58,576
D12 Agency & Recoupable Services								
D1201 Agency & Recoupable Service	4,000	4,000	-	-	4,000	4,000	-	-
D1299 Service Support Costs	-	-	-	-	-	-	-	-
Service Total D12	4,000	4,000	-	-	4,000	4,000	-	-
DB Debit Balance								
DB Debit balance	-	-	-	-	-	-	-	-
Service Total DB	-	-	-	-	-	-	-	-
Division Total D	10,799,909	10,799,909	5,098,022	5,098,022	10,407,218	10,407,218	5,145,162	5,145,162

	2022				2021			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
E Environmental Services								
E01 Landfill Operation and Aftercare								
E0101 Landfill Operations	482,464	482,464	-	-	510,784	510,784	-	-
E0102 Contribution to other LAs - Landfill Facilities	-	-	-	-	-	-	-	-
E0103 Landfill Aftercare Costs.	-	-	-	-	-	-	-	-
E0199 Service Support Costs	433,749	433,749	9,934	9,934	428,509	428,509	9,387	9,387
Service Total E01	916,213	916,213	9,934	9,934	939,293	939,293	9,387	9,387
E02 Recovery & Recycling Facilities Operations								
E0201 Recycling Facilities Operations	310,500	310,500	-	-	310,500	310,500	-	-
E0202 Bring Centres Operations	56,000	56,000	29,920	29,920	30,000	30,000	42,000	42,000
E0204 Other Recycling Services	-	-	200	200	-	-	200	200
E0299 Service Support Costs	254,480	254,480	26,073	26,073	253,485	253,485	24,638	24,638
Service Total E02	620,980	620,980	56,193	56,193	593,985	593,985	66,838	66,838
E03 Waste to Energy Facilities Operations								
E0301 Waste to Energy Facilities Operations	-	-	-	-	-	-	-	-
E0399 Service Support Costs	5,483	5,483	319	319	5,241	5,241	302	302
Service Total E03	5,483	5,483	319	319	5,241	5,241	302	302
E04 Provision of Waste to Collection Services								
E0401 Recycling Waste Collection Services	-	-	-	-	-	-	-	-
E0402 Organic Waste Collection Services	-	-	-	-	-	-	-	-
E0403 Residual Waste Collection Services	-	-	-	-	-	-	-	-
E0404 Commercial Waste Collection Services	-	-	-	-	-	-	-	-
E0406 Contribution to Waste Collection Services	-	-	-	-	-	-	-	-
E0407 Other Costs Waste Collection	951,176	951,176	1,057,160	1,057,160	838,378	838,378	939,842	939,842
E0499 Service Support Costs	113,058	113,058	7,074	7,074	108,148	108,148	6,684	6,684
Service Total E04	1,064,234	1,064,234	1,064,234	1,064,234	946,526	946,526	946,526	946,526

	2022				2021			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
E05 Litter Management								
E0501 Litter Warden Service	95,845	95,845	-	-	95,165	95,165	-	-
E0502 Litter Control Initiatives	50,486	50,486	33,100	33,100	49,739	49,739	91,500	91,500
E0503 Environmental Awareness Services	12,000	12,000	-	-	12,000	12,000	-	-
E0599 Service Support Costs	268,866	268,866	10,482	10,482	256,013	256,013	9,905	9,905
Service Total E05	427,197	427,197	43,582	43,582	412,917	412,917	101,405	101,405
E06 Street Cleaning								
E0601 Operation of Street Cleaning Service	440,658	440,658	-	-	440,658	440,658	-	-
E0602 Provision and Improvement of Litter Bins	-	-	-	-	-	-	-	-
E0699 Service Support Costs	113,432	113,432	6,587	6,587	110,232	110,232	6,224	6,224
Service Total E06	554,090	554,090	6,587	6,587	550,890	550,890	6,224	6,224
E07 Waste Regulations, Monitoring and Enforcement								
E0701 Monitoring of Waste Regs (incl Private Landfills)	-	-	-	-	-	-	-	-
E0702 Enforcement of Waste Regulations	332,341	332,341	168,956	168,956	295,366	295,366	168,956	168,956
E0799 Service Support Costs	369,476	369,476	17,108	17,108	363,546	363,546	16,166	16,166
Service Total E07	701,817	701,817	186,064	186,064	658,912	658,912	185,122	185,122
E08 Waste Management Planning								
E0801 Waste Management Plan	11,971	11,971	-	-	11,971	11,971	-	-
E0802 Contrib to Other Bodies Waste Management Planning	-	-	-	-	-	-	-	-
E0899 Service Support Costs	15,495	15,495	1,768	1,768	14,602	14,602	1,671	1,671
Service Total E08	27,466	27,466	1,768	1,768	26,573	26,573	1,671	1,671
E09 Maintenance of Burial Grounds								
E0901 Maintenance of Burial Grounds	173,537	173,537	75,000	75,000	148,709	148,709	75,000	75,000
E0999 Service Support Costs	38,710	38,710	188	188	37,466	37,466	178	178
Service Total E09	212,247	212,247	75,188	75,188	186,175	186,175	75,178	75,178

	2022				2021			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
E10 Safety of Structures and Places								
E1001 Operation Costs Civil Defence	128,881	128,881	85,072	85,072	128,057	128,057	85,072	85,072
E1002 Dangerous Buildings	21,440	21,440	-	-	15,518	15,518	-	-
E1003 Emergency Planning	101,371	101,371	-	-	100,777	100,777	-	-
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	113,432	113,432	6,987	6,987	110,232	110,232	6,624	6,624
Service Total E10	380,337	380,337	101,872	101,872	369,797	369,797	101,509	101,509
E11 Operation of Fire Service								
E1101 Operation of Fire Brigade Service	2,375,686	2,375,686	-	-	2,367,432	2,367,432	-	-
E1103 Fire Services Training	152,500	152,500	100,000	100,000	152,500	152,500	82,000	82,000
E1104 Operation of Ambulance Service	-	-	-	-	-	-	-	-
E1199 Service Support Costs	635,246	635,246	348,039	348,039	674,224	674,224	347,706	347,706
Service Total E11	3,163,432	3,163,432	448,039	448,039	3,194,156	3,194,156	429,706	429,706
E12 Fire Prevention								
E1201 Fire Safety Control Cert Costs	-	-	-	-	-	-	-	-
E1202 Fire Prevention and Education	4,000	4,000	-	-	4,000	4,000	-	-
E1203 Inspection & Monitoring of Commercial Facilities	-	-	-	-	-	-	-	-
E1299 Service Support Costs	234,560	234,560	105,959	105,959	227,736	227,736	105,897	105,897
Service Total E12	238,560	238,560	105,959	105,959	231,736	231,736	105,897	105,897
E13 Water Quality, Air and Noise Pollution								
E1301 Water Quality Management	121,883	121,883	21,500	21,500	128,619	128,619	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	65,662	65,662	1,331	1,331	84,386	84,386	1,258	1,258
Service Total E13	192,573	192,573	22,831	22,831	218,033	218,033	22,758	22,758

	2022				2021			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
E14 Agency & Recoupable Services								
E1401 Agency & Recoupable Service	3,771	3,771	500	500	3,771	3,771	500	500
E1499 Service Support Costs	-	-	-	-	-	-	-	-
Service Total E14	3,771	3,771	500	500	3,771	3,771	500	500
E15 Climate Change and Flooding								
E1501 Climate Change and Flooding	302,559	302,559	210,123	210,123	235,164	235,164	153,419	153,419
E1599 Service Support Costs	-	-	-	-	-	-	-	-
Service Total E15	302,559	302,559	210,123	210,123	235,164	235,164	153,419	153,419
Division Total E	8,810,959	8,810,959	2,333,193	2,333,193	8,573,169	8,573,169	2,206,442	2,206,442

	2022				2021			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
F Recreation and Amenity								
F01 Leisure Facilities Operations								
F0101 Leisure Facilities Operations	178,000	178,000	-	-	178,000	178,000	-	-
F0102 Provision/Improvement of Leisure Facilities	-	-	-	-	-	-	-	-
F0103 Contribution to External Bodies Leisure Facilities	159,500	159,500	-	-	159,500	159,500	-	-
F0199 Service Support Costs	53,550	53,550	22,596	22,596	51,524	51,524	21,352	21,352
Service Total F01	391,050	391,050	22,596	22,596	389,024	389,024	21,352	21,352
F02 Operation of Library and Archival Service								
F0201 Library Service Operations	1,463,729	1,463,729	15,000	15,000	1,376,647	1,376,647	15,000	15,000
F0202 Archive Service	42,000	42,000	-	-	42,000	42,000	-	-
F0204 Purchase of Books, CD's etc.	150,000	150,000	-	-	140,000	140,000	-	-
F0205 Contributions to Library Organisations	81,594	81,594	-	-	68,969	68,969	-	-
F0299 Service Support Costs	1,122,558	1,122,558	-	-	1,059,951	1,059,951	-	-
Service Total F02	2,859,881	2,859,881	15,000	15,000	2,687,567	2,687,567	15,000	15,000
F03 Outdoor Leisure Areas Operations								
F0301 Parks, Pitches & Open Spaces	337,876	337,876	-	-	338,335	338,335	-	-
F0302 Playgrounds	40,000	40,000	-	-	30,000	30,000	-	-
F0303 Beaches	-	-	-	-	-	-	-	-
F0399 Service Support Costs	18,694	18,694	-	-	18,225	18,225	-	-
Service Total F03	396,570	396,570	-	-	386,560	386,560	-	-

	2022				2021			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
F04 Community Sport and Recreational Development								
F0401 Community Grants	-	-	-	-	-	-	-	-
F0402 Operation of Sports Hall/Stadium	-	-	-	-	-	-	-	-
F0403 Community Facilities	-	-	-	-	-	-	-	-
F0404 Recreational Development	-	-	-	-	-	-	-	-
F0499 Service Support Costs	-	-	-	-	-	-	-	-
Service Total F04	-	-	-	-	-	-	-	-
F05 Operation of Arts Programme								
F0501 Administration of the Arts Programme	593,149	593,149	86,145	86,145	365,838	365,838	49,000	49,000
F0502 Contributions to other Bodies Arts Programme	338,915	338,915	282,005	282,005	292,788	292,788	254,789	254,789
F0503 Museums Operations	-	-	-	-	-	-	-	-
F0504 Heritage/Interpretive Facilities Operations	-	-	-	-	-	-	-	-
F0505 Festivals & Concerts	-	-	-	-	-	-	-	-
F0599 Service Support Costs	150,742	150,742	72,389	72,389	142,874	142,874	68,403	68,403
Service Total F05	1,082,806	1,082,806	440,539	440,539	801,500	801,500	372,192	372,192
F06 Agency & Recoupable Services								
F0601 Agency & Recoupable Service	-	-	-	-	-	-	-	-
F0699 Service Support Costs	-	-	-	-	-	-	-	-
Service Total F06	-	-	-	-	-	-	-	-
Division Total F	4,730,307	4,730,307	478,135	478,135	4,264,651	4,264,651	408,544	408,544

	2022				2021			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
G Agriculture, Education, Health & Welfare								
G01 Land Drainage Costs								
G0101 Maintenance of Land Drainage Areas	234,000	234,000	-	-	234,000	234,000	-	-
G0102 Contributions to Joint Drainage Bodies	-	-	-	-	-	-	-	-
G0103 Payment of Agricultural Pensions	-	-	-	-	-	-	-	-
G0199 Service Support Costs	15,040	15,040	421	421	14,409	14,409	398	398
Service Total G01	249,040	249,040	421	421	248,409	248,409	398	398
G02 Operation and Maintenance of Piers and Harbours								
G0201 Operation of Piers	-	-	-	-	-	-	-	-
G0203 Operation of Harbours	-	-	-	-	-	-	-	-
G0299 Service Support Costs	-	-	-	-	-	-	-	-
Service Total G02	-	-	-	-	-	-	-	-
G03 Coastal Protection								
G0301 General Maintenance - Costal Regions	-	-	-	-	-	-	-	-
G0302 Planned Protection of Coastal Regions	-	-	-	-	-	-	-	-
G0399 Service Support Costs	-	-	-	-	-	-	-	-
Service Total G03	-	-	-	-	-	-	-	-
G04 Veterinary Service								
G0401 Provision of Veterinary Service	78,266	78,266	-	-	72,726	72,726	-	-
G0402 Inspection of Abattoirs etc	21,187	21,187	123,837	123,837	21,187	21,187	123,837	123,837
G0403 Food Safety	-	-	-	-	-	-	-	-
G0404 Operation of Dog Warden Service	163,028	163,028	84,000	84,000	161,352	161,352	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	60,281	60,281	7,323	7,323	61,909	61,909	6,919	6,919
Service Total G04	331,762	331,762	235,160	235,160	326,174	326,174	234,756	234,756

	2022				2021			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
G05 Educational Support Services								
G0501 Payment of Higher Education Grants	-	-	-	-	-	-	-	-
G0502 Administration Higher Education Grants	-	-	-	-	-	-	-	-
G0503 Payment of VEC Pensions	-	-	-	-	-	-	-	-
G0504 Administration VEC Pension	-	-	-	-	-	-	-	-
G0505 Contribution to Education & Training Board	-	-	-	-	-	-	-	-
G0506 Other Educational Services	-	-	-	-	-	-	-	-
G0507 School Meals	500	500	500	500	500	500	500	500
G0599 Service Support Costs	2,657	2,657	81	81	2,627	2,627	77	77
Service Total G05	3,157	3,157	581	581	3,127	3,127	577	577
G06 Agency & Recoupable Services								
G0601 Agency & Recoupable Service	-	-	100	100	-	-	100	100
G0699 Service Support Costs	119	119	-	-	128	128	-	-
Service Total G06	119	119	100	100	128	128	100	100
Division Total G	584,078	584,078	236,262	236,262	577,838	577,838	235,831	235,831

	2022				2021			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
H Miscellaneous Services								
H01 Profit & Loss Machinery Account								
H0101 Maintenance of Machinery Service	-	-	-	-	-	-	-	-
H0102 Plant and Machinery Operations	814,809	814,809	814,809	814,809	812,217	812,217	807,787	807,787
H0199 Service Support Costs	180,710	180,710	21,267	21,267	173,069	173,069	20,096	20,096
Service Total H01	995,519	995,519	836,076	836,076	985,286	985,286	827,883	827,883
H02 Profit & Loss Stores Account								
H0201 Purchase of Materials, Stores	-	-	-	-	-	-	-	-
H0202 Administrative Costs Stores	5,000	5,000	-	-	5,000	5,000	-	-
H0203 Upkeep of Buildings, stores	-	-	-	-	-	-	-	-
H0299 Service Support Costs	-	-	-	-	-	-	-	-
Service Total H02	5,000	5,000	-	-	5,000	5,000	-	-
H03 Administration of Rates								
H0301 Administration of Rates Office	188,558	188,558	-	-	134,160	134,160	-	-
H0302 Debt Management Service Rates	107,351	107,351	-	-	105,780	105,780	-	-
H0303 Refunds and Irrecoverable Rates	3,265,088	3,265,088	50,000	50,000	7,055,933	7,055,933	50,000	50,000
H0399 Service Support Costs	126,961	126,961	13,198	13,198	122,807	122,807	12,499	12,499
Service Total H03	3,687,958	3,687,958	63,198	63,198	7,418,680	7,418,680	62,499	62,499
H04 Franchise Costs								
H0401 Register of Elector Costs	8,929	8,929	-	-	8,929	8,929	-	-
H0402 Local Election Costs	42,071	42,071	-	-	42,071	42,071	-	-
H0499 Service Support Costs	3,358	3,358	-	-	3,630	3,630	-	-
Service Total H04	54,358	54,358	-	-	54,630	54,630	-	-

	2022				2021			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
H05 Operation of Morgue and Coroner Expenses								
H0501 Coroner Fees and Expenses	106,390	106,390	-	-	106,390	106,390	-	-
H0502 Operation of Morgue	-	-	-	-	-	-	-	-
H0599 Service Support Costs	35,703	35,703	-	-	36,189	36,189	-	-
Service Total H05	142,093	142,093	-	-	142,579	142,579	-	-
H06 Weighbridges								
H0601 Weighbridge Operations	3,500	3,500	4,000	4,000	3,500	3,500	4,000	4,000
H0699 Service Support Costs	-	-	-	-	-	-	-	-
Service Total H06	3,500	3,500	4,000	4,000	3,500	3,500	4,000	4,000
H07 Operation of Markets and Casual Trading								
H0701 Operation of Markets	-	-	-	-	-	-	-	-
H0702 Casual Trading Areas	1,500	1,500	1,550	1,550	1,500	1,500	1,550	1,550
H0799 Service Support Costs	1,154	1,154	4,000	4,000	1,109	1,109	4,000	4,000
Service Total H07	2,654	2,654	5,550	5,550	2,609	2,609	5,550	5,550
H08 Malicious Damage								
H0801 Malicious Damage	-	-	-	-	-	-	-	-
H0899 Service Support Costs	-	-	-	-	-	-	-	-
Service Total H08	-	-	-	-	-	-	-	-

	2022				2021			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
H09 Local Representation & Civic Leadership								
H0901 Representational Payments	490,671	490,671	-	-	355,414	355,414	-	-
H0902 Chair/Vice Chair Allowances	42,042	42,042	-	-	42,000	42,000	-	-
H0903 Annual Allowances LA Members	95,200	95,200	-	-	95,769	95,769	-	-
H0904 Expenses LA Members	70,709	70,709	-	-	70,709	70,709	-	-
H0905 Other Expenses	28,075	28,075	-	-	28,000	28,000	-	-
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	18,250	18,250	-	-	18,500	18,500	-	-
H0909 General Municipal Allocation	510,000	510,000	-	-	510,000	510,000	-	-
H0999 Service Support Costs	208,798	208,798	-	-	221,169	221,169	-	-
Service Total H09	1,605,649	1,605,649	-	-	1,483,465	1,483,465	-	-
H10 Motor Taxation								
H1001 Motor Taxation Operation	373,311	373,311	-	-	373,442	373,442	-	-
H1099 Service Support Costs	414,492	414,492	23,896	23,896	383,810	383,810	22,580	22,580
Service Total H10	787,803	787,803	23,896	23,896	757,252	757,252	22,580	22,580
H11 Agency & Recoupable Services								
H1101 Agency & Recoupable Service	416,356	416,356	4,808,448	4,808,448	354,835	354,835	5,639,633	5,639,633
H1102 NPPR	-	-	151,453	151,453	-	-	151,453	151,453
H1199 Service Support Costs	63,223	63,223	609	609	64,440	64,440	575	575
Service Total H11	479,579	479,579	4,960,510	4,960,510	419,275	419,275	5,791,661	5,791,661
Division Total H	7,764,113	7,764,113	5,893,230	5,893,230	11,272,276	11,272,276	6,714,173	6,714,173

Appendix 1

SUMMARY OF CENTRAL MANAGEMENT CHARGE FOR THE YEAR 2022

	2022	2021
	€	€
Description		
Area Office Overhead	1,250,420	1,031,226
Corporate Affairs Overhead	1,019,588	1,103,460
Corporate Buildings Overhead	1,093,284	1,038,564
Finance Overhead	1,437,573	1,608,881
Human Resources Overhead	1,096,126	1,051,260
IT Services Overhead	1,406,648	1,184,649
Print/Post Room Service Overhead	96,000	91,643
Pension & Lump Sum Overhead	3,957,428	3,805,235
Total Expenditure - Allocated to Divisions/Services	11,357,067	10,914,918
Total Income - Allocated to Divisions/Services	724,527	684,634
Total Net Expenditure - Allocated to Divisions/Services	10,632,540	10,230,284

APPENDIX 2

SUMMARY OF LOCAL PROPERTY TAX ALLOCATION FOR YEAR 2022

Description	2022	2022
	€	€
Discretionary		
Discretionary Local Property Tax (Table A)	<u>8,401,722</u>	8,401,722
Self Funding - Revenue Budget		
Housing & Building	-	
Roads, Transport & Safety	<u>-</u>	-
Total Local Property Tax - Revenue Budget		<u>8,401,722</u>
Self Funding - Capital Budget		
Housing & Building	-	
Roads, Transport & Safety	<u>-</u>	-
Total Local Property Tax - Capital Budget		<u>-</u>
Total Local Property Tax Allocation (Post Variation)		8,401,722

**CAPITAL BUDGET
2022-2026**

**DEVELOPMENT
CONTRIBUTION
REPORT
2022**



Comhairle Chontae Uíbh Fhailí

Offaly County Council

TO	Elected Members
Subject	Capital Spending/Development Contributions 2022-2026
Date	November 5th, 2021

Dear Councillor,

I attach for your information:

- **Report 1** which analyses the opening balance, receipts and disbursements of development contributions since last reported to you in November 2020. This report shows that OCC currently has a balance available of €9.326m development levies to fund upcoming projects.
- **Report 2** which analyses the €9.326m balance over the various projects to which it is currently assigned with €4.695m currently unassigned.
- **Report 3** provides a summary of the projected capital expenditure and income/development levy funding requirement and shortfall by Division for the period 2022-2026.
- **Report 4** details the projects in each division that are proposed to be undertaken in the years 2022-2026.

Report 3 highlights the substantial funding amount (€22.29m) that will be required from our development contribution income to fund capital projects in the next five years. In the previous four years, 2018 to 2021 inclusive, we have received on average €1,097,000 in development contributions each year, arising from the completion of developments that commenced in prior years. For the next five years, taking into account the current economic conditions, we have estimated contributions of €1m in each year, in total, under the various headings.

Over the five year period our current balance of €9.326m plus 5 year projected income of €5.0m (€1.0m x5) will give us a total available for disbursement of €14.326m against a projected requirement of €22.290m giving a shortfall of €7.964m.

This anticipated shortfall will restrict our ability to undertake many capital projects. It will also mean we will defer/prioritise projects having regard to the funds available.

Mark Connolly,

Head of Finance.

Report 1
Offaly County Council

Development Contributions-Receipt and Application of Development Funds

for the period from October 2020- September 2021

€000s

Balance Available - October 2020	7,884
Contributions Received- October 2020 to September 2021	1,442
Disbursements October 2020 - September 2021	0
Balance Available -September 2021	9,326

Report 2

<u>Offaly County Council Development Contributions</u> <u>Development Levy allocations as at September 2021</u>	FUNDS AVAILABLE €000s
DEVELOPMENT CONTRIBUTION INCOME - TO BE ASSIGNED	4,695
CURRENTLY ASSIGNED	
EDENDERRY LIBRARY	2,000
OCONNOR SQUARE PUBLIC REALM	1,500
OFFALY BLUE WAY	218
MIDLAND CYCLE TRAILS	250
SPECIAL DEV SCHEMES	363
EDENDERRY SWIMMING POOL	300
<u>TOTAL</u>	9,326

Report 3

Analysis of Capital Project Expenditure by Division 2022-2026 (000's)

Division	Expenditure	Phasing of Expenditure 000's					Proposed Funding		Dev Cont. Funds Available		
	Projected Capital Expenditure 2022- 2026	2021/22	2023	2024	2025	2026+	Estimated DHPCLG/ TII/Other Funding	Estimated Dev Cont. Funding Requirement	Funds Available	Projected Receipts 2022-2026	Shortfall in Development Contribution
A - Housing & Building	125,128	75,649	25,932	18,010	3,832	1,705	125,128	0	0	0	0
B - Road Transport & Safety	224,691	39,262	21,731	31,216	47,874	84,606	209,182	15,509	5,861	3,142	(6,505)
C - Water Services	0	0	0	0	0	0	0	0	0	0	-
D - Development Management	8,376	6,062	2,164	50	50	50	7,118	1,258	581	311	(366)
E - Environmental Services	5,556	3,963	783	450	360	0	3,856	1,700	250	134	(1,316)
F - Recreation & Amenity	15,823	9,323	3,000	3,500	0	0	12,000	3,823	2,634	1,412	223
J- Corporate Services	0	0	0	0	0	0	0	0			-
Grand Total	379,574	134,260	53,610	53,226	52,116	86,361	357,284	22,290	9,326	5,000	(7,964)

Report 4 - Capital Projects by Division 2022-2026

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 (8 Units)
Housing and Building	Midlands Retrofit Project
Housing and Building	DPGs
Housing and Building	Voids
Housing and Building	Acquisitions/Part V
Housing and Building	Birr MacGregor Turnkey
Housing and Building	Daingean Main Street Turnkey
Housing and Building	Mucklagh Turnkey
Housing and Building	Walsh Island Turnkey
Housing and Building	Bog Rd Portarlinton Turnkey
Housing and Building	Woodfield Birr Turnkey
Housing and Building	Clonminch CAS funding (AHB - Oaklee) - 19 Units
Housing and Building	Kearneys Field CALF funding (AHB - Oaklee) - 41 Units
Housing and Building	Jacksons Hill Cluid CALF project (26 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	Clonmore - Sophia
Housing and Building	Mountbolus CAS funding (AHB - Mid Offaly housing) - 4 Units
Housing and Building	An Corran, Crinkill CALF funding (AHB - Coop Housing) - 3 Units
Housing and Building	Convent Portarlinton CAS funding (AHB - taut) - 39 Units
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
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	Offaly Active Travel: 2021 Allocations
Roads - TII / DOT / NTA Funded	Bus Stop Upgrades
Roads - TII / DOT / NTA Funded	Climate Adaptation Measures 2020
Roads - TII / DOT / NTA Funded	Active Travel Measures 2020
Roads - TII / DOT / NTA Funded	Additional Outdoor Infrastructure Fund €266,455
Roads - TII / DOT / NTA Funded	Regional Road R444 Shannonbridge to Clonmacnoise Monastic Site to Ballinahowen
Roads - TII / DOT / NTA Funded	R441 Monasteroris Edenderry Road Widening Scheme
Roads - TII / DOT / NTA Funded	Birr Distributor Road R440 to N52
Roads - DCRS & Local Contributions Funded	CIS
Roads - DCRS & Local Contributions Funded	LIS
Roads - DCRS & Local Contributions Funded	CLAR
Roads - OCC / Loan Funded	Non National Roads Public Lighting
Roads - OCC / Loan Funded	Machinery Yard Replacement of Vehicles
Roads - OCC / Loan Funded	Energy Upgrade Measures
Roads - OCC / Loan Funded	Edenderry Granary Court to Fairgreen Link Road (OCC Project)
Planning / Roads	Grand Canal Greenway
Department & OCC Match Funded	Grand Canal Greenway - Just Transition
Long Term Roads Projects	Birr County Arms to Workhouse
Long Term Roads Projects	N52 Birr Bypass
Long Term Roads Projects	R436 Ferbane to Ballycumber

Long Term Roads Projects	R402 Knockballyboy to Togher
Long Term Roads Projects	L1003 Cloncrane Road
Long Term Roads Projects	Regional Road R400 Rochfortbridge to Rhode Business Park
Long Term Roads Projects	Portarlinton Inner Relief Road (Joint with Laois Co Co)
Long Term Roads Projects	Cloneygowan By Pass
Long Term Roads Projects	Western By Pass Tullamore
Long Term Roads Projects	Regional Road Improvements (to facilitate new developments)
Long Term Roads Projects	Access to Tourist Sites
Development management	ORIS
Development management	Town and Village Renewal
Development management	Edenderry Regen Phase I - Link Street
Development management	Banagher Regen Project
NWCPO	New online application form and CRM IT system
Local Enterprise Office	
	Just Transition Fund - Midlands Networking Co Working Region (15%)
Local Enterprise Office	Just Transition Fund - MidlandsIreland.ie Digital Roadmap (15%)
Local Enterprise Office	
	Enterprise Ireland - Connected Hubs (20%)
Local Enterprise Office	Enterprise Ireland - 2020 Enterprise Centre Scheme (EI Fund) (20%)
Local Enterprise Office	
	Just Transition - OIIC Tullamore Space and Infrastructure (15%)
Local Enterprise Office	
	Enterprise Ireland - REDF - 2017 - 2020 (20%)
Local Enterprise Office	Enterprise Ireland - Legacy Grant - Community Enterprise Initiative
Local Enterprise Office	Economic Development Funding Request - Vision/Strategy
Local Enterprise Office	Assess Opportunities for new Industrial Park for Tullamore
Environment	Tullamore Living River Project
Environment and Water Services	Minor Flooding Work
Environment and Water Services	Surface Water Network
Environment and Water Services	Civic Amenity Site
Environment and Water Services	Kilreaghan cemetery extension
Environment and Water Services	Clara Cemetary extension
Environment and Water Services	Burial Ground Development fund
Environment and Water Services	Dog Pound
Environment and Water Services	Landfill upkeep
Environment and Water Services	Leachate Treatment
Environment and Water Services	Dog Pound
Fire	Tullamore Training Centre
Fire	Clara Fire Station
Fire	New Fire Appliance
Community & Cultural Services (Library Services)	Library, Arts and Innovation Space, Edenderry
Community & Cultural Services (Library Services)	Tullamore Community Arts Centre