

OFFALY COUNTY COUNCIL



LOCAL AUTHORITY BUDGET 2023 AND EXPLANATORY TABLES



**FOR THE YEAR ENDING 31ST DECEMBER 2023
(ADOPTED 21ST NOVEMBER 2022)**

BUDGET 2023 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 2023.

The Statutory Budget meeting for Offaly County Council will be held on the 21st November, 2022.

The Draft Budget for 2023 has been prepared in the context of increased service demands, increasing budget requirements, particularly with regard to increasing energy costs, increasing interest rates, implementing the national pay agreement and to continue to provide match funding for projects.

The current year is very challenging for the Council's finances. We incurred increased costs in providing our services due to increases in demand in some areas, coupled with increasing energy costs. The impact of Covid 19 continues to impact our income streams in 2022. We are currently in a period of unprecedented uncertainty with regard to energy inflation and rising interest rates on borrowings. The members will note I have had to provide an additional €500,000 for anticipated additional interest on loans for 2023.

However, it is essential that we continue to provide a comprehensive service across our communities.

Central Government have provided a national fund of €60m to assist local authorities with energy inflation costs in 2023, the exact amount to Offaly County Council is yet to be determined, but it allows us to continue to maintain service levels in 2023. It has also provided for the cost of the national pay agreement in 2022 and 2023.

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



Council again in 2023, (as it was in 2021 & 2022), in compensation for the loss of this rates income. While this funding is very welcome, it should be noted that this funding has been re-committed for 2023 only and a permanent solution for this loss of income will be required to ensure the long term financial stability of Offaly County Council. We continue to work with the Department in this regard.

We have included a significant increase in our rates income in Budget 2023. This has been realised through the upcoming commissioning of an infrastructure development and is significant in allowing me to present a balanced budget to the members.

Commercial Rates are a significant contributor to the total income for the Council and it is difficult to project the level of income for 2023. A bad debt provision must be provided to account for this possibility. Although Covid-19 restrictions have eased, it has been necessary to leave the bad debt provision as per 2022 budget due to current economic uncertainty.

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 2023, 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 previous years.

At the Meeting of Offaly County Council held on 19th September, 2022, the members agreed that the Local Property Tax (LPT) increase of 15% would be maintained for 2023 & 2024, to bring in €661,505 in additional revenue, to be allocated as match funding to countywide projects. This ongoing commitment by the members means that this fund will be ring-fenced again for 2023 & 2024, with oversight by the Corporate Policy Group and a report to full Council will be prepared to account for expenditure to demonstrate its effective use.

Due to the economic uncertainty nationally and globally, I have again provided €50,000 for the Revenue deficit provision for 2023. I anticipate that our cumulative revenue deficit can be further reduced in 2022, but this will depend on our budget outturn at year end. However, I am maintaining this provision for 2023 in order to meet our commitments as laid out in the budget book for 2023. I will keep this under review and address the deficit allocation again in the budget for 2024.

Budget 2023 again 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. While

Covid-19 resulted in delays in construction, the Arts Centre will open early in 2023. A provision has also been made for an operational budget for the Centre.

We are closely monitoring our budget during 2022 and have found it challenging to maintain services in 2023. However, we have been able to provide additional funding in some areas. We have provided an additional €169,000 for County Road Maintenance in 2023, maintained the General Municipal Allocation, provided for the national pay agreement, the Match Fund budget of €350,000 has also been maintained. An additional €120,000 in funding has also been provided for Housing services and additional funding has also been provided for climate action measures, as well as an allocation for cyber security measures. The Head of Finance details these further in his report.

We have made significant progress on a number of initiatives in 2022:

- Tullamore Street Enhancement Project – URDF Phase 2 progressing with contract signings imminent.
- Tullamore Community Arts Centre – construction completed, fit out and staffing progressing.
- Training Centre at Tullamore Fire Station is proceeding with an allocation of €2,166,857 from Dept.
- Offaly STEM VEX Robotics Championships, hosting over 1,500 Offaly students held at O'Connor Park and a VEX, as Gaeilge event, held in Birr.
- Greenway construction continues – €8,500,000 in greenway related funding has been secured since 2018, including approx. €500,000 in match funding from Offaly Co. Co. It is anticipated that the Grand Canal Greenway will be completed in its entirety in 2023.
- Slieve Bloom Mountain Bike Trails officially opened in Kinnitty in April.
- Town Centre First Officer appointed, Clara Town Centre First Plan underway. Clara also received funding under the Streetscape Enhancement Measure in 2022. 60 applications received, 40 of which selected and pending with DRCD.
- Edenderry Inner Relief Road –Stage 1 and Blundell Avenue new link road officially opened.
- Contract signed for Design Team for new Community Library and Arts space in Edenderry.
- Local Area Plans for Birr and Edenderry process commenced.
- Banagher Regeneration Architectural and Tourism Masterplan ongoing.
- Offaly received €277,102 from DRCD under the Community Activities Fund – a once-off fund – 136 groups received grants. €64,557 was awarded to community playgrounds.
- Climate Action Plan – Climate Steering Group continuing to progress initiatives – EV Charging progressing. The Roads Dept. expect to deliver approx. 13 new fast charging EV

points across the county by the end of 2022. Moby Move Bike Hire was recently launched in Tullamore.

- 59 homes have been retrofitted in 2022 to date.
- Birr Destination Town project to progress further before year end.
- Contract has been signed for the provision of technical consultancy services for the Design and Construction of the Birr Distributor Road.
- The Peat Road Pilot Scheme is ongoing, with the R400 pilot project in Edenderry to commence in 2023.
- A significant amount of funding has been leveraged from a number of national schemes for Heritage, Conservation and Architectural projects. Details are in the attached Directorate report.
- New staff structure in place to tackle dereliction and vacant properties across Offaly.

The General Municipal Allocation (GMA) remains the same as in 2022. The rates harmonisation process, completed in 2016, yielded an extra €100,000 per Municipal District. This is maintained in 2023 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 supported the successful Offaly Jobs Fair in Tullamore in July. The event was organised by Tullamore and District Chamber of Commerce, also in association with Offaly Local Development Company, Laois Offaly Education and Training Board, Technological University of the Shannon and Tullamore District Rotary Club. There were 36 employers in attendance with over 500 jobs on offer.

The Local Enterprise Office has also commissioned a 5 Year Economic Strategy and Action Plan for Offaly, to be completed by year end. This will form part of the new Local Economic and Community Plan (LECP).

2022 saw the further rollout of free Public Wi-Fi in Offaly, including additional community centres and public spaces. 5 no. Broadband Connection Points received funding under the Connected Hubs initiative. We continued to work with Cellnex on the Edenderry Smart Town – e-denderry project, with a feasibility study completed and presented to members at Edenderry Municipal District. This also included working with Edenderry First Responders to rollout smart Automated External Defibrillators (AEDs) in the town.

The Tourism sector showed some improvement during summer 2022 and the domestic market remained strong, with international visitors returning. Many festivals and events returned, increasing footfall and supporting local businesses and assisting economic recovery. There was a strong focus on promotion and public relations during 2022, with good results and exposure for the county.

The new Offaly Tourism Strategy 2023 to 2027 is currently being prepared. Work on the Clonmacnoise Masterplan has also been commenced by the OPW, with anticipated delivery in 2023.

Work continues with the Just Transition process. The Territorial Just Transition Plan is to be approved by the European Commission by end 2022.

Offaly Local and Community Development Committee continues to be a leading performer in delivering nationally funded programmes. The Offaly LEADER Programme has been allocated €6.3m in funding for the period 2023-2027. The new Local Economic and Community Plan (LECP) will be brought to the members for adoption in 2023.

The Community Response Forum was established in response to Covid-19 restrictions in communities and among older groups and was a very effective network. The Forum was repurposed early in 2022 in response to the war in Ukraine and has again proved to be a very useful mechanism for coordinating the county's response. The Offaly Volunteer Group Awards and Volunteer Recognition event was held in May. The awards acknowledged the work of volunteers and communities throughout Offaly during the Covid-19 pandemic.

The Housing Capital programme under "Housing For All" National Housing Plan is progressing and reports are brought to Council on a regular basis regarding progress of the programme. Under the programme, Offaly's target is 463 units between 2022 and 2026. To the end of September 2022, 154 families and individuals were allocated homes by the Local Authority, Approved Housing Body or RAS/leasing tenancies across the county. To date in 2022, 5 Part V houses were completed and allocated. A further 33 Part V units are in progress. 45 council owned vacant properties were returned to use by end October. Our ability to return vacant stock to productive use is dependent on the financial resources available.

With regard to the uncertain economic environment in which we are currently operating, I am presenting a balanced budget which is contingent on Government supports as outlined above and

in the Head of Finance report. This will allow the Council to continue to provide its range of services across the county.

I recommend the Draft Budget for 2023 to the Council for your approval.

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

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 contribution and efforts in the prudent management of The Council's resources over the past year and for ensuring that they provide the best possible service to our communities within the resources available.

I wish to thank in particular, 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.



Anna Marie Delaney
Chief Executive

November 21st, 2022.

Head of Finance

Budget Context

The framing of the 2023 budget has been extremely challenging given the impact of the cost of living crisis, the war in Ukraine and the ongoing challenges associated with our emergence from COVID-19 global pandemic on both the national and international economy. The 'cost of doing business' has increased dramatically for Offaly County Council in the last twelve months and inflation remains stubbornly high at circa 9% in the twelve months to June. Living standards in Ireland have not been squeezed to this extent since the 1980s. There is huge uncertainty in relation to the economic environment that people and businesses in Offaly face for the remainder of 2022 and into 2023.

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 since 2021 to offset the impact of this closure, a long term solution to this issue is required and Offaly County Council continues to engage with the DHLGH on this matter.

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. The increase in borrowing costs has had a negative impact on Offaly County Council's expenditure budget with a very significant provision required in Budget 2023 as a result of the strong upward trend in interest rates.

As a result, it has been necessary to take a conservative approach, while all these uncertainties exist, ***with the main focus of Budget 2023 being to maintain spending at 2022 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.

Cost of Living Crisis

There is significant uncertainty in relation to the economic environment that people and businesses in Offaly face for the remainder of 2022 and into 2023. The impact of energy cost inflation and general inflation for both businesses and our citizens will be very significant for the remaining months of 2022 and into 2023. Notwithstanding the very significant Central Government support provided to businesses and citizens, the effect of these very real and tangible cost increases will have an impact right across the county. Offaly County Council is not immune from these cost increases (in particular energy) and the indirect impacts this will have on our income streams (Rates / Loans / Rents Collections).

Some Government financial support has been set aside for the Local Government Sector in 2023. No additional funding is to be provided for 2022. Borrowing costs continue to increase – these costs are very significant and unavoidable for Local Authorities.

COVID-19

The COVID-19 pandemic triggered a global public health crisis which resulted in a substantial contraction in economic activity across the world. In Ireland this resulted in a shutdown of a significant proportion of the economy over a protracted period of time. This in turn, resulted in material income reductions for the Council in 2021 & 2022 and will most likely put further pressure on the income of Offaly County Council in 2023 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 recent years notably those relating to the impact of the global pandemic. These have included:

- a) Rates Waiver Scheme.
- 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.

These supports listed above are no longer available to local authorities as the country has emerged from the pandemic.

Central Government has however created a central fund to the value of €60m to help local authorities deal with energy inflation in 2023. Energy spends in 2023 in the LA Sector will be compared to spends in 2021 & 2022 with the local authority able to recoup 2023 spend in excess of these prior years. The operational details of this scheme are to be worked through. Such support from the Department of Housing, Local Government is much appreciated and will go a long way in assisting Offaly County Council to maintain service levels in 2023.

In summary, Offaly County Council's Budget 2023 is being drawn up with a high degree of uncertainty as to costs and funding streams for the coming financial year.

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 2023 (as it was in 2021 & 2022) 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 2023 only and that a permanent solution to this loss of income will be required to ensure that the long term financial stability of Offaly County Council is not put at risk as a direct result of the decarbonisation agenda.

Local Property Tax (LPT)

The Local Property Tax decision is part of an annual budget statutory process, whereby the elected members decide on any increase or decrease in advance of the adoption of the annual statutory budget. In July, the public consultation was commenced with the public notified and invited to make submissions on the LPT by August 31st, 2022. 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 September 19th 2022, the executive formally proposed to maintain the variation to the local property tax adjustment factor applied in 2022 for 2023 and 2024. The elected members considered the above referenced information and proposal from the Executive. The members decided to maintain the variation to the local property tax adjustment factor applied in 2022 for both 2023 and 2024 meaning the Local Property Tax charged to households across Offaly would be maintained at the same level in 2023-24 as it was in 2022. This decision has ensured that, in 2023 and 2024, additional LPT income of €661,505 will be generated. It is proposed that this funding will form the basis of matching funds for development projects of significant scale in the county. This is a key form of funding for Offaly County Council as the level of discretionary funding available to the council from its own resources is low and is diminishing the council's ability to participate in the many types of match funding schemes operated by the DHLGH and other Government Departments.

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 10/2022** the allocation of the LPT fund for Offaly will be **€8,317,793** reflecting the additional revenue of **€661,505** from the pre-variation allocation of **€7,656,288**. 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.

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 2023. 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 annual rental 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.

It should be noted that there are ongoing appeals regarding energy infrastructure installations and global infrastructural sites which could also greatly impact rates income, once they have been decided. The draft budget for 2023 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. While the executive considered recommending a commercial rate increase for 2023, no increase in the commercial rate is proposed in this budget book for 2023. A significant increase to our rates base has been included in the 2023 rates book – this is a significant piece of national infrastructure which is currently being commissioned and the Finance Department is working closely with the Valuation Office to ensure that this infrastructure is valued for rates in a timely manner. Looking forward to the next few years, I believe that an increase in the commercial rates multiplier will be required if Offaly County Council are to maintain services at current levels. Small rural local authorities have very limited scope to increase their income and Offaly County Council has to

manage such limitations. 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

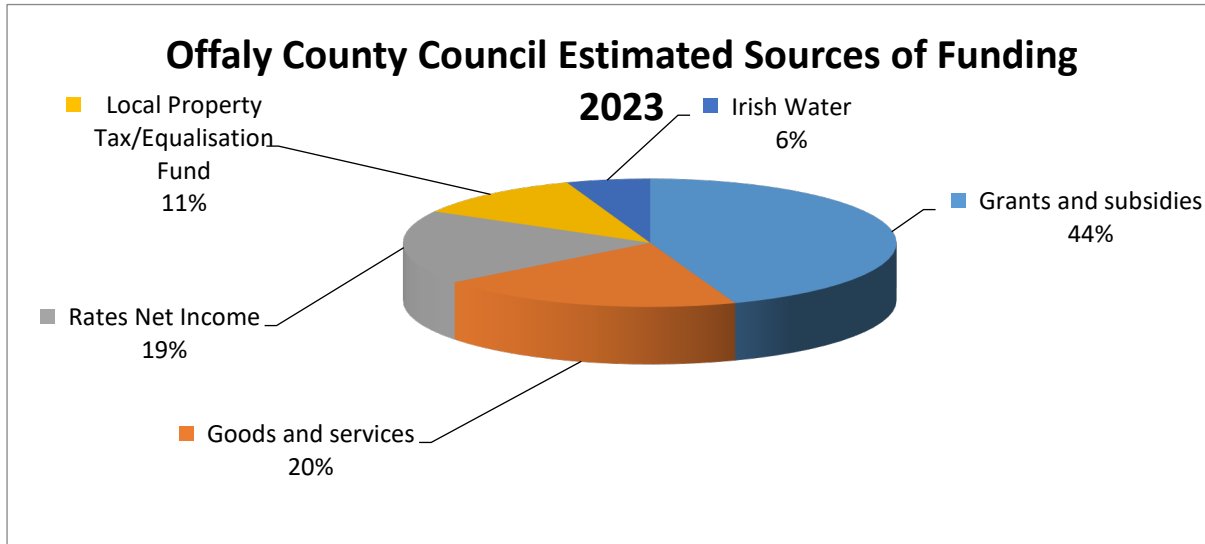
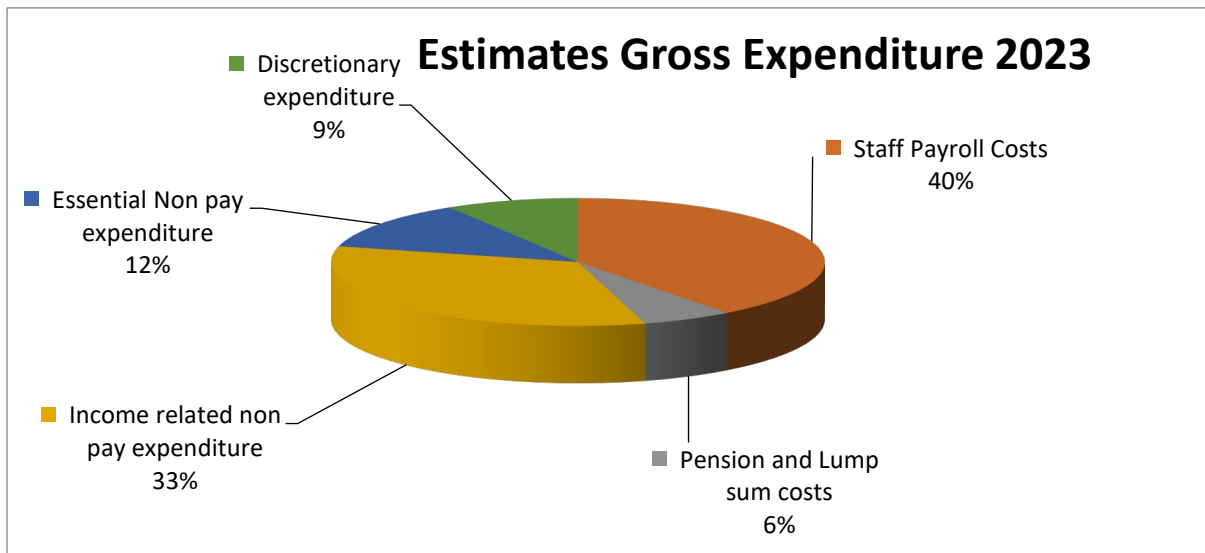


Chart 2



The above charts summarise the sources of income and the analysis of expenditure in the draft budget for 2023. In Chart 1, it can be seen that Offaly is now raising just 39% 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. 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 provision of €500,000 has been provided in Budget 2023 to fund additional interest rate costs on Offaly County Council Non-Mortgage borrowings.
- A rent review of 1,813 Local Authority tenants accounts was carried out in 2021. It is proposed to hold a rent review again in 2023. The review will be carried out in line with the rental scheme adopted by the members of Offaly County Council. A very significant portion of the income estimated to be generated by this rent review has been reinvested in Housing services for 2023.
- 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 2023 allocation continues to be funded from an actual surplus of NPPR income over budget in 2022. Looking forward I anticipate that only a fraction of this funding will be available in 2024 and beyond.
- A further €169,000 has been provided for County Roads from the Revenue Account in 2023.
- The Roads Winter Maintenance Budget for 2023 has received an additional €95,000.
- Income and expenditure levels of national programmes like Roads Funding, Leader, SICAP, etc. have been reviewed and reflect levels of funding being received.
- The additional LPT has been reserved for match funding capital projects of scale in the budget and has not been applied to general service provision.
- In the current climate of financial uncertainty for citizens it was felt that any increase in local authority charges like 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 2023 to the Draft Budget for your consideration are shown below.

OCC Funded additional allocations for 2023	
Additional Housing Front Line Services Expenditure*	67,000
Additional Housing Support Services Expenditure*	53,000
Additional County Roads Allocation	169,000
Additional Roads Winter Maintenance Allocation	95,000
Additional Costs associated with increased borrowing costs in 2023	500,000
Additional Funding for Climate Action	50,000
Additional Cyber Security Measures	60,000

*Funded from additional rent to be generated from Housing Rent Review scheduled for 2023

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 2023 budget for operation of the services is a contra entry of €4.0m, 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.

Tackling the Accumulated Deficit

Members approved the provision of €50,000 in our 2022 budget to reduce the accumulated deficit which is now circa €1.6m. Given the economic uncertainty impacting on 2022, it is not possible at this time to estimate the impact of these uncertainties on the Offaly County Council's 2022 financial outturn. This uncertainty will however without doubt continue into 2023.

As a result, the draft budget presented again shows a provision of €50,000 to continue the amortisation of the accumulated 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.

Central Revenue Collection Department (CRC)

Income Collection

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

	2021	2020	2019	2018	2017
Rates	86%	77%	88%	89%	87%
Housing Rents and Annuities	93%	92%	89%	87%	85%
Housing Loans	82%	75%	62%	56%	55%

Housing Rents, Annuities and Loans collection rates have held up well throughout 2022. 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 and 2023. This cost of living crisis and in particular energy cost inflation will without doubt result in challenging trading conditions for businesses in 2023.

Finance Department - Key Elements 2022

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 2022, the Finance Department's Business Plans focus continued to be significantly impacted by the Covid 19 pandemic through:

- Supporting the local economy through enterprise supports such as Rates Waivers Q1 2022.
- Assisting the delivery of LEO enterprise supports.
- Completion of audits of Covid support schemes.
- Housing loan relief measures.
- Further roll out of on line services.
- Continued Remote working .
- Execution of continuity plans for remote payroll processing.

With the easing of Covid 19 restrictions, Finance's focus could return to its regular business plan includes operations and improvements in the following work areas:

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

The key achievement for the Department in 2022, was to continue to maintain the core services in a very challenging post Covid environment, from within existing staff resources, while at the same time implementing incremental improvements in the areas of Budgetary control, Cash flow management, A/P internal controls, and Audit and Statutory compliance.

2022 also saw an Agresso upgrade to enhance security measures and operating speeds of the Financial Management Systems, with minimal interruption to services. This upgrade has improved the level of service from in our accounts payable section, which manages payments and taxation obligations for over 13,000 suppliers, paying out in excess of €85m to suppliers through the processing of over 17,000 invoices annually.

Service Priorities

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

In addition, it is important to note that continuing staff mobility and skill shortages in a technical area, are less than ideal in the requirement for division of and segregation of duties. The concentration of key tasks among a few personnel remains a continuing risk. The professionalisation of the Local authority Finance functions at a national level is one step that can

secure the service provision by enabling continuity of expertise, succession planning and risk mitigation.

2023 Priorities

Subject to the forgoing paragraph, and the likely impact of the aftermath covid 19 on the business environment our priorities in 2023 the finance department will be to continue to maintain core financial services and the solvency of the council's finances in the face of a very real threat to business recovery.

The business environment in which we operate now is one of material and energy inflation, supply uncertainty and rising interest rates, leading to a very uncertain political and economic outlook. Business confidence is being affected and Budget 2023 has been framed with the core objective of maintaining existing services for citizens.

Motor Taxation

Offaly Motor Tax Office (MTO) processes approx. €3.6 million of transactions annually and offer a variety of payment options.

During 2022, Offaly Motor Tax continued to process 99% of all transactions processed in-house on the same day. 88.4% of transactions occur at the Motor Tax Office counter while 11.65% are postal applications (source Q3 2022 Service Indicators in Local Authorities).

On-line transactions via www.motortax.ie have slightly decreased in 2022, which is mainly due to the public office re-opening in 2022(post Covid). Approximately 81% of all Motor Tax transactions for Offaly registered vehicles occur on line (Q2 2022 Service Indicators). This has been the experience for all local Motor Tax Offices throughout the country.

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

Appreciation

I would like to record my thanks to all of the staff in Finance, Motor Tax, IT and Procurement sections for their diligence and commitment, adaptability and team work right throughout 2022. In particular, I would like to acknowledge the hard work and support of the Financial / Management Accountant, Thomas Mawe, in drafting the 2023 budget.

Mark Connolly,
Head of Finance
November 7th, 2022

Annual Budgetary Process 2021 -Local Government Act 2001 & Local Government (Reform) Act 2014	2023 Budget Dates
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 2023
DPER - EU Reporting reporting requirements. (Current & Capital) PER ADOPTED BUDGET	31/12/2022
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)	05/12/2022
	Monday
Budget Meeting - Statutory Period for Budget 2023 - November 1st to 30th 2022	21/11/2022
	Monday
In Committee meeting - Regarding Draft Budget 2023	14/11/2022
	Monday
Publish newspaper notice and issue draft Local Authority Budget to members not less than 7 days prior to the statutory meeting.	04/11/2022
	Friday
Draft Budgetary Information - Municipal Districts - Section 102 (4A) - <i>How the GMA will be spent (prioritised) in each Municipal District - note</i> Minister specifies period during which members may consider the Draft Budgetary Plan	
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.	31/10/2022
	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.	24/10/2022
	Monday
DPER - EU Reporting reporting requirements. (Current & Capital)	
Submit Draft Budget figures to DPER.	16/09/2022
	Friday
Local Property Tax (LPT) - Finance (Local Property Tax) Act 2012 - Section 20.	
Notify Revenue of any change in the LPT on or before.	17/10/2022
	Monday
Notify the Minister of any change in the LPT on or before.	15/10/2022
	Saturday
Publish a notice (<i>including website</i>) of any change in the LPT (within 14 days of resolution) on or before.	21/09/2022
	Wednesday
Council Meeting to consider LPT Variation (<i>Resolution - Reserved function</i>).	19/09/2022
	Monday
CPG consultation on Local Property Tax.	16/09/2022
	Friday
Commence preparing a report for Council to enable members to consider the Councils financial position (financial period ending not less than one month before meeting to consider LPT variation) & financial effect on the local economy & on persons liable - including report on public consultation outcome.	09/09/2022
	Friday
Public consultation period ends 30 days from publication of notice.	31/08/2022
	Wednesday
Public consultation period commences not later than 60 days before Council meeting to consider LPT variation (<i>Publication in newspaper & website including date of meeting and inviting written submissions.</i>)	21/07/2022



19 October 2022

Circular Fin 10/2022

Chief Executive

cc. Head of Finance

Local Property Tax Allocations 2023 – 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 2023 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 08/2022.

Local Property Tax Allocation to Offaly County Council in 2023

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 2023, the 2023 allocation has increased to €8,317,793 (an increase of €661,505 from the pre-variation allocation of €7,656,288).

Accounting treatment of LPT

The accounting treatment in respect of 2023 LPT allocations remains the same as for 2022. Reference should be made to Circulars Fin 08/2016, Fin 04/2017 and Technical Memo release 119 issued by the Department on 9 May 2017.

LPT information to the Public

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

Is mise, le meas,

A handwritten signature in cursive script, appearing to read 'Sinéad O'Gorman', is written over a light grey rectangular background. A horizontal line is drawn below the signature.

Sinéad O'Gorman

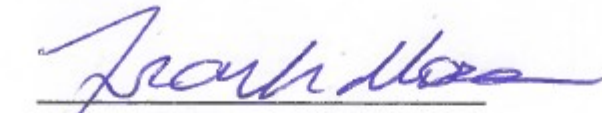
Principal

Local Government Finance

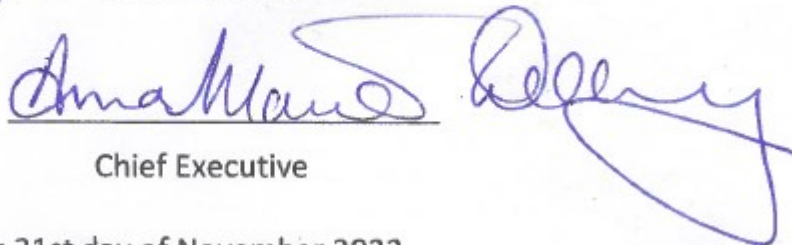
CERTIFICATE OF ADOPTION

I hereby certify that, at the budget meeting of Offaly County Council held this 21st day of November 2022 the Council by Resolution adopted for the financial year ending on the 31st day of December 2023, 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 21st day of November 2022

TABLES A & F

PREALLOCATED

EXPENDITURE

AND

INCOME

BY

SUB-SERVICE

DETAIL

TABLE A - CALCULATION OF ANNUAL RATE ON VALUATION FOR THE FINANCIAL YEAR 2023 - PREALLOCATION

Offaly County Council

Summary by Service Division	Expenditure	Income	Estimated 2023 Net Expenditure	%	Expenditure	Income	Estimate Net Outturn 2022 Net Expenditure	%
	€	€	€		€	€	€	
Gross Revenue Expenditure & Income								
A Housing and Building	12,244,075	12,972,012	(727,937)	-2.9%	11,472,906	12,191,692	(718,786)	-2.8%
B Road Transport & Safety	19,209,290	15,143,029	4,066,261	16.2%	18,783,581	15,314,236	3,469,345	13.7%
C Water Services inc Irish Water Agency	3,528,693	5,089,750	(1,561,057)	-6.2%	3,362,434	4,771,553	(1,409,119)	-5.6%
D Development Management	10,220,859	5,566,761	4,654,098	18.5%	9,285,636	4,995,357	4,290,279	17.0%
E Environmental Services	7,485,955	2,325,798	5,160,157	20.5%	7,014,327	2,238,135	4,776,192	18.9%
F Recreation and Amenity	3,464,083	133,733	3,330,350	13.3%	3,396,481	383,150	3,013,331	11.9%
G Agriculture, Education, Health & Welfare	558,498	228,437	330,061	1.3%	540,910	228,437	312,473	1.2%
H Miscellaneous Services	6,955,705	8,882,698	(1,926,993)	-7.7%	6,729,714	5,834,760	894,954	3.5%
J Central Management Charge	12,531,312	734,042	11,797,270	47.0%	11,357,070	724,527	10,632,543	42.1%
	76,198,470	51,076,260	25,122,210	100%	71,943,059	46,681,847	25,261,212	100%
Provision for Debit Balance	50,000		50,000		50,000		50,000	
Adjusted Gross Expenditure & Income	76,248,470	51,076,260	25,172,210		71,993,059	46,681,847	25,311,212	
Local Property Tax/Equalisation Fund			8,317,793				8,401,722	
Amount of Rates to be Levied	C=(A-B)		16,854,417				16,909,490	
Net Effective Valuation	(D)		76,692,035				76,942,512	
General Annual Rate on Valuation	(C)/(D)		0.2198				0.2198	

TABLE F: Expenditure and Income for 2023 and Estimated Outturn for 2022 (PRE-ALLOCATIONS)

<u>*PRE-ALLOCATIONS*</u>	2023				2022			
	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	2,140,460	2,140,460	6,105,563	6,105,563	2,091,136	2,091,136	5,860,523	5,860,523
A0102 Maintenance of Traveller Accommodation Units	97,695	97,695	57,640	57,640	96,715	96,715	57,640	57,640
A0103 Traveller Accommodation Management	214,646	214,646	121,635	121,635	181,640	181,640	118,375	118,375
A0199 Service Support Costs	240,415	240,415	-	-	219,226	219,226	-	-
Service Total A01	2,693,216	2,693,216	6,284,838	6,284,838	2,588,717	2,588,717	6,036,538	6,036,538
A02 Housing Assessment, Allocation and Transfer								
A0201 Assessment of Housing Needs, Allocs. & Trans.	261,743	261,743	-	-	250,082	250,082	-	-
Service Total A02	261,743	261,743	-	-	250,082	250,082	-	-
A03 Housing Rent and Tenant Purchase Administration								
A0301 Debt Management & Rent Assessment	187,947	187,947	-	-	229,122	229,122	-	-
A0399 Service Support Costs	434,583	434,583	-	-	499,240	499,240	-	-
Service Total A03	622,530	622,530	-	-	728,362	728,362	-	-
A04 Housing Community Development Support								
A0401 Housing Estate Management	188,249	188,249	-	-	169,783	169,783	-	-
A0402 Tenancy Management	54,952	54,952	-	-	51,486	51,486	-	-
A0499 Service Support Costs	109,887	109,887	-	-	74,854	74,854	-	-
Service Total A04	353,088	353,088	-	-	296,123	296,123	-	-
A05 Administration of Homeless Service								
A0501 Homeless Grants Other Bodies	830,675	830,675	740,600	740,600	630,675	630,675	560,600	560,600
A0502 Homeless Service	106,556	106,556	-	-	121,216	121,216	-	-
Service Total A05	937,231	937,231	740,600	740,600	751,891	751,891	560,600	560,600

<u>*PRE-ALLOCATIONS*</u>	2023				2022			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
A06 Support to Housing Capital Prog.								
A0601 Technical and Administrative Support	910,776	910,776	664,939	664,939	489,866	489,866	265,776	265,776
A0602 Loan Charges	299,090	299,090	299,090	299,090	351,121	351,121	351,121	351,121
A0699 Service Support Costs	404,521	404,521	60,000	60,000	311,978	311,978	50,000	50,000
Service Total A06	1,614,387	1,614,387	1,024,029	1,024,029	1,152,965	1,152,965	666,897	666,897
A07 RAS and Leasing Programme								
A0701 RAS Operations	1,400,285	1,400,285	1,385,000	1,385,000	1,398,906	1,398,906	1,385,000	1,385,000
A0702 Long Term Leasing	1,501,813	1,501,813	1,491,813	1,491,813	1,501,813	1,501,813	1,491,813	1,491,813
A0799 Service Support Costs	167,256	167,256	-	-	201,788	201,788	-	-
Service Total A07	3,069,354	3,069,354	2,876,813	2,876,813	3,102,507	3,102,507	2,876,813	2,876,813
A08 Housing Loans								
A0801 Loan Interest and Other Charges	499,549	499,549	414,043	414,043	490,646	490,646	466,029	466,029
A0899 Service Support Costs	14,726	14,726	-	-	35,832	35,832	-	-
Service Total A08	514,275	514,275	414,043	414,043	526,478	526,478	466,029	466,029
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
A0999 Service Support Costs	142,682	142,682	-	-	95,435	95,435	-	-
Service Total A09	1,742,682	1,742,682	1,280,000	1,280,000	1,695,435	1,695,435	1,280,000	1,280,000
A11 Agency & Recoupable Services								
A1101 Agency & Recoupable Service	110,000	110,000	119,000	119,000	110,000	110,000	119,000	119,000
Service Total A11	110,000	110,000	119,000	119,000	110,000	110,000	119,000	119,000
A12 HAP Programme								
A1201 HAP	325,569	325,569	232,689	232,689	270,346	270,346	185,815	185,815
Service Total A12	325,569	325,569	232,689	232,689	270,346	270,346	185,815	185,815
Division Total A	12,244,075	12,244,075	12,972,012	12,972,012	11,472,906	11,472,906	12,191,692	12,191,692

<u>*PRE-ALLOCATIONS*</u>	2023				2022			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
B Road Transport & Safety								
B01 NP Road - Maintenance and Improvement								
B0199 Service Support Costs	-	-	-	-	-	-	-	-
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
B0204 NS - Winter Maintenance	265,000	265,000	190,000	190,000	170,449	170,449	170,448	170,448
B0206 NS - General Maintenance	242,336	242,336	244,336	244,336	288,481	288,481	290,481	290,481
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	75,390	75,390	-	-	118,435	118,435	-	-
Service Total B02	3,716,766	3,716,766	3,568,376	3,568,376	3,711,405	3,711,405	3,594,969	3,594,969
B03 Regional Road - Maintenance and Improvement								
B0301 Regional Roads Surface Dressing	328,833	328,833	328,833	328,833	340,293	340,293	340,292	340,292
B0302 Reg Rd Surface Rest/Road Reconstruction/Overlay	2,671,168	2,671,168	2,671,168	2,671,168	2,674,757	2,674,757	2,674,758	2,674,758
B0305 Regional Road General Maintenance Works	2,176,482	2,176,482	2,176,482	2,176,482	2,174,623	2,174,623	2,174,625	2,174,625
B0399 Service Support Costs	67,768	67,768	-	-	56,206	56,206	-	-
Service Total B03	5,244,251	5,244,251	5,176,483	5,176,483	5,245,879	5,245,879	5,189,675	5,189,675
B04 Local Road - Maintenance and Improvement								
B0401 Local Road Surface Dressing	909,535	909,535	909,535	909,535	879,077	879,077	879,078	879,078
B0402 Local Rd Surface Rest/Road Reconstruction/Overlay	3,699,257	3,699,257	3,699,257	3,699,257	3,700,562	3,700,562	3,700,563	3,700,563
B0405 Local Roads General Maintenance Works	2,156,269	2,156,269	150,000	150,000	1,987,130	1,987,130	150,000	150,000
B0406 Local Roads General Improvement Works	90,000	90,000	-	-	90,000	90,000	-	-
B0499 Service Support Costs	219,158	219,158	20,000	20,000	211,237	211,237	20,000	20,000
Service Total B04	7,074,219	7,074,219	4,778,792	4,778,792	6,868,006	6,868,006	4,749,641	4,749,641

<u>*PRE-ALLOCATIONS*</u>	2023				2022			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
B05 Public Lighting								
B0501 Public Lighting Operating Costs	914,500	914,500	-	-	814,500	814,500	-	-
B0502 Public Lighting Improvement	135,000	135,000	-	-	135,000	135,000	-	-
B0599 Service Support Costs	70,967	70,967	-	-	57,113	57,113	-	-
Service Total B05	1,120,467	1,120,467	-	-	1,006,613	1,006,613	-	-
B06 Traffic Management Improvement								
B0601 Traffic Management	20,000	20,000	-	-	20,000	20,000	-	-
B0699 Service Support Costs	78,028	78,028	-	-	74,690	74,690	-	-
Service Total B06	98,028	98,028	-	-	94,690	94,690	-	-
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	192,935	192,935	-	-	156,036	156,036	-	-
Service Total B07	736,885	736,885	543,950	543,950	880,620	880,620	724,584	724,584
B08 Road Safety Promotion & Education								
B0899 Service Support Costs	36,771	36,771	-	-	34,190	34,190	-	-
Service Total B08	36,771	36,771	-	-	34,190	34,190	-	-
B09 Car Parking								
B0901 Maintenance and Management of Car Parks	235,646	235,646	663,367	663,367	236,630	236,630	763,367	763,367
Service Total B09	235,646	235,646	663,367	663,367	236,630	236,630	763,367	763,367
B10 Support to Roads Capital Prog								
B1001 Administration of Roads Capital Programme	368,358	368,358	322,861	322,861	311,226	311,226	212,800	212,800
Service Total B10	368,358	368,358	322,861	322,861	311,226	311,226	212,800	212,800

<u>*PRE-ALLOCATIONS*</u>	2023				2022			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
B11 Agency & Recoupable Services								
B1101 Agency & Recoupable Service	51,000	51,000	89,200	89,200	51,000	51,000	79,200	79,200
B1199 Service Support Costs	526,899	526,899	-	-	343,322	343,322	-	-
Service Total B11	577,899	577,899	89,200	89,200	394,322	394,322	79,200	79,200
Division Total B	19,209,290	19,209,290	15,143,029	15,143,029	18,783,581	18,783,581	15,314,236	15,314,236

<u>*PRE-ALLOCATIONS*</u>	2023				2022			
	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	690,401	690,401	-	-	717,824	717,824	-	-
C0199 Service Support Costs	617,793	617,793	4,010,495	4,010,495	599,544	599,544	3,696,451	3,696,451
Service Total C01	1,308,194	1,308,194	4,010,495	4,010,495	1,317,368	1,317,368	3,696,451	3,696,451
C02 Waste Water Treatment								
C0201 Waste Plants and Networks	845,897	845,897	-	-	701,727	701,727	-	-
C0299 Service Support Costs	252,945	252,945	-	-	226,840	226,840	-	-
Service Total C02	1,098,842	1,098,842	-	-	928,567	928,567	-	-
C04 Public Conveniences								
C0401 Operation and Maintenance of Public Conveniences	29,205	29,205	-	-	28,200	28,200	-	-
Service Total C04	29,205	29,205	-	-	28,200	28,200	-	-
C05 Admin of Group and Private Installations								
C0504 Group Water Scheme Subsidies	1,081,927	1,081,927	1,079,255	1,079,255	1,077,774	1,077,774	1,075,102	1,075,102
Service Total C05	1,081,927	1,081,927	1,079,255	1,079,255	1,077,774	1,077,774	1,075,102	1,075,102
C06 Support to Water Capital Programme								
C0601 Technical Design and Supervision	10,525	10,525	-	-	10,525	10,525	-	-
Service Total C06	10,525	10,525	-	-	10,525	10,525	-	-
Division Total C	3,528,693	3,528,693	5,089,750	5,089,750	3,362,434	3,362,434	4,771,553	4,771,553

<u>*PRE-ALLOCATIONS*</u>	2023				2022			
	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	693,912	693,912	-	-	593,253	593,253	-	-
Service Total D01	693,912	693,912	-	-	593,253	593,253	-	-
D02 Development Management								
D0201 Planning Control	1,018,893	1,018,893	429,300	429,300	946,425	946,425	409,300	409,300
Service Total D02	1,018,893	1,018,893	429,300	429,300	946,425	946,425	409,300	409,300
D03 Enforcement								
D0301 Enforcement Costs	297,128	297,128	1,000	1,000	207,358	207,358	1,000	1,000
Service Total D03	297,128	297,128	1,000	1,000	207,358	207,358	1,000	1,000
D04 Industrial and Commercial Facilities								
D0403 Management of & Contribs to Other Commercial Facs	125,000	125,000	-	-	135,000	135,000	-	-
Service Total D04	125,000	125,000	-	-	135,000	135,000	-	-
D05 Tourism Development and Promotion								
D0501 Tourism Promotion	218,937	218,937	-	-	212,577	212,577	-	-
D0502 Tourist Facilities Operations	85,000	85,000	-	-	85,000	85,000	-	-
Service Total D05	303,937	303,937	-	-	297,577	297,577	-	-
D06 Community and Enterprise Function								
D0601 General Community & Enterprise Expenses	3,026,702	3,026,702	2,430,300	2,430,300	3,046,417	3,046,417	2,526,410	2,526,410
D0603 Social Inclusion	1,025,532	1,025,532	1,025,532	1,025,532	800,000	800,000	800,000	800,000
Service Total D06	4,052,234	4,052,234	3,455,832	3,455,832	3,846,417	3,846,417	3,326,410	3,326,410
D07 Unfinished Housing Estates								
D0701 Unfinished Housing Estates	73,458	73,458	-	-	42,387	42,387	-	-
Service Total D07	73,458	73,458	-	-	42,387	42,387	-	-

<u>*PRE-ALLOCATIONS*</u>	2023				2022			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
D08 Building Control								
D0801 Building Control Inspection Costs	37,879	37,879	-	-	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	83,896	83,896	-	-	77,640	77,640	-	-
Service Total D08	122,775	122,775	17,000	17,000	83,140	83,140	17,000	17,000
D09 Economic Development and Promotion								
D0901 Urban and Village Renewal	983,454	983,454	333,335	333,335	578,774	578,774	-	-
D0905 Economic Development & Promotion	955,272	955,272	42,000	42,000	1,080,335	1,080,335	42,000	42,000
D0906 Local Enterprise Office	1,298,055	1,298,055	1,196,993	1,196,993	1,216,518	1,216,518	1,134,111	1,134,111
Service Total D09	3,236,781	3,236,781	1,572,328	1,572,328	2,875,627	2,875,627	1,176,111	1,176,111
D10 Property Management								
D1001 Property Management Costs	71,230	71,230	-	-	65,778	65,778	-	-
Service Total D10	71,230	71,230	-	-	65,778	65,778	-	-
D11 Heritage and Conservation Services								
D1101 Heritage Services	221,511	221,511	91,301	91,301	188,674	188,674	65,536	65,536
Service Total D11	221,511	221,511	91,301	91,301	188,674	188,674	65,536	65,536
D12 Agency & Recoupable Services								
D1201 Agency & Recoupable Service	4,000	4,000	-	-	4,000	4,000	-	-
Service Total D12	4,000	4,000	-	-	4,000	4,000	-	-
Division Total D	10,220,859	10,220,859	5,566,761	5,566,761	9,285,636	9,285,636	4,995,357	4,995,357

<u>*PRE-ALLOCATIONS*</u>	2023				2022			
	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	466,941	466,941	-	-	482,464	482,464	-	-
E0199 Service Support Costs	72,879	72,879	-	-	42,870	42,870	-	-
Service Total E01	539,820	539,820	-	-	525,334	525,334	-	-
E02 Recovery & Recycling Facilities Operations								
E0201 Recycling Facilities Operations	310,500	310,500	-	-	310,500	310,500	-	-
E0202 Bring Centres Operations	56,000	56,000	29,920	29,920	56,000	56,000	29,920	29,920
E0204 Other Recycling Services	-	-	200	200	-	-	200	200
E0299 Service Support Costs	47,753	47,753	-	-	44,630	44,630	-	-
Service Total E02	414,253	414,253	30,120	30,120	411,130	411,130	30,120	30,120
E04 Provision of Waste to Collection Services								
E0407 Other Costs Waste Collection	953,277	953,277	1,069,365	1,069,365	951,176	951,176	1,057,160	1,057,160
Service Total E04	953,277	953,277	1,069,365	1,069,365	951,176	951,176	1,057,160	1,057,160
E05 Litter Management								
E0501 Litter Warden Service	98,584	98,584	-	-	95,845	95,845	-	-
E0502 Litter Control Initiatives	57,193	57,193	33,100	33,100	50,486	50,486	33,100	33,100
E0503 Environmental Awareness Services	12,000	12,000	-	-	12,000	12,000	-	-
E0599 Service Support Costs	21,350	21,350	-	-	19,970	19,970	-	-
Service Total E05	189,127	189,127	33,100	33,100	178,301	178,301	33,100	33,100
E06 Street Cleaning								
E0601 Operation of Street Cleaning Service	492,139	492,139	-	-	440,658	440,658	-	-
Service Total E06	492,139	492,139	-	-	440,658	440,658	-	-

<u>*PRE-ALLOCATIONS*</u>	2023				2022			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
E07 Waste Regulations, Monitoring and Enforcement								
E0702 Enforcement of Waste Regulations	402,475	402,475	168,956	168,956	332,341	332,341	168,956	168,956
E0799 Service Support Costs	46,805	46,805	-	-	43,319	43,319	-	-
Service Total E07	449,280	449,280	168,956	168,956	375,660	375,660	168,956	168,956
E08 Waste Management Planning								
E0801 Waste Management Plan	11,971	11,971	-	-	11,971	11,971	-	-
Service Total E08	11,971	11,971	-	-	11,971	11,971	-	-
E09 Maintenance of Burial Grounds								
E0901 Maintenance of Burial Grounds	177,326	177,326	75,000	75,000	173,537	173,537	75,000	75,000
E0999 Service Support Costs	20,087	20,087	-	-	18,768	18,768	-	-
Service Total E09	197,413	197,413	75,000	75,000	192,305	192,305	75,000	75,000
E10 Safety of Structures and Places								
E1001 Operation Costs Civil Defence	115,658	115,658	85,072	85,072	128,881	128,881	85,072	85,072
E1002 Dangerous Buildings	22,239	22,239	-	-	21,440	21,440	-	-
E1003 Emergency Planning	107,538	107,538	-	-	101,371	101,371	-	-
E1004 Derelict Sites	10,913	10,913	9,813	9,813	10,913	10,913	9,813	9,813
E1005 Water Safety Operation	4,300	4,300	-	-	4,300	4,300	-	-
E1099 Service Support Costs	-	-	400	400	-	-	400	400
Service Total E10	260,648	260,648	95,285	95,285	266,905	266,905	95,285	95,285
E11 Operation of Fire Service								
E1101 Operation of Fire Brigade Service	2,432,762	2,432,762	-	-	2,375,686	2,375,686	-	-
E1103 Fire Services Training	152,500	152,500	100,000	100,000	152,500	152,500	100,000	100,000
E1199 Service Support Costs	601,151	601,151	394,057	394,057	468,350	468,350	342,005	342,005
Service Total E11	3,186,413	3,186,413	494,057	494,057	2,996,536	2,996,536	442,005	442,005

<u>*PRE-ALLOCATIONS*</u>	2023				2022			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
E12 Fire Prevention								
E1202 Fire Prevention and Education	4,000	4,000	-	-	4,000	4,000	-	-
E1299 Service Support Costs	208,368	208,368	104,830	104,830	195,674	195,674	104,830	104,830
Service Total E12	212,368	212,368	104,830	104,830	199,674	199,674	104,830	104,830
E13 Water Quality, Air and Noise Pollution								
E1301 Water Quality Management	127,203	127,203	21,500	21,500	121,883	121,883	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	41,977	41,977	-	-	39,158	39,158	-	-
Service Total E13	174,208	174,208	21,500	21,500	166,069	166,069	21,500	21,500
E14 Agency & Recoupable Services								
E1401 Agency & Recoupable Service	3,771	3,771	500	500	3,771	3,771	500	500
Service Total E14	3,771	3,771	500	500	3,771	3,771	500	500
E15 Climate Change and Flooding								
E1501 Climate Change and Flooding	401,267	401,267	233,085	233,085	294,837	294,837	209,679	209,679
Service Total E15	401,267	401,267	233,085	233,085	294,837	294,837	209,679	209,679
Division Total E	7,485,955	7,485,955	2,325,798	2,325,798	7,014,327	7,014,327	2,238,135	2,238,135

PRE-ALLOCATIONS	2023				2022			
	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	211,576	211,576	-	-	178,000	178,000	-	-
F0103 Contribution to External Bodies Leisure Facilities	174,500	174,500	-	-	159,500	159,500	-	-
Service Total F01	386,076	386,076	-	-	337,500	337,500	-	-
F02 Operation of Library and Archival Service								
F0201 Library Service Operations	1,673,852	1,673,852	15,000	15,000	1,463,729	1,463,729	15,000	15,000
F0202 Archive Service	57,000	57,000	-	-	42,000	42,000	-	-
F0204 Purchase of Books, CD's etc.	150,000	150,000	-	-	150,000	150,000	-	-
F0205 Contributions to Library Organisations	73,680	73,680	-	-	81,594	81,594	-	-
F0299 Service Support Costs	12,310	12,310	-	-	11,718	11,718	-	-
Service Total F02	1,966,842	1,966,842	15,000	15,000	1,749,041	1,749,041	15,000	15,000
F03 Outdoor Leisure Areas Operations								
F0301 Parks, Pitches & Open Spaces	353,778	353,778	-	-	337,876	337,876	-	-
F0302 Playgrounds	40,000	40,000	-	-	40,000	40,000	-	-
Service Total F03	393,778	393,778	-	-	377,876	377,876	-	-
F05 Operation of Arts Programme								
F0501 Administration of the Arts Programme	613,144	613,144	95,900	95,900	586,149	586,149	86,145	86,145
F0502 Contributions to other Bodies Arts Programme	104,243	104,243	22,833	22,833	345,915	345,915	282,005	282,005
Service Total F05	717,387	717,387	118,733	118,733	932,064	932,064	368,150	368,150
Division Total F	3,464,083	3,464,083	133,733	133,733	3,396,481	3,396,481	383,150	383,150

<u>*PRE-ALLOCATIONS*</u>	2023				2022			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
G Agriculture, Education, Health & Welfare								
G01 Land Drainage Costs								
G0101 Maintenance of Land Drainage Areas	234,000	234,000	-	-	234,000	234,000	-	-
Service Total G01	234,000	234,000	-	-	234,000	234,000	-	-
G04 Veterinary Service								
G0401 Provision of Veterinary Service	86,885	86,885	-	-	78,266	78,266	-	-
G0402 Inspection of Abattoirs etc	21,187	21,187	123,837	123,837	21,187	21,187	123,837	123,837
G0404 Operation of Dog Warden Service	170,555	170,555	84,000	84,000	163,028	163,028	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	36,371	36,371	-	-	34,929	34,929	-	-
Service Total G04	323,998	323,998	227,837	227,837	306,410	306,410	227,837	227,837
G05 Educational Support Services								
G0507 School Meals	500	500	500	500	500	500	500	500
Service Total G05	500	500	500	500	500	500	500	500
G06 Agency & Recoupable Services								
G0601 Agency & Recoupable Service	-	-	100	100	-	-	100	100
Service Total G06	-	-	100	100	-	-	100	100
Division Total G	558,498	558,498	228,437	228,437	540,910	540,910	228,437	228,437

<u>*PRE-ALLOCATIONS*</u>	2023				2022			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
H Miscellaneous Services								
H01 Profit & Loss Machinery Account								
H0102 Plant and Machinery Operations	843,073	843,073	843,073	843,073	814,809	814,809	814,809	814,809
Service Total H01	843,073	843,073	843,073	843,073	814,809	814,809	814,809	814,809
H02 Profit & Loss Stores Account								
H0202 Administrative Costs Stores	5,000	5,000	-	-	5,000	5,000	-	-
Service Total H02	5,000	5,000	-	-	5,000	5,000	-	-
H03 Administration of Rates								
H0301 Administration of Rates Office	175,018	175,018	-	-	188,558	188,558	-	-
H0302 Debt Management Service Rates	130,873	130,873	-	-	107,351	107,351	-	-
H0303 Refunds and Irrecoverable Rates	3,265,088	3,265,088	1,050,000	1,050,000	3,265,088	3,265,088	50,000	50,000
H0399 Service Support Costs	-	-	500	500	-	-	500	500
Service Total H03	3,570,979	3,570,979	1,050,500	1,050,500	3,560,997	3,560,997	50,500	50,500
H04 Franchise Costs								
H0401 Register of Elector Costs	8,929	8,929	-	-	8,929	8,929	-	-
H0402 Local Election Costs	42,071	42,071	-	-	42,071	42,071	-	-
Service Total H04	51,000	51,000	-	-	51,000	51,000	-	-
H05 Operation of Morgue and Coroner Expenses								
H0501 Coroner Fees and Expenses	106,390	106,390	-	-	106,390	106,390	-	-
Service Total H05	106,390	106,390	-	-	106,390	106,390	-	-
H06 Weighbridges								
H0601 Weighbridge Operations	3,500	3,500	4,000	4,000	3,500	3,500	4,000	4,000
Service Total H06	3,500	3,500	4,000	4,000	3,500	3,500	4,000	4,000

<u>*PRE-ALLOCATIONS*</u>	2023				2022			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
H07 Operation of Markets and Casual Trading								
H0702 Casual Trading Areas	1,500	1,500	1,550	1,550	1,500	1,500	1,550	1,550
H0799 Service Support Costs	-	-	4,000	4,000	-	-	4,000	4,000
Service Total H07	1,500	1,500	5,550	5,550	1,500	1,500	5,550	5,550
H09 Local Representation & Civic Leadership								
H0901 Representational Payments	501,901	501,901	-	-	490,671	490,671	-	-
H0902 Chair/Vice Chair Allowances	41,986	41,986	-	-	42,042	42,042	-	-
H0903 Annual Allowances LA Members	83,683	83,683	-	-	95,200	95,200	-	-
H0904 Expenses LA Members	70,709	70,709	-	-	70,709	70,709	-	-
H0905 Other Expenses	28,149	28,149	-	-	28,075	28,075	-	-
H0906 Conferences Abroad	2,885	2,885	-	-	2,885	2,885	-	-
H0907 Retirement Gratuities	139,019	139,019	-	-	139,019	139,019	-	-
H0908 Contribution to Members Associations	20,165	20,165	-	-	18,250	18,250	-	-
H0909 General Municipal Allocation	510,000	510,000	-	-	510,000	510,000	-	-
Service Total H09	1,398,497	1,398,497	-	-	1,396,851	1,396,851	-	-
H10 Motor Taxation								
H1001 Motor Taxation Operation	440,805	440,805	-	-	373,311	373,311	-	-
Service Total H10	440,805	440,805	-	-	373,311	373,311	-	-
H11 Agency & Recoupable Services								
H1101 Agency & Recoupable Service	534,961	534,961	6,828,122	6,828,122	416,356	416,356	4,808,448	4,808,448
H1102 NPPR	-	-	151,453	151,453	-	-	151,453	151,453
Service Total H11	534,961	534,961	6,979,575	6,979,575	416,356	416,356	4,959,901	4,959,901
Division Total H	6,955,705	6,955,705	8,882,698	8,882,698	6,729,714	6,729,714	5,834,760	5,834,760

<u>*PRE-ALLOCATIONS*</u>	2023				2022			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
J Central Management Charges								
J01 Corporate Building Costs								
J0101 Corporate Buildings	1,430,056	1,430,056	-	-	1,093,284	1,093,284	-	-
Service Total J01	1,430,056	1,430,056	-	-	1,093,284	1,093,284	-	-
J02 General Corporate Services								
J0201 Corporate General Policy	957,440	957,440	-	-	868,163	868,163	-	-
J0202 Audit Services	111,024	111,024	-	-	103,925	103,925	-	-
J0203 Communication Costs	47,500	47,500	-	-	47,500	47,500	-	-
Service Total J02	1,115,964	1,115,964	-	-	1,019,588	1,019,588	-	-
J03 Information & Communication Technology								
J0301 Maintenance of Networks and PCs	969,172	969,172	-	-	889,087	889,087	-	-
J0305 Applications	572,356	572,356	-	-	517,560	517,560	-	-
Service Total J03	1,541,528	1,541,528	-	-	1,406,647	1,406,647	-	-
J04 Print & Post Room Services								
J0401 Print/Post Room Services	104,000	104,000	-	-	96,000	96,000	-	-
Service Total J04	104,000	104,000	-	-	96,000	96,000	-	-
J05 Human Resources Function								
J0501 Human Resources Administration	919,766	919,766	-	-	806,017	806,017	-	-
J0502 Health and Safety and Staff Welfare	197,338	197,338	-	-	182,875	182,875	-	-
J0503 Payroll Administration	110,478	110,478	-	-	107,236	107,236	-	-
Service Total J05	1,227,582	1,227,582	-	-	1,096,128	1,096,128	-	-

<u>*PRE-ALLOCATIONS*</u>	2023				2022			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
J06 Finance Function								
J0601 Financial Accounting	846,548	846,548	-	-	866,361	866,361	-	-
J0602 Management Accounting	71,701	71,701	-	-	65,133	65,133	-	-
J0603 Finance General	675,395	675,395	-	-	506,080	506,080	-	-
Service Total J06	1,593,644	1,593,644	-	-	1,437,574	1,437,574	-	-
J07 Pensions and Lump Sum Costs								
J0701 Pensions and Lump Sums	4,285,695	4,285,695	734,042	734,042	3,957,428	3,957,428	724,527	724,527
Service Total J07	4,285,695	4,285,695	734,042	734,042	3,957,428	3,957,428	724,527	724,527
J08 Area Offices								
J0801 Area Offices Costs	1,232,843	1,232,843	-	-	1,250,421	1,250,421	-	-
Service Total J08	1,232,843	1,232,843	-	-	1,250,421	1,250,421	-	-
Division Total J	12,531,312	12,531,312	734,042	734,042	11,357,070	11,357,070	724,527	724,527

Appendix 1

SUMMARY OF CENTRAL MANAGEMENT CHARGE FOR THE YEAR 2023

Description	2023 €	2022 €
Area Office Overhead	1,232,843	1,250,421
Corporate Affairs Overhead	1,117,964	1,021,588
Corporate Buildings Overhead	1,428,056	1,091,284
Finance Overhead	1,593,644	1,437,574
Human Resources Overhead	1,227,582	1,096,128
IT Services Overhead	1,541,528	1,406,647
Print/Post Room Service Overhead	104,000	96,000
Pension & Lump Sum Overhead	4,285,695	3,957,428
Total Expenditure - Allocated to Divisions/Services	12,531,312	11,357,070
Total Income - Allocated to Divisions/Services	734,042	724,527
Total Net Expenditure - Allocated to Divisions/Services	11,797,270	10,632,543

TABLE A - CALCULATION OF ANNUAL RATE ON VALUATION FOR THE FINANCIAL YEAR 2023

Offaly County Council								
Summary by Service Division	Expenditure	Income	Adopted Estimated 2023 Net Expenditure		Expenditure	Income	Estimate Net Outturn 2022 Net Expenditure	
	€	€	€	%	€	€	€	%
Gross Revenue Expenditure & Income								
A Housing and Building	13,964,275	13,073,823	890,452	3.5%	13,023,684	12,292,184	731,500	2.9%
B Road Transport & Safety	21,704,705	15,293,434	6,411,271	25.5%	21,062,665	15,462,691	5,599,974	22.2%
C Water Services	5,518,932	5,207,858	311,074	1.2%	5,167,347	4,888,130	279,217	1.1%
D Development Management	11,914,661	5,670,773	6,243,888	24.9%	10,799,909	5,098,022	5,701,887	22.6%
E Environmental Services	9,473,761	2,422,106	7,051,655	28.1%	8,810,959	2,333,193	6,477,766	25.6%
F Recreation and Amenity	4,913,610	229,966	4,683,644	18.6%	4,730,307	478,135	4,252,172	16.8%
G Agriculture, Education, Health & Welfare	607,145	236,365	370,780	1.5%	584,078	236,262	347,816	1.4%
H Miscellaneous Services	8,101,381	8,941,935	-840,554	-3.3%	7,764,113	5,893,230	1,870,883	7.4%
	76,198,470	51,076,260	25,122,210	100%	71,943,062	46,681,847	25,261,215	100%
Provision for Debit Balance	50,000		50,000				50,000	
Adjusted Gross Expenditure & Income (A)	76,248,470	51,076,260	25,172,210				25,311,215	
Local Property Tax/Equalisation Fund			8,317,793				8,401,722	
Net Amount of Rates to be Levied C=(A-B)			16,854,417				16,909,493	
Net Effective Valuation (E)			76,692,035				76,942,512	
General Annual Rate on Valuation (D)/(E)			0.2198				0.2198	

TABLE B: Expenditure and Income for 2023 and Estimated Outturn for 2022

Division & Services	2023				2022			
	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	3,064,394	3,064,394	6,302,512	6,302,512	2,927,083	2,927,083	6,053,983	6,053,983
A02 Housing Assessment, Allocation and Transfer	396,830	396,830	10,049	10,049	370,996	370,996	9,919	9,919
A03 Housing Rent and Tenant Purchase Administration	865,771	865,771	14,817	14,817	947,014	947,014	14,625	14,625
A04 Housing Community Development Support	406,230	406,230	3,339	3,339	343,663	343,663	3,296	3,296
A05 Administration of Homeless Service	977,395	977,395	742,310	742,310	787,765	787,765	562,288	562,288
A06 Support to Housing Capital Prog.	2,159,212	2,159,212	1,061,445	1,061,445	1,644,799	1,644,799	703,828	703,828
A07 RAS and Leasing Programme	3,187,862	3,187,862	2,885,182	2,885,182	3,208,848	3,208,848	2,885,073	2,885,073
A08 Housing Loans	609,912	609,912	415,876	415,876	611,842	611,842	467,838	467,838
A09 Housing Grants	1,806,066	1,806,066	1,283,787	1,283,787	1,751,976	1,751,976	1,283,738	1,283,738
A11 Agency & Recoupable Services	138,007	138,007	120,171	120,171	135,057	135,057	120,156	120,156
A12 HAP Programme	352,596	352,596	234,335	234,335	294,641	294,641	187,440	187,440
Division A Total	13,964,275	13,964,275	13,073,823	13,073,823	13,023,684	13,023,684	12,292,184	12,292,184

TABLE B: Expenditure and Income for 2023 and Estimated Outturn for 2022

Division & Services	2023				2022			
	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	4,277,986	4,277,986	3,602,885	3,602,885	4,226,937	4,226,937	3,629,031	3,629,031
B03 Regional Road - Maintenance and Improvement	5,842,872	5,842,872	5,216,696	5,216,696	5,794,514	5,794,514	5,229,366	5,229,366
B04 Local Road - Maintenance and Improvement	7,559,830	7,559,830	4,809,462	4,809,462	7,313,841	7,313,841	4,779,914	4,779,914
B05 Public Lighting	1,205,006	1,205,006	6,377	6,377	1,085,431	1,085,431	6,294	6,294
B06 Traffic Management Improvement	193,000	193,000	3,314	3,314	179,227	179,227	3,271	3,271
B07 Road Safety Engineering Improvement	835,435	835,435	549,957	549,957	969,190	969,190	730,513	730,513
B08 Road Safety Promotion & Education	93,816	93,816	2,279	2,279	85,290	85,290	2,249	2,249
B09 Car Parking	301,557	301,557	669,509	669,509	298,524	298,524	769,430	769,430
B10 Support to Roads Capital Prog	672,146	672,146	339,087	339,087	585,394	585,394	228,816	228,816
B11 Agency & Recoupable Services	723,057	723,057	93,868	93,868	524,317	524,317	83,807	83,807
Division B Total	21,704,705	21,704,705	15,293,434	15,293,434	21,062,665	21,062,665	15,462,691	15,462,691

TABLE B: Expenditure and Income for 2023 and Estimated Outturn for 2022

Division & Services	2023				2022			
	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	2,100,660	2,100,660	4,055,403	4,055,403	2,035,324	2,035,324	3,740,777	3,740,777
C02 Waste Water Treatment	1,640,182	1,640,182	33,623	33,623	1,420,681	1,420,681	33,187	33,187
C03 Collection of Water and Waste Water Charges	-	-	-	-	-	-	-	-
C04 Public Conveniences	54,384	54,384	441	441	50,855	50,855	435	435
C05 Admin of Group and Private Installations	1,349,390	1,349,390	1,092,259	1,092,259	1,316,734	1,316,734	1,087,937	1,087,937
C06 Support to Water Capital Programme	374,316	374,316	26,132	26,132	343,753	343,753	25,794	25,794
C07 Agency & Recoupable Services	-	-	-	-	-	-	-	-
C08 Local Authority Water and Sanitary Services	-	-	-	-	-	-	-	-
Division C Total	5,518,932	5,518,932	5,207,858	5,207,858	5,167,347	5,167,347	4,888,130	4,888,130

TABLE B: Expenditure and Income for 2023 and Estimated Outturn for 2022

Division & Services	2023				2022			
	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	978,431	978,431	23,693	23,693	846,561	846,561	23,386	23,386
D02 Development Management	1,852,379	1,852,379	467,514	467,514	1,687,393	1,687,393	447,019	447,019
D03 Enforcement	371,218	371,218	6,936	6,936	273,285	273,285	6,859	6,859
D04 Industrial and Commercial Facilities	185,718	185,718	4,609	4,609	191,160	191,160	4,549	4,549
D05 Tourism Development and Promotion	339,474	339,474	777	777	330,291	330,291	767	767
D06 Community and Enterprise Function	4,223,151	4,223,151	3,457,017	3,457,017	3,998,641	3,998,641	3,327,580	3,327,580
D07 Unfinished Housing Estates	76,820	76,820	-	-	45,492	45,492	-	-
D08 Building Control	128,835	128,835	21,213	21,213	88,736	88,736	21,158	21,158
D09 Economic Development and Promotion	3,314,366	3,314,366	1,590,105	1,590,105	2,945,787	2,945,787	1,193,658	1,193,658
D10 Property Management	86,747	86,747	3,555	3,555	79,810	79,810	3,509	3,509
D11 Heritage and Conservation Services	353,522	353,522	95,354	95,354	308,753	308,753	69,537	69,537
D12 Agency & Recoupable Services	4,000	4,000	-	-	4,000	4,000	-	-
DB Debit Balance	-	-	-	-	-	-	-	-
Division D Total	11,914,661	11,914,661	5,670,773	5,670,773	10,799,909	10,799,909	5,098,022	5,098,022

TABLE B: Expenditure and Income for 2023 and Estimated Outturn for 2022

Division & Services	2023				2022			
	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	966,217	966,217	10,065	10,065	916,213	916,213	9,934	9,934
E02 Recovery & Recycling Facilities Operations	643,803	643,803	56,536	56,536	620,980	620,980	56,193	56,193
E03 Waste to Energy Facilities Operations	6,664	6,664	324	324	5,483	5,483	319	319
E04 Provision of Waste to Collection Services	1,076,532	1,076,532	1,076,532	1,076,532	1,064,234	1,064,234	1,064,234	1,064,234
E05 Litter Management	467,302	467,302	43,719	43,719	427,197	427,197	43,582	43,582
E06 Street Cleaning	618,108	618,108	6,673	6,673	554,090	554,090	6,587	6,587
E07 Waste Regulations, Monitoring and Enforcement	816,243	816,243	186,289	186,289	701,817	701,817	186,064	186,064
E08 Waste Management Planning	29,213	29,213	1,791	1,791	27,466	27,466	1,768	1,768
E09 Maintenance of Burial Grounds	219,825	219,825	75,191	75,191	212,247	212,247	75,188	75,188
E10 Safety of Structures and Places	386,617	386,617	101,958	101,958	380,337	380,337	101,872	101,872
E11 Operation of Fire Service	3,369,728	3,369,728	500,170	500,170	3,163,432	3,163,432	448,039	448,039
E12 Fire Prevention	255,720	255,720	105,974	105,974	238,560	238,560	105,959	105,959
E13 Water Quality, Air and Noise Pollution	204,201	204,201	22,849	22,849	192,573	192,573	22,831	22,831
E14 Agency & Recoupable Services	3,771	3,771	500	500	3,771	3,771	500	500
E15 Climate Change and Flooding	409,817	409,817	233,535	233,535	302,559	302,559	210,123	210,123
Division E Total	9,473,761	9,473,761	2,422,106	2,422,106	8,810,959	8,810,959	2,333,193	2,333,193

TABLE B: Expenditure and Income for 2023 and Estimated Outturn for 2022

Division & Services	2023				2022			
	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	444,971	444,971	22,893	22,893	391,050	391,050	22,596	22,596
F02 Operation of Library and Archival Service	3,171,248	3,171,248	15,000	15,000	2,859,881	2,859,881	15,000	15,000
F03 Outdoor Leisure Areas Operations	414,812	414,812	-	-	396,570	396,570	-	-
F04 Community Sport and Recreational Development	-	-	-	-	-	-	-	-
F05 Operation of Arts Programme	882,579	882,579	192,073	192,073	1,082,806	1,082,806	440,539	440,539
F06 Agency & Recoupable Services	-	-	-	-	-	-	-	-
Division F Total	4,913,610	4,913,610	229,966	229,966	4,730,307	4,730,307	478,135	478,135

TABLE B: Expenditure and Income for 2023 and Estimated Outturn for 2022

Division & Services	2023				2022			
	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	250,720	250,720	427	427	249,040	249,040	421	421
G02 Operation and Maintenance of Piers and Harbours	-	-	-	-	-	-	-	-
G03 Coastal Protection	-	-	-	-	-	-	-	-
G04 Veterinary Service	352,612	352,612	235,256	235,256	331,762	331,762	235,160	235,160
G05 Educational Support Services	3,680	3,680	582	582	3,157	3,157	581	581
G06 Agency & Recoupable Services	133	133	100	100	119	119	100	100
Division G Total	607,145	607,145	236,365	236,365	584,078	584,078	236,262	236,262

TABLE B: Expenditure and Income for 2023 and Estimated Outturn for 2022

Division & Services	2023				2022			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
H Miscellaneous Services								
H01 Profit & Loss Machinery Account	1,039,693	1,039,693	864,619	864,619	995,519	995,519	836,076	836,076
H02 Profit & Loss Stores Account	5,000	5,000	-	-	5,000	5,000	-	-
H03 Administration of Rates	3,711,527	3,711,527	1,063,365	1,063,365	3,687,958	3,687,958	63,198	63,198
H04 Franchise Costs	54,765	54,765	-	-	54,358	54,358	-	-
H05 Operation of Morgue and Coroner Expenses	145,960	145,960	-	-	142,093	142,093	-	-
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	2,799	2,799	5,550	5,550	2,654	2,654	5,550	5,550
H08 Malicious Damage	-	-	-	-	-	-	-	-
H09 Local Representation & Civic Leadership	1,633,046	1,633,046	-	-	1,605,649	1,605,649	-	-
H10 Motor Taxation	899,522	899,522	24,209	24,209	787,803	787,803	23,896	23,896
H11 Agency & Recoupable Services	605,569	605,569	6,980,192	6,980,192	479,579	479,579	4,960,510	4,960,510
Division H Total	8,101,381	8,101,381	8,941,935	8,941,935	7,764,113	7,764,113	5,893,230	5,893,230
OVERALL TOTAL	76,198,470	76,198,470	51,076,260	51,076,260	71,943,062	71,943,062	46,681,847	46,681,847

TABLE C

CALCULATION OF THE BASE YEAR ADJUSTMENT FOR THE FINANCIAL YEAR 2023

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

Table D

ANALYSIS OF BUDGET INCOME 2023 FROM GOODS AND SERVICES

Source of Income	2023 €	2022 €
Rents from Houses	6,567,425	6,322,385
Housing Loans Interest & Charges	610,278	689,879
Parking Fines & Charges	537,000	627,000
Irish Water	4,010,495	3,696,451
Planning Fees	426,300	406,300
Domestic Refuse Charges	-	-
Commercial Refuse Charges	-	-
Landfill Charges	-	-
Fire Charges	395,049	342,997
Recreation/Amenity/Culture	-	-
Agency Services & Repayable Works	-	-
Local Authority Contributions	813,992	725,470
Superannuation	734,042	724,527
NPPR	151,453	151,453
Other income	4,348,387	3,416,790
Total Goods & Services	18,594,421	17,103,252

Table E

ANALYSIS OF BUDGET INCOME 2023 FROM GRANTS & SUBSIDIES

	2023 €	2022 €
Department of Housing, Local Government and Heritage		
Housing and Building	5,646,416	4,981,535
Road Transport & Safety	-	-
Water Services	1,000,000	1,000,000
Development Management	3,250,669	3,310,573
Environmental Services	182,043	162,043
Recreation and Amenity	-	-
Agriculture, Education, Health & Welfare	500	500
Miscellaneous Services	5,777,477	4,052,913
Sub-total	15,857,105	13,507,564
Other Departments and Bodies		
TII Transport Infrastructure Ireland	14,254,462	14,335,669
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	95,900	86,145
Transport	-	-
Justice	-	-
Agriculture & Marine	-	-
Enterprise, Trade & Employment	1,196,993	1,134,111
Community, Rural Development & the Islands	600,867	42,000
Climate Action & Communications Networks	233,085	209,679
Food Safety Authority of Ireland	103,337	103,337
Other	5,838	25,838
Sub-total	16,624,734	16,071,031
Total Grants & Subsidies	32,481,839	29,578,595

TABLE F: Expenditure and Income for 2023 and Estimated Outturn for 2022

	2023				2022			
	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	2,140,460	2,140,460	6,105,563	6,105,563	2,091,136	2,091,136	5,860,523	5,860,523
A0102 Maintenance of Traveller Accommodation Units	97,695	97,695	57,640	57,640	96,715	96,715	57,640	57,640
A0103 Traveller Accommodation Management	214,646	214,646	121,635	121,635	181,640	181,640	118,375	118,375
A0104 Estate Maintenance	-	-	-	-	-	-	-	-
A0199 Service Support Costs	611,593	611,593	17,674	17,674	557,592	557,592	17,445	17,445
Service Total A01	3,064,394	3,064,394	6,302,512	6,302,512	2,927,083	2,927,083	6,053,983	6,053,983
A02 Housing Assessment, Allocation and Transfer								
A0201 Assessment of Housing Needs, Allocs. & Trans.	261,743	261,743	-	-	250,082	250,082	-	-
A0299 Service Support Costs	135,087	135,087	10,049	10,049	120,914	120,914	9,919	9,919
Service Total A02	396,830	396,830	10,049	10,049	370,996	370,996	9,919	9,919
A03 Housing Rent and Tenant Purchase Administration								
A0301 Debt Management & Rent Assessment	187,947	187,947	-	-	229,122	229,122	-	-
A0399 Service Support Costs	677,824	677,824	14,817	14,817	717,892	717,892	14,625	14,625
Service Total A03	865,771	865,771	14,817	14,817	947,014	947,014	14,625	14,625
A04 Housing Community Development Support								
A0401 Housing Estate Management	188,249	188,249	-	-	169,783	169,783	-	-
A0402 Tenancy Management	54,952	54,952	-	-	51,486	51,486	-	-
A0403 Social and Community Housing Service	-	-	-	-	-	-	-	-
A0499 Service Support Costs	163,029	163,029	3,339	3,339	122,394	122,394	3,296	3,296
Service Total A04	406,230	406,230	3,339	3,339	343,663	343,663	3,296	3,296

	2023				2022			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
A05 Administration of Homeless Service								
A0501 Homeless Grants Other Bodies	830,675	830,675	740,600	740,600	630,675	630,675	560,600	560,600
A0502 Homeless Service	106,556	106,556	-	-	121,216	121,216	-	-
A0599 Service Support Costs	40,164	40,164	1,710	1,710	35,874	35,874	1,688	1,688
Service Total A05	977,395	977,395	742,310	742,310	787,765	787,765	562,288	562,288
A06 Support to Housing Capital Prog.								
A0601 Technical and Administrative Support	910,776	910,776	664,939	664,939	489,866	489,866	265,776	265,776
A0602 Loan Charges	299,090	299,090	299,090	299,090	351,121	351,121	351,121	351,121
A0699 Service Support Costs	949,346	949,346	97,416	97,416	803,812	803,812	86,931	86,931
Service Total A06	2,159,212	2,159,212	1,061,445	1,061,445	1,644,799	1,644,799	703,828	703,828
A07 RAS and Leasing Programme								
A0701 RAS Operations	1,400,285	1,400,285	1,385,000	1,385,000	1,398,906	1,398,906	1,385,000	1,385,000
A0702 Long Term Leasing	1,501,813	1,501,813	1,491,813	1,491,813	1,501,813	1,501,813	1,491,813	1,491,813
A0703 Payment & Availability	-	-	-	-	-	-	-	-
A0704 Affordable Leases	-	-	-	-	-	-	-	-
A0799 Service Support Costs	285,764	285,764	8,369	8,369	308,129	308,129	8,260	8,260
Service Total A07	3,187,862	3,187,862	2,885,182	2,885,182	3,208,848	3,208,848	2,885,073	2,885,073
A08 Housing Loans								
A0801 Loan Interest and Other Charges	499,549	499,549	414,043	414,043	490,646	490,646	466,029	466,029
A0802 Debt Management Housing Loans	-	-	-	-	-	-	-	-
A0899 Service Support Costs	110,363	110,363	1,833	1,833	121,196	121,196	1,809	1,809
Service Total A08	609,912	609,912	415,876	415,876	611,842	611,842	467,838	467,838

	2023				2022			
	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	206,066	206,066	3,787	3,787	151,976	151,976	3,738	3,738
Service Total A09	1,806,066	1,806,066	1,283,787	1,283,787	1,751,976	1,751,976	1,283,738	1,283,738
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	28,007	28,007	1,171	1,171	25,057	25,057	1,156	1,156
Service Total A11	138,007	138,007	120,171	120,171	135,057	135,057	120,156	120,156
A12 HAP Programme								
A1201 HAP	325,569	325,569	232,689	232,689	270,346	270,346	185,815	185,815
A1202 HAP Agency Services	-	-	-	-	-	-	-	-
A1299 HAP Service Support Costs	27,027	27,027	1,646	1,646	24,295	24,295	1,625	1,625
Service Total A12	352,596	352,596	234,335	234,335	294,641	294,641	187,440	187,440
Division Total A	13,964,275	13,964,275	13,073,823	13,073,823	13,023,684	13,023,684	12,292,184	12,292,184

	2023				2022			
	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	265,000	265,000	190,000	190,000	170,449	170,449	170,448	170,448
B0205 NS - Bridge Maintenance (Eirspan)	-	-	-	-	-	-	-	-
B0206 NS - General Maintenance	242,336	242,336	244,336	244,336	288,481	288,481	290,481	290,481
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	636,610	636,610	34,509	34,509	633,967	633,967	34,062	34,062
Service Total B02	4,277,986	4,277,986	3,602,885	3,602,885	4,226,937	4,226,937	3,629,031	3,629,031

	2023				2022			
	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	328,833	328,833	328,833	328,833	340,293	340,293	340,292	340,292
B0302 Reg Rd Surface Rest/Road Reconstruction/Overlay	2,671,168	2,671,168	2,671,168	2,671,168	2,674,757	2,674,757	2,674,758	2,674,758
B0303 Regional Road Winter Maintenance	-	-	-	-	-	-	-	-
B0304 Regional Road Bridge Maintenance	-	-	-	-	-	-	-	-
B0305 Regional Road General Maintenance Works	2,176,482	2,176,482	2,176,482	2,176,482	2,174,623	2,174,623	2,174,625	2,174,625
B0306 Regional Road General Improvement Works	-	-	-	-	-	-	-	-
B0399 Service Support Costs	666,389	666,389	40,213	40,213	604,841	604,841	39,691	39,691
Service Total B03	5,842,872	5,842,872	5,216,696	5,216,696	5,794,514	5,794,514	5,229,366	5,229,366
B04 Local Road - Maintenance and Improvement								
B0401 Local Road Surface Dressing	909,535	909,535	909,535	909,535	879,077	879,077	879,078	879,078
B0402 Local Rd Surface Rest/Road Reconstruction/Overlay	3,699,257	3,699,257	3,699,257	3,699,257	3,700,562	3,700,562	3,700,563	3,700,563
B0403 Local Roads Winter Maintenance	-	-	-	-	-	-	-	-
B0404 Local Roads Bridge Maintenance	-	-	-	-	-	-	-	-
B0405 Local Roads General Maintenance Works	2,156,269	2,156,269	150,000	150,000	1,987,130	1,987,130	150,000	150,000
B0406 Local Roads General Improvement Works	90,000	90,000	-	-	90,000	90,000	-	-
B0499 Service Support Costs	704,769	704,769	50,670	50,670	657,072	657,072	50,273	50,273
Service Total B04	7,559,830	7,559,830	4,809,462	4,809,462	7,313,841	7,313,841	4,779,914	4,779,914
B05 Public Lighting								
B0501 Public Lighting Operating Costs	914,500	914,500	-	-	814,500	814,500	-	-
B0502 Public Lighting Improvement	135,000	135,000	-	-	135,000	135,000	-	-
B0599 Service Support Costs	155,506	155,506	6,377	6,377	135,931	135,931	6,294	6,294
Service Total B05	1,205,006	1,205,006	6,377	6,377	1,085,431	1,085,431	6,294	6,294

	2023				2022			
	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	173,000	173,000	3,314	3,314	159,227	159,227	3,271	3,271
Service Total B06	193,000	193,000	3,314	3,314	179,227	179,227	3,271	3,271
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	291,485	291,485	6,007	6,007	244,606	244,606	5,929	5,929
Service Total B07	835,435	835,435	549,957	549,957	969,190	969,190	730,513	730,513
B08 Road Safety Promotion & Education								
B0801 School Wardens	-	-	-	-	-	-	-	-
B0802 Publicity and Promotion Road Safety	-	-	-	-	-	-	-	-
B0899 Service Support Costs	93,816	93,816	2,279	2,279	85,290	85,290	2,249	2,249
Service Total B08	93,816	93,816	2,279	2,279	85,290	85,290	2,249	2,249
B09 Car Parking								
B0901 Maintenance and Management of Car Parks	235,646	235,646	663,367	663,367	236,630	236,630	763,367	763,367
B0902 Operation of Street Parking	-	-	-	-	-	-	-	-
B0903 Parking Enforcement	-	-	-	-	-	-	-	-
B0999 Service Support Costs	65,911	65,911	6,142	6,142	61,894	61,894	6,063	6,063
Service Total B09	301,557	301,557	669,509	669,509	298,524	298,524	769,430	769,430
B10 Support to Roads Capital Prog								
B1001 Administration of Roads Capital Programme	368,358	368,358	322,861	322,861	311,226	311,226	212,800	212,800
B1099 Service Support Costs	303,788	303,788	16,226	16,226	274,168	274,168	16,016	16,016
Service Total B10	672,146	672,146	339,087	339,087	585,394	585,394	228,816	228,816

	2023				2022			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
B11 Agency & Recoupable Services								
B1101 Agency & Recoupable Service	51,000	51,000	89,200	89,200	51,000	51,000	79,200	79,200
B1199 Service Support Costs	672,057	672,057	4,668	4,668	473,317	473,317	4,607	4,607
Service Total B11	723,057	723,057	93,868	93,868	524,317	524,317	83,807	83,807
Division Total B	21,704,705	21,704,705	15,293,434	15,293,434	21,062,665	21,062,665	15,462,691	15,462,691

	2023				2022			
	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	690,401	690,401	-	-	717,824	717,824	-	-
C0199 Service Support Costs	1,410,259	1,410,259	4,055,403	4,055,403	1,317,500	1,317,500	3,740,777	3,740,777
Service Total C01	2,100,660	2,100,660	4,055,403	4,055,403	2,035,324	2,035,324	3,740,777	3,740,777
C02 Waste Water Treatment								
C0201 Waste Plants and Networks	845,897	845,897	-	-	701,727	701,727	-	-
C0299 Service Support Costs	794,285	794,285	33,623	33,623	718,954	718,954	33,187	33,187
Service Total C02	1,640,182	1,640,182	33,623	33,623	1,420,681	1,420,681	33,187	33,187
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	29,205	29,205	-	-	28,200	28,200	-	-
C0499 Service Support Costs	25,179	25,179	441	441	22,655	22,655	435	435
Service Total C04	54,384	54,384	441	441	50,855	50,855	435	435
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	1,081,927	1,081,927	1,079,255	1,079,255	1,077,774	1,077,774	1,075,102	1,075,102
C0599 Service Support Costs	267,463	267,463	13,004	13,004	238,960	238,960	12,835	12,835
Service Total C05	1,349,390	1,349,390	1,092,259	1,092,259	1,316,734	1,316,734	1,087,937	1,087,937

	2023				2022			
	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	363,791	363,791	26,132	26,132	333,228	333,228	25,794	25,794
Service Total C06	374,316	374,316	26,132	26,132	343,753	343,753	25,794	25,794
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	5,518,932	5,518,932	5,207,858	5,207,858	5,167,347	5,167,347	4,888,130	4,888,130

	2023				2022			
	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	693,912	693,912	-	-	593,253	593,253	-	-
D0199 Service Support Costs	284,519	284,519	23,693	23,693	253,308	253,308	23,386	23,386
Service Total D01	978,431	978,431	23,693	23,693	846,561	846,561	23,386	23,386
D02 Development Management								
D0201 Planning Control	1,018,893	1,018,893	429,300	429,300	946,425	946,425	409,300	409,300
D0299 Service Support Costs	833,486	833,486	38,214	38,214	740,968	740,968	37,719	37,719
Service Total D02	1,852,379	1,852,379	467,514	467,514	1,687,393	1,687,393	447,019	447,019
D03 Enforcement								
D0301 Enforcement Costs	297,128	297,128	1,000	1,000	207,358	207,358	1,000	1,000
D0399 Service Support Costs	74,090	74,090	5,936	5,936	65,927	65,927	5,859	5,859
Service Total D03	371,218	371,218	6,936	6,936	273,285	273,285	6,859	6,859
D04 Industrial and Commercial Facilities								
D0401 Industrial Sites Operations	-	-	-	-	-	-	-	-
D0403 Management of & Contributes to Other Commercial Facs	125,000	125,000	-	-	135,000	135,000	-	-
D0404 General Development Promotion Work	-	-	-	-	-	-	-	-
D0499 Service Support Costs	60,718	60,718	4,609	4,609	56,160	56,160	4,549	4,549
Service Total D04	185,718	185,718	4,609	4,609	191,160	191,160	4,549	4,549
D05 Tourism Development and Promotion								
D0501 Tourism Promotion	218,937	218,937	-	-	212,577	212,577	-	-
D0502 Tourist Facilities Operations	85,000	85,000	-	-	85,000	85,000	-	-
D0599 Service Support Costs	35,537	35,537	777	777	32,714	32,714	767	767
Service Total D05	339,474	339,474	777	777	330,291	330,291	767	767

	2023				2022			
	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	3,026,702	3,026,702	2,430,300	2,430,300	3,046,417	3,046,417	2,526,410	2,526,410
D0602 RAPID Costs	-	-	-	-	-	-	-	-
D0603 Social Inclusion	1,025,532	1,025,532	1,025,532	1,025,532	800,000	800,000	800,000	800,000
D0699 Service Support Costs	170,917	170,917	1,185	1,185	152,224	152,224	1,170	1,170
Service Total D06	4,223,151	4,223,151	3,457,017	3,457,017	3,998,641	3,998,641	3,327,580	3,327,580
D07 Unfinished Housing Estates								
D0701 Unfinished Housing Estates	73,458	73,458	-	-	42,387	42,387	-	-
D0799 Service Support Costs	3,362	3,362	-	-	3,105	3,105	-	-
Service Total D07	76,820	76,820	-	-	45,492	45,492	-	-
D08 Building Control								
D0801 Building Control Inspection Costs	37,879	37,879	-	-	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	89,956	89,956	4,213	4,213	83,236	83,236	4,158	4,158
Service Total D08	128,835	128,835	21,213	21,213	88,736	88,736	21,158	21,158
D09 Economic Development and Promotion								
D0901 Urban and Village Renewal	983,454	983,454	333,335	333,335	578,774	578,774	-	-
D0902 EU Projects	-	-	-	-	-	-	-	-
D0903 Town Twinning	-	-	-	-	-	-	-	-
D0904 European Office	-	-	-	-	-	-	-	-
D0905 Economic Development & Promotion	955,272	955,272	42,000	42,000	1,080,335	1,080,335	42,000	42,000
D0906 Local Enterprise Office	1,298,055	1,298,055	1,196,993	1,196,993	1,216,518	1,216,518	1,134,111	1,134,111
D0999 Service Support Costs	77,585	77,585	17,777	17,777	70,160	70,160	17,547	17,547
Service Total D09	3,314,366	3,314,366	1,590,105	1,590,105	2,945,787	2,945,787	1,193,658	1,193,658

	2023				2022			
	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	71,230	71,230	-	-	65,778	65,778	-	-
D1099 Service Support Costs	15,517	15,517	3,555	3,555	14,032	14,032	3,509	3,509
Service Total D10	86,747	86,747	3,555	3,555	79,810	79,810	3,509	3,509
D11 Heritage and Conservation Services								
D1101 Heritage Services	221,511	221,511	91,301	91,301	188,674	188,674	65,536	65,536
D1102 Conservation Services	-	-	-	-	-	-	-	-
D1103 Conservation Grants	-	-	-	-	-	-	-	-
D1199 Service Support Costs	132,011	132,011	4,053	4,053	120,079	120,079	4,001	4,001
Service Total D11	353,522	353,522	95,354	95,354	308,753	308,753	69,537	69,537
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	11,914,661	11,914,661	5,670,773	5,670,773	10,799,909	10,799,909	5,098,022	5,098,022

	2023				2022			
	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	466,941	466,941	-	-	482,464	482,464	-	-
E0102 Contribution to other LAs - Landfill Facilities	-	-	-	-	-	-	-	-
E0103 Landfill Aftercare Costs.	-	-	-	-	-	-	-	-
E0199 Service Support Costs	499,276	499,276	10,065	10,065	433,749	433,749	9,934	9,934
Service Total E01	966,217	966,217	10,065	10,065	916,213	916,213	9,934	9,934
E02 Recovery & Recycling Facilities Operations								
E0201 Recycling Facilities Operations	310,500	310,500	-	-	310,500	310,500	-	-
E0202 Bring Centres Operations	56,000	56,000	29,920	29,920	56,000	56,000	29,920	29,920
E0204 Other Recycling Services	-	-	200	200	-	-	200	200
E0299 Service Support Costs	277,303	277,303	26,416	26,416	254,480	254,480	26,073	26,073
Service Total E02	643,803	643,803	56,536	56,536	620,980	620,980	56,193	56,193
E03 Waste to Energy Facilities Operations								
E0301 Waste to Energy Facilities Operations	-	-	-	-	-	-	-	-
E0399 Service Support Costs	6,664	6,664	324	324	5,483	5,483	319	319
Service Total E03	6,664	6,664	324	324	5,483	5,483	319	319
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	953,277	953,277	1,069,365	1,069,365	951,176	951,176	1,057,160	1,057,160
E0499 Service Support Costs	123,255	123,255	7,167	7,167	113,058	113,058	7,074	7,074
Service Total E04	1,076,532	1,076,532	1,076,532	1,076,532	1,064,234	1,064,234	1,064,234	1,064,234

	2023				2022			
	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	98,584	98,584	-	-	95,845	95,845	-	-
E0502 Litter Control Initiatives	57,193	57,193	33,100	33,100	50,486	50,486	33,100	33,100
E0503 Environmental Awareness Services	12,000	12,000	-	-	12,000	12,000	-	-
E0599 Service Support Costs	299,525	299,525	10,619	10,619	268,866	268,866	10,482	10,482
Service Total E05	467,302	467,302	43,719	43,719	427,197	427,197	43,582	43,582
E06 Street Cleaning								
E0601 Operation of Street Cleaning Service	492,139	492,139	-	-	440,658	440,658	-	-
E0602 Provision and Improvement of Litter Bins	-	-	-	-	-	-	-	-
E0699 Service Support Costs	125,969	125,969	6,673	6,673	113,432	113,432	6,587	6,587
Service Total E06	618,108	618,108	6,673	6,673	554,090	554,090	6,587	6,587
E07 Waste Regulations, Monitoring and Enforcement								
E0701 Monitoring of Waste Regs (incl Private Landfills)	-	-	-	-	-	-	-	-
E0702 Enforcement of Waste Regulations	402,475	402,475	168,956	168,956	332,341	332,341	168,956	168,956
E0799 Service Support Costs	413,768	413,768	17,333	17,333	369,476	369,476	17,108	17,108
Service Total E07	816,243	816,243	186,289	186,289	701,817	701,817	186,064	186,064
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	17,242	17,242	1,791	1,791	15,495	15,495	1,768	1,768
Service Total E08	29,213	29,213	1,791	1,791	27,466	27,466	1,768	1,768
E09 Maintenance of Burial Grounds								
E0901 Maintenance of Burial Grounds	177,326	177,326	75,000	75,000	173,537	173,537	75,000	75,000
E0999 Service Support Costs	42,499	42,499	191	191	38,710	38,710	188	188
Service Total E09	219,825	219,825	75,191	75,191	212,247	212,247	75,188	75,188

	2023				2022			
	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	115,658	115,658	85,072	85,072	128,881	128,881	85,072	85,072
E1002 Dangerous Buildings	22,239	22,239	-	-	21,440	21,440	-	-
E1003 Emergency Planning	107,538	107,538	-	-	101,371	101,371	-	-
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	125,969	125,969	7,073	7,073	113,432	113,432	6,987	6,987
Service Total E10	386,617	386,617	101,958	101,958	380,337	380,337	101,872	101,872
E11 Operation of Fire Service								
E1101 Operation of Fire Brigade Service	2,432,762	2,432,762	-	-	2,375,686	2,375,686	-	-
E1103 Fire Services Training	152,500	152,500	100,000	100,000	152,500	152,500	100,000	100,000
E1104 Operation of Ambulance Service	-	-	-	-	-	-	-	-
E1199 Service Support Costs	784,466	784,466	400,170	400,170	635,246	635,246	348,039	348,039
Service Total E11	3,369,728	3,369,728	500,170	500,170	3,163,432	3,163,432	448,039	448,039
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	251,720	251,720	105,974	105,974	234,560	234,560	105,959	105,959
Service Total E12	255,720	255,720	105,974	105,974	238,560	238,560	105,959	105,959
E13 Water Quality, Air and Noise Pollution								
E1301 Water Quality Management	127,203	127,203	21,500	21,500	121,883	121,883	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	71,970	71,970	1,349	1,349	65,662	65,662	1,331	1,331
Service Total E13	204,201	204,201	22,849	22,849	192,573	192,573	22,831	22,831

	2023				2022			
	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	409,817	409,817	233,535	233,535	302,559	302,559	210,123	210,123
E1599 Service Support Costs	-	-	-	-	-	-	-	-
Service Total E15	409,817	409,817	233,535	233,535	302,559	302,559	210,123	210,123
Division Total E	9,473,761	9,473,761	2,422,106	2,422,106	8,810,959	8,810,959	2,333,193	2,333,193

	2023				2022			
	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	211,576	211,576	-	-	178,000	178,000	-	-
F0102 Provision/Improvement of Leisure Facilities	-	-	-	-	-	-	-	-
F0103 Contribution to External Bodies Leisure Facilities	174,500	174,500	-	-	159,500	159,500	-	-
F0199 Service Support Costs	58,895	58,895	22,893	22,893	53,550	53,550	22,596	22,596
Service Total F01	444,971	444,971	22,893	22,893	391,050	391,050	22,596	22,596
F02 Operation of Library and Archival Service								
F0201 Library Service Operations	1,673,852	1,673,852	15,000	15,000	1,463,729	1,463,729	15,000	15,000
F0202 Archive Service	57,000	57,000	-	-	42,000	42,000	-	-
F0204 Purchase of Books, CD's etc.	150,000	150,000	-	-	150,000	150,000	-	-
F0205 Contributions to Library Organisations	73,680	73,680	-	-	81,594	81,594	-	-
F0299 Service Support Costs	1,216,716	1,216,716	-	-	1,122,558	1,122,558	-	-
Service Total F02	3,171,248	3,171,248	15,000	15,000	2,859,881	2,859,881	15,000	15,000
F03 Outdoor Leisure Areas Operations								
F0301 Parks, Pitches & Open Spaces	353,778	353,778	-	-	337,876	337,876	-	-
F0302 Playgrounds	40,000	40,000	-	-	40,000	40,000	-	-
F0303 Beaches	-	-	-	-	-	-	-	-
F0399 Service Support Costs	21,034	21,034	-	-	18,694	18,694	-	-
Service Total F03	414,812	414,812	-	-	396,570	396,570	-	-

	2023				2022			
	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	613,144	613,144	95,900	95,900	586,149	586,149	86,145	86,145
F0502 Contributions to other Bodies Arts Programme	104,243	104,243	22,833	22,833	345,915	345,915	282,005	282,005
F0503 Museums Operations	-	-	-	-	-	-	-	-
F0504 Heritage/Interpretive Facilities Operations	-	-	-	-	-	-	-	-
F0505 Festivals & Concerts	-	-	-	-	-	-	-	-
F0599 Service Support Costs	165,192	165,192	73,340	73,340	150,742	150,742	72,389	72,389
Service Total F05	882,579	882,579	192,073	192,073	1,082,806	1,082,806	440,539	440,539
F06 Agency & Recoupable Services								
F0601 Agency & Recoupable Service	-	-	-	-	-	-	-	-
F0699 Service Support Costs	-	-	-	-	-	-	-	-
Service Total F06	-	-	-	-	-	-	-	-
Division Total F	4,913,610	4,913,610	229,966	229,966	4,730,307	4,730,307	478,135	478,135

	2023				2022			
	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	16,720	16,720	427	427	15,040	15,040	421	421
Service Total G01	250,720	250,720	427	427	249,040	249,040	421	421
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	86,885	86,885	-	-	78,266	78,266	-	-
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	170,555	170,555	84,000	84,000	163,028	163,028	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	64,985	64,985	7,419	7,419	60,281	60,281	7,323	7,323
Service Total G04	352,612	352,612	235,256	235,256	331,762	331,762	235,160	235,160

	2023				2022			
	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	3,180	3,180	82	82	2,657	2,657	81	81
Service Total G05	3,680	3,680	582	582	3,157	3,157	581	581
G06 Agency & Recoupable Services								
G0601 Agency & Recoupable Service	-	-	100	100	-	-	100	100
G0699 Service Support Costs	133	133	-	-	119	119	-	-
Service Total G06	133	133	100	100	119	119	100	100
Division Total G	607,145	607,145	236,365	236,365	584,078	584,078	236,262	236,262

	2023				2022			
	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	843,073	843,073	843,073	843,073	814,809	814,809	814,809	814,809
H0199 Service Support Costs	196,620	196,620	21,546	21,546	180,710	180,710	21,267	21,267
Service Total H01	1,039,693	1,039,693	864,619	864,619	995,519	995,519	836,076	836,076
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	175,018	175,018	-	-	188,558	188,558	-	-
H0302 Debt Management Service Rates	130,873	130,873	-	-	107,351	107,351	-	-
H0303 Refunds and Irrecoverable Rates	3,265,088	3,265,088	1,050,000	1,050,000	3,265,088	3,265,088	50,000	50,000
H0399 Service Support Costs	140,548	140,548	13,365	13,365	126,961	126,961	13,198	13,198
Service Total H03	3,711,527	3,711,527	1,063,365	1,063,365	3,687,958	3,687,958	63,198	63,198
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	3,765	3,765	-	-	3,358	3,358	-	-
Service Total H04	54,765	54,765	-	-	54,358	54,358	-	-

	2023				2022			
	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	39,570	39,570	-	-	35,703	35,703	-	-
Service Total H05	145,960	145,960	-	-	142,093	142,093	-	-
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	1,299	1,299	4,000	4,000	1,154	1,154	4,000	4,000
Service Total H07	2,799	2,799	5,550	5,550	2,654	2,654	5,550	5,550
H08 Malicious Damage								
H0801 Malicious Damage	-	-	-	-	-	-	-	-
H0899 Service Support Costs	-	-	-	-	-	-	-	-
Service Total H08	-	-	-	-	-	-	-	-

	2023				2022			
	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	501,901	501,901	-	-	490,671	490,671	-	-
H0902 Chair/Vice Chair Allowances	41,986	41,986	-	-	42,042	42,042	-	-
H0903 Annual Allowances LA Members	83,683	83,683	-	-	95,200	95,200	-	-
H0904 Expenses LA Members	70,709	70,709	-	-	70,709	70,709	-	-
H0905 Other Expenses	28,149	28,149	-	-	28,075	28,075	-	-
H0906 Conferences Abroad	2,885	2,885	-	-	2,885	2,885	-	-
H0907 Retirement Gratuities	139,019	139,019	-	-	139,019	139,019	-	-
H0908 Contribution to Members Associations	20,165	20,165	-	-	18,250	18,250	-	-
H0909 General Municipal Allocation	510,000	510,000	-	-	510,000	510,000	-	-
H0999 Service Support Costs	234,549	234,549	-	-	208,798	208,798	-	-
Service Total H09	1,633,046	1,633,046	-	-	1,605,649	1,605,649	-	-
H10 Motor Taxation								
H1001 Motor Taxation Operation	440,805	440,805	-	-	373,311	373,311	-	-
H1099 Service Support Costs	458,717	458,717	24,209	24,209	414,492	414,492	23,896	23,896
Service Total H10	899,522	899,522	24,209	24,209	787,803	787,803	23,896	23,896
H11 Agency & Recoupable Services								
H1101 Agency & Recoupable Service	534,961	534,961	6,828,122	6,828,122	416,356	416,356	4,808,448	4,808,448
H1102 NPPR	-	-	151,453	151,453	-	-	151,453	151,453
H1199 Service Support Costs	70,608	70,608	617	617	63,223	63,223	609	609
Service Total H11	605,569	605,569	6,980,192	6,980,192	479,579	479,579	4,960,510	4,960,510
Division Total H	8,101,381	8,101,381	8,941,935	8,941,935	7,764,113	7,764,113	5,893,230	5,893,230

Appendix 1

SUMMARY OF CENTRAL MANAGEMENT CHARGE FOR THE YEAR 2023

	2023	2022
	€	€
Description		
Area Office Overhead	1,232,843	1,250,421
Corporate Affairs Overhead	1,117,964	1,021,588
Corporate Buildings Overhead	1,428,056	1,091,284
Finance Overhead	1,593,644	1,437,574
Human Resources Overhead	1,227,582	1,096,128
IT Services Overhead	1,541,528	1,406,647
Print/Post Room Service Overhead	104,000	96,000
Pension & Lump Sum Overhead	4,285,695	3,957,428
Total Expenditure - Allocated to Divisions/Services	12,531,312	11,357,070
Total Income - Allocated to Divisions/Services	734,042	724,527
Total Net Expenditure - Allocated to Divisions/Services	11,797,270	10,632,543

APPENDIX 2

SUMMARY OF LOCAL PROPERTY TAX ALLOCATION FOR YEAR 2023

Description	2023	2023
	€	€
Discretionary		
Discretionary Local Property Tax (Table A)	<u>8,317,793</u>	8,317,793
Self Funding - Revenue Budget		
Housing & Building	-	
Roads, Transport & Safety	-	
	<u>-</u>	-
Total Local Property Tax - Revenue Budget		<u>8,317,793</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)		8,317,793

**CAPITAL BUDGET
2023-2027**

**DEVELOPMENT
CONTRIBUTION
REPORT
2023**



Comhairle Chontae Uíbh Fhailí
Offaly County Council

TO	Elected Members
Subject	Capital Spending/Development Contributions 2023-2027
Date	November 11th, 2022

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 2021. This report shows that OCC currently has a balance available of €8.774m development levies to fund upcoming projects.
- **Report 2** which analyses the €8.774m balance over the various sources of development funds levied under the Development Contribution Scheme 2021 to 2025.
- **Report 3** provides a summary of the projected capital expenditure and income/development levy funding requirement and shortfall by Division for the period 2023-2027.
- **Report 4** details the projects in each division that are proposed to be undertaken in the years 2023-2027.

Report 3 highlights the substantial funding amount (€22.637m) that will be required from our development contribution income to fund capital projects in the next five years. In the previous four years, 2019 to 2022 inclusive, we have received on average €2,497,000 in development contributions each year, arising from the completion of developments that commenced in prior years. Taking into account the current economic conditions, and the fact the average in the last few years contained some exceptional payments, we have estimated contributions of €1m in each of the next five years, in total, under the various headings.

Over the next five year period our current balance of €8.774m plus projected income of €5.0m (€1.0m x5) will give us a total available for disbursement of €13.774m against a projected requirement of €22.637m giving a shortfall of €8.863m.

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 2021 - September 2022

€000s

Balance Available - October 2021	9,326
Contributions Received - October 2021 to September 2022	3,065
Current provisions for levies billed not collected	-3,617
Disbursements confirmed - October 2021 - September 2022	0
Balance Available - September 2022	8,774

Report 2

<u>Offaly County Council Development Contributions</u> <u>Development Levy allocations as at September 2022</u>	FUNDS AVAILABLE €000s
DEVELOPMENT CONTRIBUTION INCOME - TO BE ASSIGNED	8,774
SOURCE OF UNASSIGNED DEVELOPMENT LEVIES	
INFRASTRUCTURE	4,943
AMENITY	2,265
QUARRYING	625
WINDFARMS	342
SPECIAL DEVELOPMENT CONTRIBUTIONS	557
OTHER MISC BALANCES	42
<u>TOTAL</u>	8,774

Report 3

Analysis of Capital Project Expenditure by Division 2023-2027 (000's)

Division	Expenditure	Phasing of Expenditure 000's					Proposed Funding		Dev Cont. Funds Available		
	Projected Capital Expenditure 2023- 2027	2022/23	2024	2025	2026	2027+	Estimated DHPCLG/ TII/Other Funding	Estimated Dev Cont. Funding Requirement	Funds Available	Projected Receipts 2023-2027	Shortfall in Development Contribution
A - Housing & Building	135,556	93,619	26,375	10,426	3,036	2,100	134,556	1,000	0	0	-1,000
B - Road Transport & Safety	133,231	40,067	27,527	24,495	20,337	20,806	116,348	16,884	5,951	3,391	(7,542)
C - Water Services	0	0	0	0	0	0	0	0	0	0	-
D - Development Management	14,144	9,870	1,213	1,060	1,000	1,000	14,144	0	557	317	874
E - Environmental Services	6,999	4,616	1,573	450	360	0	6,069	930	0	0	(930)
F - Recreation & Amenity	15,823	9,360	3,500	2,963	0	0	12,000	3,823	2,266	1,291	(266)
J- Corporate Services	0	0	0	0	0	0	0	0			-
Grand Total	305,753	157,533	60,189	39,393	24,733	23,906	283,116	22,637	8,774	5,000	(8,863)

Report 4 - Capital Projects by Division 2023-2027

Service Division	Project Detail
Housing and Building	Blundell Wood 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 MacGregol 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	Kearney's 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: 2022 Allocations
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)
Roads - OCC / Loan Funded	Site Clearance works at the Tullamore MD Machinery Yard (Old Machinery Yard/Old Courthouse)

Service Division	Project Detail
Planning / Roads	Grand Canal Greenway
Funding not secured yet	Birr South Eastern Distributor Road N52 South to the R440
Development management	ORIS - Kinnitty 'Route to the Trail'
Development management	Edenderry Regen Phase I - Link Street infrastructure
Development management	Edenderry Regen Phase II - Library design and demolition of Old Tesco Site
Development management	Banagher Regen Project - incl. Master Plan for Marina, purchase & redevelopment of Shannon Royal Hotel
Development management	Ferbane Regeneration - key building redevelopment incl. purchase & design of St Joseph's Convent
Development management	URDF1 Urban Greenway Tullamore MD
Development management	URDF2 Tullamore MD
Development management	URDF3 Application stage Street enhancement & regeneration (2025)
Development management	Lloyds Park Application - toilets and bandstand
Local Enterprise Office	Ferbane Business & Technology Park
Local Enterprise Office	Tullamore Harbour Site collaborative project between OCC & Waterways Ireland
Environment and Water Services	Clonmacnoise cemetery
Environment and Water Services	Portarlinton cemetery car park
Environment and Water Services	Tullamore Living River Project
Environment and Water Services	Minor Flooding Work & CFRAM
Environment and Water Services	Surface Water Network
Environment and Water Services	Clara cemetery extension
Environment and Water Services	Cloncrane cemetery extension
Environment and Water Services	Edenderry Cemetery extension
Environment and Water Services	Burial Ground Development fund
Environment and Water Services	Dog Pound - Completion of holding units
Environment and Water Services	Dog Pound - CCTV installation
Environment and Water Services	Dog Pound - Fire alarms
Environment and Water Services	Landfill upkeep
Environment and Water Services	Leachate Treatment
Environment and Water Services	Climate Action Projects
Environment and Water Services	Climate Action Energy Audits
Fire	Tullamore Training Centre
Fire	Clara Fire Station
Fire	New Fire Appliance
Community & Cultural Services (Library Services)	Edenderry Community Library and Arts space
Community & Cultural Services (Library Services)	Esker Arts Centre