

BUDGET BOOK

2025



Comhairle Chontae Uíbh Fhailí
Offaly County Council

To: *The Cathaoirleach and Members of Offaly County Council*

***Annual Budget for the Year
1st January 2025 to 31st December 2025***

Introduction

In accordance with Section 102 of the Local Government Act, 2001 as amended, the Draft Budget has been prepared showing the amounts estimated, as necessary, to meet the expenses and provide for the liabilities and requirements of Offaly County Council during the financial year ending 31st December 2025. A copy of this Draft Budget in the prescribed form, together with explanatory and comparative statements of the figures is enclosed.

The statutory budget meeting has been fixed for Monday, 18th November 2024 at 2.00 p.m. in the Council Chamber, Áras an Chontae, Tullamore. Section 103 of the Local Government Act, 2001, as amended by the Local Government Reform Act 2014, provides that the budget must be adopted within a period of 14 days from the date of the statutory budget meeting. Accordingly, the budget must be adopted no later than 2nd December 2024.

Budget Strategy and Objectives

The Draft Budget has been prepared and provides a 'balanced budget' (as required) based on the overall level of resources available to the Council, with an objective of providing funds for the continuation on existing service levels, with a specific focus on frontline services, economic development and support to our communities.

It incorporates decisions made by Council in relation to the Local Property Tax and General Municipal Allocations. Under the Local Government Act, 2001 as amended, the Draft Budget is required to set out the expenditure necessary to carry out the functions of the Council and the income estimated to accrue to the Council.

Budget Process

The budget process for the preparation, consideration and adoption of the budget requires statutory compliance with a number of steps, which can be summarised as follows:

Decision by the Council on the adjustment factor to the Local Property Tax (LPT) following a public consultation process. This decision was made at the Council Meeting on the 16th September 2024 to leave the LPT adjustment factor at 2024 levels for the five year term of this Council.

Allocation of the General Municipal/ Metropolitan Allocation (GMA). The Draft Budgetary Plan was considered at the following meetings:

Birr MD	14 th October 2024
Edenderry MD	16 th October 2024
Tullamore MD	17 th October 2024

Consultation with the Corporate Policy Group (CPG). Budget 2025 was discussed at CPG Meetings held on the 8th July, 9th September 14th October 2024 and the 4th November.

The adoption of the Draft Budget by Council. The Statutory Budget meeting is scheduled for 18th November 2024 with a budget briefing with Councillors to be held on the 11th November 2024.

Consideration and adoption of the schedule of Municipal works by each of the Municipal Districts. These meetings will be convened in Quarter 1 2025 following the adoption of the Budget once central exchequer grant allocations are known.

At the Statutory Budget Meeting, the Members will be asked to make the following decisions:

- Adopt Budget 2024 with or without amendment.
- Determine the Annual Rate on Valuation (ARV).
- Approve the rates abatement.
- To note the Capital Programme.

National and Local Economic Context

The Irish economy continues to perform strongly, which is leading to full employment. This level of employment is reflected in the difficulties the public sector is facing in recruitment and retention of staff.

These conditions are leading to a significant level of inward migration, which has a knock-on effect on the demand for housing. Inflation has slowed down substantially over the past 24 months and remains at under 2%, with senior economists forecasting it to remain at this level for some time.

The key issue facing the economy is the lack of housing and sustainably bridging the gap between the affordability of housing and the viability for the construction sector to deliver sufficient housing is likely to remain a national priority for some time.

Technology continues to transform the labour market, with employers and their potential employees, more aware of the climate emergency and their requirements under the SDGs. Offaly is particularly well situated with regard to the green energy that is produced in the county, and Offaly County Council's digital outreach programme (which is delivered in association with the LOETB, MTU and other partners) to attract businesses with a strong Corporate Social Responsibility bias. Offaly needs to build a reputation as a place that can attract business, create employment and be an attractive place to live. The budget before you today, along with the 2025-2027 Capital Programme is designed to support this.

Offaly County Council's draft budget shows an expected expenditure level of over **€97 million**. The draft budget has been prepared with an objective of providing funds for the continuation of service levels, despite the challenges of rising costs, together with some prioritised additional spend in areas such as Housing Maintenance (pre-lets, planned and tenant-in-situ), DPGs. Taking in Charge, County Roads, Greenways, Tourism/Events, Biodiversity and Cemeteries.

The budget has been drafted on the basis that grant allocations received for 2024 will continue into 2025. It should be noted that final grant allocations will not be known until early 2025 and where increased grants are received this will be reflected in the delivery of services on the ground.

Commercial Rates

With regard to the loss of rates income as a result of the closure of West Offaly Power at Shannonbridge, the Department of Housing Local Government and Heritage have confirmed central government funding for 2025 to Offaly County Council in compensation for the loss of this rates income. However, they have also reiterated that this is unlikely to continue into the long-term, so this situation needs to be managed in order to ensure financial resilience for the council, and to minimise the consequences of any sudden shocks.

For 2025, there is no proposed increase in the Annual Rate of Valuation, and this budget provides for a rate of €0.2198, as in previous years. In line with S.15 of the Local Government Rates and Other Matters Act 2019, which was enacted in July 2024, **I propose that the Planning and Economic Development SPC will review both a potential rates waiver scheme and examine the possibility of increasing the rates in advance of the 2026 Budget.** This review to be completed by the end of June 2025 and brought to Council in July.

Local Government Rates & Other Matters Act 2019

The Local Government Rates & Other Matters Act 2019 was passed by the Oireachtas and enacted on 11 July 2019. The overarching purpose of the Act is to modernize the collection of commercial rates. The important elements of the Act include: a modernisation of rates legislation and practice; provision that newly valued properties and amendments to valuations become effective immediately; pro-rata levying of rates on occupiers based on period of occupation within a year; the potential application of interest payments on unpaid rates and the minimum charges for vacant commercial premises.

In accordance with Circular 10/2024 and other regulations which gave effect to S.9 of the Local Government Rates & Other Matters Act 2019, Offaly County Council is required to consider the abatement of rates on vacant properties as part of the 2025 Budget process, following a public consultation which took place from 19th September to 3rd October 2024. Following consultation with the CPG it is proposed that Offaly County Council will continue to provide 100% rates abatement for properties that comply with the legislation where the rates payable is less than €20,000. For properties where the rates payable is over €20,000, the abatement to be reduced to 50%.

S.15 of the Local Government Rates & Other Matters Act 2019 was also enacted in July 2024. The Director of Finance will work with the Planning & Economic Development SPC in 2025 with a view to reviewing whether a rates waiver scheme is appropriate for Offaly County Council and what it might contain. The Planning & Economic SPC will bring any proposed waiver scheme to full Council in the July 2025 meeting.

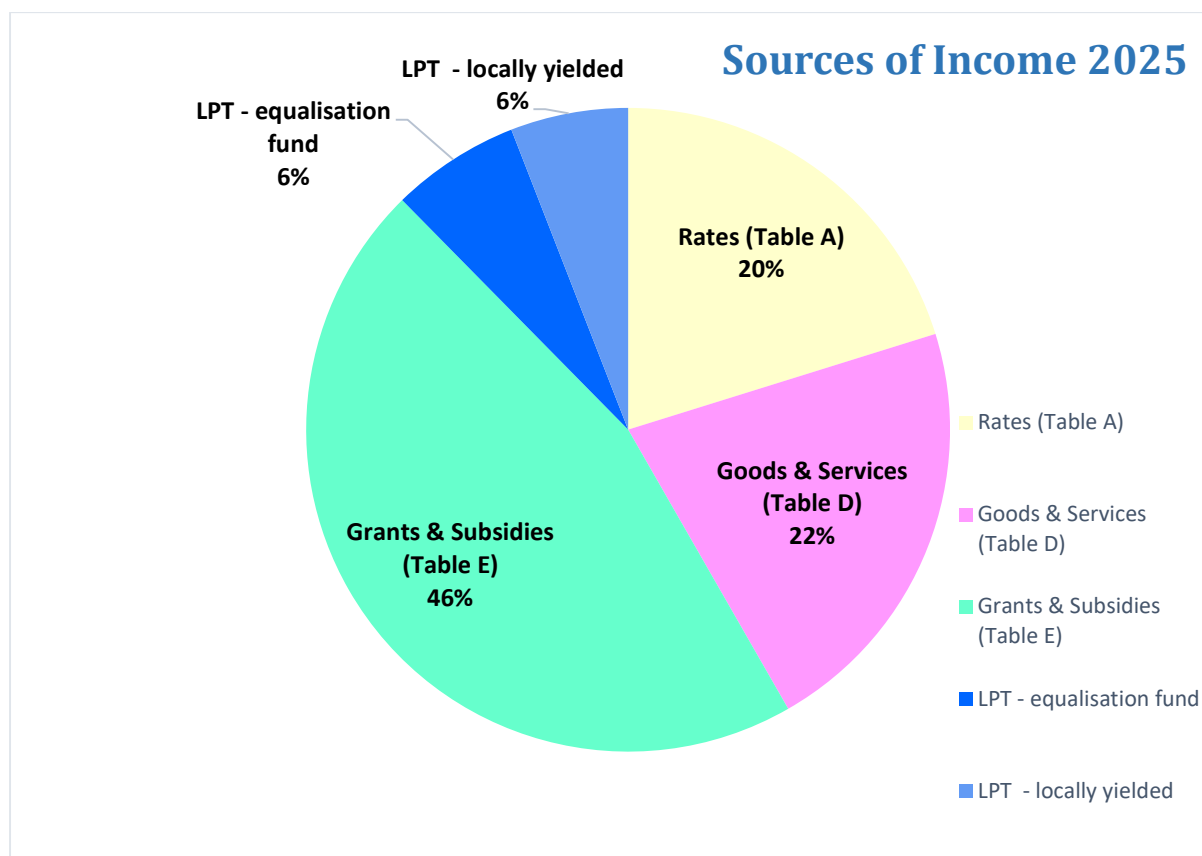
S.12 of the Local Government Rates & Other Matters Act 2019 refers to interest on Overdue Rates. S.I. 536/2023 provides that this section **will commence** on 1st January 2025. Effectively this means that interest at **a daily compound interest rate** of .0219 (equating to an annual interest rate of 8%) **will be applied from 1st January 2026 on any unpaid 2025 rates bills.**

Local Property Tax

There will be no increase in Local Property Tax being charged to householders for 2025 when compared to 2024. As agreed with the Members, the retained LPT will be ringfenced for matched funding of major infrastructural projects that will benefit the county. Details of some of the proposed projects are included in the Capital Programme 2025-2027.

Other Income

Approximately 47% of our income comes from local sources and 53% from the Exchequer. Offaly County Council is cognisant of the need to maximise collection levels, but we make every effort to work with our ratepayers, tenants and mortgage holders who are in difficulty to identify solutions and reach positive outcomes. Early engagement is key to this complex area.



Graph 1 – Sources of income

2024 Highlights

We have made significant progress on a number of initiatives and projects in 2024, and details are included in the attached directorate reports. Some notable initiatives include:

- Over €12.2m of RRDF funding for Edenderry Library and Arts Centre
- Construction of the new National Fire Services Training and Development Centre in Tullamore, at a cost of €4m, funded by the National Directorate for Fire and Emergency Management (completion due March 2025).
- Dedicated sensory space in Birr Library.
- 116 housing units built in 2024.
- Reconstruction of 1.75km of the R400 as part of Offaly's Peat Road Pilot Scheme.
- Completion of Grand Canal Greenway
- Completion of Edenderry Inner Relief Road
- Migration of Corporate Fleet to Zero emissions through use of HVO and purchase of EV's
- Completion of Lloyd Town Park projects, including bandstand and water feature
- Adoption of Climate Action Plan
- Appointment of Energy officer
- Extension to St. Marys Cemetery Edenderry
- Commencement of Edenderry Clean Air Initiative
- EOI published for sites in Rhode Green Energy Park
- Funding secured towards the design of a replacement pool in Edenderry and application made for LSSIF funding in respect of the pool also.
- Funding for Shannonbridge Callows Plaza and walkway design and Birr Castle environs enhancement has been secured
- New Corporate Plan which will be brought to Members before the end of 2024.

Expenditure

Budget 2025 represents an investment in the delivery of services to the citizens of Offaly of €97 million. This is in addition to the estimated €59 million that will be spent on infrastructure through the Capital Programme in 2025. This represents an increase of over 33% in revenue expenditure over the past five years, with Housing more than doubling in that period.

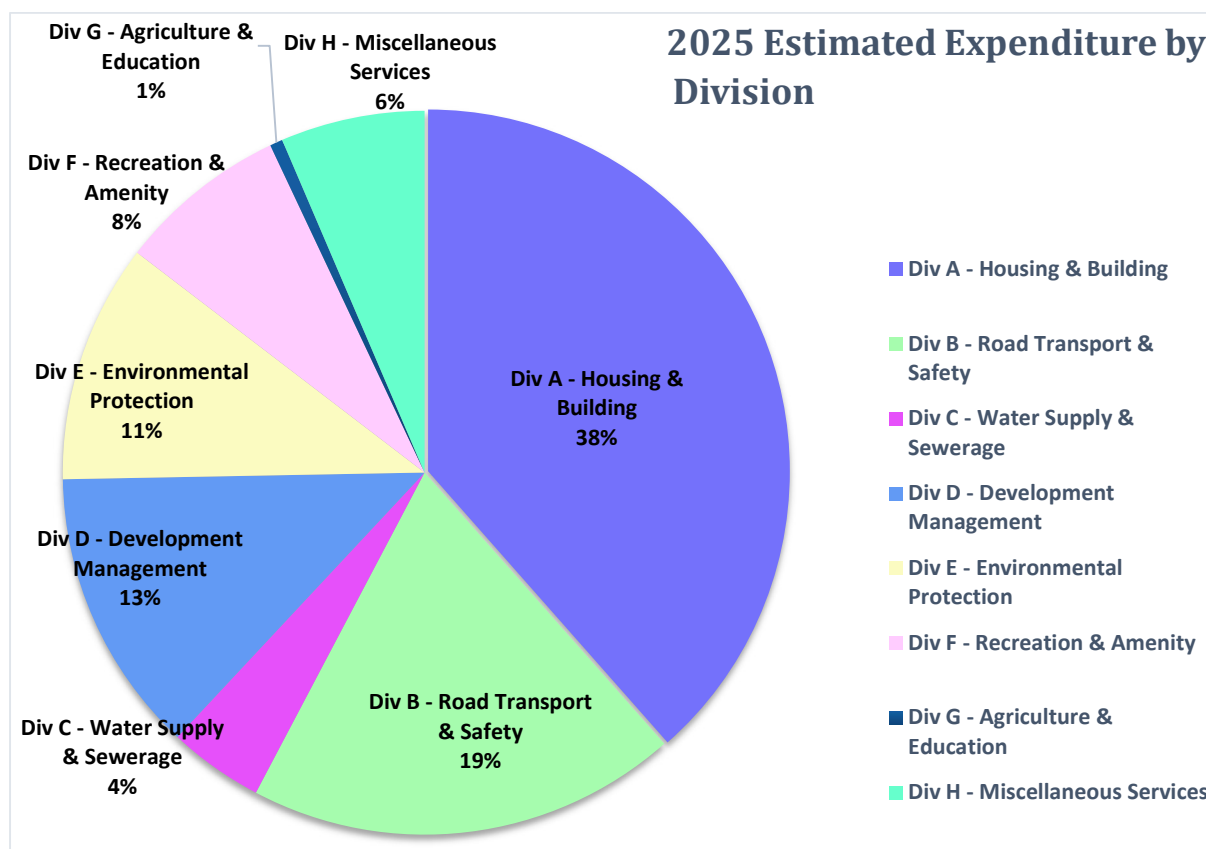
Budgeted Revenue Expenditure 2021 - 2025						
	2025	2024	2023	2022	2021	Inc (Dec) 2021 - 2025
	€	€	€	€	€	€
Service Division A - Housing and Building	24,980,987	15,593,160	13,964,275	13,023,684	12,099,971	12,881,016
Service Division B - Road Transport and Safety	23,383,974	22,495,869	21,704,705	21,062,665	20,240,434	3,143,540
Service Division C - Water Services	5,476,179	5,408,351	5,518,932	5,167,347	5,182,124	294,055
Service Division D - Development Management	13,490,302	13,968,386	11,914,661	10,799,909	10,407,218	3,083,084
Service Division E - Environmental Services	12,676,794	12,738,916	9,473,761	8,810,959	8,573,169	4,103,625
Service Division F - Recreation and Amenity	6,853,593	5,496,129	4,913,610	4,730,307	4,264,651	2,588,942
Service Division G - Agriculture, Education, Health & Welfare	650,769	623,854	607,145	584,078	577,838	72,931
Service Division H - Miscellaneous Services	9,109,114	8,661,506	8,101,381	7,764,113	11,272,276	-2,163,162
	96,621,712	84,986,171	76,198,470	71,943,062	72,617,681	24,004,031
<i>Provision for debit balance</i>	<i>400,000</i>	<i>400,000</i>	<i>50,000</i>	<i>50,000</i>	<i>50,000</i>	
Increase year on year (excl prov)	11,635,541	8,787,701	4,255,408	-674,619		

In line with commitments made to Council, I have included a provision of €400,000 which I am pleased to say should clear the cumulative deficit in 2025.

Inflation is currently running at 1.5%. I am proposing to make a small increase to the General Municipal Allocation (GMA) for 2025. This is an invaluable source of MD discretionary funding which can be allocated to projects focussed on local community priorities and initiatives. For 2025 it will be apportioned as follows:

	2025 Allocation	2024 Allocation
Tullamore MD	€208,300	€200,000
Birr MD	€200,000	€192,000
Edenderry MD	€191,700	€184,000

Climate actions will be funded through the functional areas such as building energy savings actions and fleet adaptation. Council adopted the Climate Action Plan 2024-2029 in February 2024 containing 118 climate actions, under six main themes that aim to create a low carbon and climate resilient County, by delivering and promoting best practice in climate action in Offaly.



Graph 2 – Expenditure by Division

Key changes to expenditure in 2025 include:

- An increase in **Housing Adaptation Grants** (DPGs / mobility grants) of €150,000 which we expect will leverage a further €600,000 in Exchequer funding. These grants provide necessary alterations required by older people and/or people with disabilities to ensure their houses meet their needs.
- Significant increases to the **Housing budgets**, including pre-lets, planned maintenance, homeless, HAP inspections, tenant-in-situ and heat pumps.
- Increases towards the **roads and street-sweeping** programmes.
- An increased provision for the maintenance of the 72kms of **Greenways** that are now in place in Offaly.
- Increased provisions for the **libraries**, including and increase to the book fund.
- A provision of €310,000 towards the non-pay element of **Taking-in Charge** of estates.

-
- An additional €25,000 towards **tourism/events**.
 - An increase in matched funding for **biodiversity and heritage** projects.
 - Additional provision towards the **burial grounds** reserve.
 - Increased provision for **IT and digitisation** initiatives, including cyber security costs.

There are also some funding requirements towards pay, pensions and statutory demands which are non-discretionary.

This has been made possible by the positive impact on rates of the wind and solar farms that have now been commissioned.

Conclusion

The 2025 Draft Budget has been discussed with the Corporate Policy Group throughout the process. In balancing this budget, I have taken into account Members' feedback especially with reference to the housing, roads and TIC programmes.

I would like to take this opportunity to thank the Cathaoirleach and the Elected Members for their assistance and support in this Draft Budget. I would also like to thank the Management Team, Tom Shanahan, Ann Dillon, Jean Ryan, Andrew Murray, Fiona Millane and their teams who have helped in the preparation and presentation of the Budget.

Having regard to the circumstances outlined, I consider the 2025 draft budget to be a very positive budget, and one that represents a fair and balanced programme for the provision of services in 2025.

I recommend the Budget for adoption with the ARV (Rate) for 2025 of .2198.

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

APPENDIX A

Annual Budgetary Process 2025 -Local Government Act 2001 & Local Government (Reform) Act 2014	2025 Dates in reverse order
Schedule of Municipal District Works (Service Plan) - Section 103A (1) - Reserved Function <u>having due regard</u> to the Adopted Budget - <i>note</i> "As soon as may post the adoption of the Annual Budget".	Q1 2025
DHLGH Reporting reporting requirements. (Current & Capital) - ADOPTED BUDGET	31/12/2024
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.	Concluded by:
Budget must be adopted within 14 days (beginning on day of the Budget Meeting)	02/12/2024
	Monday
Budget Meeting - Statutory Period for Budget 2025 - November 1st to 6th December 2024	18/11/2024
	Monday
In Committee meeting - Regarding Draft Budget 2025	11/11/2024
	Monday
Publish newspaper notice and issue draft Local Authority Budget to members not less than 7 days prior to the statutory meeting.	08/11/2024
	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	
	Concluded by:
Draft Budgetary Information - Reserved Function of the Municipal District - Municipal District members may increase or decrease local charges in the District impacting on the overall level of funding available. Last date for conclusion \ adoption of Draft Budgetary Plan - (no later than 10 days prior to Local Authority Budget Meeting) There is no provision for adjourning this meeting. Chief Executive shall take account of any Budgetary Plan adopted in preparing the Draft Local Authority Budget - If not adopted Chief Executive shall take account of the Draft Budgetary Plan as presented.	08/11/2024
	Friday
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.	01/11/2024
	Friday
DPER - EU Reporting reporting requirements. (Current & Capital)	
Submit Preliminary Estimate figures to DPER.	16/09/2024
	Monday
Local Property Tax (LPT) - Finance (Local Property Tax) Act 2012 - Section 20.	
	Latest dates:
Notify Revenue of any change in the LPT on or before.	15/10/2024
	Tuesday
Notify the Minister of any change in the LPT on or before.	15/10/2024
	Tuesday
Publish a notice (including website) of any change in the LPT (within 14 days of resolution) on or before.	30/09/2024
Council Meeting to consider LPT Variation (Resolution - Reserved function).	16/09/2024
CPG consultation on Local Property Tax.	09/09/2024
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.	24/08/2024
Public consultation period ends 30 days from publication of notice.	15/08/2024
Public consultation period commences not later than 60 days before Council meeting to consider LPT variation (Publication in newspaper & website including date of meeting and inviting written submissions.)	16/07/2024



20 June 2024

Circular Fin 09/2024

Chief Executive

cc. Director of Finance

Provisional Local Property Tax Allocations 2025 – Offaly County Council

A Chara,

I am directed by the Minister for Housing, Local Government and Heritage to inform you that the provisional Local Property Tax (LPT) allocations from the Local Government Fund for 2025 have been agreed and Offaly County Council's allocation is set out below and in **Appendix A** to this document. LPT allocations have been calculated based on an estimated yield (pre variation) for the 2025 LPT liability year of €552.6m, based on data regarding 2023 LPT liabilities (including deferrals) as provided by the Revenue Commissioners, adjusted for newly liable properties in 2024 and 2025 (as set out in **Appendix B** to this document).

LPT Baseline and Distribution Methodology

Under the current LPT allocation model, every local authority is entitled to receive a minimum amount of funding under the LPT allocation process, known as the Baseline. Following a review of LPT Baselines last year, Local Authority Baselines were increased overall from €353m to €428.4m for 2024 and will remain at this level again in 2025. Accordingly, Offaly County Council's Baseline for 2025 is €11,252,214.

LPT allocations for 2025 are set in line with the methodology whereby 100% of the estimated LPT yield is retained locally within the local authority area where it is collected.

Equalisation,

As previously, all equalisation funding will be met by the Exchequer, to ensure that all authorities receive, at a minimum, an amount equivalent to their Baseline. The equalisation funding requirement will be based on the total expected level of LPT in each local authority area and will not be adjusted if the basic rate of LPT is varied.

Based on its shortfall position when expected 2025 LPT receipts are compared to the 2025 Baseline, Offaly County Council will be in receipt of equalisation funding in 2025.

Self-Funding

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

- Part of the surplus, up to the equivalent of 22.5% of total expected LPT income (or the full amount of the surplus if that is less than 22.5%), can be used as additional income by local authorities for the authority's own use as part of their normal budgetary process; and
- The remainder of the surplus, if any, will then be available to the local authority to fund services in the housing and/or roads areas thereby replacing Central Government funding for some of these services. Authorities are expected to continue providing such services regardless of the changed approach to funding.
- The self-funding requirement will be based on the total expected level of LPT in each local authority area before any application of a local variation decision and will not be adjusted if the basic rate of LPT is varied.

Based on its shortfall position when expected 2025 LPT receipts are compared to the 2025 Baseline, Offaly County Council will not be required to self-fund services in the Housing and/or Roads areas.

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

Provisional LPT allocation to Offaly County Council in 2025

The LPT allocation for Offaly County Council for 2025 (**pending any decision to locally vary the basic rate**) is **€11,252,214**. As a local authority where the expected 2025 LPT yield is less than the Baseline, this allocation includes **€6,264,590** equalisation funding in order to ensure that the allocation is at least matched to the Baseline.

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

Variation

Every local authority has the power to vary the basic rate of LPT by up to 15%. It should be noted that if a local authority decides to vary the LPT basic rate upwards in 2025; 100% of the resultant additional income will be available for the authorities' own use. Similarly, if an authority decides to vary the LPT basic rate downwards (by up to 15%) in 2025, the resultant loss in LPT income will be reflected in reduced LPT funding to the authority.

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

Apart from the formal notification to the Minister of the passing of a resolution in accordance with the regulations, local authorities will be requested, as a procedural matter, to confirm with the Department, the local adjustment factor (or the basic rate, as the case may be) that should apply for the 2025 LPT liability year, on or before 15 October 2024.

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

LPT Statistics and Property Valuation Bands

2024 LPT Preliminary Statistics and Property Valuation Bands are available on the Revenue Commissioners website at the following web link:

<https://www.revenue.ie/en/corporate/information-about-revenue/statistics/property-taxes/current-year-stats/index.aspx>

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

- Estimated Net LPT Liabilities for 2025 (before the application of any local adjustment factor variation). These figures (based on current 2023 liability data) include deferrals and, in addition, newly liable properties for 2024 as well as an estimate for 2025 (based on the assumption that buoyancy will remain at 2024 levels).
- Properties Newly Liable in 2024 and 2025 (before local variation). Included in the Estimated Net LPT Liabilities amount.

The projected amounts for 2025 LPT do not reflect any local decision to lower/increase the basic rate by the local adjustment factor in 2025, i.e. data provided is pre-variation.

Is mise, le meas,

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Sinéad O'Gorman,
Principal,
Local Government Finance

Appendix A

Offaly County Council - 2025 LPT Allocation (pending any decision to vary the basic rate)

	€
LPT Retained Locally 100%	4,987,624
2025 Baseline	<u>11,252,214</u>
2025 Shortfall (LPT Retained Locally – 2025 Baseline)	<u>-6,264,590</u>
Distribution of equalisation funding	6,264,590

Total LPT Funding to be provided in 2025 **11,252,214**

Value of potential increase or decrease in 2025 LPT Allocation

for every 1% of variation implemented +/- 49,876

Appendix B – Estimate of LPT yield in respect of the 2025 Liability Year, before the application of any Local Adjustment Factor

Local Authority	Estimated Net LPT Liabilities for 2025 (before the application of any local adjustment factor variation)*	Newly Liable Properties in 2024 and 2025 (before any local variation). Included in the Net LPT Liabilities column*
Carlow County Council	€4,122,540	€56,592
Cavan County Council	€4,129,985	€32,324
Clare County Council	€9,963,939	€90,478
Cork City Council	€23,280,755	€419,943
Cork County Council	€34,699,877	€817,214
Donegal County Council	€9,333,886	€101,083
Dublin City Council	€100,900,493	€2,686,782
Dún Laoghaire-Rathdown CC	€63,013,543	€2,119,606
Fingal County Council	€45,836,328	€1,564,054
Galway City Council	€9,349,048	€283,309
Galway County Council	€15,806,419	€250,134
Kerry County Council	€13,686,697	€131,281
Kildare County Council	€27,382,910	€1,766,630
Kilkenny County Council	€7,878,456	€149,622
Laois County Council	€5,531,250	€202,307
Leitrim County Council	€1,929,751	€12,245
Limerick City and County Council	€15,676,454	€295,177
Longford County Council	€2,202,856	€17,835
Louth County Council	€10,684,712	€293,689
Mayo County Council	€9,392,210	€92,879
Meath County Council	€21,402,920	€715,033
Monaghan County Council	€3,361,696	€45,036
Offaly County Council	€4,987,624	€91,247
Roscommon County Council	€3,937,151	€32,669
Sligo County Council	€4,902,924	€53,161
South Dublin County Council	€37,049,775	€2,094,391
Tipperary County Council	€11,255,219	€73,319
Waterford City & County Council	€10,288,915	€257,451
Westmeath County Council	€6,866,930	€131,048
Wexford County Council	€12,834,389	€271,165
Wicklow County Council	€20,946,669	€823,420
Total	€552,636,318	€15,971,125

*Note: The estimated €552.6m (pre-variation) yield for the 2025 LPT liability year is based on the Revenue Commissioners' latest yield estimates of €529.7m (post-variation) for the 2023 liability year, including any deferrals. The 2025 estimated yield includes deferrals (based on 2023 liability data) and, in addition, newly liable properties for 2024 and an estimate for 2025 (based on the assumption that buoyancy will remain at 2024 levels). The effect of the application of any local adjustment factor is excluded in the table above.



17 October 2024

Circular Fin 12/2024

Chief Executive

cc. Director of Finance

Local Property Tax Allocations 2025 – 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 2025, 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 09/2024.

Local Property Tax Allocation to Offaly County Council in 2025

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 2025, the 2025 allocation has increased to €12,000,357 (an increase of €748,143 from the pre-variation allocation of €11,252,214). This allocation includes €6,264,590 equalisation funding in order to ensure that the allocation is at least matched to the Baseline.

Accounting treatment of LPT

The accounting treatment in respect of 2025 LPT allocations remains the same as for 2024. Reference should be made to Circulars Fin 08/2016, Fin 04/2017 and Technical Memo release 119 issued by the Department on 9 May 2017.

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

LPT information to the Public

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

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

Sinéad O'Gorman,
Principal,
Local Government Finance

CERTIFICATE OF ADOPTION

I hereby certify that, at the budget meeting of Offaly County Council held this 18th day of November 2024 the Council by Resolution adopted , in accordance of section 3 of the Local Government and Other Matters act 2019, for the financial year ending on the 31st day of December 2025, the budget set out in Tables A -F and by Resolution determined, in accordance with the said budget, the Rates set out in Tables A, to be the annual rate on valuation to be levied for that year for the purposes set out in those Tables.

Signed _____
Cathaoirleach

Countersigned _____
Chief Executive/Mayor

Dated this 18th day of November 2024

TABLE A - CALCULATION OF ANNUAL RATE ON VALUATION FOR THE FINANCIAL YEAR 2025

Offaly County Council								
Summary by Service Division	Expenditure	Income	Adopted Estimated 2025 Net Expenditure		Expenditure	Income	Estimate Net Outturn 2024 Net Expenditure	
	€	€	€	%	€	€	€	%
Gross Revenue Expenditure & Income								
A Housing and Building	24,978,650	21,817,429	3,161,221	10.1%	15,593,160	14,092,941	1,500,219	5.1%
B Road Transport & Safety	23,316,247	15,227,891	8,088,356	25.9%	22,495,869	15,171,265	7,324,604	24.9%
C Water Services	5,473,902	4,702,963	770,939	2.5%	5,408,351	4,874,186	534,165	1.8%
D Development Management	13,489,086	5,018,490	8,470,596	27.2%	13,968,386	6,721,748	7,246,638	24.7%
E Environmental Services	12,752,024	3,978,925	8,773,099	28.1%	12,738,916	4,868,568	7,870,348	26.8%
F Recreation and Amenity	6,853,074	845,579	6,007,495	19.3%	5,496,129	215,318	5,280,811	18.0%
G Agriculture, Education, Health & Welfare	650,757	199,497	451,260	1.4%	623,854	242,048	381,806	1.3%
H Miscellaneous Services	9,107,855	13,631,820	-4,523,965	-14.5%	8,661,506	9,424,111	-762,605	-2.6%
	96,621,595	65,422,594	31,199,001	100%	84,986,171	55,610,185	29,375,986	100%
Provision for Debit Balance	400,000		400,000		400,000		400,000	
Adjusted Gross Expenditure & Income (A)	97,021,595	65,422,594	31,599,001		85,386,171	55,610,185	29,775,986	
Local Property Tax/Equalisation Fund			12,000,357				11,974,590	
Net Amount of Rates to be Levied C=(A-B)			19,598,644				17,801,396	
Net Effective Valuation (E)			89,178,909				80,989,039	
General Annual Rate on Valuation (D)/(E)			0.2198				0.2198	

TABLE B: Expenditure and Income for 2025 and Estimated Outturn for 2024

Division & Services	2025				2024			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
A Housing and Building								
A01 Maintenance & Improvement of LA Housing Units	5,298,280	5,298,280	7,675,647	7,675,647	4,096,459	4,096,459	7,169,857	7,169,857
A02 Housing Assessment, Allocation and Transfer	604,683	604,683	9,970	9,970	499,821	499,821	9,402	9,402
A03 Housing Rent and Tenant Purchase Administration	1,059,791	1,059,791	14,701	14,701	959,940	959,940	13,863	13,863
A04 Housing Community Development Support	428,582	428,582	3,313	3,313	417,898	417,898	3,124	3,124
A05 Administration of Homeless Service	1,233,701	1,233,701	806,697	806,697	1,007,103	1,007,103	742,200	742,200
A06 Support to Housing Capital Prog.	2,392,944	2,392,944	1,005,108	1,005,108	2,172,928	2,172,928	1,043,332	1,043,332
A07 RAS and Leasing Programme	6,292,493	6,292,493	5,885,117	5,885,117	3,257,264	3,257,264	2,874,643	2,874,643
A08 Housing Loans	759,354	759,354	520,039	520,039	665,113	665,113	529,222	529,222
A09 Housing Grants	6,313,989	6,313,989	5,523,758	5,523,758	1,946,716	1,946,716	1,283,544	1,283,544
A11 Agency & Recoupable Services	145,064	145,064	126,162	126,162	141,168	141,168	120,095	120,095
A12 HAP Programme	449,769	449,769	246,917	246,917	428,750	428,750	303,659	303,659
Division A Total	24,978,650	24,978,650	21,817,429	21,817,429	15,593,160	15,593,160	14,092,941	14,092,941

TABLE B: Expenditure and Income for 2025 and Estimated Outturn for 2024

Division & Services	2025				2024			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
B Road Transport & Safety								
B01 NP Road - Maintenance and Improvement	147,441	147,441	-	-	115,879	115,879	-	-
B02 NS Road - Maintenance and Improvement	4,611,050	4,611,050	3,652,009	3,652,009	4,461,873	4,461,873	3,650,057	3,650,057
B03 Regional Road - Maintenance and Improvement	5,986,827	5,986,827	5,204,501	5,204,501	5,893,252	5,893,252	5,202,226	5,202,226
B04 Local Road - Maintenance and Improvement	8,079,694	8,079,694	4,659,223	4,659,223	7,757,493	7,757,493	4,657,488	4,657,488
B05 Public Lighting	1,412,154	1,412,154	6,327	6,327	1,280,499	1,280,499	5,967	5,967
B06 Traffic Management Improvement	202,519	202,519	3,288	3,288	190,031	190,031	3,101	3,101
B07 Road Safety Engineering Improvement	830,701	830,701	549,910	549,910	810,266	810,266	549,570	549,570
B08 Road Safety Promotion & Education	107,128	107,128	2,261	2,261	103,714	103,714	2,132	2,132
B09 Car Parking	503,142	503,142	652,961	652,961	490,264	490,264	669,114	669,114
B10 Support to Roads Capital Prog	768,624	768,624	403,580	403,580	664,628	664,628	338,043	338,043
B11 Agency & Recoupable Services	666,967	666,967	93,831	93,831	727,970	727,970	93,567	93,567
Division B Total	23,316,247	23,316,247	15,227,891	15,227,891	22,495,869	22,495,869	15,171,265	15,171,265

TABLE B: Expenditure and Income for 2025 and Estimated Outturn for 2024

Division & Services	2025				2024			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
C Water Services								
C01 Water Supply	1,824,927	1,824,927	1,835,154	1,835,154	1,811,106	1,811,106	2,067,756	2,067,756
C02 Waste Water Treatment	1,492,680	1,492,680	33,360	33,360	1,583,150	1,583,150	31,458	31,458
C03 Collection of Water and Waste Water Charges	-	-	-	-	-	-	-	-
C04 Public Conveniences	65,194	65,194	438	438	43,546	43,546	413	413
C05 Admin of Group and Private Installations	1,528,267	1,528,267	1,150,028	1,150,028	1,398,271	1,398,271	1,091,422	1,091,422
C06 Support to Water Capital Programme	332,261	332,261	25,929	25,929	297,664	297,664	24,450	24,450
C07 Agency & Recoupable Services	230,573	230,573	1,658,054	1,658,054	274,614	274,614	1,658,687	1,658,687
C08 Local Authority Water and Sanitary Services	-	-	-	-	-	-	-	-
Division C Total	5,473,902	5,473,902	4,702,963	4,702,963	5,408,351	5,408,351	4,874,186	4,874,186

TABLE B: Expenditure and Income for 2025 and Estimated Outturn for 2024

Division & Services	2025				2024			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
D Development Management								
D01 Forward Planning	1,193,038	1,193,038	23,509	23,509	1,097,365	1,097,365	22,168	22,168
D02 Development Management	2,633,537	2,633,537	719,918	719,918	2,340,700	2,340,700	700,913	700,913
D03 Enforcement	358,872	358,872	6,890	6,890	395,064	395,064	6,554	6,554
D04 Industrial and Commercial Facilities	197,288	197,288	4,573	4,573	189,881	189,881	4,313	4,313
D05 Tourism Development and Promotion	449,893	449,893	771	771	389,028	389,028	727	727
D06 Community and Enterprise Function	3,123,191	3,123,191	2,225,001	2,225,001	5,048,771	5,048,771	4,226,263	4,226,263
D07 Unfinished Housing Estates	492,233	492,233	-	-	43,406	43,406	-	-
D08 Building Control	136,380	136,380	14,180	14,180	131,672	131,672	20,942	20,942
D09 Economic Development and Promotion	4,330,974	4,330,974	1,916,751	1,916,751	3,831,872	3,831,872	1,603,828	1,603,828
D10 Property Management	96,842	96,842	3,528	3,528	91,599	91,599	3,327	3,327
D11 Heritage and Conservation Services	476,838	476,838	103,369	103,369	405,028	405,028	132,713	132,713
D12 Agency & Recoupable Services	-	-	-	-	4,000	4,000	-	-
DB Debit Balance	-	-	-	-	-	-	-	-
Division D Total	13,489,086	13,489,086	5,018,490	5,018,490	13,968,386	13,968,386	6,721,748	6,721,748

TABLE B: Expenditure and Income for 2025 and Estimated Outturn for 2024

Division & Services	2025				2024			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
E Environmental Services								
E01 Landfill Operation and Aftercare	1,316,081	1,316,081	9,986	9,986	1,021,708	1,021,708	9,417	9,417
E02 Recovery & Recycling Facilities Operations	708,356	708,356	56,910	56,910	658,511	658,511	54,835	54,835
E03 Waste to Energy Facilities Operations	8,886	8,886	321	321	8,920	8,920	303	303
E04 Provision of Waste to Collection Services	1,597,272	1,597,272	1,597,272	1,597,272	1,192,020	1,192,020	1,192,020	1,192,020
E05 Litter Management	578,889	578,889	83,637	83,637	483,841	483,841	43,036	43,036
E06 Street Cleaning	840,314	840,314	6,621	6,621	756,816	756,816	6,244	6,244
E07 Waste Regulations, Monitoring and Enforcement	1,097,268	1,097,268	172,154	172,154	1,027,363	1,027,363	185,173	185,173
E08 Waste Management Planning	33,560	33,560	1,777	1,777	31,583	31,583	1,676	1,676
E09 Maintenance of Burial Grounds	328,716	328,716	90,189	90,189	284,205	284,205	75,179	75,179
E10 Safety of Structures and Places	614,196	614,196	146,160	146,160	420,888	420,888	106,270	106,270
E11 Operation of Fire Service	4,364,495	4,364,495	1,155,122	1,155,122	5,789,059	5,789,059	2,782,505	2,782,505
E12 Fire Prevention	283,798	283,798	105,965	105,965	266,789	266,789	105,900	105,900
E13 Water Quality, Air and Noise Pollution	346,980	346,980	128,631	128,631	252,174	252,174	72,004	72,004
E14 Agency & Recoupable Services	3,771	3,771	500	500	3,771	3,771	500	500
E15 Climate Change and Flooding	629,442	629,442	423,680	423,680	541,268	541,268	233,506	233,506
Division E Total	12,752,024	12,752,024	3,978,925	3,978,925	12,738,916	12,738,916	4,868,568	4,868,568

TABLE B: Expenditure and Income for 2025 and Estimated Outturn for 2024

Division & Services	2025				2024			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
F Recreation and Amenity								
F01 Leisure Facilities Operations	508,282	508,282	22,715	22,715	511,322	511,322	21,420	21,420
F02 Operation of Library and Archival Service	4,097,289	4,097,289	15,000	15,000	3,457,750	3,457,750	15,000	15,000
F03 Outdoor Leisure Areas Operations	726,203	726,203	-	-	618,705	618,705	-	-
F04 Community Sport and Recreational Development	561,937	561,937	561,937	561,937	-	-	-	-
F05 Operation of Arts Programme	959,363	959,363	245,927	245,927	908,352	908,352	178,898	178,898
F06 Agency & Recoupable Services	-	-	-	-	-	-	-	-
Division F Total	6,853,074	6,853,074	845,579	845,579	5,496,129	5,496,129	215,318	215,318

TABLE B: Expenditure and Income for 2025 and Estimated Outturn for 2024

Division & Services	2025				2024			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
G Agriculture, Education, Health & Welfare								
G01 Land Drainage Costs	253,676	253,676	424	424	252,482	252,482	399	399
G02 Operation and Maintenance of Piers and Harbours	-	-	-	-	-	-	-	-
G03 Coastal Protection	-	-	-	-	-	-	-	-
G04 Veterinary Service	392,116	392,116	198,392	198,392	366,598	366,598	240,972	240,972
G05 Educational Support Services	4,803	4,803	581	581	4,632	4,632	577	577
G06 Agency & Recoupable Services	162	162	100	100	142	142	100	100
Division G Total	650,757	650,757	199,497	199,497	623,854	623,854	242,048	242,048

TABLE B: Expenditure and Income for 2025 and Estimated Outturn for 2024

Division & Services	2025				2024			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
H Miscellaneous Services								
H01 Profit & Loss Machinery Account	1,129,146	1,129,146	917,345	917,345	1,093,481	1,093,481	908,376	908,376
H02 Profit & Loss Stores Account	5,000	5,000	-	-	5,000	5,000	-	-
H03 Administration of Rates	4,145,743	4,145,743	3,187,898	3,187,898	4,006,226	4,006,226	855,671	855,671
H04 Franchise Costs	55,598	55,598	-	-	55,013	55,013	-	-
H05 Operation of Morgue and Coroner Expenses	160,016	160,016	-	-	152,549	152,549	-	-
H06 Weighbridges	3,500	3,500	4,000	4,000	3,500	3,500	4,000	4,000
H07 Operation of Markets and Casual Trading	3,299	3,299	3,050	3,050	3,059	3,059	5,550	5,550
H08 Malicious Damage	-	-	-	-	-	-	-	-
H09 Local Representation & Civic Leadership	1,914,766	1,914,766	-	-	1,792,671	1,792,671	-	-
H10 Motor Taxation	1,088,550	1,088,550	24,021	24,021	1,002,466	1,002,466	22,651	22,651
H11 Agency & Recoupable Services	602,237	602,237	9,495,506	9,495,506	547,541	547,541	7,627,863	7,627,863
Division H Total	9,107,855	9,107,855	13,631,820	13,631,820	8,661,506	8,661,506	9,424,111	9,424,111
OVERALL TOTAL	96,621,595	96,621,595	65,422,594	65,422,594	84,986,171	84,986,171	55,610,185	55,610,185

TABLE C

CALCULATION OF THE BASE YEAR ADJUSTMENT FOR THE FINANCIAL YEAR 2025

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

Table D

ANALYSIS OF BUDGET INCOME 2025 FROM GOODS AND SERVICES

Source of Income	2025 €	2024 €
Rents from Houses	7,690,431	7,431,631
Housing Loans Interest & Charges	869,477	719,869
Parking Fines & Charges	574,167	537,000
Uisce Éireann	1,790,596	2,025,739
Planning Fees	576,300	576,300
Domestic Refuse Charges	-	-
Commercial Refuse Charges	-	-
Landfill Charges	-	-
Fire Charges	395,049	395,049
Recreation/Amenity/Culture	-	-
Agency Services & Repayable Works	-	-
Local Authority Contributions	999,083	795,449
Superannuation	728,319	686,795
NPPR	20,000	64,165
Other income	7,228,361	4,040,318
Total Goods & Services	20,871,783	17,272,315

Table E

ANALYSIS OF BUDGET INCOME 2025 FROM GRANTS & SUBSIDIES

	2025 €	2024 €
Department of Housing, Local Government and Heritage		
Housing and Building	12,965,403	5,698,624
Road Transport & Safety	-	-
Water Services	2,767,179	2,658,687
Development Management	1,488,981	3,457,740
Environmental Services	832,043	2,464,772
Recreation and Amenity	-	-
Agriculture, Education, Health & Welfare	500	500
Miscellaneous Services	8,485,495	6,626,607
Sub-total	26,539,601	20,906,930
Other Departments and Bodies		
TII Transport Infrastructure Ireland	14,356,594	14,291,974
Media, Tourism, Art, Culture, Sport & the Gaeltacht	-	-
National Transport Authority	-	-
Social Protection	-	53,180
Defence	129,326	85,813
Education	-	-
Library Council	-	-
Arts Council	110,279	110,279
Transport	-	-
Justice	-	-
Agriculture, Food, & Marine	-	-
Enterprise, Trade & Employment	1,194,274	1,211,860
Rural & Community Development	1,332,233	1,048,530
Environment, Climate & Communications	378,960	233,085
Food Safety Authority of Ireland	109,531	109,531
Other	400,013	286,688
Sub-total	18,011,210	17,430,940
Total Grants & Subsidies	44,550,811	38,337,870

TABLE F: Expenditure and Income for 2025 and Estimated Outturn for 2024

	2025				2024			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated by Chief Executive /Mayor €	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	4,281,073	4,281,073	7,463,560	7,463,560	3,093,643	3,093,643	6,965,563	6,965,563
A0102 Maintenance of Traveller Accommodation Units	102,101	102,101	55,700	55,700	99,330	99,330	57,640	57,640
A0103 Traveller Accommodation Management	208,586	208,586	138,850	138,850	220,747	220,747	130,117	130,117
A0104 Estate Maintenance	-	-	-	-	-	-	-	-
A0199 Service Support Costs	706,520	706,520	17,537	17,537	682,739	682,739	16,537	16,537
Service Total A01	5,298,280	5,298,280	7,675,647	7,675,647	4,096,459	4,096,459	7,169,857	7,169,857
A02 Housing Assessment, Allocation and Transfer								
A0201 Assessment of Housing Needs, Allocs. & Trans.	430,600	430,600	-	-	342,494	342,494	-	-
A0299 Service Support Costs	174,083	174,083	9,970	9,970	157,327	157,327	9,402	9,402
Service Total A02	604,683	604,683	9,970	9,970	499,821	499,821	9,402	9,402
A03 Housing Rent and Tenant Purchase Administration								
A0301 Debt Management & Rent Assessment	258,324	258,324	-	-	235,148	235,148	-	-
A0399 Service Support Costs	801,467	801,467	14,701	14,701	724,792	724,792	13,863	13,863
Service Total A03	1,059,791	1,059,791	14,701	14,701	959,940	959,940	13,863	13,863
A04 Housing Community Development Support								
A0401 Housing Estate Management	192,616	192,616	-	-	189,967	189,967	-	-
A0402 Tenancy Management	59,319	59,319	-	-	56,670	56,670	-	-
A0403 Social and Community Housing Service	-	-	-	-	-	-	-	-
A0499 Service Support Costs	176,647	176,647	3,313	3,313	171,261	171,261	3,124	3,124
Service Total A04	428,582	428,582	3,313	3,313	417,898	417,898	3,124	3,124

	2025				2024			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive /Mayor £	Adopted by Council €	Estimated by Chief Executive /Mayor £	Adopted by Council €	Estimated Outturn £	Adopted by Council €	Estimated Outturn £
A05 Administration of Homeless Service								
A0501 Homeless Grants Other Bodies	1,009,886	1,009,886	740,600	740,600	830,675	830,675	740,600	740,600
A0502 Homeless Service	172,684	172,684	64,400	64,400	130,714	130,714	-	-
A0599 Service Support Costs	51,131	51,131	1,697	1,697	45,714	45,714	1,600	1,600
Service Total A05	1,233,701	1,233,701	806,697	806,697	1,007,103	1,007,103	742,200	742,200
A06 Support to Housing Capital Prog.								
A0601 Technical and Administrative Support	896,578	896,578	450,000	450,000	885,031	885,031	649,235	649,235
A0602 Loan Charges	457,984	457,984	457,984	457,984	299,090	299,090	299,090	299,090
A0699 Service Support Costs	1,038,382	1,038,382	97,124	97,124	988,807	988,807	95,007	95,007
Service Total A06	2,392,944	2,392,944	1,005,108	1,005,108	2,172,928	2,172,928	1,043,332	1,043,332
A07 RAS and Leasing Programme								
A0701 RAS Operations	912,023	912,023	885,000	885,000	1,400,969	1,400,969	1,375,000	1,375,000
A0702 Long Term Leasing	5,001,813	5,001,813	4,991,813	4,991,813	1,501,813	1,501,813	1,491,813	1,491,813
A0703 Payment & Availability	-	-	-	-	-	-	-	-
A0704 Affordable Leases	-	-	-	-	-	-	-	-
A0799 Service Support Costs	378,657	378,657	8,304	8,304	354,482	354,482	7,830	7,830
Service Total A07	6,292,493	6,292,493	5,885,117	5,885,117	3,257,264	3,257,264	2,874,643	2,874,643
A08 Housing Loans								
A0801 Loan Interest and Other Charges	565,335	565,335	518,221	518,221	547,979	547,979	527,507	527,507
A0802 Debt Management Housing Loans	-	-	-	-	-	-	-	-
A0899 Service Support Costs	194,019	194,019	1,818	1,818	117,134	117,134	1,715	1,715
Service Total A08	759,354	759,354	520,039	520,039	665,113	665,113	529,222	529,222

	2025				2024			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive /Mayor £	Adopted by Council €	Estimated by Chief Executive /Mayor £	Adopted by Council €	Estimated Outturn £	Adopted by Council €	Estimated Outturn £
A09 Housing Grants								
A0901 Housing Adaption Grant Scheme	5,134,000	5,134,000	4,514,000	4,514,000	1,750,000	1,750,000	1,280,000	1,280,000
A0902 Loan Charges DPG/ERG	-	-	-	-	-	-	-	-
A0903 Essential Repair Grants	-	-	-	-	-	-	-	-
A0904 Other Housing Grant Payments	1,000,000	1,000,000	1,000,000	1,000,000	-	-	-	-
A0905 Mobility Aids Housing Grants	-	-	-	-	-	-	-	-
A0999 Service Support Costs	179,989	179,989	9,758	9,758	196,716	196,716	3,544	3,544
Service Total A09	6,313,989	6,313,989	5,523,758	5,523,758	1,946,716	1,946,716	1,283,544	1,283,544
A11 Agency & Recoupable Services								
A1101 Agency & Recoupable Service	110,000	110,000	125,000	125,000	110,000	110,000	119,000	119,000
A1199 Service Support Costs	35,064	35,064	1,162	1,162	31,168	31,168	1,095	1,095
Service Total A11	145,064	145,064	126,162	126,162	141,168	141,168	120,095	120,095
A12 HAP Programme								
A1201 HAP	415,602	415,602	245,284	245,284	398,009	398,009	302,119	302,119
A1202 HAP Agency Services	-	-	-	-	-	-	-	-
A1299 HAP Service Support Costs	34,167	34,167	1,633	1,633	30,741	30,741	1,540	1,540
Service Total A12	449,769	449,769	246,917	246,917	428,750	428,750	303,659	303,659
Division Total A	24,978,650	24,978,650	21,817,429	21,817,429	15,593,160	15,593,160	14,092,941	14,092,941

	2025				2024			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated by Chief Executive /Mayor €	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	147,441	147,441	-	-	115,879	115,879	-	-
Service Total B01	147,441	147,441	-	-	115,879	115,879	-	-
B02 NS Road - Maintenance and Improvement								
B0201 NS - Surface Dressing	450,102	450,102	450,102	450,102	450,102	450,102	450,102	450,102
B0202 NS - Overlay/Reconstruction	2,692,087	2,692,087	2,692,087	2,692,087	2,692,087	2,692,087	2,692,087	2,692,087
B0203 NS - Overlay/Reconstruction – Urban	-	-	-	-	-	-	-	-
B0204 NS - Winter Maintenance	405,000	405,000	170,000	170,000	355,000	355,000	170,000	170,000
B0205 NS - Bridge Maintenance (Eirspan)	-	-	-	-	-	-	-	-
B0206 NS - General Maintenance	242,023	242,023	244,336	244,336	242,023	242,023	244,336	244,336
B0207 NS - General Improvement Works	61,244	61,244	61,244	61,244	61,244	61,244	61,244	61,244
B0299 Service Support Costs	760,594	760,594	34,240	34,240	661,417	661,417	32,288	32,288
Service Total B02	4,611,050	4,611,050	3,652,009	3,652,009	4,461,873	4,461,873	3,650,057	3,650,057

	2025				2024			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive /Mayor £	Adopted by Council €	Estimated by Chief Executive /Mayor £	Adopted by Council €	Estimated Outturn £	Adopted by Council €	Estimated Outturn £
B03 Regional Road - Maintenance and Improvement								
B0301 Regional Roads Surface Dressing	316,952	316,952	316,952	316,952	316,952	316,952	316,952	316,952
B0302 Reg Rd Surface Rest/Road Reconstruction/Overlay	2,671,167	2,671,167	2,671,168	2,671,168	2,671,168	2,671,168	2,671,168	2,671,168
B0303 Regional Road Winter Maintenance	-	-	-	-	-	-	-	-
B0304 Regional Road Bridge Maintenance	-	-	-	-	-	-	-	-
B0305 Regional Road General Maintenance Works	2,176,482	2,176,482	2,176,482	2,176,482	2,176,482	2,176,482	2,176,482	2,176,482
B0306 Regional Road General Improvement Works	-	-	-	-	-	-	-	-
B0399 Service Support Costs	822,226	822,226	39,899	39,899	728,650	728,650	37,624	37,624
Service Total B03	5,986,827	5,986,827	5,204,501	5,204,501	5,893,252	5,893,252	5,202,226	5,202,226
B04 Local Road - Maintenance and Improvement								
B0401 Local Road Surface Dressing	909,535	909,535	909,535	909,535	909,535	909,535	909,535	909,535
B0402 Local Rd Surface Rest/Road Reconstruction/Overlay	3,699,257	3,699,257	3,699,257	3,699,257	3,699,257	3,699,257	3,699,257	3,699,257
B0403 Local Roads Winter Maintenance	-	-	-	-	-	-	-	-
B0404 Local Roads Bridge Maintenance	-	-	-	-	-	-	-	-
B0405 Local Roads General Maintenance Works	2,456,269	2,456,269	-	-	2,306,269	2,306,269	-	-
B0406 Local Roads General Improvement Works	90,000	90,000	-	-	90,000	90,000	-	-
B0499 Service Support Costs	924,633	924,633	50,431	50,431	752,432	752,432	48,696	48,696
Service Total B04	8,079,694	8,079,694	4,659,223	4,659,223	7,757,493	7,757,493	4,657,488	4,657,488
B05 Public Lighting								
B0501 Public Lighting Operating Costs	1,114,500	1,114,500	-	-	1,014,500	1,014,500	-	-
B0502 Public Lighting Improvement	152,500	152,500	-	-	135,000	135,000	-	-
B0599 Service Support Costs	145,154	145,154	6,327	6,327	130,999	130,999	5,967	5,967
Service Total B05	1,412,154	1,412,154	6,327	6,327	1,280,499	1,280,499	5,967	5,967

	2025				2024			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive /Mayor £	Adopted by Council €	Estimated by Chief Executive /Mayor £	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	182,519	182,519	3,288	3,288	170,031	170,031	3,101	3,101
Service Total B06	202,519	202,519	3,288	3,288	190,031	190,031	3,101	3,101
B07 Road Safety Engineering Improvement								
B0701 Low Cost Remedial Measures	543,950	543,950	543,950	543,950	543,950	543,950	543,950	543,950
B0702 Other Engineering Improvements	-	-	-	-	-	-	-	-
B0799 Service Support Costs	286,751	286,751	5,960	5,960	266,316	266,316	5,620	5,620
Service Total B07	830,701	830,701	549,910	549,910	810,266	810,266	549,570	549,570
B08 Road Safety Promotion & Education								
B0801 School Wardens	-	-	-	-	-	-	-	-
B0802 Publicity and Promotion Road Safety	-	-	-	-	-	-	-	-
B0899 Service Support Costs	107,128	107,128	2,261	2,261	103,714	103,714	2,132	2,132
Service Total B08	107,128	107,128	2,261	2,261	103,714	103,714	2,132	2,132
B09 Car Parking								
B0901 Maintenance and Management of Car Parks	423,517	423,517	646,867	646,867	418,985	418,985	663,367	663,367
B0902 Operation of Street Parking	-	-	-	-	-	-	-	-
B0903 Parking Enforcement	-	-	-	-	-	-	-	-
B0999 Service Support Costs	79,625	79,625	6,094	6,094	71,279	71,279	5,747	5,747
Service Total B09	503,142	503,142	652,961	652,961	490,264	490,264	669,114	669,114
B10 Support to Roads Capital Prog								
B1001 Administration of Roads Capital Programme	387,481	387,481	387,481	387,481	322,562	322,562	322,861	322,861
B1099 Service Support Costs	381,143	381,143	16,099	16,099	342,066	342,066	15,182	15,182
Service Total B10	768,624	768,624	403,580	403,580	664,628	664,628	338,043	338,043

	2025				2024			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive /Mayor £	Adopted by Council €	Estimated by Chief Executive /Mayor £	Adopted by Council €	Estimated Outturn £	Adopted by Council €	Estimated Outturn £
B11 Agency & Recoupable Services								
B1101 Agency & Recoupable Service	51,000	51,000	89,200	89,200	51,000	51,000	89,200	89,200
B1199 Service Support Costs	615,967	615,967	4,631	4,631	676,970	676,970	4,367	4,367
Service Total B11	666,967	666,967	93,831	93,831	727,970	727,970	93,567	93,567
Division Total B	23,316,247	23,316,247	15,227,891	15,227,891	22,495,869	22,495,869	15,171,265	15,171,265

	2025				2024			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive /Mayor £	Adopted by Council €	Estimated by Chief Executive /Mayor £	Adopted by Council €	Estimated Outturn £	Adopted by Council €	Estimated Outturn £
C Water Services								
C01 Water Supply								
C0101 Water Plants & Networks	596,813	596,813	-	-	641,820	641,820	-	-
C0199 Service Support Costs	1,228,114	1,228,114	1,835,154	1,835,154	1,169,286	1,169,286	2,067,756	2,067,756
Service Total C01	1,824,927	1,824,927	1,835,154	1,835,154	1,811,106	1,811,106	2,067,756	2,067,756
C02 Waste Water Treatment								
C0201 Waste Plants and Networks	791,495	791,495	-	-	897,116	897,116	-	-
C0299 Service Support Costs	701,185	701,185	33,360	33,360	686,034	686,034	31,458	31,458
Service Total C02	1,492,680	1,492,680	33,360	33,360	1,583,150	1,583,150	31,458	31,458
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	33,454	33,454	-	-	15,729	15,729	-	-
C0499 Service Support Costs	31,740	31,740	438	438	27,817	27,817	413	413
Service Total C04	65,194	65,194	438	438	43,546	43,546	413	413
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	1,178,257	1,178,257	1,137,125	1,137,125	1,083,913	1,083,913	1,079,255	1,079,255
C0599 Service Support Costs	350,010	350,010	12,903	12,903	314,358	314,358	12,167	12,167
Service Total C05	1,528,267	1,528,267	1,150,028	1,150,028	1,398,271	1,398,271	1,091,422	1,091,422

	2025				2024			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive /Mayor £	Adopted by Council €	Estimated by Chief Executive /Mayor £	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	321,736	321,736	25,929	25,929	287,139	287,139	24,450	24,450
Service Total C06	332,261	332,261	25,929	25,929	297,664	297,664	24,450	24,450
C07 Agency & Recoupable Services								
C0701 Agency & Recoupable Service	-	-	-	-	-	-	-	-
C0799 Service Support Costs	230,573	230,573	1,658,054	1,658,054	274,614	274,614	1,658,687	1,658,687
Service Total C07	230,573	230,573	1,658,054	1,658,054	274,614	274,614	1,658,687	1,658,687
C08 Local Authority Water and Sanitary Services								
C0801 Local Authority Water Services	-	-	-	-	-	-	-	-
C0802 Local Authority Sanitary Services	-	-	-	-	-	-	-	-
C0899 Local Authority Service Support Costs	-	-	-	-	-	-	-	-
Service Total C08	-	-	-	-	-	-	-	-
Division Total C	5,473,902	5,473,902	4,702,963	4,702,963	5,408,351	5,408,351	4,874,186	4,874,186

	2025				2024			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive /Mayor £	Adopted by Council €	Estimated by Chief Executive /Mayor £	Adopted by Council €	Estimated Outturn £	Adopted by Council €	Estimated Outturn £
D Development Management								
D01 Forward Planning								
D0101 Statutory Plans and Policy	822,094	822,094	-	-	763,474	763,474	-	-
D0199 Service Support Costs	370,944	370,944	23,509	23,509	333,891	333,891	22,168	22,168
Service Total D01	1,193,038	1,193,038	23,509	23,509	1,097,365	1,097,365	22,168	22,168
D02 Development Management								
D0201 Planning Control	1,552,462	1,552,462	682,002	682,002	1,373,160	1,373,160	665,159	665,159
D0299 Service Support Costs	1,081,075	1,081,075	37,916	37,916	967,540	967,540	35,754	35,754
Service Total D02	2,633,537	2,633,537	719,918	719,918	2,340,700	2,340,700	700,913	700,913
D03 Enforcement								
D0301 Enforcement Costs	261,937	261,937	1,000	1,000	307,778	307,778	1,000	1,000
D0399 Service Support Costs	96,935	96,935	5,890	5,890	87,286	87,286	5,554	5,554
Service Total D03	358,872	358,872	6,890	6,890	395,064	395,064	6,554	6,554
D04 Industrial and Commercial Facilities								
D0401 Industrial Sites Operations	-	-	-	-	-	-	-	-
D0403 Management of & Contributes to Other Commercial Facs	125,000	125,000	-	-	125,000	125,000	-	-
D0404 General Development Promotion Work	-	-	-	-	-	-	-	-
D0499 Service Support Costs	72,288	72,288	4,573	4,573	64,881	64,881	4,313	4,313
Service Total D04	197,288	197,288	4,573	4,573	189,881	189,881	4,313	4,313
D05 Tourism Development and Promotion								
D0501 Tourism Promotion	299,034	299,034	-	-	267,089	267,089	-	-
D0502 Tourist Facilities Operations	110,000	110,000	-	-	85,000	85,000	-	-
D0599 Service Support Costs	40,859	40,859	771	771	36,939	36,939	727	727
Service Total D05	449,893	449,893	771	771	389,028	389,028	727	727

	2025				2024			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive /Mayor £	Adopted by Council €	Estimated by Chief Executive /Mayor £	Adopted by Council €	Estimated Outturn £	Adopted by Council €	Estimated Outturn £
D06 Community and Enterprise Function								
D0601 General Community & Enterprise Expenses	1,647,091	1,647,091	953,325	953,325	3,602,619	3,602,619	2,974,285	2,974,285
D0602 RAPID Costs	-	-	-	-	-	-	-	-
D0603 Social Inclusion	1,265,019	1,265,019	1,270,500	1,270,500	1,250,869	1,250,869	1,250,869	1,250,869
D0699 Service Support Costs	211,081	211,081	1,176	1,176	195,283	195,283	1,109	1,109
Service Total D06	3,123,191	3,123,191	2,225,001	2,225,001	5,048,771	5,048,771	4,226,263	4,226,263
D07 Unfinished Housing Estates								
D0701 Unfinished Housing Estates	488,523	488,523	-	-	40,000	40,000	-	-
D0799 Service Support Costs	3,710	3,710	-	-	3,406	3,406	-	-
Service Total D07	492,233	492,233	-	-	43,406	43,406	-	-
D08 Building Control								
D0801 Building Control Inspection Costs	37,879	37,879	-	-	37,879	37,879	-	-
D0802 Building Control Enforcement Costs	1,000	1,000	10,000	10,000	1,000	1,000	17,000	17,000
D0899 Service Support Costs	97,501	97,501	4,180	4,180	92,793	92,793	3,942	3,942
Service Total D08	136,380	136,380	14,180	14,180	131,672	131,672	20,942	20,942
D09 Economic Development and Promotion								
D0901 Urban and Village Renewal	1,529,498	1,529,498	662,838	662,838	1,156,404	1,156,404	333,335	333,335
D0902 EU Projects	-	-	-	-	-	-	-	-
D0903 Town Twinning	-	-	-	-	-	-	-	-
D0904 European Office	-	-	-	-	-	-	-	-
D0905 Economic Development & Promotion	1,472,774	1,472,774	42,000	42,000	1,209,449	1,209,449	42,000	42,000
D0906 Local Enterprise Office	1,233,034	1,233,034	1,194,274	1,194,274	1,379,920	1,379,920	1,211,860	1,211,860
D0999 Service Support Costs	95,668	95,668	17,639	17,639	86,099	86,099	16,633	16,633
Service Total D09	4,330,974	4,330,974	1,916,751	1,916,751	3,831,872	3,831,872	1,603,828	1,603,828

	2025				2024			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive /Mayor £	Adopted by Council €	Estimated by Chief Executive /Mayor £	Adopted by Council €	Estimated Outturn £	Adopted by Council €	Estimated Outturn £
D10 Property Management								
D1001 Property Management Costs	77,708	77,708	-	-	74,379	74,379	-	-
D1099 Service Support Costs	19,134	19,134	3,528	3,528	17,220	17,220	3,327	3,327
Service Total D10	96,842	96,842	3,528	3,528	91,599	91,599	3,327	3,327
D11 Heritage and Conservation Services								
D1101 Heritage Services	319,661	319,661	99,347	99,347	261,456	261,456	128,920	128,920
D1102 Conservation Services	-	-	-	-	-	-	-	-
D1103 Conservation Grants	-	-	-	-	-	-	-	-
D1199 Service Support Costs	157,177	157,177	4,022	4,022	143,572	143,572	3,793	3,793
Service Total D11	476,838	476,838	103,369	103,369	405,028	405,028	132,713	132,713
D12 Agency & Recoupable Services								
D1201 Agency & Recoupable Service	-	-	-	-	4,000	4,000	-	-
D1299 Service Support Costs	-	-	-	-	-	-	-	-
Service Total D12	-	-	-	-	4,000	4,000	-	-
DB Debit Balance								
DB Debit balance	-	-	-	-	-	-	-	-
Service Total DB	-	-	-	-	-	-	-	-
Division Total D	13,489,086	13,489,086	5,018,490	5,018,490	13,968,386	13,968,386	6,721,748	6,721,748

	2025				2024			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive /Mayor £	Adopted by Council €	Estimated by Chief Executive /Mayor £	Adopted by Council €	Estimated Outturn £	Adopted by Council €	Estimated Outturn £
E Environmental Services								
E01 Landfill Operation and Aftercare								
E0101 Landfill Operations	591,786	591,786	-	-	490,216	490,216	-	-
E0102 Contribution to other LAs - Landfill Facilities	-	-	-	-	-	-	-	-
E0103 Landfill Aftercare Costs.	-	-	-	-	-	-	-	-
E0199 Service Support Costs	724,295	724,295	9,986	9,986	531,492	531,492	9,417	9,417
Service Total E01	1,316,081	1,316,081	9,986	9,986	1,021,708	1,021,708	9,417	9,417
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	30,500	30,500	56,000	56,000	29,920	29,920
E0204 Other Recycling Services	-	-	200	200	-	-	200	200
E0299 Service Support Costs	341,856	341,856	26,210	26,210	292,011	292,011	24,715	24,715
Service Total E02	708,356	708,356	56,910	56,910	658,511	658,511	54,835	54,835
E03 Waste to Energy Facilities Operations								
E0301 Waste to Energy Facilities Operations	-	-	-	-	-	-	-	-
E0399 Service Support Costs	8,886	8,886	321	321	8,920	8,920	303	303
Service Total E03	8,886	8,886	321	321	8,920	8,920	303	303
E04 Provision of Waste to Collection Services								
E0401 Recycling Waste Collection Services	-	-	-	-	-	-	-	-
E0402 Organic Waste Collection Services	-	-	-	-	-	-	-	-
E0403 Residual Waste Collection Services	-	-	-	-	-	-	-	-
E0404 Commercial Waste Collection Services	-	-	-	-	-	-	-	-
E0406 Contribution to Waste Collection Services	-	-	-	-	-	-	-	-
E0407 Other Costs Waste Collection	1,444,108	1,444,108	1,590,161	1,590,161	1,056,985	1,056,985	1,185,314	1,185,314
E0499 Service Support Costs	153,164	153,164	7,111	7,111	135,035	135,035	6,706	6,706
Service Total E04	1,597,272	1,597,272	1,597,272	1,597,272	1,192,020	1,192,020	1,192,020	1,192,020

	2025				2024			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive /Mayor £	Adopted by Council €	Estimated by Chief Executive /Mayor £	Adopted by Council €	Estimated Outturn £	Adopted by Council €	Estimated Outturn £
E05 Litter Management								
E0501 Litter Warden Service	102,701	102,701	-	-	102,366	102,366	-	-
E0502 Litter Control Initiatives	73,839	73,839	73,100	73,100	23,765	23,765	33,100	33,100
E0503 Environmental Awareness Services	12,000	12,000	-	-	12,000	12,000	-	-
E0599 Service Support Costs	390,349	390,349	10,537	10,537	345,710	345,710	9,936	9,936
Service Total E05	578,889	578,889	83,637	83,637	483,841	483,841	43,036	43,036
E06 Street Cleaning								
E0601 Operation of Street Cleaning Service	678,961	678,961	-	-	612,961	612,961	-	-
E0602 Provision and Improvement of Litter Bins	-	-	-	-	-	-	-	-
E0699 Service Support Costs	161,353	161,353	6,621	6,621	143,855	143,855	6,244	6,244
Service Total E06	840,314	840,314	6,621	6,621	756,816	756,816	6,244	6,244
E07 Waste Regulations, Monitoring and Enforcement								
E0701 Monitoring of Waste Regs (incl Private Landfills)	-	-	-	-	-	-	-	-
E0702 Enforcement of Waste Regulations	531,616	531,616	154,956	154,956	515,878	515,878	168,956	168,956
E0799 Service Support Costs	565,652	565,652	17,198	17,198	511,485	511,485	16,217	16,217
Service Total E07	1,097,268	1,097,268	172,154	172,154	1,027,363	1,027,363	185,173	185,173
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	21,589	21,589	1,777	1,777	19,612	19,612	1,676	1,676
Service Total E08	33,560	33,560	1,777	1,777	31,583	31,583	1,676	1,676
E09 Maintenance of Burial Grounds								
E0901 Maintenance of Burial Grounds	261,215	261,215	90,000	90,000	227,657	227,657	75,000	75,000
E0999 Service Support Costs	67,501	67,501	189	189	56,548	56,548	179	179
Service Total E09	328,716	328,716	90,189	90,189	284,205	284,205	75,179	75,179

	2025				2024			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive /Mayor £	Adopted by Council €	Estimated by Chief Executive /Mayor £	Adopted by Council €	Estimated Outturn £	Adopted by Council €	Estimated Outturn £
E10 Safety of Structures and Places								
E1001 Operation Costs Civil Defence	218,034	218,034	133,326	133,326	144,521	144,521	89,813	89,813
E1002 Dangerous Buildings	29,104	29,104	-	-	7,062	7,062	-	-
E1003 Emergency Planning	187,679	187,679	-	-	110,237	110,237	-	-
E1004 Derelict Sites	10,913	10,913	5,813	5,813	10,913	10,913	9,813	9,813
E1005 Water Safety Operation	7,113	7,113	-	-	4,300	4,300	-	-
E1099 Service Support Costs	161,353	161,353	7,021	7,021	143,855	143,855	6,644	6,644
Service Total E10	614,196	614,196	146,160	146,160	420,888	420,888	106,270	106,270
E11 Operation of Fire Service								
E1101 Operation of Fire Brigade Service	3,341,838	3,341,838	600,000	600,000	4,836,207	4,836,207	2,282,729	2,282,729
E1103 Fire Services Training	217,681	217,681	155,000	155,000	160,985	160,985	100,000	100,000
E1104 Operation of Ambulance Service	-	-	-	-	-	-	-	-
E1199 Service Support Costs	804,976	804,976	400,122	400,122	791,867	791,867	399,776	399,776
Service Total E11	4,364,495	4,364,495	1,155,122	1,155,122	5,789,059	5,789,059	2,782,505	2,782,505
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	279,798	279,798	105,965	105,965	262,789	262,789	105,900	105,900
Service Total E12	283,798	283,798	105,965	105,965	266,789	266,789	105,900	105,900
E13 Water Quality, Air and Noise Pollution								
E1301 Water Quality Management	123,195	123,195	9,000	9,000	122,417	122,417	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	218,757	218,757	119,631	119,631	124,729	124,729	50,504	50,504
Service Total E13	346,980	346,980	128,631	128,631	252,174	252,174	72,004	72,004

	2025				2024			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated by Chief Executive /Mayor €	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	629,442	629,442	423,680	423,680	541,268	541,268	233,506	233,506
E1599 Service Support Costs	-	-	-	-	-	-	-	-
Service Total E15	629,442	629,442	423,680	423,680	541,268	541,268	233,506	233,506
Division Total E	12,752,024	12,752,024	3,978,925	3,978,925	12,738,916	12,738,916	4,868,568	4,868,568

	2025				2024			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive /Mayor £	Adopted by Council €	Estimated by Chief Executive /Mayor £	Adopted by Council €	Estimated Outturn £	Adopted by Council €	Estimated Outturn £
F Recreation and Amenity								
F01 Leisure Facilities Operations								
F0101 Leisure Facilities Operations	230,226	230,226	-	-	240,606	240,606	-	-
F0102 Provision/Improvement of Leisure Facilities	-	-	-	-	-	-	-	-
F0103 Contribution to External Bodies Leisure Facilities	205,000	205,000	-	-	205,000	205,000	-	-
F0199 Service Support Costs	73,056	73,056	22,715	22,715	65,716	65,716	21,420	21,420
Service Total F01	508,282	508,282	22,715	22,715	511,322	511,322	21,420	21,420
F02 Operation of Library and Archival Service								
F0201 Library Service Operations	2,183,877	2,183,877	15,000	15,000	1,754,369	1,754,369	15,000	15,000
F0202 Archive Service	57,000	57,000	-	-	57,000	57,000	-	-
F0204 Purchase of Books, CD's etc.	265,000	265,000	-	-	230,000	230,000	-	-
F0205 Contributions to Library Organisations	89,043	89,043	-	-	83,060	83,060	-	-
F0299 Service Support Costs	1,502,369	1,502,369	-	-	1,333,321	1,333,321	-	-
Service Total F02	4,097,289	4,097,289	15,000	15,000	3,457,750	3,457,750	15,000	15,000
F03 Outdoor Leisure Areas Operations								
F0301 Parks, Pitches & Open Spaces	567,464	567,464	-	-	463,778	463,778	-	-
F0302 Playgrounds	130,000	130,000	-	-	130,000	130,000	-	-
F0303 Beaches	-	-	-	-	-	-	-	-
F0399 Service Support Costs	28,739	28,739	-	-	24,927	24,927	-	-
Service Total F03	726,203	726,203	-	-	618,705	618,705	-	-

	2025				2024			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated by Chief Executive /Mayor €	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	561,937	561,937	561,937	561,937	-	-	-	-
F0499 Service Support Costs	-	-	-	-	-	-	-	-
Service Total F04	561,937	561,937	561,937	561,937	-	-	-	-
F05 Operation of Arts Programme								
F0501 Administration of the Arts Programme	701,933	701,933	173,159	173,159	644,614	644,614	110,279	110,279
F0502 Contributions to other Bodies Arts Programme	55,000	55,000	-	-	80,000	80,000	-	-
F0503 Museums Operations	-	-	-	-	-	-	-	-
F0504 Heritage/Interpretive Facilities Operations	-	-	-	-	-	-	-	-
F0505 Festivals & Concerts	-	-	-	-	-	-	-	-
F0599 Service Support Costs	202,430	202,430	72,768	72,768	183,738	183,738	68,619	68,619
Service Total F05	959,363	959,363	245,927	245,927	908,352	908,352	178,898	178,898
F06 Agency & Recoupable Services								
F0601 Agency & Recoupable Service	-	-	-	-	-	-	-	-
F0699 Service Support Costs	-	-	-	-	-	-	-	-
Service Total F06	-	-	-	-	-	-	-	-
Division Total F	6,853,074	6,853,074	845,579	845,579	5,496,129	5,496,129	215,318	215,318

	2025				2024			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive /Mayor £	Adopted by Council €	Estimated by Chief Executive /Mayor £	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	19,676	19,676	424	424	18,482	18,482	399	399
Service Total G01	253,676	253,676	424	424	252,482	252,482	399	399
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	106,308	106,308	-	-	93,079	93,079	-	-
G0402 Inspection of Abattoirs etc	21,187	21,187	115,031	115,031	21,187	21,187	130,031	130,031
G0403 Food Safety	-	-	-	-	-	-	-	-
G0404 Operation of Dog Warden Service	180,079	180,079	74,000	74,000	173,187	173,187	84,000	84,000
G0405 Other Animal Welfare Services (incl Horse Control)	9,000	9,000	2,000	2,000	9,000	9,000	20,000	20,000
G0499 Service Support Costs	75,542	75,542	7,361	7,361	70,145	70,145	6,941	6,941
Service Total G04	392,116	392,116	198,392	198,392	366,598	366,598	240,972	240,972

	2025				2024			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive /Mayor £	Adopted by Council €	Estimated by Chief Executive /Mayor £	Adopted by Council €	Estimated Outturn £	Adopted by Council €	Estimated Outturn £
G05 Educational Support Services								
G0501 Payment of Higher Education Grants	-	-	-	-	-	-	-	-
G0502 Administration Higher Education Grants	-	-	-	-	-	-	-	-
G0503 Payment of VEC Pensions	-	-	-	-	-	-	-	-
G0504 Administration VEC Pension	-	-	-	-	-	-	-	-
G0505 Contribution to Education & Training Board	-	-	-	-	-	-	-	-
G0506 Other Educational Services	-	-	-	-	-	-	-	-
G0507 School Meals	500	500	500	500	500	500	500	500
G0599 Service Support Costs	4,303	4,303	81	81	4,132	4,132	77	77
Service Total G05	4,803	4,803	581	581	4,632	4,632	577	577
G06 Agency & Recoupable Services								
G0601 Agency & Recoupable Service	-	-	100	100	-	-	100	100
G0699 Service Support Costs	162	162	-	-	142	142	-	-
Service Total G06	162	162	100	100	142	142	100	100
Division Total G	650,757	650,757	199,497	199,497	623,854	623,854	242,048	242,048

	2025				2024			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive /Mayor £	Adopted by Council €	Estimated by Chief Executive /Mayor £	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	895,967	895,967	895,967	895,967	883,717	883,717	888,217	888,217
H0199 Service Support Costs	233,179	233,179	21,378	21,378	209,764	209,764	20,159	20,159
Service Total H01	1,129,146	1,129,146	917,345	917,345	1,093,481	1,093,481	908,376	908,376
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	223,247	223,247	-	-	95,936	95,936	-	-
H0302 Debt Management Service Rates	150,050	150,050	-	-	156,074	156,074	-	-
H0303 Refunds and Irrecoverable Rates	3,597,865	3,597,865	3,174,633	3,174,633	3,597,865	3,597,865	843,134	843,134
H0399 Service Support Costs	174,581	174,581	13,265	13,265	156,351	156,351	12,537	12,537
Service Total H03	4,145,743	4,145,743	3,187,898	3,187,898	4,006,226	4,006,226	855,671	855,671
H04 Franchise Costs								
H0401 Register of Elector Costs	8,929	8,929	-	-	8,929	8,929	-	-
H0402 Local Election Costs	42,071	42,071	-	-	42,071	42,071	-	-
H0499 Service Support Costs	4,598	4,598	-	-	4,013	4,013	-	-
Service Total H04	55,598	55,598	-	-	55,013	55,013	-	-

	2025				2024			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive /Mayor £	Adopted by Council €	Estimated by Chief Executive /Mayor £	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	53,626	53,626	-	-	46,159	46,159	-	-
Service Total H05	160,016	160,016	-	-	152,549	152,549	-	-
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	1,799	1,799	1,500	1,500	1,559	1,559	4,000	4,000
Service Total H07	3,299	3,299	3,050	3,050	3,059	3,059	5,550	5,550
H08 Malicious Damage								
H0801 Malicious Damage	-	-	-	-	-	-	-	-
H0899 Service Support Costs	-	-	-	-	-	-	-	-
Service Total H08	-	-	-	-	-	-	-	-

	2025				2024			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive /Mayor £	Adopted by Council €	Estimated by Chief Executive /Mayor £	Adopted by Council €	Estimated Outturn £	Adopted by Council €	Estimated Outturn £
H09 Local Representation & Civic Leadership								
H0901 Representational Payments	587,267	587,267	-	-	545,756	545,756	-	-
H0902 Chair/Vice Chair Allowances	42,000	42,000	-	-	42,000	42,000	-	-
H0903 Annual Allowances LA Members	101,010	101,010	-	-	83,683	83,683	-	-
H0904 Expenses LA Members	99,209	99,209	-	-	99,209	99,209	-	-
H0905 Other Expenses	28,103	28,103	-	-	28,103	28,103	-	-
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	26,165	26,165	-	-	20,165	20,165	-	-
H0909 General Municipal Allocation	600,000	600,000	-	-	576,000	576,000	-	-
H0999 Service Support Costs	289,108	289,108	-	-	255,851	255,851	-	-
Service Total H09	1,914,766	1,914,766	-	-	1,792,671	1,792,671	-	-
H10 Motor Taxation								
H1001 Motor Taxation Operation	490,639	490,639	-	-	464,971	464,971	-	-
H1099 Service Support Costs	597,911	597,911	24,021	24,021	537,495	537,495	22,651	22,651
Service Total H10	1,088,550	1,088,550	24,021	24,021	1,002,466	1,002,466	22,651	22,651
H11 Agency & Recoupable Services								
H1101 Agency & Recoupable Service	507,375	507,375	9,474,894	9,474,894	465,148	465,148	7,563,121	7,563,121
H1102 NPPR	-	-	20,000	20,000	-	-	64,165	64,165
H1199 Service Support Costs	94,862	94,862	612	612	82,393	82,393	577	577
Service Total H11	602,237	602,237	9,495,506	9,495,506	547,541	547,541	7,627,863	7,627,863
Division Total H	9,107,855	9,107,855	13,631,820	13,631,820	8,661,506	8,661,506	9,424,111	9,424,111

Appendix 1

SUMMARY OF CENTRAL MANAGEMENT CHARGE FOR THE YEAR 2025

	2025	2024
	€	€
Description		
Area Office Overhead	1,581,469	1,396,716
Corporate Affairs Overhead	1,523,777	1,250,795
Corporate Buildings Overhead	2,097,623	2,182,380
Finance Overhead	1,879,780	1,607,139
Human Resources Overhead	1,622,536	1,386,376
IT Services Overhead	2,037,266	1,676,858
Print/Post Room Service Overhead	104,000	104,000
Pension & Lump Sum Overhead	4,729,328	4,341,324
Total Expenditure - Allocated to Divisions/Services	15,575,779	13,945,588
Total Income - Allocated to Divisions/Services	728,321	686,795
Total Net Expenditure - Allocated to Divisions/Services	14,847,458	13,258,793

APPENDIX 2

SUMMARY OF LOCAL PROPERTY TAX ALLOCATION FOR YEAR 2025

Description	2025	2025
	€	€
Discretionary		
** Discretionary Local Property Tax (Table A)	<u>12,000,357</u>	12,000,357
Self Funding - Revenue Budget		
Housing & Building	-	
Roads, Transport & Safety	-	
	<u>-</u>	-
Total Local Property Tax - Revenue Budget		<u>12,000,357</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)		12,000,357

**This amount includes an equalisation contribution of €6,264,590 from the Exchequer/Local Government Fund.

TABLES A & F

PREALLOCATED

EXPENDITURE

AND

INCOME

BY

SUB-SERVICE

DETAIL

TABLE A - CALCULATION OF ANNUAL RATE ON VALUATION FOR THE FINANCIAL YEAR 2025 - PREALLOCATION

Offaly County Council

Summary by Service Division	Expenditure	Income	Estimated 2025 Net Expenditure	%	Expenditure	Income	Estimate Net Outturn 2024 Net Expenditure	%
	€	€	€		€	€	€	
Gross Revenue Expenditure & Income								
A Housing and Building	22,828,778	21,716,412	1,112,366	3.6%	13,662,827	13,997,684	(334,857)	-1.1%
B Road Transport & Safety	20,249,703	15,078,661	5,171,042	16.6%	19,752,115	15,030,541	4,721,574	16.1%
C Water Services inc Irish Water Agency	3,097,495	4,585,775	(1,488,280)	-4.8%	3,278,531	4,763,681	(1,485,150)	-5.1%
D Development Management	11,333,528	4,915,286	6,418,242	20.6%	12,026,130	6,624,428	5,401,702	18.4%
E Environmental Services	10,228,389	3,883,367	6,345,022	20.3%	10,483,360	4,778,459	5,704,901	19.4%
F Recreation and Amenity	5,057,298	750,096	4,307,202	13.8%	3,901,132	125,279	3,775,853	12.9%
G Agriculture, Education, Health & Welfare	592,432	191,632	400,800	1.3%	568,564	234,631	333,933	1.1%
H Miscellaneous Services	7,658,193	13,573,044	(5,914,851)	-19.0%	7,367,921	9,368,687	(2,000,766)	-6.8%
J Central Management Charge	15,575,779	728,321	14,847,458	47.6%	13,945,588	686,795	13,258,793	45.1%
	96,621,595	65,422,594	31,199,001	100%	84,986,168	55,610,185	29,375,983	100%
Provision for Debit Balance	400,000		400,000		400,000		400,000	
Adjusted Gross Expenditure & Income	97,021,595	65,422,594	31,599,001		85,386,168	55,610,185	29,775,983	
Local Property Tax/Equalisation Fund			12,000,357				11,974,590	
Amount of Rates to be Levied	C=(A-B)		19,598,644				17,801,393	
Net Effective Valuation	(D)		89,178,909				80,989,039	
General Annual Rate on Valuation	(C)/(D)		0.2198				0.2198	

TABLE F: Expenditure and Income for 2025 and Estimated Outturn for 2024 (PRE-ALLOCATIONS)

<u>*PRE-ALLOCATIONS*</u>	2025				2024			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated by Chief Executive /Mayor €	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	4,281,073	4,281,073	7,463,560	7,463,560	3,093,643	3,093,643	6,965,563	6,965,563
A0102 Maintenance of Traveller Accommodation Units	102,101	102,101	55,700	55,700	99,330	99,330	57,640	57,640
A0103 Traveller Accommodation Management	208,586	208,586	138,850	138,850	220,747	220,747	130,117	130,117
A0199 Service Support Costs	257,847	257,847	-	-	281,675	281,675	-	-
Service Total A01	4,849,607	4,849,607	7,658,110	7,658,110	3,695,395	3,695,395	7,153,320	7,153,320
A02 Housing Assessment, Allocation and Transfer								
A0201 Assessment of Housing Needs, Allocs. & Trans.	430,600	430,600	-	-	342,494	342,494	-	-
Service Total A02	430,600	430,600	-	-	342,494	342,494	-	-
A03 Housing Rent and Tenant Purchase Administration								
A0301 Debt Management & Rent Assessment	258,324	258,324	-	-	235,148	235,148	-	-
A0399 Service Support Costs	493,964	493,964	-	-	448,126	448,126	-	-
Service Total A03	752,288	752,288	-	-	683,274	683,274	-	-
A04 Housing Community Development Support								
A0401 Housing Estate Management	192,616	192,616	-	-	189,967	189,967	-	-
A0402 Tenancy Management	59,319	59,319	-	-	56,670	56,670	-	-
A0499 Service Support Costs	108,672	108,672	-	-	110,105	110,105	-	-
Service Total A04	360,607	360,607	-	-	356,742	356,742	-	-
A05 Administration of Homeless Service								
A0501 Homeless Grants Other Bodies	1,009,886	1,009,886	740,600	740,600	830,675	830,675	740,600	740,600
A0502 Homeless Service	172,684	172,684	64,400	64,400	130,714	130,714	-	-
Service Total A05	1,182,570	1,182,570	805,000	805,000	961,389	961,389	740,600	740,600

<u>*PRE-ALLOCATIONS*</u>	2025				2024			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council	Estimated by Chief Executive /Mayor	Adopted by Council	Estimated by Chief Executive /Mayor	Adopted by Council	Estimated Outturn	Adopted by Council	Estimated Outturn
	€	€	€	€	€	€	€	€
A06 Support to Housing Capital Prog.								
A0601 Technical and Administrative Support	896,578	896,578	450,000	450,000	885,031	885,031	649,235	649,235
A0602 Loan Charges	457,984	457,984	457,984	457,984	299,090	299,090	299,090	299,090
A0699 Service Support Costs	357,214	357,214	60,000	60,000	375,626	375,626	60,000	60,000
Service Total A06	1,711,776	1,711,776	967,984	967,984	1,559,747	1,559,747	1,008,325	1,008,325
A07 RAS and Leasing Programme								
A0701 RAS Operations	912,023	912,023	885,000	885,000	1,400,969	1,400,969	1,375,000	1,375,000
A0702 Long Term Leasing	5,001,813	5,001,813	4,991,813	4,991,813	1,501,813	1,501,813	1,491,813	1,491,813
A0799 Service Support Costs	227,727	227,727	-	-	218,348	218,348	-	-
Service Total A07	6,141,563	6,141,563	5,876,813	5,876,813	3,121,130	3,121,130	2,866,813	2,866,813
A08 Housing Loans								
A0801 Loan Interest and Other Charges	565,335	565,335	518,221	518,221	547,979	547,979	527,507	527,507
A0899 Service Support Costs	75,447	75,447	-	-	12,658	12,658	-	-
Service Total A08	640,782	640,782	518,221	518,221	560,637	560,637	527,507	527,507
A09 Housing Grants								
A0901 Housing Adaption Grant Scheme	5,134,000	5,134,000	4,514,000	4,514,000	1,750,000	1,750,000	1,280,000	1,280,000
A0904 Other Housing Grant Payments	1,000,000	1,000,000	1,000,000	1,000,000	-	-	-	-
A0999 Service Support Costs	99,383	99,383	6,000	6,000	124,010	124,010	-	-
Service Total A09	6,233,383	6,233,383	5,520,000	5,520,000	1,874,010	1,874,010	1,280,000	1,280,000
A11 Agency & Recoupable Services								
A1101 Agency & Recoupable Service	110,000	110,000	125,000	125,000	110,000	110,000	119,000	119,000
Service Total A11	110,000	110,000	125,000	125,000	110,000	110,000	119,000	119,000
A12 HAP Programme								
A1201 HAP	415,602	415,602	245,284	245,284	398,009	398,009	302,119	302,119
Service Total A12	415,602	415,602	245,284	245,284	398,009	398,009	302,119	302,119

<u>*PRE-ALLOCATIONS*</u>	2025				2024			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
Division Total A	22,828,778	22,828,778	21,716,412	21,716,412	13,662,827	13,662,827	13,997,684	13,997,684

<u>*PRE-ALLOCATIONS*</u>	2025				2024			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
B Road Transport & Safety								
B01 NP Road - Maintenance and Improvement								
B0199 Service Support Costs	147,441	147,441	-	-	115,879	115,879	-	-
Service Total B01	147,441	147,441	-	-	115,879	115,879	-	-
B02 NS Road - Maintenance and Improvement								
B0201 NS - Surface Dressing	450,102	450,102	450,102	450,102	450,102	450,102	450,102	450,102
B0202 NS - Overlay/Reconstruction	2,692,087	2,692,087	2,692,087	2,692,087	2,692,087	2,692,087	2,692,087	2,692,087
B0204 NS - Winter Maintenance	405,000	405,000	170,000	170,000	355,000	355,000	170,000	170,000
B0206 NS - General Maintenance	242,023	242,023	244,336	244,336	242,023	242,023	244,336	244,336
B0207 NS - General Improvement Works	61,244	61,244	61,244	61,244	61,244	61,244	61,244	61,244
B0299 Service Support Costs	76,074	76,074	-	-	49,730	49,730	-	-
Service Total B02	3,926,530	3,926,530	3,617,769	3,617,769	3,850,186	3,850,186	3,617,769	3,617,769
B03 Regional Road - Maintenance and Improvement								
B0301 Regional Roads Surface Dressing	316,952	316,952	316,952	316,952	316,952	316,952	316,952	316,952
B0302 Reg Rd Surface Rest/Road Reconstruction/Overlay	2,671,167	2,671,167	2,671,168	2,671,168	2,671,168	2,671,168	2,671,168	2,671,168
B0305 Regional Road General Maintenance Works	2,176,482	2,176,482	2,176,482	2,176,482	2,176,482	2,176,482	2,176,482	2,176,482
B0399 Service Support Costs	97,522	97,522	-	-	79,958	79,958	-	-
Service Total B03	5,262,123	5,262,123	5,164,602	5,164,602	5,244,560	5,244,560	5,164,602	5,164,602
B04 Local Road - Maintenance and Improvement								
B0401 Local Road Surface Dressing	909,535	909,535	909,535	909,535	909,535	909,535	909,535	909,535
B0402 Local Rd Surface Rest/Road Reconstruction/Overlay	3,699,257	3,699,257	3,699,257	3,699,257	3,699,257	3,699,257	3,699,257	3,699,257
B0405 Local Roads General Maintenance Works	2,456,269	2,456,269	-	-	2,306,269	2,306,269	-	-
B0406 Local Roads General Improvement Works	90,000	90,000	-	-	90,000	90,000	-	-
B0499 Service Support Costs	335,263	335,263	20,000	20,000	226,348	226,348	20,000	20,000
Service Total B04	7,490,324	7,490,324	4,628,792	4,628,792	7,231,409	7,231,409	4,628,792	4,628,792

<u>*PRE-ALLOCATIONS*</u>	2025				2024			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
B05 Public Lighting								
B0501 Public Lighting Operating Costs	1,114,500	1,114,500	-	-	1,014,500	1,014,500	-	-
B0502 Public Lighting Improvement	152,500	152,500	-	-	135,000	135,000	-	-
B0599 Service Support Costs	41,863	41,863	-	-	38,878	38,878	-	-
Service Total B05	1,308,863	1,308,863	-	-	1,188,378	1,188,378	-	-
B06 Traffic Management Improvement								
B0601 Traffic Management	20,000	20,000	-	-	20,000	20,000	-	-
B0699 Service Support Costs	58,740	58,740	-	-	58,740	58,740	-	-
Service Total B06	78,740	78,740	-	-	78,740	78,740	-	-
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
B0799 Service Support Costs	163,129	163,129	-	-	154,877	154,877	-	-
Service Total B07	707,079	707,079	543,950	543,950	698,827	698,827	543,950	543,950
B08 Road Safety Promotion & Education								
B0899 Service Support Costs	33,899	33,899	-	-	38,014	38,014	-	-
Service Total B08	33,899	33,899	-	-	38,014	38,014	-	-
B09 Car Parking								
B0901 Maintenance and Management of Car Parks	423,517	423,517	646,867	646,867	418,985	418,985	663,367	663,367
Service Total B09	423,517	423,517	646,867	646,867	418,985	418,985	663,367	663,367
B10 Support to Roads Capital Prog								
B1001 Administration of Roads Capital Programme	387,481	387,481	387,481	387,481	322,562	322,562	322,861	322,861
Service Total B10	387,481	387,481	387,481	387,481	322,562	322,562	322,861	322,861

<u>*PRE-ALLOCATIONS*</u>	2025				2024			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
B11 Agency & Recoupable Services								
B1101 Agency & Recoupable Service	51,000	51,000	89,200	89,200	51,000	51,000	89,200	89,200
B1199 Service Support Costs	432,706	432,706	-	-	513,575	513,575	-	-
Service Total B11	483,706	483,706	89,200	89,200	564,575	564,575	89,200	89,200
Division Total B	20,249,703	20,249,703	15,078,661	15,078,661	19,752,115	19,752,115	15,030,541	15,030,541

<u>*PRE-ALLOCATIONS*</u>	2025				2024			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
C Water Services								
C01 Water Supply								
C0101 Water Plants & Networks	596,813	596,813	-	-	641,820	641,820	-	-
C0199 Service Support Costs	329,664	329,664	1,790,596	1,790,596	363,666	363,666	2,025,739	2,025,739
Service Total C01	926,477	926,477	1,790,596	1,790,596	1,005,486	1,005,486	2,025,739	2,025,739
C02 Waste Water Treatment								
C0201 Waste Plants and Networks	791,495	791,495	-	-	897,116	897,116	-	-
C0299 Service Support Costs	62,099	62,099	-	-	112,612	112,612	-	-
Service Total C02	853,594	853,594	-	-	1,009,728	1,009,728	-	-
C04 Public Conveniences								
C0401 Operation and Maintenance of Public Conveniences	33,454	33,454	-	-	15,729	15,729	-	-
Service Total C04	33,454	33,454	-	-	15,729	15,729	-	-
C05 Admin of Group and Private Installations								
C0504 Group Water Scheme Subsidies	1,178,257	1,178,257	1,137,125	1,137,125	1,083,913	1,083,913	1,079,255	1,079,255
Service Total C05	1,178,257	1,178,257	1,137,125	1,137,125	1,083,913	1,083,913	1,079,255	1,079,255
C06 Support to Water Capital Programme								
C0601 Technical Design and Supervision	10,525	10,525	-	-	10,525	10,525	-	-
Service Total C06	10,525	10,525	-	-	10,525	10,525	-	-
C07 Agency & Recoupable Services								
C0799 Service Support Costs	95,188	95,188	1,658,054	1,658,054	153,150	153,150	1,658,687	1,658,687
Service Total C07	95,188	95,188	1,658,054	1,658,054	153,150	153,150	1,658,687	1,658,687
Division Total C	3,097,495	3,097,495	4,585,775	4,585,775	3,278,531	3,278,531	4,763,681	4,763,681

PRE-ALLOCATIONS	2025				2024			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
D Development Management								
D01 Forward Planning								
D0101 Statutory Plans and Policy	822,094	822,094	-	-	763,474	763,474	-	-
Service Total D01	822,094	822,094	-	-	763,474	763,474	-	-
D02 Development Management								
D0201 Planning Control	1,552,462	1,552,462	682,002	682,002	1,373,160	1,373,160	665,159	665,159
Service Total D02	1,552,462	1,552,462	682,002	682,002	1,373,160	1,373,160	665,159	665,159
D03 Enforcement								
D0301 Enforcement Costs	261,937	261,937	1,000	1,000	307,778	307,778	1,000	1,000
Service Total D03	261,937	261,937	1,000	1,000	307,778	307,778	1,000	1,000
D04 Industrial and Commercial Facilities								
D0403 Management of & Contribs to Other Commercial Facs	125,000	125,000	-	-	125,000	125,000	-	-
Service Total D04	125,000	125,000	-	-	125,000	125,000	-	-
D05 Tourism Development and Promotion								
D0501 Tourism Promotion	299,034	299,034	-	-	267,089	267,089	-	-
D0502 Tourist Facilities Operations	110,000	110,000	-	-	85,000	85,000	-	-
Service Total D05	409,034	409,034	-	-	352,089	352,089	-	-
D06 Community and Enterprise Function								
D0601 General Community & Enterprise Expenses	1,647,091	1,647,091	953,325	953,325	3,602,619	3,602,619	2,974,285	2,974,285
D0603 Social Inclusion	1,265,019	1,265,019	1,270,500	1,270,500	1,250,869	1,250,869	1,250,869	1,250,869
Service Total D06	2,912,110	2,912,110	2,223,825	2,223,825	4,853,488	4,853,488	4,225,154	4,225,154
D07 Unfinished Housing Estates								
D0701 Unfinished Housing Estates	488,523	488,523	-	-	40,000	40,000	-	-
Service Total D07	488,523	488,523	-	-	40,000	40,000	-	-

PRE-ALLOCATIONS	2025				2024			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council	Estimated by Chief Executive /Mayor	Adopted by Council	Estimated by Chief Executive /Mayor	Adopted by Council	Estimated Outturn	Adopted by Council	Estimated Outturn
	€	€	€	€	€	€	€	€
D08 Building Control								
D0801 Building Control Inspection Costs	37,879	37,879	-	-	37,879	37,879	-	-
D0802 Building Control Enforcement Costs	1,000	1,000	10,000	10,000	1,000	1,000	17,000	17,000
D0899 Service Support Costs	90,814	90,814	-	-	86,654	86,654	-	-
Service Total D08	129,693	129,693	10,000	10,000	125,533	125,533	17,000	17,000
D09 Economic Development and Promotion								
D0901 Urban and Village Renewal	1,529,498	1,529,498	662,838	662,838	1,156,404	1,156,404	333,335	333,335
D0905 Economic Development & Promotion	1,472,774	1,472,774	42,000	42,000	1,209,449	1,209,449	42,000	42,000
D0906 Local Enterprise Office	1,233,034	1,233,034	1,194,274	1,194,274	1,379,920	1,379,920	1,211,860	1,211,860
Service Total D09	4,235,306	4,235,306	1,899,112	1,899,112	3,745,773	3,745,773	1,587,195	1,587,195
D10 Property Management								
D1001 Property Management Costs	77,708	77,708	-	-	74,379	74,379	-	-
Service Total D10	77,708	77,708	-	-	74,379	74,379	-	-
D11 Heritage and Conservation Services								
D1101 Heritage Services	319,661	319,661	99,347	99,347	261,456	261,456	128,920	128,920
Service Total D11	319,661	319,661	99,347	99,347	261,456	261,456	128,920	128,920
D12 Agency & Recoupable Services								
D1201 Agency & Recoupable Service	-	-	-	-	4,000	4,000	-	-
Service Total D12	-	-	-	-	4,000	4,000	-	-
Division Total D	11,333,528	11,333,528	4,915,286	4,915,286	12,026,130	12,026,130	6,624,428	6,624,428

<u>*PRE-ALLOCATIONS*</u>	2025				2024			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council	Estimated by Chief Executive /Mayor	Adopted by Council	Estimated by Chief Executive /Mayor	Adopted by Council	Estimated Outturn	Adopted by Council	Estimated Outturn
	€	€	€	€	€	€	€	€
E Environmental Services								
E01 Landfill Operation and Aftercare								
E0101 Landfill Operations	591,786	591,786	-	-	490,216	490,216	-	-
E0199 Service Support Costs	172,342	172,342	-	-	46,765	46,765	-	-
Service Total E01	764,128	764,128	-	-	536,981	536,981	-	-
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	30,500	30,500	56,000	56,000	29,920	29,920
E0204 Other Recycling Services	-	-	200	200	-	-	200	200
E0299 Service Support Costs	75,848	75,848	-	-	49,368	49,368	-	-
Service Total E02	442,348	442,348	30,700	30,700	415,868	415,868	30,120	30,120
E04 Provision of Waste to Collection Services								
E0407 Other Costs Waste Collection	1,444,108	1,444,108	1,590,161	1,590,161	1,056,985	1,056,985	1,185,314	1,185,314
Service Total E04	1,444,108	1,444,108	1,590,161	1,590,161	1,056,985	1,056,985	1,185,314	1,185,314
E05 Litter Management								
E0501 Litter Warden Service	102,701	102,701	-	-	102,366	102,366	-	-
E0502 Litter Control Initiatives	73,839	73,839	73,100	73,100	23,765	23,765	33,100	33,100
E0503 Environmental Awareness Services	12,000	12,000	-	-	12,000	12,000	-	-
E0599 Service Support Costs	30,732	30,732	-	-	22,034	22,034	-	-
Service Total E05	219,272	219,272	73,100	73,100	160,165	160,165	33,100	33,100
E06 Street Cleaning								
E0601 Operation of Street Cleaning Service	678,961	678,961	-	-	612,961	612,961	-	-
Service Total E06	678,961	678,961	-	-	612,961	612,961	-	-

<u>*PRE-ALLOCATIONS*</u>	2025				2024			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
E07 Waste Regulations, Monitoring and Enforcement								
E0702 Enforcement of Waste Regulations	531,616	531,616	154,956	154,956	515,878	515,878	168,956	168,956
E0799 Service Support Costs	84,751	84,751	-	-	76,132	76,132	-	-
Service Total E07	616,367	616,367	154,956	154,956	592,010	592,010	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	261,215	261,215	90,000	90,000	227,657	227,657	75,000	75,000
E0999 Service Support Costs	37,333	37,333	-	-	29,054	29,054	-	-
Service Total E09	298,548	298,548	90,000	90,000	256,711	256,711	75,000	75,000
E10 Safety of Structures and Places								
E1001 Operation Costs Civil Defence	218,034	218,034	133,326	133,326	144,521	144,521	89,813	89,813
E1002 Dangerous Buildings	29,104	29,104	-	-	7,062	7,062	-	-
E1003 Emergency Planning	187,679	187,679	-	-	110,237	110,237	-	-
E1004 Derelict Sites	10,913	10,913	5,813	5,813	10,913	10,913	9,813	9,813
E1005 Water Safety Operation	7,113	7,113	-	-	4,300	4,300	-	-
E1099 Service Support Costs	-	-	400	400	-	-	400	400
Service Total E10	452,843	452,843	139,539	139,539	277,033	277,033	100,026	100,026
E11 Operation of Fire Service								
E1101 Operation of Fire Brigade Service	3,341,838	3,341,838	600,000	600,000	4,836,207	4,836,207	2,282,729	2,282,729
E1103 Fire Services Training	217,681	217,681	155,000	155,000	160,985	160,985	100,000	100,000
E1199 Service Support Costs	582,106	582,106	394,057	394,057	595,049	595,049	394,057	394,057
Service Total E11	4,141,625	4,141,625	1,149,057	1,149,057	5,592,241	5,592,241	2,776,786	2,776,786

<u>*PRE-ALLOCATIONS*</u>	2025				2024			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated by Chief Executive /Mayor €	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	223,543	223,543	104,830	104,830	214,620	214,620	104,830	104,830
Service Total E12	227,543	227,543	104,830	104,830	218,620	218,620	104,830	104,830
E13 Water Quality, Air and Noise Pollution								
E1301 Water Quality Management	123,195	123,195	9,000	9,000	122,417	122,417	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	180,036	180,036	118,293	118,293	89,038	89,038	49,242	49,242
Service Total E13	308,259	308,259	127,293	127,293	216,483	216,483	70,742	70,742
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	618,643	618,643	423,234	423,234	531,560	531,560	233,085	233,085
Service Total E15	618,643	618,643	423,234	423,234	531,560	531,560	233,085	233,085
Division Total E	10,228,387	10,228,387	3,883,370	3,883,370	10,483,360	10,483,360	4,778,459	4,778,459

PRE-ALLOCATIONS	2025				2024			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
F Recreation and Amenity								
F01 Leisure Facilities Operations								
F0101 Leisure Facilities Operations	230,226	230,226	-	-	240,606	240,606	-	-
F0103 Contribution to External Bodies Leisure Facilities	205,000	205,000	-	-	205,000	205,000	-	-
Service Total F01	435,226	435,226	-	-	445,606	445,606	-	-
F02 Operation of Library and Archival Service								
F0201 Library Service Operations	2,183,877	2,183,877	15,000	15,000	1,754,369	1,754,369	15,000	15,000
F0202 Archive Service	57,000	57,000	-	-	57,000	57,000	-	-
F0204 Purchase of Books, CD's etc.	265,000	265,000	-	-	230,000	230,000	-	-
F0205 Contributions to Library Organisations	89,043	89,043	-	-	83,060	83,060	-	-
F0299 Service Support Costs	10,818	10,818	-	-	12,705	12,705	-	-
Service Total F02	2,605,738	2,605,738	15,000	15,000	2,137,134	2,137,134	15,000	15,000
F03 Outdoor Leisure Areas Operations								
F0301 Parks, Pitches & Open Spaces	567,464	567,464	-	-	463,778	463,778	-	-
F0302 Playgrounds	130,000	130,000	-	-	130,000	130,000	-	-
Service Total F03	697,464	697,464	-	-	593,778	593,778	-	-
F04 Community Sport and Recreational Development								
F0404 Recreational Development	561,937	561,937	561,937	561,937	-	-	-	-
Service Total F04	561,937	561,937	561,937	561,937	-	-	-	-
F05 Operation of Arts Programme								
F0501 Administration of the Arts Programme	701,933	701,933	173,159	173,159	644,614	644,614	110,279	110,279
F0502 Contributions to other Bodies Arts Programme	55,000	55,000	-	-	80,000	80,000	-	-
Service Total F05	756,933	756,933	173,159	173,159	724,614	724,614	110,279	110,279
Division Total F	5,057,298	5,057,298	750,096	750,096	3,901,132	3,901,132	125,279	125,279

<u>*PRE-ALLOCATIONS*</u>	2025				2024			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated by Chief Executive /Mayor €	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	106,308	106,308	-	-	93,079	93,079	-	-
G0402 Inspection of Abattoirs etc	21,187	21,187	115,031	115,031	21,187	21,187	130,031	130,031
G0404 Operation of Dog Warden Service	180,079	180,079	74,000	74,000	173,187	173,187	84,000	84,000
G0405 Other Animal Welfare Services (incl Horse Control)	9,000	9,000	2,000	2,000	9,000	9,000	20,000	20,000
G0499 Service Support Costs	41,358	41,358	-	-	37,611	37,611	-	-
Service Total G04	357,932	357,932	191,031	191,031	334,064	334,064	234,031	234,031
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	592,432	592,432	191,631	191,631	568,564	568,564	234,631	234,631

<u>*PRE-ALLOCATIONS*</u>	2025				2024			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
H Miscellaneous Services								
H01 Profit & Loss Machinery Account								
H0102 Plant and Machinery Operations	895,967	895,967	895,967	895,967	883,717	883,717	888,217	888,217
Service Total H01	895,967	895,967	895,967	895,967	883,717	883,717	888,217	888,217
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	223,247	223,247	-	-	95,936	95,936	-	-
H0302 Debt Management Service Rates	150,050	150,050	-	-	156,074	156,074	-	-
H0303 Refunds and Irrecoverable Rates	3,597,865	3,597,865	3,174,633	3,174,633	3,597,865	3,597,865	843,134	843,134
H0399 Service Support Costs	-	-	500	500	-	-	500	500
Service Total H03	3,971,162	3,971,162	3,175,133	3,175,133	3,849,875	3,849,875	843,634	843,634
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>	2025				2024			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated by Chief Executive /Mayor €	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	-	-	1,500	1,500	-	-	4,000	4,000
Service Total H07	1,500	1,500	3,050	3,050	1,500	1,500	5,550	5,550
H09 Local Representation & Civic Leadership								
H0901 Representational Payments	587,267	587,267	-	-	545,756	545,756	-	-
H0902 Chair/Vice Chair Allowances	42,000	42,000	-	-	42,000	42,000	-	-
H0903 Annual Allowances LA Members	101,010	101,010	-	-	83,683	83,683	-	-
H0904 Expenses LA Members	99,209	99,209	-	-	99,209	99,209	-	-
H0905 Other Expenses	28,103	28,103	-	-	28,103	28,103	-	-
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	26,165	26,165	-	-	20,165	20,165	-	-
H0909 General Municipal Allocation	600,000	600,000	-	-	576,000	576,000	-	-
Service Total H09	1,625,658	1,625,658	-	-	1,536,820	1,536,820	-	-
H10 Motor Taxation								
H1001 Motor Taxation Operation	490,639	490,639	-	-	464,971	464,971	-	-
Service Total H10	490,639	490,639	-	-	464,971	464,971	-	-
H11 Agency & Recoupable Services								
H1101 Agency & Recoupable Service	507,375	507,375	9,474,894	9,474,894	465,148	465,148	7,563,121	7,563,121
H1102 NPPR	-	-	20,000	20,000	-	-	64,165	64,165
Service Total H11	507,375	507,375	9,494,894	9,494,894	465,148	465,148	7,627,286	7,627,286
Division Total H	7,658,191	7,658,191	13,573,044	13,573,044	7,367,921	7,367,921	9,368,687	9,368,687

<u>*PRE-ALLOCATIONS*</u>	2025				2024			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
J Central Management Charges								
J01 Corporate Building Costs								
J0101 Corporate Buildings	2,097,623	2,097,623	-	-	2,184,380	2,184,380	-	-
Service Total J01	2,097,623	2,097,623	-	-	2,184,380	2,184,380	-	-
J02 General Corporate Services								
J0201 Corporate General Policy	1,316,485	1,316,485	-	-	1,093,786	1,093,786	-	-
J0202 Audit Services	114,312	114,312	-	-	107,509	107,509	-	-
J0203 Communication Costs	92,980	92,980	-	-	47,500	47,500	-	-
Service Total J02	1,523,777	1,523,777	-	-	1,248,795	1,248,795	-	-
J03 Information & Communication Technology								
J0301 Maintenance of Networks and PCs	1,247,065	1,247,065	-	-	1,118,000	1,118,000	-	-
J0305 Applications	790,201	790,201	-	-	558,857	558,857	-	-
Service Total J03	2,037,266	2,037,266	-	-	1,676,857	1,676,857	-	-
J04 Print & Post Room Services								
J0401 Print/Post Room Services	104,000	104,000	-	-	104,000	104,000	-	-
Service Total J04	104,000	104,000	-	-	104,000	104,000	-	-
J05 Human Resources Function								
J0501 Human Resources Administration	1,291,883	1,291,883	-	-	1,065,475	1,065,475	-	-
J0502 Health and Safety and Staff Welfare	212,525	212,525	-	-	206,451	206,451	-	-
J0503 Payroll Administration	118,128	118,128	-	-	114,449	114,449	-	-
Service Total J05	1,622,536	1,622,536	-	-	1,386,375	1,386,375	-	-

<u>*PRE-ALLOCATIONS*</u>	2025				2024			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
J06 Finance Function								
J0601 Financial Accounting	1,012,150	1,012,150	-	-	934,077	934,077	-	-
J0602 Management Accounting	75,482	75,482	-	-	69,227	69,227	-	-
J0603 Finance General	792,148	792,148	-	-	603,836	603,836	-	-
Service Total J06	1,879,780	1,879,780	-	-	1,607,140	1,607,140	-	-
J07 Pensions and Lump Sum Costs								
J0701 Pensions and Lump Sums	4,729,328	4,729,328	728,321	728,321	4,341,324	4,341,324	686,795	686,795
Service Total J07	4,729,328	4,729,328	728,321	728,321	4,341,324	4,341,324	686,795	686,795
J08 Area Offices								
J0801 Area Offices Costs	1,581,469	1,581,469	-	-	1,396,717	1,396,717	-	-
Service Total J08	1,581,469	1,581,469	-	-	1,396,717	1,396,717	-	-
Division Total J	15,575,779	15,575,779	728,321	728,321	13,945,588	13,945,588	686,795	686,795

Appendix 1

SUMMARY OF CENTRAL MANAGEMENT CHARGE FOR THE YEAR 2025

	2025	2024
	€	€
Description		
Area Office Overhead	1,581,469	1,396,716
Corporate Affairs Overhead	1,523,777	1,250,795
Corporate Buildings Overhead	2,097,623	2,182,380
Finance Overhead	1,879,780	1,607,139
Human Resources Overhead	1,622,536	1,386,376
IT Services Overhead	2,037,266	1,676,858
Print/Post Room Service Overhead	104,000	104,000
Pension & Lump Sum Overhead	4,729,328	4,341,324
Total Expenditure - Allocated to Divisions/Services	15,575,779	13,945,588
Total Income - Allocated to Divisions/Services	728,321	686,795
Total Net Expenditure - Allocated to Divisions/Services	14,847,458	13,258,793

**CAPITAL BUDGET
2025-2027**

**DEVELOPMENT
CONTRIBUTION
REPORT
2025**

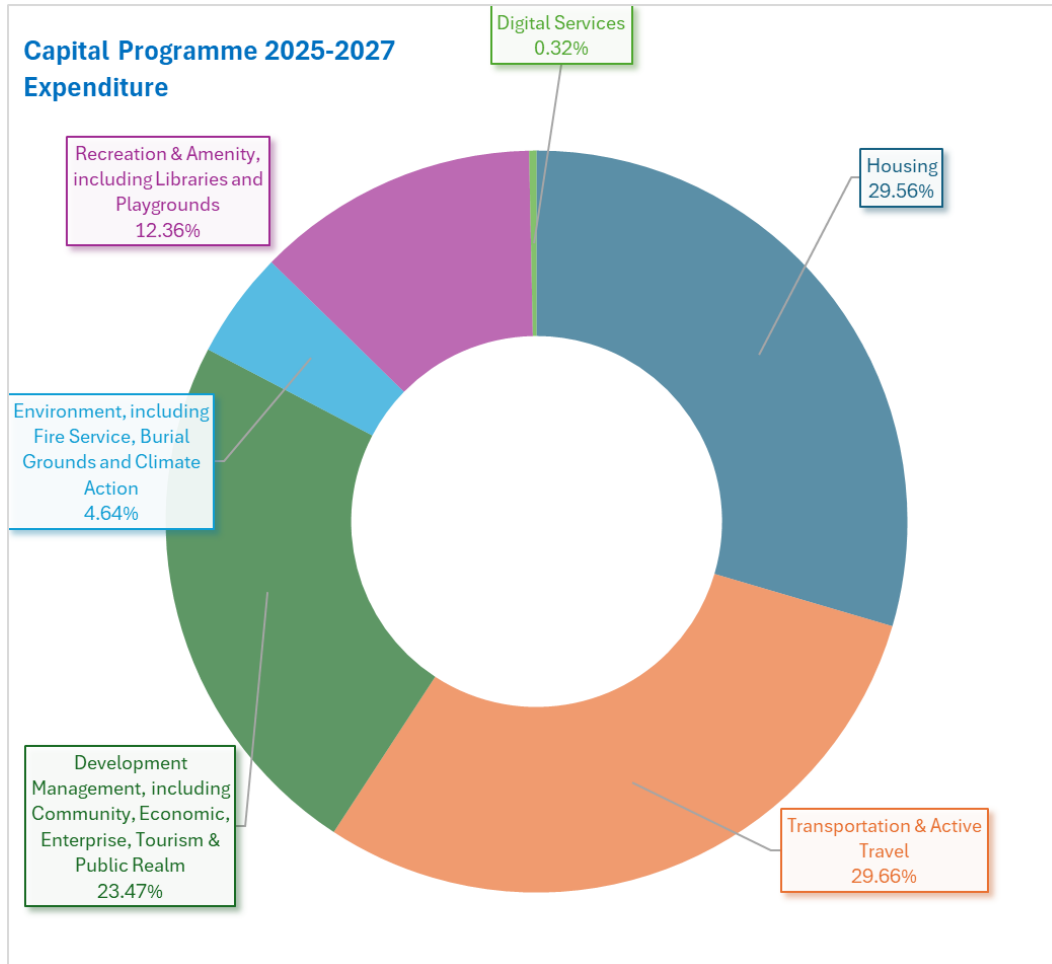


Capital Programme 2025-2027

Introduction

The proposed capital projects for the period 2025-2027 are presented to Offaly County Council for consideration under Section 135 of the Local Government Act 2001.

The Capital Programme sets out the key infrastructural projects to be undertaken, subject to funding being available, over a three-year rolling programme. The Capital Programme 2025-2027, as proposed, will see an investment of €157 million across the county over the next three years.





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It is important to note that consideration of the Capital Programme by the Members does not confer Council approval on any individual project. This can only be done through the normal statutory processes and compliance with the Public Spending Code. Delivery of the projects outlined in the Capital Programme 2025-2027 relies heavily on the availability of funding from the Exchequer/EU together with Development Levies and council's own resources – in particular the retained LPT as agreed by the Members. The commitment of funding from the Exchequer is vital prior to the commencement of any of the projects listed in this capital programme.

It would be unrealistic to suggest that these projects' costs and funding streams over the next 3 years are definitive, particularly in the current environment of increased costs due to inflation, Ukraine war, together with supply chain issues;- however, this programme has been prepared on the basis of the best information available and it will be brought to the Members each year for noting.

Housing

The total estimated expenditure for Housing within this three-year programme amounts to €46m. The projected expenditure underpins this Council's commitment to deliver a meaningful housing programme in accordance with Government Policy and Housing for All.

The overall objective of this programme is to maximise housing supply and the availability of suitable accommodation for households unable to provide accommodation from their own resources; along with the provision of high-quality housing to purchase or rent at an affordable price.

It is expected that over the 3-year programme, funding will enable the Council to realise and deliver a substantial number of social housing dwellings via the available housing support mechanisms.

Projects will be delivered through a mix of:

- New Build Social Housing
- Mixed Tenure/Affordable Homes
- Turnkey acquisitions
- Part V Acquisitions
- Approved Housing Bodies
- Traveller Accommodation Programme

A list of projects is included in Report 4, as attached. This list is not exhaustive but includes projects that will be delivered with a degree of certainty.

Roads & Active Travel

The total estimated expenditure for Roads and Active Travel within this three-year programme amounts to €46m.



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The programme provides for works to our Local and Regional Roads, Public Lighting, Active Travel Schemes, Footpaths and EV Infrastructure. The public lighting and EV Infrastructure elements of this programme will significantly assist in delivering on nationally agreed climate action targets.

A list of projects that will be delivered, subject to funding, is included in Report 4 attached.

Development Management, including Community, Economic, Enterprise, Tourism & Public Realm

The total estimated expenditure for this programme amounts to €36.7m over this three-year programme.

Much of this programme is dependent on the availability of funding schemes from Central Government such as URDF, RRDF, Town & Village Renewal and Just Transition funding. This is supported by the retained LPT that the Members have ring-fenced to match-fund these projects. Monies have also been provided within the Revenue Budget to assist with this match funding requirement. This programme is key to rejuvenating and revitalizing our town and village centres and making them attractive places in which to live and to visit.

A list of projects that will be delivered, subject to funding, is included in Report 4 attached.

Environment, including Fire Service, Burial Grounds and Climate Action

The total estimated expenditure for this programme amounts to €7.3m over this three-year programme.

This capital expenditure includes provisions towards fire services, planned cemetery extensions, historic landfill aftercare – including specific engineering works to improve gas and leachate management, together with proposed climate action projects.

A list of projects that will be delivered, subject to funding, is included in Report 4 attached.

Recreation & Amenity, including Libraries and Playgrounds

The total estimated expenditure for this programme amounts to €19.4m over this three-year programme

The flagship projects in this three-year programme are the Edenderry Pool which was recently awarded €8.9m of funding and the Edenderry Community Library and Arts space which was awarded €12.25m in May 2024 under the RRDF funding scheme.



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Other projects include playground upgrades in Lloyd Park and Connolly Park, and these are included in Report 4 attached.

Digital Services

The total estimated expenditure for digital services infrastructure amounts to €500k over this three-year programme

Local Authorities are required to have 90% of services available digitally by 2030. In order to achieve this, there will be a requirement to invest in various IT and digital solutions, whilst continuing to ensure that cyber security measures are maximised. Offaly County Council will continue to invest in digital solutions, where appropriate, over the coming years.

Funding

The progress of the projects outlined in the Capital Programme 2025-2027 relies heavily on the availability of funding from the following sources:

Development Contributions - The Capital Programme anticipates the availability of c.€17m of development levies in the three year period. The development levies required for projects will be dependent on the final cost estimates of projects and the ultimate grant funding available.

Grant Funding - Grant funding is critical to the delivery of the Capital Plan as it accounts for over 77.5% of the anticipated funding. The key funders for Offaly County Council are

- the Department of Housing, Local Government and Heritage for our housing delivery programme,
- the National Transport Authority for key projects in strategic infrastructure and active travel and
- RRDF/URDF and Just Transition for the delivery of the regeneration and Town & Village renewal projects.

If grant funding is not forthcoming as projected in this Capital Programme, some projects could be deferred or cancelled. All departments within the Council will continue to focus on maximising grant funding from Government Departments and other agencies.

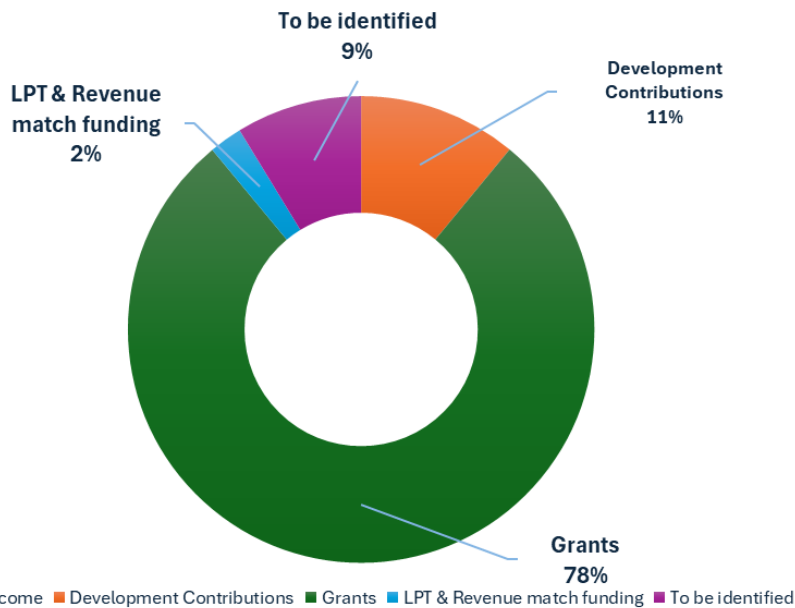
Revenue Provisions - This reflects the funding made available or is anticipated to be made available by Members from the revenue account for the delivery of certain projects. This funding source is most notable in the Town & Village renewal match funding, but also areas such as Digital Services which have no other sources of funding.

To be identified - This reflects where there is no current definitive funding available. If funding cannot be sourced through grants or other sources, then it will fall on the Members to make the required funding available through the annual revenue budget and a review of the commercial rates levels.



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Capital programme 2025-2027 Sources of Income



Supporting Documents

The three-year capital programme is attached and includes:

Report 1 analyses the movement in development contributions since last reported in November 2023. This report shows that OCC currently has a balance available of €10.557m development levies to fund upcoming projects, a net reduction €1.537m on this time last year.

Report 2 which analyses the €10.557m 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 2025-2027

Report 4 details the projects in each division that are proposed to be undertaken in the years 2025-2027.

Report 3 highlights the substantial funding amount (€17.693m) that will be required from our development contribution income to fund capital projects in the next five years. In the previous five years, 2020 to 2024 inclusive, we have received on average €2,574,000 in



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development contributions each year, arising from the completion of developments that commenced in prior years.

Taking into account the current economic conditions, and the fact the average in the last few years contained some exceptional payments, we have estimated contributions of €1m in each of the next five years, in total, under the various headings. Any amounts in excess of this estimate that are collected will reduce any shortfall in the budget.

Over the next five year period our current balance of €10.557m plus projected income of €5.0m (€1.0m x5) will give us a total available for disbursement of €15.557m against a projected requirement of €17.693m giving an estimated capital budget shortfall of €2.136m.

This anticipated shortfall may require us to defer or prioritise projects having regard to the funds available, however Members will be kept informed of progress.

Conclusion

The Capital Programme being presented to the Members today follows a significant amount of consideration and analysis by the Directors and their teams, and by Mary Feighery, Clíodhna Gleeson and Thomas Mawe in the Finance department. Every effort will be made to maximise funding, particularly grant funding from the various Government departments, to deliver on projects.

Fiona Millane

Director of Finance, ICT, Risk Management & Human Resources

Report 1
Offaly County Council

Development Contributions-Receipt and Application of Development Funds

Offaly County Council Development Contributions Development Levy **€000s**
allocations as at September 2024

DEVELOPMENT CONTRIBUTION INCOME - TO BE ASSIGNED	12,094
Net Contributions Received - October 2023 to September 2024	1,923
Disbursements Confirmed -October 2023 to September 2026	-3,460
Balance Available - September 2024	10,557

Report 2

<u>Offaly County Council Development Contributions Development Levy allocations as at September 2024</u>	FUNDS AVAILABLE €000s
DEVELOPMENT CONTRIBUTION INCOME - TO BE ASSIGNED	10,557
SOURCE OF UNASSIGNED DEVELOPMENT LEVIES	
INFRASTRUCTURE	7,122
AMENITY	1,343
WINDFARMS	834
SPECIAL DEVELOPMENT CONTRIBUTIONS	900
OTHER MISC BALANCES	358
<u>TOTAL</u>	10,557

Report 3

Offaly County Council Capital Programme 2025 - 2027

	2025	2026	2027	Total Expenditure 2025-2027	Development Contributions	Grants	LPT & Revenue match funding	To be identified	Total Income 2025-2027
Housing	15,361,695	15,328,477	15,625,682	46,315,854		46,315,854			46,315,854
Transportation & Active Travel	13,207,904	15,115,000	18,150,000	46,472,904	10,350,000	33,622,904		2,500,000	46,472,904
Development Management, including Community, Economic, Enterprise, Tourism & Public Realm	13,070,240	9,890,203	13,814,000	36,774,443	1,285,000	26,140,381	3,210,832	6,138,230	36,774,443
Environment, including Fire Service, Burial Grounds and Climate Action	4,089,500	2,227,000	960,000	7,276,500	1,576,500	4,850,000		850,000	7,276,500
Recreation & Amenity, including Libraries and Playgrounds	6,981,701	7,382,882	5,000,000	19,364,583	4,000,000	11,300,401	383,168	3,681,014	19,364,583
Digital Services	205,000	150,000	150,000	505,000				505,000	505,000
Total	52,916,040	50,093,562	53,699,682	156,709,284	17,211,500	122,229,540	3,594,000	13,674,244	156,709,284

Report 4 - Capital Projects by Division 2025-2027

Service Division	Project Detail
Housing and Building	Circular Road II Housing Scheme Daingean (10 Houses)
Housing and Building	Elderberry Drive, Moneygall (4 Houses)
Housing and Building	Dargan Drive Tullamore (20 Units)
Housing and Building	Ballycumber (10 Units)
Housing and Building	Turnkey: Macregol Pairc Birr III(12 Units)
Housing and Building	Convent Portarlinton CAS funding (AHB - Tuath) - 37 Units
Housing and Building	Social Housing Acquisitions
Roads and Infrastructure	Birr North Distributor Road
Roads and Infrastructure	N52 Durrow Safety Scheme
Roads and Infrastructure	R400 Peat Pilot
Roads and Infrastructure	Monasteroris Road Realignment
Roads and Infrastructure	Birr Transport Options
Roads and Infrastructure	Clara Inner Relief Road
Roads and Infrastructure	Clonygowan Bypass
Roads and Infrastructure	Faithful Fields
Roads and Infrastructure	Active Travel Schemes
Roads and Infrastructure	Electric Vehicle Infrastructure
Roads and Infrastructure	Greenways
Roads and Infrastructure	Pavement Renewal
Roads and Infrastructure	Eastern Region Public Lighting Energy Enhancement Project
Roads and Infrastructure	Replacement of old vehicles to develop a five year cycle of replacement
Development management	Edenderry Regen Phase II - Library Development etc.
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	Community Centre Investment Fund
Development management	Town & Village Renewal
Development management	Urban Greenway
Development management	Tanyard Link
Development management	Church St. Link
Development management	Remote Working Hub
Development management	Meath Lane
Development management	Acres Folly
Development management	Banagher Regen Project - capital cost refurb Marina, purchase & Shannon Royal Hotel
Development management	Design & refurbish Daingean Court House
Development management	Design & Refurbish Birr Court House
	Design & development Clara Town Centre First Plan
Development management	Ferbane Regeneration - capital costs for refurb St. Joseph's Convent

Service Division	Project Detail
Development management	Shannonbridge Tourist Amenity Project with Failte Ireland
Development management	Shannonbridge Dalton Centre
Development management	Urban and Village Renewal
Local Enterprise Office	Tullamore Harbour Site
Climate Action, Environment and Rural Water Services	Portarlinton cemetery car park
Climate Action, Environment and Rural Water Services	Rural Water Lab
Climate Action, Environment and Rural Water Services	Minor Flooding Work & CFRAM
Climate Action, Environment and Rural Water Services	Surface Water Network
Climate Action, Environment and Rural Water Services	Cloncrane cemetery extension
Climate Action, Environment and Rural Water Services	Burial Ground Development fund
Climate Action, Environment and Rural Water Services	Purchase of land for Burial Ground Provision
Climate Action, Environment and Rural Water Services	Burial Grounds Minor Works Scheme
Climate Action, Environment and Rural Water Services	Landfill upkeep
Climate Action, Environment and Rural Water Services	Leachate Treatment
Climate Action, Environment and Rural Water Services	Climate Action Projects
Climate Action, Environment and Rural Water Services	Climate Action Energy Audits
Fire	Fire Service Training & Development Centre
Fire	Clara Fire Station
Fire	Class B Fire Appliance
Community & Cultural Services (Library Services)	Edenderry Community Library and Arts space
Leisure Facilities	Edenderry Swimming Pool
Outdoor Leisure Areas	Playground upgrade-Lloyd park
Outdoor Leisure Areas	Playground upgrade - Connolly Park
Information Systems	IS developments & software upgrades

