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meath county council

Chief Executive's Report for Elected Members

Monthly Management Report

June 2020

This Monthly Management Report is prepared in accordance with Section 136(2) of the Local Government Act, 2001, as amended by the Local Government Reform Act, 2014, and provided to the Elected Members for consideration and information.

Introduction by the Chief Executive

To Members,

This Monthly Management Report gives an overview of the on-going governance of Meath County Council at a very challenging time for the Council, the county and the country more generally.

This report is being provided for your information and consideration. It gives an overview of how the Council is continuing to provide critical and essential services during the current period of Covid-19 restrictions.

As I write, Phase 1 of the Government's Roadmap for Reopening Society and Businesses is well underway and the national Return to Work Safely Protocol provides a framework by which all workplaces can begin to open-up and/or expand their activities. Meath County Council has developed its own Return to Work Plan, which we are implementing across the entire organisation. This has already had some impact in terms of how we operate but the various measures we are putting in place will facilitate the return to work of a greater number of staff and the delivery of an ever wider range of services.

We are not yet back to pre-Covid service levels and there remain a number of restrictions in place in terms of some services, facilities and our public counters. This will evolve over the coming phases of the Roadmap.

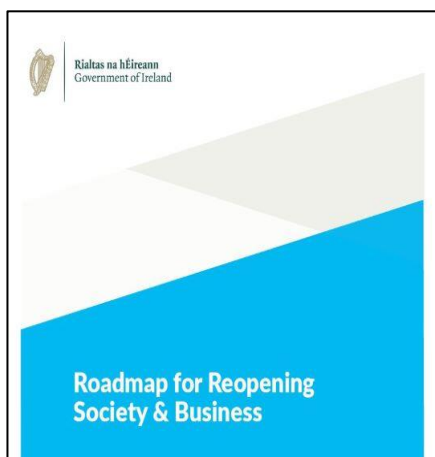
Covid-19 has obviously had a significant impact on all of our lives, as well as a substantial impact on the Council, not least in terms of its financial position. While there remain a number of uncertainties, not least the fact that we are still operating within a period of restrictions, we have begun to analyse the potential impact of the crisis on our income and expenditure levels for the remainder of 2020.

In this report, I am providing you with some of the detail of the analysis undertaken thus far. I can appreciate that all members have questions and concerns regarding the Council's budget and our future financial prospects and while I am not in a position to answer all of these now, I hope that the information provided as part of this report will give you an insight as to where we currently stand.

Thank You,

Jackie Maguire
Chief Executive

Implementing the Roadmap for Reopening



Roadmap and Protocol Published

On Friday, **May 1**, the Government published its **Roadmap for Reopening Society and Business**. This set out a series of measures of easing restrictions over 5 three-week phases beginning on May 18th.

On Friday, **May 8**, the Government adopted the national **Return to Work Safely Protocol**, setting out measures to prevent the spread of COVID-19 in the workplace. The protocol was developed following discussion between Government, Trade Union and Employer representatives. The protocol incorporates current advice about measures to

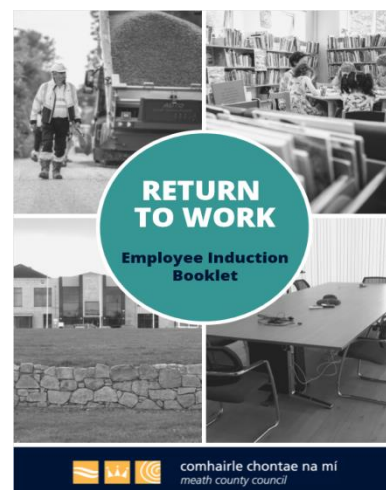
reduce the spread of COVID-19 and is applicable to all industry sectors, including the local government sector.

Meath County Council Return to Work Plan

The Council has developed its own Return to Work Plan which sets out the general principles to be applied to protect employees and to minimise the spread of Covid-19 in the workplace. The Plan has been prepared in line with the national Roadmap and Protocol and has been informed by the LGMA's High Level Local Authority Covid-19 Work Safely Health and Safety Guidance document. As advice in relation to Covid-19 continues to evolve, the Plan will be kept under review and up-dated as appropriate.

As part of the Council's Plan, a number of measures are being implemented across the organisation, with a view to a return to more normal service levels and working arrangements. In particular, the Council is modifying the workplace, so that Buvinda House and the Civic Offices will accommodate greater levels of staff whilst complying with the physical distancing requirements. These measures will require a new shift roster for office based staff, which will be implemented in line with the Roadmap.

Other measures being implemented include: modifications to the public counters, to help protect staff and the public alike; possible restrictions on the number of people entering the public buildings; additional health checks; and a new induction process for all staff and measures to protect outdoor workers that share vehicles. All planned measures will be reviewed in light of the Protocol and enhanced where appropriate.



Corporate Services

Council Meetings

The June Council Meeting in the Solstice Theatre sees the resumption of face-to-face meetings since the public health restrictions came into effect. This meeting and all future meetings will be organised in accordance with the prevailing public health guidelines. The holding of the meetings has been risk assessed and a number of measures have been implemented to minimise the risk of Covid-19 and to protect the health and wellbeing of all attendees and staff.

During the month of May, there were three online meetings of the Corporate Policy Group. These meetings focused on preparations for Council Meetings, the financial impact of the crisis for the Council and other policy matters.

In terms of MD Meetings, the CPG agreed that the AGMs and Ordinary Meetings should take place on the scheduled dates in June, with the Council Chamber in Navan, being used to allow for sufficient physical distancing. Access to these meetings by the public will be restricted and limited, on a first come-first served basis.

Municipal District	AGM Date	Time	Proposed Venue
Ashbourne	June 9	10.00am	County Hall, Navan
Ratoath	June 10	9.30am	County Hall, Navan
Laytown-Bettystown	June 11	9.30am	County Hall, Navan
Kells	June 15	4.00pm	County Hall, Navan
Navan	June 17	10.00am	County Hall, Navan
Trim	June 19	2.00pm	County Hall, Navan

The CPG also agreed that SPCs could reconvene online in June.

Customer Services

While the public counters are currently closed, the Customer Service Team continues to manage phone and email calls. The volume of calls to the Council's contact centre has increased during the period of restrictions with an average of 450 calls a day during May. Members Representations continue to be received and responses issued.

Community Call Support Line: Customer Services led on the establishment of the new Community Call Support Line, which was operational from Monday, March 30. Members of the Customer Service team and other staff handle the calls to the support line, from 8am-8pm, Monday to Sunday. Since the Support Line was established, it has dealt with approximately 1,000 cases (calls and emails).

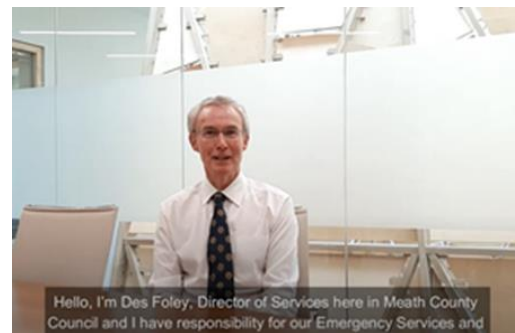
Communications

Video Series on Council Services: The Communications Unit is continuing to produce a series of videos for the Council's social media accounts. The videos are intended to give an insight into the work of the Council's service departments and information on the various measures that have been put in place during the Covid-19 crisis.

The first video, featured housing and homelessness and was published on Monday, May 4th. This has been followed by videos on: Planning and the Development Plan Review; the Emergency Services, include the Fire Service and Civil Defence; the Local Enterprise Office and the Covid-19 business supports; and the Community Department and Community Response Forum. The reaction to the videos has been generally very positive. The series will continue in the coming weeks.

#InThisTogether: On Friday, April 24th, the Taoiseach launched a new cross-government Wellbeing campaign - In This Together - which aims to help people to Stay Connected, Stay Active, and look after their Mental Wellbeing during the COVID-19 Emergency.

This is essentially the next phase of the Community Call and a key part of the campaign is the role of local authorities. Meath County Council will be publishing a booklet to be circulated to all households, which will provide engaging content in line with the #InThisTogether initiative.



Housing Services

Capital Programme

Summary Profile of Approved Direct Construction Projects 2017-2021

PROJECT NAME	NO. OF UNITS	APPROVED BUDGET €	ESTIMATED START DATE	ESTIMATED COMPLETION DATE
PROJECTS COMPLETED				
Bettystown (Phase 1)	16	3,437,478	Complete	N/A
Athboy (Phase 1)	32	8,850,320	Complete	N/A
Proudstown Road	4	819,737	Complete	N/A
Summerhill	19	3,854,980	Complete	N/A
Ratoath	17	3,662,700	Complete	N/A
Cortown*	10	6,922,971	Complete	N/A
Kilmainhamwood*	4		Complete	N/A
Oldcastle*	16		Complete	N/A
The Belfry, Trim	3	560,000	Complete	N/A
Totals	121	28,108,186		
CONSTRUCTION STAGE				
Bettystown (Phase 2)	15	3,426,308	Q1 2019	Q3 2020
Kells	40	8,555,683	Q1 2019	Q3 2020
Carlanstown	13	2,719,237	Q2 2019	Q3 2020
Lagore, Dunshaughlin	26	5,813,948	Q1 2020	Q2 2021
Totals	94	20,515,176		
TENDER FOR CONSTRUCTION				
Donore	21	4,165,565	Q4 2020	Q4 2021
Totals	21	4,165,565		
PART 8 PLANNING PROCESS				
Nobber	19	3,657,000	-	-
Totals	19	3,657,000		
DESIGN PHASE				
Farganstown	42	11,204,000	Q4 2020	Q2 2022
Ashbourne	76	19,730,587	Q4 2020	Q4 2021
Kells Archdeaconary	20	3,826,010	Q4 2020	Q4 2021
Blackhill Crescent, Donacarney	2	418,369	Q4 2020	Q3 2021
Nangle Court, Navan	6	1,096,600	Q4 2020	Q4 2021
Church View, Rathmoylon	9	1,719,002	Q4 2020	Q4 2021
Lagore, Dunshaughlin	34	7,996,502	Q3 2021	Q4 2022
Totals	189	45,991,070	* Rapid Build Delivery Projects	
GRAND TOTALS	423	102,436,997		

Summary of 2020 Approved Funding Submissions

PROJECT NAME	PROJECT TYPE	NO. OF UNITS	FUNDING APPROVED €
Dunboyne	Part V	10	2,025,748
Dunshaughlin	Part V	8	2,222,861
Trim	Part V	6	1,549,664
New Lane, Navan	Direct Construction	5	985,945
Athboy (Kildalkey Rd)	Direct Construction	20	4,135,500
Totals		49	10,919,718

Summary of Current Funding Submissions

PROJECT NAME	PROJECT TYPE	NO. OF UNITS	FUNDING SOUGHT €
Navan	Turnkey	26	6,255,445
Totals		26	6,255,445

Expression of Interest for Turnkey Schemes and/or Lands

There is currently an open call for proposals (no deadline applies) regarding the supply of development sites or completed housing schemes that are fit for purpose for social housing within the County. Details regarding same and required forms can be found on www.etenders.gov.ie. or via the following link on Meath.ie <http://bit.ly/EOIHouseSchemesAndOrLand>

Housing Adaptation Grant Schemes for Older People and People with a Disability

Grants to the value of €1,006,578 have been awarded to 149 Households under the various Grants schemes prior to Covid-19 restrictions.

Local Authority Vacant Units Currently Unavailable for Allocation

Outlined below is a summary per Municipal District of the number of vacant properties that currently require works before they can be re-tenanted, as at 5th May 2020. For the period from 21st February 2020 to 5th May 2020, works were completed on 14 vacant units; while 15 units became vacant during this period.

Current Covid-19 restrictions, particularly those announced on 27th March, have led to a delay in pre-let repairs.

	No. of Units Vacant < 3 Months	No. of Units Vacant 3-6 Months	No. of Units Vacant > 6 Months	No. of Vacant Units Currently Subject to Works	No. of Vacant Units not with Contractors
Ashbourne	1	0	0	0	1
Kells	5	8	4	11	6
Laytown/Bettystown	2	2	**1	5	0
Navan	4	3	**1	8	0
Ratoath	5	4	0	9	0
Trim	0	3	**1	4	0
TOTALS	17	20	7	37	7

**Note: Works include major renovations aiming to upgrade BER rating to B2.

Summary Profile of Approved Housing Body Approved Projects 2017-2021

PROJECT NAME	NO. OF UNITS	AHB	Delivery
Churchfields, Ashbourne (Part V)	8	Tuath Housing	Complete - 2017
Grangehall, Dunshaughlin	6	Tuath Housing	Complete - 2017
Ardmore, Bettystown	1	North & East Housing	Complete - 2017
Royal Oaks, Enfield (Part V)	4	Cluid Housing	Complete - 2017
Seabury Lawns, Mornington	6	Cluid Housing	Complete - 2018
Kellets Grove, Dunshaughlin (Part V)	6	Tuath Housing	Complete - 2018
Milltown Meadows, Ashbourne	67	Cluid Housing	Complete - 2017
Emmet Street, Trim	11	North & East Housing	Complete - 2018
Dunville, Navan (30 units Part V)	64	Tuath Housing	Complete - 2018
Ceamach Close, Donacarney	16	Cluid Housing	Complete - 2018)
Blackcastle, Navan	26	Tuath Housing	Complete - 2018
Grangehall, Dunshaughlin	8	Tuath Housing	Complete - 2018
Ashewood, Ashbourne	12	Cluid Housing	Complete - 2018
Churchfields, Ashbourne	18	Tuath Housing	Complete - 2018
Frederick Manor, Ashbourne	11	Cluid Housing	Delivery Due – Q2 2020
Fitzherbert Wood, Navan	46	Tuath Housing	5 Complete 2018/17 Complete 2019/ 24 Delivery Due 2020
Churchfields, Ashbourne (Part V)	25	Tuath Housing	10 Complete 2018/15 complete Q4 2019
Eastham Square, Bettystown(Part V)	5	Cluid Housing	Complete – 2019
Station Road, Dunboyne	24	Respond	Complete – 2019
Slan Duff, Kentstown	2	Cluid Housing	Delivery Due – Q4 2020
Dunville, Navan	6	Tuath Housing	Complete – 2019
Broadmeadow Vale, Ratoath (Part V)	12	Tuath Housing	Delivery Due Q2 2020
Commons Road , Navan	12	North & East Housing	Complete - 2019
Commons Road, Navan	58	Tuath Housing	20 units complete 2019
Maudlins, Duleek	20	Respond	Complete – 2019
Dun Eimear, Bettystown	23	Cluid	Complete – 2019
Moyvalley, Longwood	13	Tuath	Delivery Due – Q2 2019
Dunville, Navan	54	Tuath	18 Complete/36 Delivery Due – Q2 2020
Ledwidge Hall, Slane	28	Oaklee	Delivery Due – Q4 2020
Athboy Road, Trim	25	Oaklee	16 Complete/9 Delivery Due Q2 2020
Athboy Road, Navan	63	Respond	2021
The Bungalows, Dunshaughlin	8	Circle	Q2 2020
Whitefield Hall, Bettystown	29	Tuath	Q2 2020
Total	717		

Homeless Service

	SINGLE ADULTS/COUPLES	HOUSEHOLDS WITH CHILDREN	TOTAL HOUSEHOLDS
Placements at 30 th April 2020	109 (116)	27 (37 Adults, 64 Children)	136
Of the 27 households with children, 11 families are placed in short term private rented accommodation (house/apartment) through Settlement Team's intervention and 7 Families in PMVT Family Hubs. <u>Reasons for emergency accommodation placement in order of frequency:</u> Primary reason is Notice to Quit & unable to find property to rent; followed by family breakdown; addiction; mental health and young person leaving Tusla aftercare			

51 tenancies were secured through the support provided by the Homeless HAP Placefinder Service for the period January 1st to April 30th 2020.

Two clients to date required placement in Isolation Units as suspected Covid-19 cases. There are currently no placements in isolation, with no recorded confirmed cases for Co. Meath to date.

Social Housing Supports

A total of 362 new applications for Social Housing Support were received for the period January 1st to April 30th 2020.

Outlined below is the number of households that have had their accommodation needs met by Meath County Council in the period January 1st to April 30th 2020.

Allocations/Housing Supports	Number
MCC Direct Allocations	89
Approved Housing Bodies	57
RAS	0
HAP	198
TOTAL	344

Planning Services

Planning Department

Resumption of Planning Timeframes

Section 251(A)(4) of the Planning and Development Acts, introduced under the Emergency Measures in the Public Interest (Covid 19) Act, was lifted on May 24, 2020 and all planning timelines have now resumed. Planning inspections recommenced on May 18, and site notice inspections recommenced on May 24. For any application lodged during the period of lockdown, the decision due date is July 13.

Planning Applications

667 planning applications were received for the period 01.01.2020 to 28.05.2020. This is compared to 675 in the same period last year. During the period whereby all planning timeframes were paused (29/03/2020 to 23/05/2020), a total of 218 planning applications were received.

Development Contributions

Development Contribution receipts up to the end of April 2020 are €2,816,388. This is compared to €3,711,322 in the same period last year. (Figures are not inclusive of Irish Water receipts)

Draft Meath County Development Plan

Timelines relating to the Draft Meath County Development Plan have now resumed. Given the restrictions on staff being able to attend the offices during lockdown and the volume of submissions received (2400), the Planning Department will need to avail of the full statutory timeframes. This means that the Chief Executive Report on the submissions will be distributed to the Members for consideration at the end of July/start of August. Following consideration of the Report, a number of meetings will be held in late October whereby the Members will agree to accept or amend the Chief Executive's recommendations.

Due to the timelines being amended, the Plan will now become the Meath County Development Plan 2021-2027.

Heritage and Conservation

The Heritage and Conservation section continues to operate and provide the following services:

Planning

The Section is currently responding to submissions received under the Review of the County Development Plan and assisting with the compilation of the draft Chief Executive Report. On-going advice is being provided to the local authority and the public on matters of heritage and architectural conservation – (e.g. pre-planning, planning referrals, section 57s and CDP).

Irish Walled Town Network

The Heritage Council Grant funding awarded to Meath for 2020 is: Kells Town Wall Conservation Management Plan (€12,000) and Finding the Postern Gate, Blackfriary Trim (€5,500).

Structures at Risk Fund for 2020

The situation is being reviewed considering continuing Government advice, Construction Industry Federation guidance, the practicalities on the ground in County Meath in respect of timelines, and the availability of contractors and their ability to meet all revised H&S requirements. The Section awaits a decision by the Department of Culture, Heritage and the Gaeltacht and will be in contact with applicants thereafter. The situation regarding the **Built Heritage Investment Scheme 2020** is similar.

Transportation

Return of Outdoor Services

Following publication of the Government's Road Map for Reopening of Society and Business, the National Return to Work Safely Protocol and the Meath County Council Return to Work Plan (COVID-19 Control Measures), outdoor services resumed on Monday 18th May in each Municipal District.

National Roads 2020 funding from TII confirmed - €7,278,918

N51 Dunmoe Phase 2	Advanced Tree Felling Contract and Bat survey complete. Archaeology contractor appointed and due to start in coming weeks. Site investigations contractor due back to complete works on site
N2 Slane Bypass	Publication of the Options Selection Report advertised from 27 th May – available on www.n2slanebypass.ie . RPS design consultants progressing Phase 3 in design and environmental evaluation.
N2 Rath Roundabout to Kilmoon	Phase 2 - Option Selection. First public consultation held on 12 th March. ROD/Aecom progressing Phase 2 - Options selection
N52 Grange to Clontail	Part 8 documents finalised – liaison with the landowners being arranged prior to further progressing the Part 8 process
NS Resurfacing	N51 Cruicetown Carrickdexter resurfacing contract commenced 20 th May – 6 week programme

Non- National Roads 2020 funding from DTT&S - € 23,696,867

R150 Laytown to Bettystown Spine Road	Advanced works/hedge clearance and archaeology completed. Tenders received for main construction contract on 12 th March. Tender assessment completed and formal approval request to DTTAS re award of contract being finalised.
LDR4 Abbeyland Navan	Environmental reports and CPO documentation currently being finalised and checked re application to An Bord Pleanála expected Q2 2020.
Schedule of Municipal District Works/Road Works Programme	Surface Dressing contract commenced 20 th May 2020

Non- National Roads 2020 - Funding – Other than DTT&S

LDR6 Farganstown, Navan	Works ceased 30 th March due to Covid 19 and recommenced on the 18 th May. Implications re programme to be confirmed - expected completion Q4 2020.
Ratoath Outer Relief Road	Works ceased 30 th March due to Covid 19 and recommenced on the 18 th May. Implications re programme to be confirmed - expected completion circa Q3 2020.
LDR1b (R161 Trim Rd –N3 Kilcarn Link Rd)	Tender out currently for consultancy services for the scheme

Sustainable Transport Measures Grants from NTA Confirmed - € 5,877,000

Navan Town Scheme (Navan 2030)	Phase 1 substantially complete. Tender process complete for Phase 2 (Upgrade of Abbey Rd roundabouts, Bridge St. & Circular Rd/Bridge St/Academy Rd junction). Reviewing construction methodology in light of COVID-19 restrictions. Expect contract to be awarded early June & construction to commence mid-June.
Boyne Greenway – Drogheda to Mornington Section	Consultants have updated the Route Options Report and Ecologists have prepared planning related reports for application to ABP. Documents being reviewed.
Boyne Greenway – Drogheda to Navan Section	Consultants appointed and desk studies have commenced.
Navan Town Bus Stops	Initial bus stop design layouts received and under review.
Tender for Installation of Bus Shelters	Sites surveyed and 2020 programme list of 12 bus stop locations agreed with the NTA. Tender documents for the appointment of Consultants prepared.
Athlumney to Trim Road Cycle and Pedestrian Scheme	Tender assessment for the appointment of Consultants for Detailed Design, Tender and Construction stages completed. Pre-Award meeting held.
Harlockstown Bus Stops	Design work commenced on the preparation of detailed design for bus stops and signalised crossing and associated footpaths on the R125 in Harlockstown
Laytown Park and Ride	Design work commenced on the upgrade of the car park in Laytown.
Pedestrian Crossing Metges Rd, Navan.	All works complete. Waiting on ESB power connection to activate and commission traffic lights
Pedestrian Crossing at Ratholdren Rd, Navan.	Currently out to Tender. Closing date for Tenders is end of Week 1 of June 2020.

Safety Improvement Works on Regional & Local Roads

2020 Schemes	Road	MD	Status
Kells Town	R164	Kells	Contractor Identified and Appointment Pending
Athgaine Cortown	L2813	Kells	Designed and Ready for Tendering
Drumbaragh	R163	Kells	Designed & Finalising Landowner Agreement
Arदानew Longwood	R160	Trim	
Minnistown Road	L5615	Laytown	
SallyGardens Crossroads	L1625	Laytown	

(DTT&S Grant Allocation outlined above includes €357,000 for Safety Improvement schemes for 2020)

Bridge Rehabilitation Works Regional & Local Roads

Works to Ballyfallon and Castleparks Bridges are complete.

Construction works on the Bridge Roadworks Programme 2020 commenced on Monday, May 18. Designs are complete for the following bridges: Clonard, Stoneyford, Anne's, Cornmill, Annesbrooke, Skearke and Kearntown.

The tender process has commenced for consultants for the design of repairs to Kilmainhamwood and Donaghmore retaining walls and embankments, and for the repair of Danestown and Normansgrove culverts.

Other Actions/ Projects

Public Lighting Capital Programme	2019 Capital Programme complete
	2020 Programme of Capital Public Lighting Works – designs complete ready to go to tender
Risk Mitigation – Footpath Improvement Works	<p>Ratoath MD– Clonee: Footpath works completed</p> <p>Navan MD - Robinstown Village, Bohermeen/Hillgrove, Kilcarn Crt Phase 1: 100% complete</p> <p>Clusker Park: Contract appointment underway –commencing early June</p> <p>Dean Cogan Place: Preparing Tender Documents - Tender by end of May with works commencing by end July</p> <p>Kells MD – Works complete on Carnaross Village, contractor now in Kells town (Overall contract 75% complete)</p> <p>Ashbourne MD– Contract for works on Killegland Park and Hunters Lane awarded & site works commencing 25th May 2020</p> <p>Laytown/Bettystown MD– Works complete in Laytown & Duleek.</p> <p>Trim MD - Summerhill Village contract awarded and contractor commencing June 8th 2020.</p> <p>Trim Town scheme contract currently been assessed prior to award.</p>
CIS & LIS Programme 2020	CIS and LIS works for 2020 are at tender stage
Milltown Rd/Ashbourne-Rd Safety Improvement Scheme	Contractor has recommenced works on site after Covid 19 restrictions. Road closure (between White Ash Park & Archerstown Rd) commenced on 25 th May 2020 for approx. 7 weeks
Pedestrian & Cyclist footway on N52 Bypass, Kells	Contractor has recommenced works on site after the Covid 19 restrictions
(DCYA) Capital Grant Funding Scheme for Play and Recreation 2020	Clogherboy Playground Refurbishment – Preparation of Tender Documentation has commenced
Ashbourne Industrial Estate Refurbishment Works	Contractor is due to commence works on Monday, 25th May. Works are expected to take 4 weeks and includes minor drainage, footway repairs, new bollards, public lighting, landscaping and junction re-surfacing

Environment

Anti Litter Initiative 2020

A total of 139 groups will receive a one-off grant of €100 in respect of their participation in the Anti-Litter Initiative 2020. All groups took part in round 1 of the competition, with the second round suspended in line with Covid restrictions.

National Spring Clean

An Taisce is committed to the roll out of National Spring Clean in June 2020. Meath County Council will be encouraging and equipping community groups across the county to tackle a litter blackspot in their area. In particular, the Council will seek to recognise and reward the younger members of the community who take part. The campaign is due to begin on June 8. All activities will be undertaken in line with current restrictions.



Making the Most of your Food

Food waste is on the rise as households cook and consume most of their meals at home. The Council engaged Catherine Fulvio of Ballyknocken Cookery School and the Stop Food Waste Campaign, to develop easy, tasty day to day recipes which help households to make the most of the types of food which is wasted – bread, potatoes, pasta, rice, salads and vegetables. Included in the online demonstrations are handy hints to avoid waste including Meal Planning, Making a List, Storing Food, Portion Control and Using Leftovers.

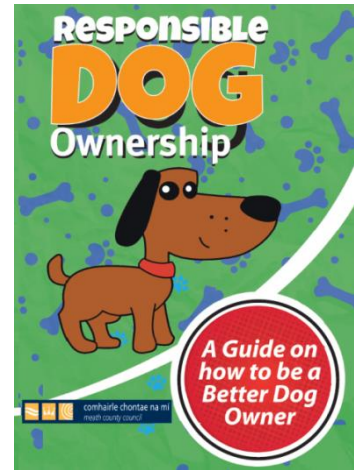
Anti Dumping Initiative

Meath County Council has secured over €110K in funding for 10 projects including the eradication of 8 dumping blackspots, rejuvenation of the Railway Walk at Kilcarn and acquisition of new surveillance technology to prevent dumping and littering. The clean-up projects will begin in the coming weeks and will be completed by October 2020 at the following locations: Ardnamullen, Drumconrath, Emlagh Bog, Cross Carrick Kells, Crossakiel, Maudlin Vale Trim, Nobber, Kilcarn Railway Walk.

The Council is supporting national and local media campaigns that highlight and address the reports of increases in illegal dumping since the introduction of Covid -19 related restrictions in March (as high as 40% in some areas) – the campaign including radio ads, emphasis the continuity of waste services and enforcement arrangements to discourage illegal dumping and littering.

Dog Fouling

To address increases in the amount of complaints relating to dog fouling during the current pandemic, the Council is continuing to run dog fouling awareness campaigns on local radio until June and recently put up Responsible Dog Ownership leaflets on our social media platforms.



Climate Action Strategy

A presentation prepared by the Climate Change Officer on how climate action and biodiversity can support a Covid recovery is attached as an appendix (Appendix 1) to this report.

Community

Local Community Development Committee (LCDC)

The most recent meeting of the LCDC took place on Friday, May 29, 2020. The Covid 19 Grant recommended applications were brought to this meeting for approval.

LEADER Programme 2014-2020

The LAG met on Friday, May 29, 2020.

Covid Community Response Forum

Community Response Forum through Meath Age Friendly coordinated the collation and delivery of 1200 packs to isolated and vulnerable persons. This initiative was in collaboration with Flexibus, the Community Guards and 3rd Age who delivered the packs across the county.

Age Friendly County programme (AF)

Meath Age Friendly is part of the Covid Community Response Forum along with other essential agencies.

Meath Age Friendly continues to liaise with the Older Persons Committee (OPC) through calling, emails and zoom meetings. Some of the representatives on the OPC collated their own wellbeing packs and distributed them to their members. The first OPC newsletter will be circulated through the PPN.

Meath Public Participation Network (MPPN)

The MPPN facilitated community mobilization by creating a map of supports available across the county. Please see link: <https://www.meathppn.ie/meath-community-response-to-covid-19/>
The MPPN continues to act as point of support to the groups involved.

Joint Policing Committee (JPC)

The JPC met on Monday, May 25, 2020. Meetings with the sub-groups were also held during May.

The Community Grant Scheme 2020 & Regional Festivals & Participate Events

The Housing, Community & Cultural Development SPC meeting on May 21 received details of the proposed community grant allocations for 2020 and the proposed allocations under the Failte Ireland Regional Festivals and Participative Events.

Pride of Place

The Pride of Place initiative is postponed for this year. The Co-operation Ireland Pride of Place is proceeding however with judging of applicants to take place by Zoom with a virtual awards ceremony planned.

Carranstown Grant Scheme

The grant scheme proposed recommendations by the Indaver Community Liaison Committee will be presented at the next full Council meeting.

Comhairle na n'Og

The Comhairle have been connecting both locally and nationally through technology, getting involved in consultation, discussion, art and music initiatives. Meath Comhairle created a video with a positive message for all young people to stay home during the crisis. Monthly meetings are being held on Zoom.

WIFI4EU

SORD Data Systems won the tender to deliver the WIFI4EU Project in Meath. Work has commenced engaging with traders in Kells to agree locations where the access points (APs) can be installed. Due to COVID 19, the European Commission has granted an 8 month extension to the deadline for delivery of the programme. When Kells is completed a review of the plans for delivery in other locations will be undertaken to schedule the works.



National Broadband Plan- Broadband Connection Points (BCP)

Working within distancing guidelines the BCP contractor (enet) will have delivered the wireless Point-to-Point links at 6 out of the 7 confirmed BCP sites in Meath by the end of May 2020.

The Retail Service Provider is currently finalising its delivery plans and will commence delivery of equipment to the BCPs during the summer to provide external WIFI access at all sites as soon as possible and enable relevant locations to provide internal access when restrictions are lifted.

Libraries Service

Commencement of Library Services

Public Libraries are due to begin offering more services to the public as outlined in Phase 2 of the Government's Roadmap for Reopening Society and Business. However, it will be some time before full library services can resume. In Phase 2, services will begin to be provided to the public in a step-by-step manner in line with public health guidance.

What to expect in Phase 2?

Arrangements are now being put in place for a safe lending service via a 'Contact and Collect' type model from the following branches in the county: Ashbourne, Dunboyne, Kells, Navan and Trim.

Items on loan may be returned to any of the 5 libraries listed above from 9.30am to 1.00pm Monday to Friday.

This means that at first, library spaces will be restricted to library staff only and will not be accessible to the public. As the government Roadmap progresses, the library sector will plan a gradual re-opening aligned to health and safety directives. But over time, and with caution and care, Meath County Council will begin to re-open buildings to the public. In all situations, the health and safety of library users and staff will be paramount. Social distancing will be observed where library users interact with services, and all health and safety protocols will be observed.

The five branches will offer services as outlined above. If possible, patrons will be asked to contact the library by email.

Ashbourne	01 - 8358185	ashbournelib@meathcoco.ie
Dunboyne	01 - 8251248	dunboynelib@meathcoco.ie
Kells	046 - 9241592	kellslib@meathcoco.ie
Navan	046 - 9021134	navanlib@meathcoco.ie
Trim	046 - 9436063	trimlib@meathcoco.ie

Online Services

Online services will continue to be available as the country moves through the re-opening phases. It will be possible to:

- join the library online;
- download eBooks and eAudiobooks;
- read magazines and newspapers
- take eLearning or language courses;
- watch or listen to storytimes; or,
- take part in other activities like online quizzes.



**Borrow, download
and enjoy here**
Your library in one app.

Arts Office

Arts Office Covid 19 Response Programme

In response to Covid 19 the Arts Office has had to reimagine and readapt the Arts Programme 2020. As two main tenants of the arts programme are support of the artist and public engagement, this has involved a significant rethink in how this can best be delivered. Current programmes are being redeveloped and several new initiatives have been introduced.

These initiatives are intended to run over a sustained period up to late Autumn. They are intended to provide alternative means of supporting those artists and creatives who have seen their work, performances and engagements cancelled or postponed for the foreseeable future, whilst providing greater access to the wider community to quality creative and cultural experiences. These initiatives also align to the County Arts Plan 2019 – 2024 Four Strategic Priority Headings and embrace a wide demographic.

On-line content

Greater visibility through Twitter and Facebook has been achieved through:

Theatre Tuesday: Award-winning playwright and MCC Associate Artist, Deirdre Kinahan has been commissioned to record a series of readings from a selection of her works which are posted on MCC social media platforms;

Ceol Comfort: A new music series featuring the music of artists who have or are currently supported by the Arts Office through various programmes. The first piece featured Perlee (Saramai Leech & Cormac O'Keefe), with a song from their recently released debut EP *Slow Creatures* (supported under Professional Development Scheme 2018), and video made by Kells filmmakers Mark Smyth and Jass Foley in and around Kells. *The Landing* by Michael Brunnock, musician, video filmed by Mark Smyth in and around north Meath. Other commissions include Caitlín Nic Gabhann Concertina, Bernadette Nic Gabhann, Fiddle and Brenda Castles, Concertina (winner of the 20/21 MCC Arts Office/Centre Cultural Irlandais Paris International Residency Award) Antóin MacGabhann has written and recorded a beautiful new tune Easter Blossom which he has kindly shared with the series.

Toradh Thursdays: The Toradh Gallery Ashbourne & Toradh2 Kells exhibitions have been moved online. To date 4 exhibitions have been posted with a further series commissioned.

To date the above have attracted 30,000+ views on social media.

All the artists under these initiatives are being paid a fee for their work or for rights to broadcast.

Sightless Cinema - White Cane Audio Theatre

Supporting White Cane Audio Theatre in the delivery of a pilot series of 6 weekly 'Sightless Cinema' radio drama devising online workshops with blind and visually impaired people in co-operation with the National Council for the Blind of Ireland Navan office.

Meath Artists Meet Up (MAMU)

The MAMU was set up for independent artists in Meath to meet other artists, theatre makers, dancers, writers, producers, freelancers etc in an informal setting over a cup of tea/coffee. The first meeting took place in February with further meetings scheduled every six weeks. 30 professional artists attended the first meeting with a further 20 indicating their wish to participate. As the meetings for the foreseeable future have had to be cancelled, an online mentoring programme has been agreed with MAMU facilitator Aisling O'Brien. Rollout began April 25th with strong participant engagement. A new MAMU newsletter has also been introduced to keep participants up to date on developments and initiatives.



FÉACH training

The **FÉACH** *Training Notes Programme – Music in a Healthcare Setting*, delivered by Kids Classics through our healthcare partners Navan Hospital, Beaufort Nursing Home, Navan and St Joseph's Nursing Home Trim, has had to suspend the onsite element of the programme. For participants to complete their course an online mentorship and CPD programme has been agreed with Kids Classics.

Act Out Youth Theatre

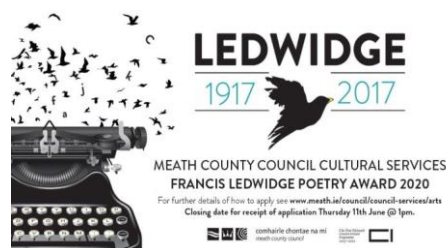
We have had several discussions with Anthony Kinahan, Artistic Director, Act Out Youth Theatre on how to best to support this year's programme in the current circumstances. The Navan Branch – junior and senior is thriving. A new branch was launched in Dunshaughlin in February (as per County Arts Plan Strategic Priority 3, Action 7) and both junior and senior are at capacity. AOYT have devised a detailed action plan to allow alternative delivery of their programmes. This plan has been drawn up in consultation with Youth Theatre Ireland (the national body for youth theatre) who have provided invaluable support and advice on programme content and online safeguarding. Youth Theatre Ireland are also facilitating weekly Youth Theatre Leader Zoom meetings as an extra support. AOYT will be actively engaging with the Meath Cruinniú na nÓg programme.

Other supports

Introduction of a new **Meath Arts Office/Words Ireland Mentorship Award**. Words Ireland is a grouping of seven national literature organisations who work collaboratively to provide coordinated professional development and resource services to the literature sector. This initiative is available to new, emerging or recently published writers in Meath.

Launch of **Francis Ledwidge Poetry Award 2020** on April 30th – National Poetry Day.

Meath Beo support - the Arts Office is assisting with moving some elements of the programme online thus keeping the series 'Beo'!



Working with our creative partners Hinterland Festival & Type Trail regarding alternatives to this year's programme.

The scope of the general arts office biweekly e-newsletter has been increased and is now been distributed through the PPN network and various arts groups and organisations in the county.

Working with Corporate Services and other department colleagues on the national #InThisTogether initiative.

Cruinniú na nÓg - June 13th

The Arts Office and Library Service programme and manage the Meath Cruinniú na nÓg. This is a national initiative run in partnership with Creative Ireland and RTE. This year's programme has had to be moved online. An exciting range of activities and events is being programmed for pre-schoolers (2- 5yrs) and primary and secondary school children (up to 18yrs).

The programme encompasses a wide range of activities and disciplines – Arts, Heritage & STEM - and contains a balance of passive and interactive events. Some events will be on the day only, others have a workshop/engagement element running over a six-week Cruinniú lead in time. Full details on meath.ie website.



Economic Development

Local Enterprise Office

The Local Enterprise Office (LEO) is the local point of contact for a number of the new Government initiatives introduced specifically to assist micro and small businesses at this difficult time. The most popular of these is the Trading on-line Voucher. While many companies have plans to trade online, the Covid crisis has made this a business necessity and the voucher of up to €2500 can help companies to do so.

Another new product, just being rolled out is the ReStart Grant for small businesses. This is direct grant aid of up to €10,000 to micro and small businesses to help with the costs associated with re-opening and re-employing workers following the COVID19 closures.

The LEO is available to point customers in the right direction to access the other financial products being rolled out by the Government, such as the Stabilisation Fund and the Credit Guarantee Scheme.

It is also continuing to provide other advisory and training supports online.

Overview of Activity

Activity	No approved
Grant Approvals	8
Trading Online Vouchers approved	30
Business Continuity Vouchers approved	100
Mentoring Assignments approved	23
Training Courses in May TOV Seminar on the 5 th SYOB on the 7 th LEAN Management on the 8 th Zoom to Improve on the 12 th TOV Seminar on the 12 th Digital Marketing Clinics on the 14 th and 15 th TOV Seminar on the 19 th SYOB on the 19 th Re-Start Programme on the 26 th	182 Participants

Finance Section

Financial Impact of Covid-19

The Council has undertaken an initial assessment of the financial impact of Covid-19 on its income and expenditure. The reports attached to this report have gone into the detail of the impact at this point in time of COVID 19 and a projection of the effects on Meath County Council for the financial year 2020, with the data and information currently available (see: Appendix 2, 3 and 4).

Summary of Potential impact on Income for 2020

INCOME BUDGET 2020	€,000	%	
Rates	43,994	32%	Covered in AFM reports 1 & 2
Grants	41,065	30%	No indication this income will be impacted in 2020
Goods & Services	33,759	24%	Covered in AFM reports 3
Local Property Tax	14,054	10%	No indication this income will be impacted in 2020
Transfers from Capital	4,221	3%	No indication this income will be impacted in 2020
Other Local Authorities	2,000	1%	No indication this income will be impacted in 2020
Total Income	139,093		

As can be seen from the table above Rates and Goods & Services account for 56% of Meath County Council's income and the analysis show they are the two most severely impacted by COVID 19.

Rates Income

Circular 04/2020 and 06/2020 issued in May covered the reimbursement of lost rates. While the circulars clearly state the recoupment covers the period from March 27 to June 27, a number of businesses were impacted in the period up to March 27 and will continue to be impacted long past June 27, 2020. Therefore, for Meath County Council the rate exposure is estimated as follows:

Period from March 12 to March 27	- €1,031,704
Rates Arrears carried Forward	- <u>€2,795,024</u>
Total	- €3,826,728

(The loss of this income is not currently covered by any communication from the department)

The detailed analysis shows that for **every month** of full lockdown the additional commercial rates income that could be lost totals **€2,092,068**. Potential loss of rates income for the period July to December 2020 has not been addressed by circular Fin 04/2020.

Goods & Services

Goods and Services represent 24% of the total income budget for Meath County Council for 2020. Acute Financial Matters Report 3 goes into the detail of the potential lost income under this category.

The monthly lost income from goods and services is €185,058 covering mainly lost parking income and rents and other charges such as fire services.

Currently there is no circular covering any recoupment of lost income under this category. Therefore, for Meath County Council goods and services exposure is as follows:

Quarter 1, January to March 2020	-	€ 88,250
Quarter 2, April to June 2020	-	€866,136
Quarter 3, July to September 2020	-	€682,901
Quarter 4, October to December 2020	-	<u>€583,415</u>
Total	-	€2,220,702

(The loss of this income is not currently covered by any communication from the department)

Summary of Potential impact on Costs for 2020

The expenditure for the first quarter 2020 is in line with budget expectations and amounts to €30.5m or 22% of the revenue budget for the year. Although April and May saw a slowdown in activity, it is the firm view of all budget holders that there will be a catch up of this lost activity as the county reopens in line with the government's roadmap. Significant additional costs have been and will continue to be incurred across all departments. At this stage with only one full month of additional costs it is very difficult to quantify at this stage.

Additional items of expenditure that are currently being incurred include the following:

- Additional Emergency Accommodation to assist with self-isolation.
- Additional emergency house repairs as more people stay at home.
- Significant increased cost in waste management including illegal dumping.
- Significantly increased coroner fees and inquests.
- IT associated costs to facilitate modified working arrangements.
- Communication and advertising costs as Meath County Council continues to engage with, and inform the public on the evolving COVID-19 situation.
- Costs associated with signage regarding social distancing.
- PPE and other Health and Safety equipment.
- Additional facilities management costs to safeguard staff and the public.

At the half year we will be in a better position to quantify all additional costs when supplier invoicing returns to normal.

Following a review of the adopted 2020 annual budget the following have been identified as potential areas for cost savings.

Revenue Account 2020 - Potential savings				
Service	Savings Potential	2020 Budget Exp €'000	Potential Savings from Own resources €'000	Expenditure Type
A - Housing	Prelet Repairs	2,600	200	Own Resources
A - Housing	Housing Aid, adaptation and mobility aids grant scheme	2,518	200	Own Resources
A - Housing	Estate Management initiatives	50	50	Own Resources
B - Transportation	Discretionary Maintenance (Inc €300k new DG allocation in 2020)	4,620	300	Own Resources
B - Transportation	County road surface dressing (own resource)	1,951	225	Own Resources
B - Transportation	2020 New Gritting Routes allocation	200	200	Own Resources
B - Transportation	Housing Estates	300	150	Own Resources
B - Transportation	Community Involvement Schemes contribution	730	80	Own Resources
B - Transportation	Plant Hire (off hire of JCB's for 4-5 weeks)		80	Own Resources
D - Development Management	Economic development budget	260	130	Own Resources
D - Development Management	Tourism	285	100	Own Resources
D - Development Management	Heritage inc Decade of Centenary's	503	50	Own Resources
D - Development Management	Twinning	36	30	Own Resources
D - Development Management	Community and Enterprise Function	128	31	Own Resources
E - Environment	Big belly bins, Environmental campaigns, initiatives, education	343	254	Own Resources
E - Environment	Climate change & Energy efficiency	395	130	Own Resources
E - Environment	Waste management & Environmental Initiatives	429	152	Own Resources
F - Recreation & Amenity	Recreation and Amenity activities	100	100	Own Resources
F - Recreation & Amenity	Libraries	300	120	Own Resources
F - Recreation & Amenity	MD Festive decoration & hanging baskets	120	120	Own Resources
F - Recreation & Amenity	Community grants & promotion of festivals	116	23	Own Resources
J - Central Management Charges	HR	280	80	Own Resources
J - Central Management Charges	Civic Functions	30	10	Own Resources
B - Transportation	Public Lighting	2,385	100	Budgeted transfer to capital
B - Transportation	School crossing	82	40	Budgeted transfer to capital
B - Transportation	Parking Operations	771	65	Budgeted transfer to capital
B - Transportation	Fleet	495	100	Budgeted transfer to capital
D - Development Management	Taking in Charge Estates	100	100	Budgeted transfer to capital
D - Development Management	Economic Development discretionary	300	300	Budgeted transfer to capital
E - Environment	Capital reserves transfers (Illegal landfills)	155	155	Budgeted transfer to capital
E - Environment	Capital reserves transfers (Fleet replacement)	8	8	Budgeted transfer to capital
E - Environment	Capital reserves transfers (Civil Defence HQ)	55	55	Budgeted transfer to capital
E - Environment	Capital reserves transfers (Fire Service)	80	80	Budgeted transfer to capital
H - Miscellaneous	Capital reserves transfers (Local Elections)	100	100	Budgeted transfer to capital
H - Miscellaneous	Capital reserves transfers (Members Gratuities)	150	150	Budgeted transfer to capital
J - Central Management Charges	Capital reserves transfers (Uniform)	15	15	Budgeted transfer to capital
J - Central Management Charges	IT Reserves	75	75	Budgeted transfer to capital
		21,065	4,158	
Travel and subsistence		1,327	100	
Overtime		1,251	100	
		23,643	4,358	

As Meath County Council continues to assess the impact of Covid-19 other longer term measures will need to be considered.

Medium to Long term measures for consideration:

- Non mortgage loan restructure
- Staffing – maternity covers, temporary contracts, vacancies.
- Business Process Improvements in relation to the revenue account.

This is an initial review of the Income and Expenditure elements of the 2020 Revenue Budget and given that the country is only at Phase 1 of the Government's Roadmap for re-opening society and business the full impact of the crisis on the finances of Meath County Council will only emerge as we progress through the phases outlined in the Roadmap. It will require greater in-depth analysis, review and on-going monitoring of income and expenditure as we progress over the coming months in order to minimise the negative financial impact and ensure we keep revenue deficits to a minimum.

Appendices

Appendix 1 – Climate Action Strategy

How Climate & Biodiversity Action Can Support a Covid Recovery

Council Meeting
8th June 2020
Buvinda House



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meath county council

A new perspective.....

- Many of the Covid related **behavioural changes** are the ones we need for **climate action** – remote working, reduced travel, buying locally, supporting local businesses, innovative thinking – **transformational change** is possible when faced with an immediate threat!
- And delving deeper..... **#inthistogether** bringing everyone on the journey and protecting those most vulnerable. We all have a role to play.
- A greater appreciation of the **nature** and **biodiversity** on our doorstep.
- **Health** and **wellbeing** – a greater appreciation and understanding of the fragility of health – **wellness** now a measure of wealth and many nations put humanity ahead of economy.
- **Leadership** – at all levels, top down and bottom up. Don't wait for leadership!



comhairle chontae na mí
meath county council

The Future.....

- Scientists say worse pandemics are on the way if we don't address our **relationship with nature**. Need stronger environmental legislation, 'one health' approach that recognizes the complex interconnections and underpin health system of vulnerable countries.(1)
- Global emissions will drop 4-8% however there is a fear they could increase post Covid.
- Rapid transition to **green energy** required.
- The climate crisis is/will be a **health crisis** (2) – air quality, drinking water, pandemic diseases – we need to unite behind the science.
- Keep **learning** for a better tomorrow.



comhairle chontae na mí
meath county council

Multiple Opportunities

Our Vision

To make County Meath a climate ready region that supports jobs, growth and healthy lifestyles



comhairle chontae na mí
meath county council

One year since the declaration of a **Climate and Biodiversity Emergency** and 9 months since the adoption of the **Climate Action Strategy.....**

Next?

Continue leadership through **education, engagement and awareness.**

Implementation Plan.

Covenant of Mayors.

Projects – through partnership and funding.



comhairle chontae na mí
meath county council

Appendix 2 – Acute Financial Matters Report 1

Meath County Council

Budget Review 2020

Acute Financial Matters Report 1
April 2020

Budgeted Expenditure 2015 – 2020 €675m



Analysis of Income

Meath County Council Revised Budget 2020 as at April 2020

Income	At Risk	2020 €	% of Income %
Commercial Rates	7,000,000	43,993,787	31.63%
Grants & Subsidies	-	41,064,863	29.52%
Local Property Tax	-	14,054,138	10.10%
Rents & RAS	75,000	10,645,520	7.65%
Irish Water - Recoupment	-	8,350,326	6.00%
Other income	255,000	5,371,026	3.86%
Capital Transfers	-	4,221,000	3.03%
Knockharley landfill levy - contra	-	4,050,000	2.91%
Parking Fines & Charges	300,000	1,675,000	1.20%
Superannuation	-	1,634,998	1.18%
Overhead Fund	-	1,623,766	1.17%
Planning Fees	-	1,422,000	1.02%
Housing Loans Interest	135,000	986,482	0.71%
	7,765,000	139,092,906	100.0%

* items highlighted in yellow represent potential medium to long term risks.

Analysis of Expenditure

	Adopted Budget 2020 Fixed Costs €	Adopted Budget 2020 Variable Costs €	Adopted Budget 2020 Total Costs €	Adopted Budget 2020 % of total
Payroll Expenses	48,039,628	200,000	48,239,628	34.68%
Operational & Admin				
Contracts, Plant etc	29,021,771	1,500,000	30,521,771	21.94%
Admin, Agency, Establishment	19,229,843	700,000	19,929,843	14.33%
Capital Transfers	6,606,252	1,343,000	7,949,252	5.72%
Rates Vacancies & Bad Debts	5,055,000		5,055,000	3.63%
Social Benefits (RAS)	4,163,833		4,163,833	2.99%
Landfill Levy (contra)	4,000,000		4,000,000	2.88%
Insurance	3,596,037		3,596,037	2.59%
Legal & Professional fees	2,872,498	250,000	3,122,498	2.24%
Other Grants	2,570,236		2,570,236	1.85%
Energy	2,521,031		2,521,031	1.81%
Housing Aid, adaption etc	2,448,800		2,448,800	1.76%
Rent, Rates & other	2,205,252		2,205,252	1.59%
Financial Charges incl loan	1,548,225		1,548,225	1.11%
Discretionary Expenditure inc GMA	221,500	1,000,000	1,221,500	0.88%
	86,060,278	4,793,000	90,853,278	65.32%
TOTAL	134,099,906	4,993,000	139,092,906	100.00%

Going Forward

- Short Term Emergency Measures
- Medium & long term options for discussion
- Areas identified as risk items at present, situation evolving

Report 2
Acute Financial Matters

Analysis of Rated Properties Impacted by COVID 19

**AFM REPORT
REFERENCE:**

Report Completed by

Fiona Lawless, HOF Meath County Council

Sheila Harkin Management Financial Accountant Meath County Council

Ger Soady Administrative Officer Meath County Council

Date Report was Completed

14th May 2020

Date Submitted to Management Team

21st May 2020

Date Submitted To the CPG

Date Submitted To the Members

1. Introduction

This Acute Finance Matters report follows AFM Report 1 which presented indicative figures of the financial impact on Commercial Rates as a direct result of the COVID-19 global pandemic situation which has been impacting on life in Ireland since January/February 2020. Ireland is currently in the Delay Phase of the first wave of this pandemic where the objective is to slow down the spread of the virus and this has been implemented with government measures involving widespread restrictions on business activities, public movement and distancing requirements to stem the spread of the Coronavirus.

Public Health measures initially implemented on 12th March 2020 were followed by more stringent restrictions on 28th March, 2020 and subsequently extended to the 5th May, with an announcement on 1st May that measures will be extended now until 18th May before any significant relaxation measures can be realistically considered and this will be in keeping with the Roadmap. What is very clear at this point is the fact that the global pandemic will impact on all walks of life for many months and even years to come.

The pandemic and the associated public health measures have certainly presented immediate and severe financial challenges for the business community as they deal with the economic impact and restrictions on their business activity that couldn't possibly have been foreseen or planned for. As a direct consequence of the financial shock to businesses in Ireland the collection of Commercial Rates income and associated cash flow management for Local Authorities has been severely impacted. The following business case has been prepared to further inform solutions to addressing extraordinary losses in Rates Income and associated cash flow matters facing local authorities

2. Executive Summary

Following a detailed analysis this report provides an assessment of the potential financial impact of the COVID -19 pandemic to the Commercial Rates Income for Meath County Council. Other issues that also need to be considered are the loss of carried forward arrears currently €2.8m.

It is also relevant to highlight in this report that focus on Commercial Rates does not purport to suggest that Commercial Rates is the only local government income source that is impacted by the Covid-19 Emergency. Other sources of income also critical for delivery of specific local services are directly and severely impacted with acute financial reports also being prepared on these income streams. Income from Housing Rent, Leisure and Tourism facilities and Parking Income are examples of income experiencing significant collapse at levels that can now be classified as lost, never to be recovered. This loss will leave local authorities further exposed in terms of meeting associated costs and/or contributions to the costs of other local services.

Impact of COVID-19 on Commercial Rates Income associated with impacted businesses	
Rating – Impact Period	Value €'m
Annual Impact	€25.1M
Monthly Impact	€2.09M
Quarterly Impact	€6.28M
Half Yearly Impact	€12.55M
9 Months Impact	€18.83M

3. Purpose of AFM Report 2

This position paper is the second paper produced in 2020 with the specific purpose of providing a more in depth analysis of the business types in the rating records of Meath County Council in an attempt to capture a more concise level and value of the potential financial impact of the COVID-19 pandemic on current year Commercial Rates Income . The report has been compiled using data provided from the records of the Valuation Office who capture data on business types in their role as valuers of commercially rated property in the state.

On 1st May the Taoiseach addressed the nation and announced the extension of the current public health measures for businesses for a minimum further period of 2 weeks to 18th May and also announced the publication of the “Roadmap for Reopening Society and Businesses”. The 5 Phase plan included in this programme involves a sequence of actions to reopen the economy and society and identifies specific public health trigger criteria which will inform movement through the phases. If these criteria are satisfactory to allow the progression through the phases this will see the final phase implemented on 10th August.

The Roadmap programme acknowledges that the plan must be a gradual process and may involve a reintroduction of measures if an upsurge in the disease occurs. It acknowledges the predictions by the World Health Organisation that the most plausible scenario is recurring epidemic waves interspersed with periods of low level transmission. It is also clear from the Roadmap that even if all 5 phase timelines are met as scheduled this will not see the end of the pandemic in Ireland and the social distancing and other public health requirements will continue well beyond the 10th August. The extent or duration of the pandemic in Ireland is therefore still very difficult to predict and while there are continuing uncertainties and no knowledge at this point about how quickly business activity will fully return or even how consumer appetite will materialise following relaxation measures the projections within this report are provided based on the current position of businesses to inform a worst case scenario. This is necessary due to the enormity of the value risk to Commercial Rates in the event of any of the uncertainties becoming realities.

Circular Fin 06/2020 was issued on 2nd May by the Department of Housing, Planning and Local Government announcing Commercial Rates Alleviation measures relating to COVID-19 restrictions which involve a waiver of rates for certain businesses for the 3 month period from 27th March to 27th June. A fund of €260m has been allocated for this purpose, which is welcome. The circular further states that the position of Commercial Rates post 27th June 2020 will be considered as part of a wider review of options to support enterprises and employment, and associated local authority funding implications, once the unwinding of public health restrictions have advanced.

This business case will facilitate further funding remedy considerations and discussions at national level to address the financial impact of the pandemic for other periods of 2020 and presents the case from both the perspective of

- a) Meath County Council in terms of the extent of the extraordinary financial and cash flow impacts facing this local authority as we continue to experience a collapse in income across all Goods & Service income types and the loss of significant levels of Commercial rate income as a direct result of the COVID 19 emergency over and above the level of funding already allocated.
- b) The Ratepayers in terms of informing any discussions on potential remedies and/or for additional business supports required to assist in reducing the impact by closure or reduced economic activity as a direct result of the pandemic and the emergency measures and also to prepare and trigger the economic recovery of the country.

4. Methodology

The analysis completed to inform the conclusions and recommendations in this report has been informed by the rateable property data provided by the Offices of the Commissioner of Valuation in respect of Meath County Council and has been reviewed and refined further by the rates section, including the revenue collectors, Ger Soady and Sheila Harkin who have determined the estimated level of impact on the various business property/categories in their Commercial Rates database.

The criteria applied involved

- a) A review of the Business properties as identified in the Valuation Office records to place them in relevant business categories
- b) Providing Total Rates Income by Business Type within each Business Category
- c) Provision of a best estimate of the impact of the COVID 19 Emergency on Business Activity/Rates Income by each Property Type within each of the 12 business categories.
- d) A resulting estimate of 2020 Rates Income impacted by COVID 19 broken down over a number of period types to further inform staged assessments.

This report continues to focus on 2020 Rates Warrant figures only and does not include any provision for

- **Loss of arrears or unpaid rates and vacancies** where a business might not reopen as a direct result of COVID 19 and in such cases there is a high probability that all unpaid rates will be struck off. (arrears €2.8m, vacant properties €3.5m)
 - **Any estimation of the impact on Commercial Rates beyond 2020.** There is no certainty yet on a real solution being in place to allow full normal business activity to return in advance of the end of 2020. Where an effective solution to the COVID 19 virus is not available to the population well in advance of 2021 the impact on Commercial Rates is likely to be extended into, at least, the next financial year.
 - **There is no inclusion within this report of the impact on other local government income sources** that are also seriously and directly impacted by the emergency situation. As assessment of lost and potentially lost income from Goods & Services Income for the Local Government Sector will form part of a separate report.
- This report is based on best estimates informed by experience and patterns emerging since the commencement and the escalation of the emergency measures i.e. from 12th March 2020. It is further informed by the knowledge that regardless of the adjustments or relaxation of the public health measures the accumulated loss of trading days even at this point will seriously impact on the ability of many businesses to recover quickly from the period of closure.
- The report has also been prepared in the knowledge that while a Roadmap to reopen businesses is now in place there is no certainty that this will provide a definitive resolution because of the high risk of upsurges in the pandemic due to the current lack of a permanent/long term solution to the COVID 19 situation and that the impact on all walks of life that inform economic activity will continue for many months to come.

- The figures presented within this report have two purposes
 - Demonstrating cash flow pressures/impacts facing Meath County Council over specified time periods for the 2020 financial year, which if they exceed the current allocation, will have detrimental effects on service delivery and the ability of LAs to fully engage in driving the economic recovery once the crisis is over;
 - Demonstrating the level of Commercial Rates liabilities faced by stressed business owners that will need to be addressed if these businesses continue to struggle beyond the proposed 3 month waiver and if these businesses are to be assisted in as far as possible to restart, recover and move forward when it becomes possible for them to trade again.
- Although the enormity of the COVID-19 emergency, in financial terms, will undoubtedly impact on all income sources of the Local Government Sector the focus of this business case is limited to the primary local source of income, Commercial Rates, due to
 - a) the critical nature of this income source for local government and
 - b) because of the associated and direct impact on local businesses and
 - c) the combined impact of the failure of Rates System on economic activity across the country.

The tables and calculations included in this report present/analyse the data in a number of various ways to assist in a fuller understanding of the impact on Meath County Council and different business/rating categories.

This data focuses on the level of Commercial Rates assumed to be directly impacted by the COVID-19 situation.

For the Values anticipated to be impacted by the COVID-19 situation Commercial Rates values are provided in a number of values as follows

- Annual Figures
- Monthly Figures
- Quarterly Figures
- Half Yearly figures
- Nine Month figures.

There are a number of tables and charts included in this report which have informed the current analysis and are as follows:

Table 1: Analysis of 2020 Commercial Rates Estimated Impact of Covid 19 **by Business Category** compiled following the more in depth review of property types within each category. It is complimented with **Chart 1** which provides graphical comparative evidence of the impact on each category compared to the total 2020 Rates Warrant associated with these categories

Table 2: Analysis of 2020 Commercial Rates Estimated Impact of Covid 19 **by Property Type within each Business Category**

The tables within the reports completed to date provide a % assessment of how the ratepayers in each of the sectors/categories/business types are expected to be impacted directly as a result of the pandemic and associated public health measures. In interpreting and understanding the data in the tables and assessments undertaken it is relevant to set out some of the factors that informed the %s applied:

- **The hospitality sector** is hugely impacted by the COVID 19 situation – this category contains Pubs, Hotels, Restaurants, Drive Through, Cafes, Nightclubs and Caravan Parks and similar type businesses. There is a suggestion that some businesses have converted to takeaways and continue to operate. The evidence of this is minimal and not material to the results demonstrated below. There have also been suggestions that some hospitality facilities now being used by the HSE as part of the emergency are “operating”. However, the HSE are suggesting that they will qualify for the HSE exemption from Commercial Rates and on that basis no provision is included for any such activity.
- **The Leisure category** is also hugely impacted due to the complete curtailment of any sporting activities or gatherings of people from 28th March across the wide and varied business types in this category. This sector is at serious risk of extended measures in light of issues surrounding social distancing and it is expected that this grouping will be unlikely to see any lifting of measures until the later end of any planned lifting of restrictions.
- **Fuel/Depot** results reflect the impact of COVID 19 in terms of activity. Many of the businesses in this category are seeing huge drops in activity and associated ancillary business activity due to the non movement of people as a direct result of public health measures/restrictions and this is a factor informing the %s applied in this category. There will also be informing factors governed by location, rural versus urban or more remote businesses versus those on Motorways or town centres etc.
- **The Health category** is informed by the closure of Dentists, Opticians, Physio, Sports and other human health services etc in addition to ancillary business of a lot of Pharmacies and Health Centres being deemed non-essential and are currently closed fully. Nursing homes are also a key element of this category and there is an expectation that these facilities will be seeking relief due to extraordinary costs they have incurred as a direct result of the crisis.
- **The approach taken for Offices** reflects the impact on many of these businesses that are dependent on other services that are not operating and where customer demand for their services is currently non-existent. The assessment here is supported by the large number of such businesses availing of COVID Wages subsidies under headings such as Legal, Accounting, Management and Architecture, Professional Services, Scientific, technical and Real Estate.
- **Overall there is no one size fits all** in any of the categories or indeed business types within the categories as there will be variations of impact across the country due to very rural versus very urban settings, isolated businesses versus those in shopping centres or town centres. There are also incidents where businesses have closed because of their inability to provide social distancing requirements within their facilities for either or both staff and customers. These and other factors mean that there will always be a level of subjectivity in any assessment undertaken particularly in the current situation where time is of the essence in arriving at a reasonable reflection of the position and also where investigation does not involve direct engagement with individual ratepayers or indeed circumstances do not allow for on site inspections to verify the current activity or non-activity.

5. Long Term or Ongoing Impact

The immediate impact on Local Authorities and local businesses in these local authority areas as a direct result of the Global Pandemic and the Public Health measures implemented in this country that are so necessary to protect the population is well known, publicised and evident on the ground and does not need to be repeated in this report. What is important in terms of delivering a message from this review of the impact on Commercial Rates is that without a strong, Ratepayers/businesses, the longer term impact for local economic recovery and local government services once the country starts to emerge from the crisis could be devastating for the country as a whole.

Local Authorities are best placed to strategically influence how the country recovers from this current and potentially crippling crisis but in order to deliver this as quickly and positively as possible local authorities must be placed in a strong position financially to ensure they can delivery recovery plans. Businesses also need to survive the crisis in order that they too can contribute to the recovery through restoring employment and their contribution to local and national government funding through commercial rates and other taxes.

The anticipated level of financial shock to local government clearly demonstrated in this report cannot be remedied in the short to medium or possibly even long term at local level and without intervention from national funding sources. Without this it is the strong view of the sector that the economic position locally could spiral negatively out of control.

The allocation of an initial €260m to relieve some businesses of their rates liability for 3 months and to provide this funding to Local Authorities is welcome but any shortfall in the funding available to Local Government funding is likely to be of such a material level it could be devastating to service delivery at local level.

The findings in this report provide strong evidence and confirm expectations that such is the potential loss here in terms of local government funding it could, if not fully supported, lead to serious consideration of the implementation of severe measures to address the situation up to and including curtailment of services and support projects for local community, shorter working weeks for staff and an immediate curtailment or cessation of planned economic development programmes.

Equally the need to fully support and protect, in as far as possible, businesses that are potentially facing closure or curtailment as a result of the COVID situation requires recognition of the unavoidable and unprecedented situation they have found themselves in. If this is not delivered it will make the efforts of local government to influence a quick economic recovery from the effects of the crisis much slower and harder to achieve.

6. Commentary on Supporting Data and Calculations

The business case has provided an overview of Commercial Rates Income of €44 million for the 2020 financial year.

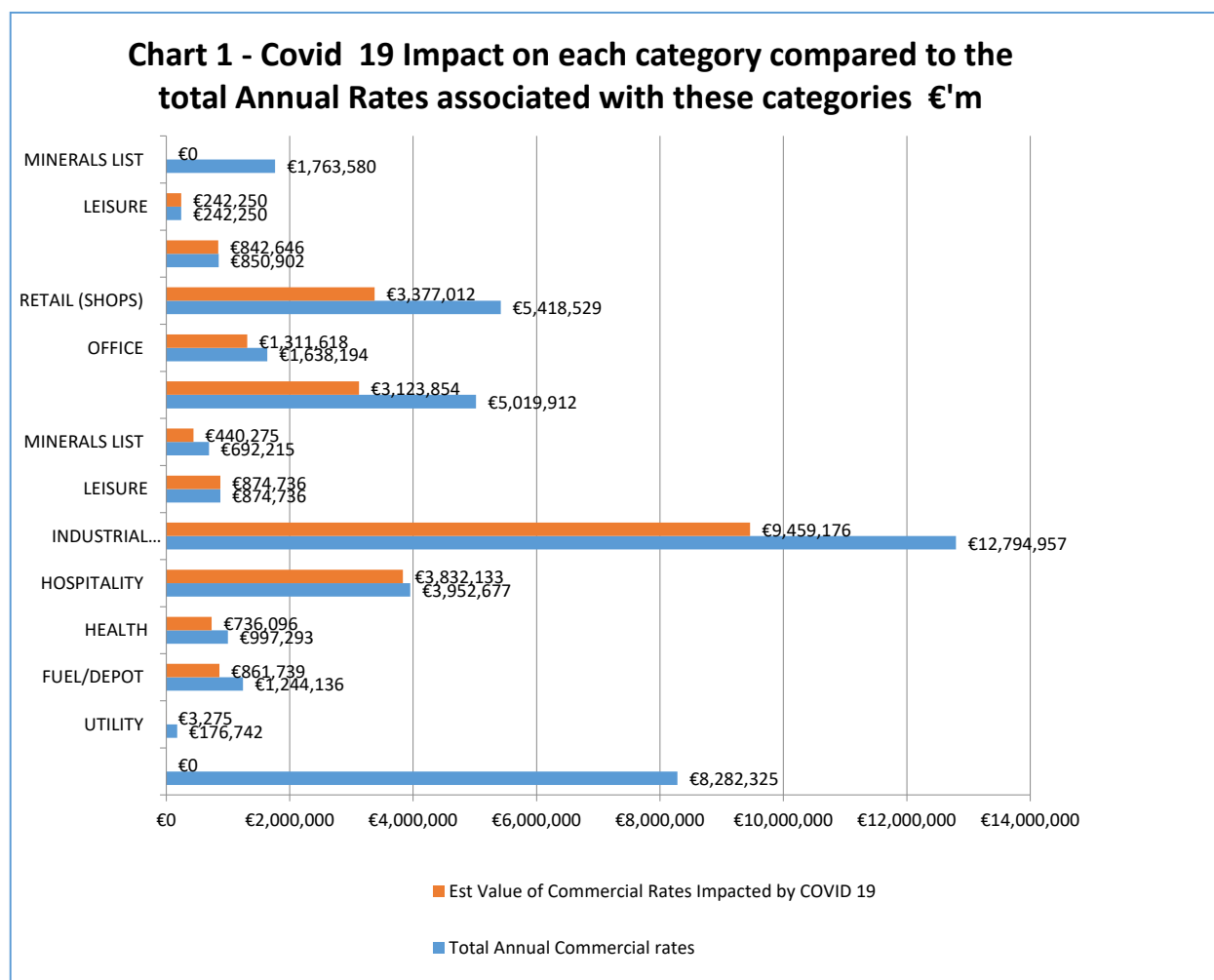
In an attempt to arrive at a reasonable assessment of the Commercial Rates Income value that is under immediate and serious threat as a direct result of the COVID-19 crisis, the business cases completed to date categorised the Rates Income across a defined list of business categories. This categorisation has assisted in informing an assessment by Meath County Council of the % rates within each of these categories that is anticipated to be impacted by the COVID-19 situation.

Analysis of Annual Commercial Rates								
Estimated Impact of Covid 19 by Category								
Categories	Total Annual Commercial Rates	Est Value of 2020 Commercial Rates Impacted by COVID 19						% Impacted by Covid-19
			Annual	Monthly	Quarterly	Half Year	9 Months	
CENTRAL VALUATION LIST	€8,282,325	19%	€0	€0	€0	€0	€0	0%
UTILITY	€176,742	0%	€3,275	€273	€819	€1,638	€2,456	2%
FUEL/DEPOT	€1,244,136	3%	€861,739	€71,812	€215,435	€430,870	€646,304	69%
HEALTH	€997,293	2%	€736,096	€61,341	€184,024	€368,048	€552,072	74%
HOSPITALITY	€3,952,677	9%	€3,832,133	€319,344	€958,033	€1,916,067	€2,874,100	97%
INDUSTRIAL USES	€12,794,957	29%	€9,459,176	€788,265	€2,364,794	€4,729,588	€7,094,382	74%
LEISURE	€874,736	2%	€874,736	€72,895	€218,684	€437,368	€656,052	100%
MINERALS	€692,215	2%	€440,275	€36,690	€110,069	€220,138	€330,206	64%
MISCELLANEOUS	€5,019,910	11%	€3,123,854	€260,321	€780,964	€1,561,927	€2,342,891	62%
OFFICE	€1,638,194	4%	€1,311,618	€109,302	€327,905	€655,809	€983,714	80%
RETAIL (SHOPS)	€5,418,529	12%	€3,377,012	€281,418	€844,253	€1,688,506	€2,532,759	62%
RETAIL (WAREHOUSE)	€850,902	2%	€842,646	€70,221	€210,662	€421,323	€631,985	99%
LEISURE	€242,250	1%	€242,250	€20,188	€60,563	€121,125	€181,688	100%
MINERALS LIST	€1,763,580	4%	€0	€0	€0	€0	€0	0%
TOTAL	€43,948,446	100%	€25,104,810	€2,092,068	€6,276,203	€12,552,405	€18,828,608	57%

This table confirms that of the €44 million commercial rates generated by Meath County Council an estimated €25 million or 57% of the total Commercial Rates funding will be impacted to some level by the current situation.

This 57% impact has been determined as the overall % impact on the Commercial Rates warrant and has been informed by the % impact assessed across all property types which varies within each of the 12 Business categories and the following table provides a summary of the assessed % impact in each of the categories, demonstrating the level of analysis that has been completed to inform the results as presented.

Analysis of Annual Commercial Rates				
Estimated % Impact of Covid 19 by Category on Commercial Rates Warrant				
Categories	Table 2			
	Total Annual Commercial Rates	% of Warrant	% of Warrant Impacted	% of Warrant Not Impacted
CENTRAL VALUATION LIST	€8,282,325	18.8%	0.0%	18.8%
UTILITY	€176,742	0.4%	0.0%	0.4%
FUEL/DEPOT	€1,244,136	2.8%	2.0%	0.9%
HEALTH	€997,293	2.3%	1.7%	0.6%
HOSPITALITY	€3,952,677	9.0%	8.7%	0.3%
INDUSTRIAL USES	€12,794,957	29.1%	21.5%	7.6%
LEISURE	€874,736	2.0%	2.0%	0.0%
MINERALS	€692,215	1.6%	1.0%	0.6%
MISCELLANEOUS	€5,019,910	11.4%	7.1%	4.3%
OFFICE	€1,638,194	3.7%	3.0%	0.7%
RETAIL (SHOPS)	€5,418,529	12.3%	7.7%	4.6%
RETAIL (WAREHOUSE)	€850,902	1.9%	1.9%	0.0%
LEISURE	€242,250	0.6%	0.6%	0.0%
MINERALS LIST	€1,763,580	4.0%	0.0%	4.0%
TOTAL	€43,948,446	100%	57.1%	42.9%



The more in-depth analysis undertaken for this business case therefore reaffirms the findings of AFM Report 1 in terms of the extent and value of the impact and in light of the level of analysis undertaken to complete this current paper I am confident that the data provided is a reasonable representation of the potential financial impact of the COVID 19 public health emergency on the 2020 Commercial Rates Warrant.

The recently announced 3 months Rates waiver for the period beginning on 27th March 2020, for all businesses that have been forced to close due to public health requirements will provide some relief for these COVID businesses. However, it is likely, if not probable, that the impact on businesses trying to recover following the public health emergency event will take a longer period and this brings with it the probability that most if not all of the €25m may be impacted by the crisis and may become uncollectible. It is further noted that although public health measures commenced on 12th March the waiver does not include the 2 week period from this date to 27th March and this may become an issue for businesses seeking support.

The situation is, in fact, exasperated by the actual timing of the crisis at such an early point of the year when Rate Demands for the year have only issued to Ratepayers and payment and collections levels had only commenced for the financial year so the risk to non-collection of large volumes of Commercial Rates is therefore at a higher level.

The inclusion of Monthly, Quarterly, Half Yearly and 9 months figures together with the annual values are included to also demonstrate the anticipated cash flow impact over various periods for what could be the duration of the crisis and recovery period. This is calculated on an even spread of Rates Income across the financial year and in the case of the business categories/sectors directly impacted by the crisis this is a reasonable assumption due to the high level of ratepayers in these categories that now pay their Commercial Rates on a monthly basis.

This review of the impact of the COVID-19 emergency on Commercial rates strongly suggests that at best case scenario the financial impact will impact on a minimum of 6 months Rates Income from the business types/categories identified indicating that a financial support package of €12.55m will be required to support Meath County Council through this unprecedented lost income event and that at worst case scenario this figure will rise to €25.1m for 2021.

Table 3	
Impact of COVID-19 on Commercial Rates Income associated with impacted businesses	
Rating – Impact Period	Value €'m
Annual Impact	€25.1m
Monthly Impact	€2.09m
Quarterly Impact	€6.28m
Half Yearly Impact	€12.55m
9 Months Impact	€18.83m

5. Next Steps

The Coronavirus (COVID-19) Global pandemic is and will cause significant financial damage to a vast majority of businesses in this state and this is absolutely acknowledged. Equally this will impact directly on Local Government funding and it is simply not possible for the Local Government Sector to sustain the financial shock that is now visible and growing as a direct result of the COVID-19 Emergency situation on the Commercial Rates Income that is such an integral part of funding for local government services.

At this point there is strong evidence of the actual collapse of income from Commercial Rates and the anticipated impact is materialising at pace and while certainty on an initial 3 months waiver and associated €260m funding allocation for local government now in place does provide some comfort in terms of an interim solution this must be followed by

- a) Confirmation that there will be a flow of income to local authorities from this fund in an immediate and structured way that will minimise cash flow risks materialising at levels anticipated and
- b) Certainty before the end of the 3 month period, i.e. the end of June, on what solutions government are proposing to deal with the continuing financial outfall to both support businesses and local authorities through this crisis situation and to aid the necessary actions that will be needed to be taken by government to enable local economies to recover once the situation stabilises.

As the National Road Map to Reopening Society and Businesses moves forward it should provide greater insight into how businesses will progress to initially return to trading and how this then translates into actual trading activity in light of ongoing measures to limit interaction between groups of people and to apply appropriate social distancing and other precautionary measures for both staff and customers. It is now critical that as the country moves forward, or indeed falters in these efforts, that continuous updates are reactive to changing situations and/or expectations to provide certainty on additional solution(s), as they become necessary, that will deliver a combined and adequate financial rescue package for local government which in turn will allow local authorities to provide certainty to rate paying businesses that they too, as a direct consequence, will receive additional financial support through further reduced rates liability for 2020. While this will not provide absolute certainty for the future of businesses it will assist in lessening the impact of the economic shock by any extension of the difficulties currently being experienced across the country and will place businesses and local authorities in a much stronger position to deliver a real and tangible contribution to the speed of the economic recovery

The government's formal Roadmap for the opening of businesses does involve an extension of restrictions on movement and economic activity further into the year but also provides for a lifting of those restrictions, slowly and cautiously as ongoing concerns about a resurgence of cases in a 2nd wave are managed. Now that relaxation plans and measures are in place and businesses start to prepare for their return it is more critical than ever that any movements/changes in the roadmap are coupled with swift communication, certainty and clear financial measures/remedies to be applied to allow local government to plan in some meaningful way for the delivery of their services for the remainder of the year and to also allow business owners some level of certainty so they can understand plans and potential contingency plans for the future of their business until normal business activity returns.

The level of lost Commercial Rates income as a direct result of the COVID 19 public health

emergency as demonstrated strongly and clearly in this Acute Financial Matters paper is now very obviously materialising on the ground, and is of such an unprecedented level and of such proportions that there is no other solution other than government intervention. The announcement of the 3 months rates waiver for businesses with the associated values being allocated directly from the Exchequer to local authorities does bring some relief to the enormity of the situation facing local authorities and the businesses in their administrative area but as the high probability is that the recently notified allocation will not meet the full cost of lost income for local government who continue to face enormous leakage of local Rates income it is critical for local government services that full certainty is provided as soon as possible.

Category	No of Properties by Sub Heading	% Split by Category	Total Annual Commercial rates	% Split by Category	Est Value of Commercial Rates Impacted by COVID 19					Est Annual Value Rates Not Impacted by COVID 19	% Est Rates Impacted by Covid 19	% Est Rates Not Impacted by Covid 19
					Annual	Monthly	Quarterly	Half Year	9 Months			
CENTRAL VALUATION LIST	12	0.25%	€8,282,325	18.8%	€0	0	0	0	0	8,282,325	0%	100%
UTILITY	4	0.08%	€176,742	0.4%	€3,275	273	819	1,638	2,456	173,467	2%	98%
FUEL/DEPOT	88	1.86%	€1,244,136	2.8%	€861,739	71,812	215,435	430,870	646,304	382,397	69%	31%
HEALTH Total	140	2.96%	€997,293	2.3%	€736,096	61,341	184,024	368,048	552,072	261,197	74%	26%
HOSPITALITY	243	5.14%	€3,952,677	9.0%	€3,832,133	319,344	958,033	1,916,067	2,874,100	120,544	97%	3%
INDUSTRIAL USES	1777	37.58%	€12,794,957	29.1%	€9,459,176	788,265	2,364,794	4,729,588	7,094,382	3,335,781	74%	26%
LEISURE	113	2.39%	€874,736	2.0%	€874,736	72,895	218,584	437,368	656,052	-0	100%	0%
MINERALS LIST	28	0.59%	€692,215	1.6%	€440,275	36,690	110,069	220,138	330,206	251,940	64%	36%
MISCELLANEOUS	153	3.24%	€5,019,912	11.4%	€3,123,854	260,321	780,964	1,561,927	2,342,891	1,896,058	62%	38%
OFFICE Total	604	12.77%	€1,638,194	3.7%	€1,311,618	109,302	327,905	655,809	983,714	326,576	80%	20%
RETAIL (SHOPS)	1506	31.85%	€5,418,529	12.3%	€3,377,012	281,418	844,253	1,688,506	2,532,759	2,041,517	62%	38%
RETAIL (WAREHOUSE)	58	1.23%	€850,902	1.9%	€842,646	70,221	210,662	421,323	631,985	8,256	99%	1%
LEISURE	1	0.02%	€242,250	0.6%	€242,250	20,188	60,563	121,125	181,688	0	100%	0%
MINERALS LIST	1	0.02%	€1,763,580	4.0%	€0	0	0	0	0	1,763,580	0%	100%
Grand Total	4,728	100%	€43,948,446	100.0%	25,104,810	2,092,068	6,276,203	12,552,405	18,828,608	18,843,636	57%	43%

Rates analysis 2020 by subheading Meath County Council
CENTRAL VALUATION LIST
GLOBALS
CENTRAL VALUATION LIST Total
FUEL/DEPOT
AVIATION FUEL DEPOT, -
MOTORWAY SERVICE STATION, -
MOTOR WASH
OIL / FUEL DEPOT
SERVICE STATION
FUEL/DEPOT Total
HEALTH
CLINIC
DAY CARE CENTRE
DENTAL WORKSHOP
HEALTH CENTRE / FARM
HOSPITAL
MEDICAL CENTRE / CLINIC
NURSING HOME
SURGERY (DOCTOR)
SURGERY (OPTICIAN)
SURGERY (OTHER)
SURGERY (PHYSIOTHERAPIST)
HEALTH Total
HOSPITALITY
APART / HOTEL
CARAVAN PARK
CENTRE FOR ASYLUM SEEKERS
CONFERENCE CENTRE
GUESTHOUSE
GUESTHOUSE, RESTAURANT
HOLIDAY COMPLEX
HOSTEL
HOTEL
HOTEL, NIGHT CLUB / DISCOTHEQUE
HOTEL, PUB
HOTEL, SPORTS & LEISURE CENTRE
PUB
PUB, GUESTHOUSE
PUB, OFF-LICENCE
PUB, RESTAURANT
HOSPITALITY Total
INDUSTRIAL USES
A. I. STATION
ABATTOIR
ASHPHALT PLANT
BAKERY
BREWERY
BULK STORES
BUS DEPOT
COLD STORE

Rates analysis 2020 by subheading Meath County Council
CONCRETE WORKS DATA CENTRE DISTRIBUTION CENTRE FACTORY (FISH) FACTORY (PHARMACEUTICAL) FACTORY (OTHER) FACTORY, BAKERY FACTORY (CEMENT) FACTORY (COMPUTER) FACTORY, CHILL STORE FACTORY (MEAT) FACTORY (MILK) FACTORY, OFFICE FACTORY, PRINTING WORKS FOOD PREPARATION GARAGE GENERATING STATION GRAIN STORES HANGAR HATCHERY LABORATORY LAUNDRY LIVESTOCK MART OFFICE PLANT/OTHER - TANKS PRINTING WORKS PROVENDER MILL / FLOUR MILL PUMPING STATION SAWMILL SECURITY BUILDING SHOWROOM (INDUSTRIAL) SORTING OFFICE STORE VEHICLE TEST CENTRE WAREHOUSE WAREHOUSE CASH & CARRY WORKSHOP YARD (STANDALONE)
INDUSTRIAL USES Total
LEISURE ACTIVITY CENTRE ACTIVITY CENTRE, CAFE AMUSEMENT CENTRE BOWLING-ALLEY CASINO CINEMA CLUB HOUSE COMMUNITY HALL DANCE STUDIO EQUESTRIAN CENTRE, -

Rates analysis 2020 by subheading Meath County Council
GOLF DRIVING RANGE GYMNASIUM / FITNESS CENTRE HERITAGE / INTERPRETATIVE CENTRE MARINA, - OPEN FARM RACE TRACK (GREYHOUNDS) RACE TRACK (HORSES) RACE TRACK (MOTOR) SNOOKER HALL SPORTS & LEISURE CENTRE STABLE STADIUM STUDIO THEATRE THEATRE, CAFE Theam Park THEATRE, PUB
LEISURE Total
MISCELLANEOUS ADVERTISING STATION ART GALLERY BROADCASTING STATION, - CAR PARK (MULTISTOREY) CAR PARK (OFFICE) CAR PARK (OFFICE), YARD (STANDALONE) CAR PARK (OTHER) CAR PARK (RETAIL) CAR PARK (SURFACE) CEMETERY OR CREMATORIUM COLLEGE COLLEGE, SPORTS GROUNDS CRECHE EVENT SPACE FIRE STATION FUNERAL HOME INCINERATOR, GENERATING STATION KENNELS MAST / ANTENNA MUSEUM PLACE OF WORSHIP PUBLIC CONVENIENCE POST BOX QUAY / JETTY RECYCLING CENTRE SCHOOL TANK, YARD TERMINAL TOLLS TRAINING CENTER
MISCELLANEOUS Total

Rates analysis 2020 by subheading Meath County Council
MINERALS
LANDFILL SITE, -
Mine
QUARRY, -
MINERALS LIST Total
OFFICE
CAR PARK
CREDIT UNION
HOUSE, DAY CARE CENTRE
OFFICE
OFFICE (HOUSE), BEAUTY SALON / MASSAGE
OFFICE (HOUSE), OFFICE (EMBASSY)
OFFICE Total
RETAIL (SHOPS)
ADULT SHOP
ADVENTURE / ARMY / CAMPING
ANTIQUA SHOP
ATM
AUCTIONEER
BANK
BARBER
BETTING OFFICE
BOOKSHOP
BOOKSHOP, COFFEE SHOP
BRIDAL / FORMAL WEAR
BUILDING SOCIETY
BUTCHER
BUTCHERS / FISH MONGERS
CAFE
CAFE, RESTAURANT
CAFE, TAKE AWAY
CAFE, YOUTH CENTRE
CARD / STATIONERY / PRINT
CHARITY SHOP
CLOTHES SHOP
COFFEE SHOP, TAKE AWAY
COMPUTER SHOP
CONFECTIONERY
COSMETIC SHOP
CRAFT SHOP
CREDIT UNION
CYCLE SHOP
DELICATESSEN
DEPARTMENT STORE
DISCOUNT STORE
DRY CLEANERS / LAUNDERETTE
DRY CLEANERS / LAUNDERETTE, INTERNET CAFE
ELECTRICAL / ELECTRONIC
ELECTRICAL / ELECTRONIC, AMUSEMENT CENTRE
ETHNIC FOOD SHOP

Rates analysis 2020 by subheading Meath County Council
ETHNIC FOOD SHOP, BUTCHER
ETHNIC FOOD SHOP, HAIRDRESSING SALON
ETHNIC FOOD SHOP, OFF-LICENCE
FASHION ACCESSORY
FLORIST
FURNITURE
GAME SHOP
GARDEN SHOP
GREENGROCER
HAIRDRESSING SALON
HARDWARE / DIY
HEALTH FOOD SHOP
HOUSEHOLD GOODS
INDIAN TAKE AWAY
INTERNET CAFE
JEWELLERS
KIOSK
LIGHTING / LAMP
MARKET
MISCELLANEOUS
MOTOR ACCESSORIES
MUSIC-INSTRUMENTS
MUSIC-RECORDS / DVDS / VIDEOS
NEWSAGENT
NURSERY (MOTHERCARE)
OFFICE SUPPLIES
OFF-LICENCE
OFF-LICENCE, NEWSAGENT
OPTICIAN
PEN SHOP
PET SHOP
PHARMACY
PHONE SHOP
PHOTO PROCESSING SHOP
POST OFFICE
POST OFFICE, NEWSAGENT
RESTAURANT (DRIVE THRU)
RESTAURANT
RESTAURANT, CAFE
RESTAURANT, CONFERENCE CENTRE
RIGHT OF TRADING
SANDWICH / JUICE BAR
SANDWICH / JUICE BAR, TAKE AWAY
SHOE REPAIR / KEY CUT
SHOE SHOP
SHOP (OFFICES), AUCTIONEER
SHOP (OFFICES), TRAINING CENTER
SHOP
SHOP, AMUSEMENT CENTRE
SHOP, OFF-LICENCE

Rates analysis 2020 by subheading Meath County Council
SHOP, PRINTING WORKS SPORTS SHOP SUPERMARKET TAILORING, ALTERATIONS, REPAIRS TAKE AWAY TATTOO PARLOUR TAXI OFFICE TOURIST OFFICE TOY SHOP TRAVEL AGENCY VEHICLE HIRE VIDEO SHOP
RETAIL (SHOPS) Total
RETAIL (WAREHOUSE) ACTIVITY CENTRE CLOTHES SHOP DISCOUNT DIY SUPERSTORE ELECTRICAL / ELECTRONIC FURNISHINGS HARDWARE HOUSEHOLD GOODS MOTOR ACCESSORIES MOTOR SHOWROOM NURSERY (MOTHERCARE) OFF-LICENCE PET SHOP RETAIL WAREHOUSE TILE TOY SHOP
RETAIL (WAREHOUSE) Total
UTILITY AIRPORT, TERMINAL BIKE STATIONS BUS SHELTER BUS STATION EFFLUENT TREATMENT WORKS NETWORK (CABLE) NETWORK (LUAS) NETWORK (STORM WATER) NETWORK (WATER) PIPELINE PORT PUMPING STATION TAXI SHELTER TELEPHONE (KIOSK) WINDFARMS
UTILITY Total



Circular Fin 04/2020

Chief Executive

cc. Head of Finance

24 March 2020

Arrangements relating to commercial rates and COVID-19

A Chara,

I am directed by the Minister for Housing, Planning, and Local Government to refer to arrangements relating to commercial rates and the impacts on businesses affected by COVID-19.

Deferral of rates

Government has agreed with the County and City Management Association that local authorities should defer rates payments due from businesses most immediately impacted by COVID-19, primarily in the retail, hospitality, leisure and childcare sectors, for at least a 3 month period.

As the levying and collection of rates are matters for each local authority, this measure will be implemented by each authority in their own areas. Local authorities have long-standing relationships with ratepayers and are therefore best placed to deal with this evolving situation in terms of the impact on ratepayers and operating environments. Notwithstanding that, local authorities are asked to take particular account of the various pressures currently facing ratepayers, in terms of collection of rates and enforcement, in the sectors most impacted so far. Local authorities are also asked to monitor the situation closely, as the categories of ratepayers impacted by the COVID-19 may change over time.

Engagement with ratepayers

Ratepayers have been advised that if they have had to temporarily close or significantly curtail operations during the COVID-19 response period they should contact their local authority immediately in relation to any rates payments falling due in the period to end June.

Local authorities should invite impacted ratepayers to inform the local authority if they are experiencing difficulties and are requested to put in place dedicated contact arrangements in order to facilitate any such customer queries. Such arrangements should include a dedicated email address, and may include dedicated phone or online contact form.

Short term cash flow

Government recognises that local authorities deliver critical services every day and that they are working as part of the State's co-ordinated response to dealing with the Public Health threat posed by COVID-19, while also seeking to minimise the impacts on communities, businesses and other stakeholders.

As commercial ratepayers contribute €1.5 billion to local authorities every year, it is acknowledged that flexibility around rates deferral will have implications in terms of cash flow and funding will be provided to address issues arising. At the outset, in order to help mitigate the impacts, the Department has put in place arrangements to advance elements of the 2020 allocations from the Local Government Fund in the short term, rather than over the course of the year as would ordinarily be the case. These arrangements will be kept under review. Any local authority experiencing difficulties with cash flow, following the advance allocations, should contact the Department immediately. It is important that measures are also put in place to maintain a record of all rates deferred and associated income delayed.

Local Property Tax 2020

In the normal course of events, local authorities receive LPT allocations in six staged payments. Two of these payments have already been made; the first in January 2020 and a second payment earlier this month. Local authorities will now receive a combined third and fourth instalment of LPT payments within the next fortnight. These payments are not additional funding allocations, but are being advanced in order to assist local authorities with cash flow during this exceptional period.

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Lorraine O'Donoghue
Principal
Local Government Finance



Circular Fin 06/2020

To: Local Authority Chief Executives
cc. Heads of Finance

02 May 2020

Commercial rates alleviation measures relating to COVID-19 restrictions

A chara,

I am directed by the Minister for Housing, Planning and Local Government to refer to circular Fin 04/2020 concerning commercial rates.

3 month waiver of rates for certain businesses

In light of developments since that circular issued, Government has decided that commercial rates, for a 3 month period beginning on 27 March 2020, for all businesses that have been forced to close due to public health requirements, will be waived. The Exchequer will provide €260m to fully fund the cost of this initiative, based on analysis completed by the CCMA.

The position post-27 June 2020 will be considered as part of a wider review of options to support enterprises and employment, and associated local authority funding implications, once the unwinding of public health restrictions has advanced.

Restart Fund

Government has also decided to provide €250m for the establishment of a Restart Fund targeting micro and small businesses that have suffered a dramatic loss of turnover due to the COVID-19 restrictions and which require assistance in reconnecting with the marketplace. It is intended that this funding would be a recognition for those businesses who have maintained engagement with their staff and would be linked to ongoing employment of those staff. In view of the role that commercial rates can play in post-COVID economic recovery and the impact on local authority revenues, it was agreed that this measure should be implemented via a system of Commercial Rates rebates/waivers. Businesses will receive no more than the equivalent of their 2019 Rates bill, capped at €10,000 per business. The technical details of the scheme, and how the Fund will be administered, will be developed in the coming weeks by the Department of Housing, Planning and Local Government, the Department of Business, Enterprise and Innovation and the Department of Public Expenditure and Reform, in consultation with the CCMA.

Next steps

The Department is currently considering the implementation arrangements in relation to the above initiatives and will be in further contact with local authorities in this regard shortly.

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Lorraine O'Donoghue
Principal
Local Government Finance

<p align="center">Report Number 3 Acute Financial Matters</p>	
<p align="center">Analysis of Goods & Services Income Impacted by COVID 19 in 2020</p>	<p>AFM REPORT REFERENCE:</p>
<p>Report Completed by Fiona Lawless, Head of Finance, Meath County Council Paul Timoney, Financial Accountant, Meath County Council</p>	
<p>Date Report was Completed</p>	<p>19th May 2020</p>
<p>Date Submitted to Management Team</p>	<p>21st May 2020</p>
<p>Date Submitted To the Corporate Policy Group</p>	<p>25th May 2020</p>

1. Introduction

This Acute Financial Matters report follows AFM Reports 1 & 2 which assessed the financial impact on Commercial Rates as a direct result of the COVID-19 global pandemic situation. In addition to Rates income, many of the other categories of income have been considerably impacted in 2020 which will result in serious financial loss to Meath County Council. These income sources are reported in our Annual Financial Statements as Goods and Services income and include various miscellaneous income headings many of which are significantly Impacted by this pandemic.

Table 1

BUDGET 2020	€,000	%	
Local Property Tax	14,054	10%	No indication this income will be impacted in 2020
Grants	41,065	30%	No indication this income will be impacted in 2020
Rates	43,994	32%	Covered in AFM reports 1 & 2
Goods & Services	33,759	24%	The subject of this report
Other Local Authorities	2,000	1%	No indication this income will be impacted in 2020
Transfers from Capital	4,221	3%	No indication this income will be impacted in 2020
Total Income	139,093		

As you can see from table 1 above, income from goods and services represents 24% of the total income in Meath County Council which is very material in the context of overall income and due to its nature this income is subject to more volatility in these times.

Income from Goods and Services represents income from Rents, Housing Loans, Planning applications, Parking charges, Fire service charges, Recreation and amenities such as swimming pools, rental of properties and lands, Irish Water, Civic amenity facilities and various other services. (Table 3 expands this further)

This report seeks to assess the impact the COVID19 pandemic will have on Goods and Services income in 2020.

2. Executive Summary

Following a detailed analysis of the various Goods and Services income streams, Meath County Council anticipates an income loss in 2020 amounting to **€2.2m (See table 2 below)**.

The projected income loss for 2020 has been calculated based on the 2020 budget estimates for the remaining months of 2020 taking into consideration all available information including prior year comparatives and receipts. The assessment also included consultation with key staff in each income department and is our best estimate at this moment in time. The income from Goods and Services will remain under close review throughout the coming weeks and months of 2020.

Table 2:

Analysis of impact of COVID 19 on Goods and Services Income in Meath County Council in 2020					
	2020 Budget	Estimated value of income loss in 2020			
Income Category	2020 Annual Budget	Monthly Income Loss	Quarterly Income Loss	Half Yearly Income Loss	9 Month income Loss
Rent inc 3rd Party Rent	€10,645,520	€33,267	€99,802	€199,604	€399,207
Loan Interest & Charges	€986,482	€0	€0	€0	€0
Irish Water Income	€8,350,326	€0	€0	€0	€0
Planning Fees	€1,422,000	€17,775	€53,325	€106,650	€213,300
Parking Charges	€1,675,000	€76,771	€230,313	€460,625	€921,250
Recreation & Amenity Activities	€180,000	€11,625	€34,875	€69,750	€139,500
Library Fees & Fines	€5,000	€188	€563	€1,125	€2,250
Pension Contributions	€1,635,000	€0	€0	€0	€0
Property Rental/Leasing	€386,000	€2,413	€7,238	€14,475	€28,950
Fire Charges	€250,000	€9,375	€28,125	€56,250	€112,500
NPPR Income	€200,000	€0	€0	€0	€0
Misc Income (See Table 3)	€8,023,392	€33,645	€100,936	€201,872	€403,745
Totals	€33,758,720	€185,058	€555,175	€1,110,351	€2,220,702

3. Purpose of AFM Report 3 (Analysis of Goods & Services Income Impacted by COVID 19 in 2020)

This report provides detailed analysis of all the various Goods and Services income headings and also attempts to capture a more concise level and value of the potential financial impact of the COVID-19 pandemic on current year income. While there has been much emphasis on the impact on Rates income as a result of the COVID19 pandemic, the income from Goods and Services represents 24% of the overall income in Meath County Council and is therefore of critical importance.

On 1st May the Taoiseach addressed the nation and announced the extension of the current public health measures for businesses for a minimum further period of 2 weeks to 18th May and also announced the publication of the “Roadmap for Reopening Society and Businesses”. The 5 Phase plan included in this programme involves a sequence of actions to reopen the economy and society and identifies specific public health trigger criteria which will inform movement through the phases. If these criteria are satisfactory to allow the progression through the phases this will see the final phase implemented on 10th August. The Roadmap programme acknowledges that the plan must be a gradual process and may involve a reintroduction of measures if an upsurge in the disease occurs. It acknowledges the predictions by the World Health Organisation that the most plausible scenario is recurring epidemic waves interspersed with periods of low level transmission. It is also clear from the Roadmap that even if all 5 phase timelines are met as scheduled this will not see the end of the pandemic in Ireland and the social distancing and other public health requirements will continue well beyond the 10th August. The extent or duration of the pandemic in Ireland is therefore still very difficult to predict.

As the Country progresses through the phases of reopening a more accurate picture will form in relation to the impact this pandemic has had in relation to Goods and Services income. This report presents the best estimate of the impact on income at this moment in time. Meath County Council will be monitoring this evolving situation continuously throughout the remainder of the year.

4. Methodology

The data and analysis compiled in this report has been informed by the 2019 Annual Financial Statements, in particular the Appendix 4 Analysis of Goods and Services income, also the 2020 Annual Budget and the Quarter 1 2020 Management Accounts.

The criteria applied involved:

- A detailed analysis and review of accrued (invoiced) income from each category of Goods and Services income on a monthly & quarterly basis in Quarter 1 2020 and in prior years.
- A detailed analysis and review of cash receipts from each category of Goods and Services income on a monthly & quarterly basis in Quarter 1 2020 and in prior years.
- Analysis of the 2019 and 2020 budgets for each category of income from goods and services
- Consultation with various sections to arrive at indicated estimates of potential lost income as percentages for each of the Quarters of 2020
- Following data gathering, consultation and analysis an assessment of the lost income for the 2020 year to date and estimation on the potential scale of lost income for the remaining quarters of the year for each income category

The report has been prepared in the knowledge that while a Roadmap to reopen businesses is now in place there is no certainty that this will provide a definitive resolution because of the high risk of upsurges in the pandemic due to the current lack of a permanent/long term solution to the COVID 19 situation and that the impact on all walks of life that inform economic activity will continue for many months to come.

5. Commentary on Supporting Data and Calculations

Each income category has been separately assessed for each quarter of 2020 and an estimated loss of income % is applied to the 2020 budget in order to provide a potential loss of income calculation. The analysis of the impact of COVID-19 on Goods and Services income for each income category is set out in Table 3 (page 9):

Commentary:

- **Rents:** Meath County Council's operates a differential rent scheme. Rents are calculated as a proportion of assessable income of the tenant in accordance with the terms of the differential rent scheme. The total rental income budget for Meath County Council for 2020 is €10.645m . There are currently in excess of 3,300 tenants and our analysis indicates that approximately 75% of these tenants are in receipt of social welfare. Based on this analysis 75% of the rental income is not expected to be impacted by COVID19. The remaining 25% of the rental income totaling €2.66 million is however at some risk and is difficult to accurately forecast. For the purposes of this report we have included an estimated reduction 20% in rental income for the tenants who are not in receipt of social welfare. For the remaining quarters of 2020 (Q2, 3 &4) an estimated loss of 20% is provided in the calculations, totaling €399,000 or €133,000 per quarter.
- **Housing Loans:** Meath County Council provides mortgages for homebuyers and this income is reflected in the revenue account as housing loan income . For every mortgage granted to an applicant it is matched by a corresponding loan taken out by Meath County Council with the Housing Finance Agency. Therefore the purposes of this analysis it has not been necessary to make any adjustments . All deferrals and mortgage breaks will be offset by a corresponding adjustment to the payment by Meath County Council to the HFA in respect of each loan .Therefore there is no anticipated loss in income to Meath County Council.
- **Income from Irish Water:** This is not expected to be impacted as the income represents a recharge to Irish Water of the cost of service provision by Meath County Council under a Service Level Agreement.
- **Planning applications:** The budgeted income for Meath County Council for 2020 is €1.4m. The income from planning applications in Q1 2020 was €340,000 which is in line with the budget of €350,000/ Qtr . A detailed review of planning income was undertaken in conjunction with the planning department and it is anticipated that there will be a reduction of approximately 20% in the planning income for the remainder of the year , mainly due to the mix and timing of the applications. An income loss of 20% over the remainder of 2020 amounts to €213,000 and will result in an overall shortfall of 15% on the income budget.

- **Car Parking Service:** The 2020 budget includes €1.7m in parking income. As expected the income from the car parking service has been significantly impacted by recent events including travel restrictions and also the restrictions on business trading. The towns of Navan, Trim and Kells operate a paid parking service for both on and off street car parks. Since 30th March only on-street meters are accepting parking charges while off street car parks are free. There has been very little parking income collected since the end of March and the anticipated out turn for Q2 is that income will be down by 90%. Based on the continuation of the gradual easing of restrictions it is expected that income in Q3 could be down by 60% and Q4 could be down by 50% compared to the same period in 2019. Overall loss in parking income for the 2019 year is estimated to be €921,000 which is 55% of 2020 budgeted income.
- **Recreation & Amenity):** The 2020 budget is €180,000, however since the end of March the pools have been closed. It is difficult to anticipate a full reopening in 2020 due to the likely continuation of restrictions on leisure facilities. This will result in €140,000 lost income for 2020.
- **Fire Charges:** This income is impacted both in terms of reduced call outs and also the expectation that income will be more difficult to collect during this pandemic.
- **Other Miscellaneous Income:** The impact on all other miscellaneous income headings is set out as an addendum to Table 3. Income such as the Landfill Levy is collected and passed on the Department of Housing Planning and Local Government and not retained. Income from overhead and machinery charges are not impacted either as these are indirect costs which can be funded as part of the Transportation Grants for 2020. The impact assessment on all other headings where they are affected by COVID19 is estimated to be an income loss of 80% in Q2 2020, 60% in Q3 2020 and 40% in Q4 2020. The total loss of income amounts to €400,000 and is set out in Table 3.

Table 3:

Analysis of impact of COVID 19 on Goods and Services Income in Meath County Council						
Income Category	Budget	2020 Income Loss in each Quarter and total for the year				
	2020 Budget	2020 Q1	2020 Q2	2020 Q3	2020 Q4	Total Impact
Rent inc 3rd Party Rent	€10,645,520	€0	€133,069	€133,069	€133,069	€399,207
Loan Interest & Charges	€986,482	€0	€0	€0	€0	€0
Irish Water Income	€8,350,326	€0	€0	€0	€0	€0
Planning Fees	€1,422,000	€0	€71,100	€71,100	€71,100	€213,300
Parking Charges	€1,675,000	€83,750	€376,875	€251,250	€209,375	€921,250
Recreation & Amenity	€180,000	€4,500	€45,000	€45,000	€45,000	€139,500
Library Fees & Fines	€5,000	€0	€1,000	€750	€500	€2,250
Pension Contributions	€1,635,000	€0	€0	€0	€0	€0
Property Rental/Leasing	€386,000	€0	€9,650	€9,650	€9,650	€28,950
Fire Charges	€250,000	€0	€50,000	€37,500	€25,000	€112,500
NPPR Income	€200,000	€0	€0	€0	€0	€0
Misc Income #1	€8,023,392	€0	€179,442	€134,582	€89,721	€403,745
TOTAL	€33,758,720	€88,250	€866,136	€682,901	€583,415	€2,220,702

#1: Details of Misc Income	2020 Budget	2020 Q1	2020 Q2	2020 Q3	2020 Q4	Total Impact
Knockharley Landfill Levy (#2)	€4,050,000	€0	€0	€0	€0	€0
Overhead Fund (#3)	€1,623,766	€0	€0	€0	€0	€0
Machinery Yard Income (#4)	€575,016	€0	€0	€0	€0	€0
Road Opening licences	€200,000	€0	€40,000	€30,000	€20,000	€90,000
HR Recharge Income	€159,000	€0	€0	€0	€0	€0
Interest from Investments	€80,000	€0	€16,000	€12,000	€8,000	€36,000
Abattoir Fees	€228,900	€0	€0	€0	€0	€0
Property Entry Levy	€50,000	€0	€10,000	€7,500	€5,000	€22,500
Local Enterprise Office	€90,500	€0	€0	€0	€0	€0
Miscellaneous Income	€13,700	€0	€2,740	€2,055	€1,370	€6,165
Derelict Sites Levy	€65,000	€0	€0	€0	€0	€0
Transport Misc Income	€30,000	€0	€6,000	€4,500	€3,000	€13,500
Civic Amenities	€120,000	€0	€24,000	€18,000	€12,000	€54,000
Road Search Fees	€60,400	€0	€12,080	€9,060	€6,040	€27,180
Insurance Claims	€300,000	€0	€0	€0	€0	€0
Misc Housing income	€28,100	€0	€5,620	€4,215	€2,810	€12,645
Burial Grounds	€45,760	€0	€9,152	€6,864	€4,576	€20,592
Civil Defence	€34,000	€0	€0	€0	€0	€0
Trim Visitor Centre	€12,000	€0	€2,400	€1,800	€1,200	€5,400
Licences	€30,000	€0	€6,000	€4,500	€3,000	€13,500
Planning Misc Income	€10,500	€0	€2,100	€1,575	€1,050	€4,725
Environment Misc income	€127,050	€0	€25,410	€19,058	€12,705	€57,173
Litter Fines	€12,000	€0	€2,400	€1,800	€1,200	€5,400
Rates Recoup Legal Costs	€22,400	€0	€4,480	€3,360	€2,240	€10,080
Bring Banks income	€20,000	€0	€4,000	€3,000	€2,000	€9,000
Parking Recoup Legal Costs	€5,000	€0	€1,000	€750	€500	€2,250
Water Service Misc Income	€20,000	€0	€4,000	€3,000	€2,000	€9,000
Library Fees & Fines	€10,300	€0	€2,060	€1,545	€1,030	€4,635
Total	€8,023,392	€0	€179,442	€134,582	€89,721	€403,745

#2 Not Meath income as it is collected and remitted to DHPLG

#3 This cost is indirectly recouped as part of the Transport Grants

#4 This cost is also indirectly recouped as part of the Transport Grants

Assumptions and % reduction in income each quarter in 2020

The following table provides the % lost income estimated for each Quarter of 2020 and also includes the rationale for each income category.

Table 4:

Impact % (Percentage lost income)	Comment	Q1	Q2	Q3	Q4
Rent inc 3rd Party Rent	25% of rental income is at risk estimated to be a potential 20% loss	0%	5%	5%	5%
Loan Interest & Charges	The income from mortgage loan payments may be impacted however this will be offset as a contra to HFA payments	0%	0%	0%	0%
Irish Water Income	Payments from Irish Water as per the SLA are not expected to be impacted	0%	0%	0%	0%
Planning Fees	Planning income is expected to be impacted by 20% over the remainder of 2020	0%	20%	20%	20%
Parking Charges	Parking income has been considerably impacted by COVID and the current assessment suggests 55% loss of income in 2020	20%	90%	60%	50%
Recreation & Amenity Activities	Income from the Kells Pool has been severely impacted by COVID 19	10%	100%	100%	100%
Library Fees & Fines	Library services have been severely impacted however as restrictions are lifted activity will resume	0%	80%	60%	40%
Pension Contributions	Not impacted	0%	0%	0%	0%
Property Rental/Leasing	Not impacted	0%	10%	10%	10%
Fire Charges	Payment of Fire charges is expected to be impacted as per the assumptions set out	0%	80%	60%	40%
NPPR Income	Not impacted	0%	0%	0%	0%
Total Misc income	A detailed assessment of each of the misc income headings has been completed and is included as an addendum to table 3	0%	80%	60%	40%

6. Next Steps

The Coronavirus (COVID-19) Global pandemic is and will cause serious financial damage to a vast majority of businesses in this state and this is absolutely acknowledged. Equally this will impact directly on Local Government funding and it is simply not possible for the Local Government Sector to sustain the financial shock that is now visible and growing as a direct result of the COVID-19 Emergency situation on the Income that is such an integral part of funding for local government services.

The government's formal Roadmap for the opening of businesses does involve an extension of restrictions on movement and economic activity further into the year but also provides for a lifting of those restrictions, slowly and cautiously as ongoing concerns about a resurgence of cases in a 2nd wave are managed. Now that relaxation plans and measures are in place and businesses start to prepare for their return it is more critical than ever that any movements/changes in the roadmap are coupled with swift communication, certainty and clear financial measures/remedies to be applied to allow local government to plan in some meaningful way for the delivery of their services for the remainder of the year.

While there has been two circulars issued by Department of Housing Planning and Local Government so far in relation to Rates (Circular Fin 04/2020; Circular Fin 06/2020), and although a business case has been made to the DHPLG, to date there has been no circular issued in respect of Goods and Services income.

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Report 4
Acute Financial Matters

**Discussion paper on expenditure implications as a result of
COVID 19**

**AFM REPORT
REFERENCE:**

Report Completed by

Fiona Lawless, HOF Meath County Council

Sheila Harkin Management Financial Accountant Meath County Council

Date Report was Completed

25th May 2020

Date Submitted to Management Team

25th May 2020

Date Submitted To the CPG

Date Submitted To the Members

1. Introduction

This Acute Finance Matter report follows AFM Report 1, 2 and 3 which presented indicative figures of the financial impact on Commercial Rates and Income from Goods and Services as a direct result of the COVID-19 global pandemic situation which has been impacting on life in Ireland since January/February 2020. Ireland is currently in the Delay Phase of the first wave of this pandemic where the objective is to slow down the spread of the virus and this has been implemented with government measures involving widespread restrictions on business activities, public movement and distancing requirements to stem the spread of the Coronavirus.

Public Health measures initially implemented on 12th March 2020 were followed by more stringent restrictions on 28th March, 2020 and subsequently extended to the 5th May, with an announcement on 1st May that measures will be extended now until 18th May before any significant relaxation measures can be realistically considered. What is very clear at this point is the fact that the global pandemic will impact on all walks of life for many months and even years to come.

The pandemic and the associated public health measures have certainly presented immediate and severe financial challenges for the business community as they deal with the economic impact and restrictions on their business activity that couldn't possibly have been foreseen or planned for. As a direct consequence of the financial shock to businesses in Ireland the collection of Commercial Rates and all other sources of income has now been severely impacted. Meath County Council now needs to review its 2020 expenditure budget in light of these lost income streams.

2. Executive Summary

The aim of this report is to form the basis for discussions on expenditure implications as a result of COVID – 19. Meath County Council's balanced 2020 budget projected expenditure of €139 million with a corresponding income of €139 million. Table 1 below details the budgeted expenditure by Service Division and Table 2 provides an analysis of expenditure type.

Meath County Council Budget 2020		
Table 1		
	€	% of annual budget
A - Housing	32,195,528	23%
B - Road Transport & Safety	42,404,754	30%
C - Water Services	9,874,153	7%
D - Development Management	12,738,956	9%
E - Environmental Services	16,770,390	12%
F - Recreation and Amenity	8,940,131	6%
G - Agriculture, Health	900,541	1%
H - Miscellaneous Services	15,268,453	11%
	139,092,906	100%

Analysis of Expenditure		
Table 2		
	Budget 2020	% of total
	€	%
Payroll Expenses	48,239,628	34.68%
Operational & Admin		
Contracts, Plant etc	30,521,771	21.94%
Admin, Agency, Establishment	19,929,843	14.33%
Capital Transfers	7,949,252	5.72%
Rates Vacancies & Bad Debts	5,055,000	3.63%
Social Benefits (RAS)	4,163,833	2.99%
Landfill Levy (contra)	4,000,000	2.88%
Insurance	3,596,037	2.59%
Legal & Professional fees	3,122,498	2.24%
Other Grants	2,570,236	1.85%
Energy	2,521,031	1.81%
Housing Aid, adaption etc	2,448,800	1.76%
Rent, Rates & other	2,205,252	1.59%
Financial Charges incl loan	1,548,225	1.11%
Discretionary Expenditure	1,221,500	0.88%
	90,853,278	65.32%
TOTAL	139,092,906	100.00%

Previous AFM reports 1,2 and 3 have detailed the impact of the COVID-19 on income from commercial rates and goods and services and also the roadmap for the reopening of our country.

3. Purpose of AFM Report 4

The purpose of this report is to provide an assessment of the potential financial impact of COVID-19 on the revenue expenditure account of Meath County Council. The coronavirus pandemic presents many challenges for local authorities who are very often the first line of contact for the communities they serve and during this pandemic they are playing a key role to assist with the government's regulations and restrictions regarding physical distancing and self-isolating. Meath County Council has a diverse customer base, a large number of employees, delivers key essential services often to vulnerable members of the community. The current situation has a number of direct cost implications for Meath County Council and when this is coupled with a collapse in income across all Goods and Services and Commercial Rates the result will have an extraordinary financial and cash flow impact on this local authority which does not have a contingency budget for crisis management of this scale.

On 1st May the Taoiseach addressed the nation and announced the extension of the current public health measures for businesses for a minimum further period of 2 weeks to 18th May and also announced the publication of the "Roadmap for Reopening Society and Businesses". The 5 Phase plan included in this programme involves a sequence of actions to reopen the economy and society and identifies specific public health trigger criteria which will inform movement through the phases. If these criteria are satisfactory to allow the progression through the phases this will see the final phase implemented on 10th August.

The Roadmap programme acknowledges that the plan must be a gradual process and may involve a reintroduction of measures if an upsurge in the disease occurs. It acknowledges the predictions

by the World Health Organisation that the most plausible scenario is recurring epidemic waves interspersed with periods of low level transmission. It is also clear from the Roadmap that even if all 5 phase timelines are met as scheduled this will not see the end of the pandemic in Ireland and the social distancing and other public health requirements will continue well beyond the 10th August. The extent or duration of the pandemic in Ireland is therefore still very difficult to predict and while there are continuing uncertainties and no knowledge at this point about how quickly business activity will fully return or even how consumer appetite will materialise following relaxation measures the projections within this report are provided based on the current position of businesses to inform a worst case scenario. This is necessary due to the enormity of the value risk to Commercial Rates in the event of any of the uncertainties becoming realities.

4. Methodology

The analysis completed to inform the conclusions and recommendations in this report are based on Meath County Council's 2020 annual budget and actual expenditure to date.

This review of expenditure is at a preliminary stage as quarter 1 – January to March 2020 was not significantly impacted and expenditure in April on services and activities was significantly reduced due the shutdown of many businesses on Public Health grounds

The criteria applied involved:

- a) A detailed analysis and review of expenditure for each service division on a monthly & quarterly basis in Quarter 1 2020 and in prior years.
- b) Analysis of the 2019 and 2020 budgets for each category of expenditure.
- c) Consultation with various sections to arrive at an indicative estimate of potential additional costs likely to be incurred for the remainder of 2020.
- d) Consultation with various sections to arrive at potential costs savings for the remainder of 2020.

The report has been prepared in the knowledge that while a Roadmap to reopen businesses is now in place there is no certainty that this will provide a definitive resolution because of the high risk of upsurges in the pandemic due to the current lack of a permanent/long term solution to the COVID 19 situation and that the impact on all walks of life that inform economic activity will continue for many months to come.

The expenditure for the first quarter 2020 is in line with budget expectations and amounts to €30.5m or 22% of the revenue budget for the year. Although April and May saw a slowdown in activity it is the firm view of all budget holders that there will be a catch up of this lost activity as the county reopens in line with the government's Roadmap.

Historical analysis for Meath County Council shows that expenditure is not linear but skewed to the second half of the year due to the delivery of the schedule of roadworks and other seasonal works.

5. Long Term or Ongoing Impact

The immediate impact on Meath County Council and local businesses as a direct result of the Global Pandemic and the Public Health measures implemented in this country that are so necessary to protect the population is well known, publicised and evident on the ground and does not need to be repeated in this report. What is important in terms of delivering a message from this review of the impact of COVID-19 on Meath County Council expenditure budget is that significant additional costs will be incurred across all departments. At this stage it is very difficult to quantify these costs as the organisation is working hard to fast track work arounds and changes that can be made quickly to cope with evolving situations.

The additional items of expenditure that are currently being incurred include

- Additional Emergency Accommodation to assist with self isolation.
- Additional emergency house repairs as more people stay at home.
- Significant increased cost in waste management including illegal dumping.
- Significantly increased coroner fees and inquests.
- IT associated costs to facilitate modified working arrangements.
- Communication and advertising costs as Meath County Council continues to engage with, and inform the public on the evolving COVID-19 situation.
- Costs associated with signage regarding social distancing.
- PPE and other Health and Safety equipment.
- Additional facilities management costs to safeguard staff and the public.

At the half year we will be in a better position to quantify all additional costs when supplier invoicing returns to normal.

Following a review of the adopted 2020 annual budget the following have been identified as potential areas for cost savings – Table 3.

Revenue Account 2020 - Potential savings				
Table 3				
Service	Savings Potential	2020 Budget Exp €'000	Potential Savings from Own resources €'000	Expenditure Type
A - Housing	Prelim Repairs	2,600	200 Own Resources	
A - Housing	Housing Aid, adaptation and mobility aids grant scheme	2,518	200 Own Resources	
A - Housing	Estate Management initiatives	50	50 Own Resources	
B - Transportation	Discretionary Maintenance (Inc €300k new DG allocation in 2020)	4,620	300 Own Resources	
B - Transportation	County road surface dressing (own resource)	1,951	225 Own Resources	
B - Transportation	2020 New Gritting Routes allocation	200	200 Own Resources	
B - Transportation	Housing Estates	300	150 Own Resources	
B - Transportation	Community Involvement Schemes contribution	730	80 Own Resources	
B - Transportation	Plant Hire (off hire of JCB's for 4-5 weeks)		80 Own Resources	
D - Development Management	Economic development budget	260	130 Own Resources	
D - Development Management	Tourism	285	100 Own Resources	
D - Development Management	Heritage Inc Decade of Centenary's	503	50 Own Resources	
D - Development Management	Twinning	36	30 Own Resources	
D - Development Management	Community and Enterprise Function	128	31 Own Resources	
E - Environment	Big belly bins, Environmental campaigns, initiatives, education	343	254 Own Resources	
E - Environment	Climate change & Energy efficiency	395	130 Own Resources	
E - Environment	Waste management & Environmental Initiatives	429	152 Own Resources	
F - Recreation & Amenity	Recreation and Amenity activities	100	100 Own Resources	
F - Recreation & Amenity	Libraries	300	120 Own Resources	
F - Recreation & Amenity	MD Festive decoration & hanging baskets	120	120 Own Resources	
F - Recreation & Amenity	Community grants & promotion of festivals	116	23 Own Resources	
J - Central Management Charges	HR	280	80 Own Resources	
J - Central Management Charges	Civic Functions	30	10 Own Resources	
B - Transportation	Public Lighting	2,385	100 Budgeted transfer to capital	
B - Transportation	School crossing	82	40 Budgeted transfer to capital	
B - Transportation	Parking Operations	771	65 Budgeted transfer to capital	
B - Transportation	Fleet	495	100 Budgeted transfer to capital	
D - Development Management	Taking in Charge Estates	100	100 Budgeted transfer to capital	
D - Development Management	Economic Development discretionary	300	300 Budgeted transfer to capital	
E - Environment	Capital reserves transfers (Illegal landfills)	155	155 Budgeted transfer to capital	
E - Environment	Capital reserves transfers (Fleet replacement)	8	8 Budgeted transfer to capital	
E - Environment	Capital reserves transfers (Civil Defence HQ)	55	55 Budgeted transfer to capital	
E - Environment	Capital reserves transfers (Fire Service)	80	80 Budgeted transfer to capital	
H - Miscellaneous	Capital reserves transfers (Local Elections)	100	100 Budgeted transfer to capital	
H - Miscellaneous	Capital reserves transfers (Members Gratuities)	150	150 Budgeted transfer to capital	
J - Central Management Charges	Capital reserves transfers (Uniform)	15	15 Budgeted transfer to capital	
J - Central Management Charges	IT Reserves	75	75 Budgeted transfer to capital	
		21,065	4,158	
Travel and subsistence		1,327	100	
Overtime		1,251	100	
		23,643	4,358	

5. Next Steps

While it is anticipated that there may be some cost reductions for services that will be scaled down because of health concerns it is very difficult at this stage to quantify this. Also any potential cost reductions are likely to be offset as new working arrangements unfold and demands from other areas of the council's business come to light.

Circular Fin 07/2020 issued on 7th May 2020 recognises that expenditure costs are being incurred by Local Authorities in relation to Covid-19. Local Authorities are requested to separately identify and capture these costs. Meath County Council has now set up new job codes within each service division to capture and report on these costs.

It should be noted that at this point there is no indication that there will be any recoupment for these specific additional costs.

This is an initial review of the Income and Expenditure elements of the 2020 Revenue Budget and given that the country is only at Phase 1 of the Government's Roadmap for re-opening society and business the full impact of the crisis on the finances of Meath County Council will only emerge as we progress through the phases outlined in the Roadmap. It will require greater in-depth analysis, review and on-going monitoring of income and expenditure as we progress over the coming months in order to minimise the negative financial impact and ensure we keep revenue deficits to a minimum.

