

**Waterford City and County Council - Section 104 Local Government Act 2001**  
**Statement of Additional Expenditure re 2022 Annual Financial Statement by Division**

| Division |                        | Budget Expenditure € | Actual Expenditure € | Variance €  | Comment on Material variances   |
|----------|------------------------|----------------------|----------------------|-------------|---|
| A        | Housing & Building     | €32,461,813          | €32,906,308          | €444,495    | <p><b>Additional Costs of Division: €444K</b><br/> <i>Mainareas:</i><br/>           1) RAS/LTL/R&amp;L up €1,685K, 2) Homeless Services up €400K, 3) Misc Exp down €71k net: <b>Less</b> Loans Provisions €1.570K<br/> <b>Net Income impacts: 1) RAS/LTL/R&amp;L up €1,811K, 2) Homeless Services up €271K 3) Misc Income down €129k</b><br/> <b>Net Variance: Positive €1,509K</b></p>   |
| D        | Development Management | €17,678,810          | €31,604,331          | €13,925,521 | <p><b>Additional Costs of Division: €13,926K</b><br/> <i>Mainareas:</i><br/>           1) Transfers to Capital NQ/URDF/Tourism up €6,185K, 2) Ukrainian Refugee Response up €5,455K, 3) Tourism up €444K, 4) Vacant Site Provisions up €450K, 5) Conservation Grants up €336K, 6) LEO up €171K, 7) RDP Grants up €1,093K 8) Misc Exp down €208K net<br/> <b>Net Income impacts: 1) Ukrainian Refugee Response up €5,433K, 2) Conservation Grants up €370K 3) LEO up €250K, 4) Vacant Site Income up €553K, 5) Tourism grants up €406K, 6) RDP Grants up €1,093K, 7) Misc Income up €247K net</b><br/> <b>Net Variance: Negative €5,574K</b></p> |
| F        | Recreation & Amenity   | €14,951,207          | €15,393,108          | €441,901    | <p><b>Additional Costs of Division: €442K</b><br/> <i>Mainareas:</i><br/>           1) Transfers to Capital - Playgrounds/Sports up €100K, 2) Parks and Open Spaces up €418K, 3) Arts up €301K, 4) Sports Facilities up €100k 5) Misc Exp down €14K net <b>less</b> Libraries down €463K<br/> <b>Net Income impacts: 1) Arts up €313K, 2) Sports Centre up €48K 3) Library up €29K, 4) Misc Income down €10K net</b><br/> <b>Net Variance: Negative €62K</b></p>  |