



Comhairle Cathrach & Contae Phort Láirge  
Waterford City & County Council



# Waterford City & County Council Budget 2018

With comparative and explanatory  
statements for the financial year ending  
on 31st December 2018

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Report of Chief Executive

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# WATERFORD CITY & COUNTY COUNCIL

**TO:            THE MAYOR AND EACH MEMBER OF WATERFORD CITY & COUNTY COUNCIL**

## **Annual Budget for the year 1<sup>st</sup> January 2018 to 31<sup>st</sup> December 2018**

### **Introduction**

The 2018 Budget reflects an ongoing improvement in economic circumstances in Waterford as a whole, with an improvement across all income streams envisaged for the year ahead. Modest though these increases are, they are very welcome and are the first real indicators of national economic performance transitioning to local level. They also come at a time when demands are ever increasing and this City and County is on the cusp of progressing many exciting and transformational projects that have to be financed, if only in cash flow terms. It is also the case that specific costs are increasing, in respect of payroll and insurances in particular, and that these increases offset the gains in the most part.

The challenge for this Council, both at executive and elected level, therefore is to weigh up the investment needs of the City and County and consider the charges to be levied in this context. This consideration obviously commenced with the Local Property Tax decision and the very modest increase granted by Council is obviously helpful and the increased income is provided for in this budget. Of itself, however, it is my opinion that this increase is not sufficient to begin correcting the under investment of the last decade and to address some of the immediate demands that are facing the Council, given that year on year income from the Exchequer will be neutral.

Accordingly I am for the first time in nearly a decade recommending an increase in charges by way of a 2.5% increase in commercial rates. I consider this to be a proportionate increase in all the circumstances and would assure the Council and the commercial community that I do so only with the long term intent of ensuring Waterford's cost competitiveness. I do not intend or view this as a start to creeping increases of substance in charges but as a necessary increase in income to begin to meet some of the compelling needs of our citizens.

I view that this will allow this Council to address some of the primary areas of demand and to this end, I set out hereunder a table of the primary changes in this proposed budget and would comment hereunder in respect of these changes.

Summary of Main Movements - Budget 2017 v Budget 2018			
	Exp	Inc	Net
	000	000	000
Payroll Increments	305		-305
Shortfall in Grant re Pay Agreements	320		-320
Other Pay	289		-289
Rates Buoyancy		605	605
Rates -2.5% Increase		733	733
LPT - 2.5% increase		233	233
Pensions/Lump Sums/Superannuation	180		-180
Insurances	302		-302
Loans/Bank Interest	-128		128
Legal Fees re Planning	100		-100
Outdoor Recreation Infrastructure Sch(ORIS)/Fisheries Local Action Group(FLAG)- Matching Funding	238		-238
Town & Village	115		-115
Planning Fees		117	117
Festivals	53	-38	-91
Parks & Open Spaces	76		-76
Playgrounds	60		-60
Property Income		105	105
Cultural Quarter	150		-150
Water		149	149
Rent		730	730
Funding Re Voids		500	500
Housing Maintenance - Maint & Improv of Housing Stoc	406		-406
Vacant Homes Initiative	100		-100
Public Lighting Improvement	60		-60
Roads - Local Roads Maintenance	572		-572
Miscellaneous		64	64
<b>Balanced</b>	<b>3,198</b>	<b>3,198</b>	<b>0</b>

### Cost Pressures

#### **Payroll and Pensions:**

The reality is that there is a net cost imposition of the order of €1.1 Million in respect of payroll and pensions. These costs relate to conditions and pay fixed at National level and a limited number of staff increases. It is disappointing that only 80% of the recent national agreements are being recouped from Government.

**Planning Legal Fees:**

A sum of €100,000 has to be provided for legal fees relating to judicial reviews being sought against the Council.

**Insurances:**

The continuing rise in the cost of insurances is reflected in increased provision in this area in the sum of €302,000.

**Increased Income****Rates Buoyancy:**

The additional sum of €605,000 reflects the increased take up of vacant properties and the addition of new properties to the rates book.

**Housing Rents:**

The recent rent assessment reflects betterment in income thankfully for many of our tenants and when taken with addition of new stock an increase in income in this area of the order of €730,000 is envisaged.

It can be seen from the Summary that the substantive natural increases in income are sufficient to cover increased costs, but in no way cover necessary investment in our assets. In essence therefore I am proposing that the 2.5% in LPT (€233,000) and 2.5% in rates (€733,000), along with limited other available monies, be assigned to the following areas to meet pressing demands;

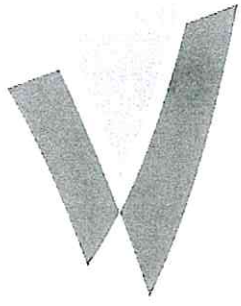
1. Matching Funding and Town and Village Renewal  
Sums of €238,000 and €115,000 respectively are being provided here to attract further funds into schemes in the rural areas of Waterford, including our towns and villages. These measures will see multiples of the sums provided being spent on vital measures to ensure the sustainability of the rural fabric.
2. Vacant Homes  
A sum of €100,000 has been provided to attract additional funding from Government level to begin to address the blight of dereliction and vacancy in all our urban and village centres.
3. Cultural Quarter  
It is imperative that we bring forward the O'Connell Street area of the City in tandem with others in the Core City Centre and a sum of €150,000 has been provided in this regard.
4. Housing Maintenance  
An additional sum of €406,000 has been provided for this area to facilitate a move from completely reactive maintenance to having elements delivered through a planned programme.
5. Roads Maintenance  
An additional sum of €572,000 has been provided for Local Roads maintenance. My concerns in respect of our investment in this area are a matter of record over a number of years and this additional investment represents a small step in the right direction.

## **Conclusion**

I would recommend this budget to the Council. All in all I consider that the increased charges levied are moderate and that the benefits to be gained from different areas of investment more than justify the increases. The executive (and Members of Council I am sure) wish we could do a lot more but to my mind this Budget represents progress and comes at an exciting time for Waterford- a time for everyone to be positive and progressive.

I would like to thank the Mayor and Members of Council for their work in respect of this Budget. In particular I would like to thank the Corporate Policy Group, and the many members who engaged so extensively in our recent workshop and discussions. The Management Team of Lar Power, Fergus Galvin, Ivan Grimes and Michael Quinn and their respective teams have undertaken a significant workload for which I am very grateful. As always a special word of thanks has to go to Mr. John Murphy, Head of Finance, Mr. Donal Murphy and Mr. Bryan O’Kane, Financial Accountants and the whole of the Finance Team for their unstinting work in the preparation of this Budget.

**Michael Walsh,  
Chief Executive**



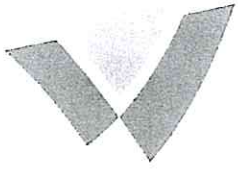
Comhairle Cathrach & Contae Phort Láirge  
Waterford City & County Council

# **Budget Breakdown**

**For**

**Financial Year**

**2017**



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**Table B Expenditure & Income for 2018 and Estimated Outturn for 2017**

		2018						2017			
		Expenditure		Income		Expenditure		Income			
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn	Adopted by Council	Estimated Outturn	Adopted by Council	Estimated Outturn
		€	€	€	€	€	€	€	€	€	€
<b>Division &amp; Services</b>											
<b>Housing and Building</b>											
<b>Code</b>											
A01	Maintenance/Improvement of LA Housing Units	7,020,707	7,020,707	12,499,281	12,499,281	6,003,708	6,877,347	11,237,424	12,562,098		
A02	Housing Assessment, Allocation and Transfer	966,176	966,176	124,653	124,653	1,109,962	1,112,580	135,499	135,227		
A03	Housing Rent and Tenant Purchase Administration	1,029,514	1,029,514	17,945	17,945	1,071,089	1,026,905	22,659	22,490		
A04	Housing Community Development Support	506,664	506,664	6,686	6,686	409,884	454,652	2,305	1,447		
A05	Administration of Homeless Service	4,675,008	4,675,008	4,499,499	4,499,499	3,938,534	4,265,746	3,986,053	4,188,174		
A06	Support to Housing Capital Prog.	1,431,007	1,431,007	752,754	752,754	1,698,694	1,749,178	867,615	908,433		
A07	RAS and Leasing Programme	6,273,932	6,273,932	6,672,301	6,672,301	5,732,488	6,157,640	6,255,492	6,645,789		
A08	Housing Loans	1,842,380	1,842,380	1,269,611	1,269,611	1,742,889	1,755,409	1,248,527	1,287,793		
A09	Housing Grants	1,536,162	1,536,162	879,283	879,283	1,485,296	1,829,635	875,580	1,196,141		
A11	Agency & Recoupable Services	64,476	64,476	61,746	61,746	69,818	69,764	61,746	61,746		
A12	HAP Programme	382,749	382,749	150,156	150,156	143,166	138,000	70,000	110,000		
	<b>Service Division Total</b>	<b>25,728,776</b>	<b>25,728,776</b>	<b>26,933,915</b>	<b>26,933,915</b>	<b>23,405,528</b>	<b>25,436,856</b>	<b>24,762,900</b>	<b>27,119,338</b>		
<b>Road Transport &amp; Safety</b>											
<b>Code</b>											
B01	NP Road - Maintenance and Improvement	765,457	765,457	536,557	536,557	965,972	778,255	771,654	584,390		
B02	NS Road - Maintenance and Improvement	302,543	302,543	275,666	275,666	309,765	269,703	286,034	295,072		
B03	Regional Road - Maintenance and Improvement	5,859,722	5,859,722	4,773,664	4,773,664	5,723,176	5,945,411	4,615,863	4,792,952		
B04	Local Road - Maintenance and Improvement	13,155,195	13,155,195	5,686,516	5,686,516	12,079,567	13,561,383	5,297,827	6,172,288		
B05	Public Lighting	2,088,819	2,088,819	51,120	51,120	2,050,966	2,039,964	43,531	49,587		
B06	Traffic Management Improvement	454,964	454,964	8,511	8,511	444,319	543,923	10,500	10,421		
B07	Road Safety Engineering Improvement	730,020	730,020	389,606	389,606	436,671	446,741	326,632	354,940		
B08	Road Safety Promotion/Education	218,535	218,535	6,039	6,039	177,929	194,764	4,500	4,467		
B09	Car Parking	1,184,254	1,184,254	2,328,938	2,328,938	1,134,574	1,133,129	2,329,148	2,328,973		
B10	Support to Roads Capital Prog.	257,253	257,253	3,994	3,994	366,702	370,854	8,027	7,967		
B11	Agency & Recoupable Services	2,748,854	2,748,854	2,253,797	2,253,797	2,786,219	3,255,979	2,235,464	2,125,670		
	<b>Service Division Total</b>	<b>27,765,615</b>	<b>27,765,615</b>	<b>16,314,408</b>	<b>16,314,408</b>	<b>26,475,859</b>	<b>28,540,106</b>	<b>15,929,180</b>	<b>16,726,727</b>		

**Table B Expenditure & Income for 2018 and Estimated Outturn for 2017**

Division & Services	2018				2017			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn	Adopted by Council	Estimated Outturn
Code	£	£	£	£	£	£	£	£
<b>Water Services</b>								
C01	6,916,565	6,916,565	6,916,562	6,916,562	6,533,758	6,684,183	6,486,264	6,639,637
C02	1,959,415	1,959,415	1,959,417	1,959,417	1,975,848	1,959,918	1,932,228	1,915,852
C03	0	0	0	0	63,367	66,412	25,577	25,560
C04	289,790	289,790	5,406	5,406	314,038	274,815	6,334	6,305
C05	276,370	276,370	222,790	222,790	200,359	288,593	162,655	217,396
C06	1,106,294	1,106,294	1,106,295	1,106,295	805,278	995,892	735,441	926,059
C07	195,624	195,624	195,624	195,624	187,848	260,309	107,082	207,689
C08	160,145	160,145	155,812	155,812	234,026	228,096	176,855	177,147
<b>Service Division Total</b>	<b>10,904,203</b>	<b>10,904,203</b>	<b>10,561,906</b>	<b>10,561,906</b>	<b>10,314,522</b>	<b>10,758,218</b>	<b>9,632,436</b>	<b>10,115,645</b>
<b>Development Management</b>								
D01	599,948	599,948	13,893	13,893	417,326	428,117	5,983	5,938
D02	1,637,836	1,637,836	481,861	481,861	1,808,775	1,720,984	373,471	457,661
D03	289,058	289,058	11,208	11,208	283,129	244,559	11,968	7,416
D04	0	0	0	0	1,957	1,938	0	0
D05	1,043,866	1,043,866	6,520	6,520	887,340	826,473	2,910	2,888
D06	2,640,682	2,640,682	1,921,167	1,921,167	2,357,197	2,571,011	1,262,089	1,764,834
D07	446,128	446,128	8,942	8,942	444,997	473,554	11,380	11,295
D08	292,241	292,241	66,233	66,233	265,077	256,636	53,454	58,709
D09	6,796,131	6,796,131	3,735,638	3,735,638	5,473,416	4,576,810	3,436,067	2,322,250
D10	601,098	601,098	659,775	659,775	489,216	504,227	553,275	747,367
D11	907,304	907,304	38,112	38,112	898,250	807,608	64,492	27,676
D12	315,090	315,090	255,146	255,146	380,849	397,136	157,166	232,153
<b>Service Division Total</b>	<b>15,569,383</b>	<b>15,569,383</b>	<b>7,198,496</b>	<b>7,198,496</b>	<b>13,707,529</b>	<b>12,809,053</b>	<b>5,932,254</b>	<b>5,638,187</b>

**Table B Expenditure & Income for 2018 and Estimated Outturn for 2017**

	2018						2017				
	Expenditure			Income			Expenditure			Income	
	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn	Adopted by Council	Estimated Outturn	
	€	€	€	€	€	€	€	€	€	€	
<b>Division &amp; Services</b>											
<b>Environmental Services</b>											
E01	939,495	939,495	5,762	5,762	931,210	948,617	5,584	5,584	5,584	5,542	
E02	848,219	848,219	337,785	337,785	856,832	899,482	310,357	310,357	310,357	352,535	
E03	0	0	0	0	0	0	0	0	0	0	
E04	697,061	697,061	673,500	673,500	807,591	997,447	512,515	512,515	512,515	683,440	
E05	574,290	574,290	101,026	101,026	511,777	571,446	57,197	57,197	57,197	97,144	
E06	3,741,143	3,741,143	88,552	88,552	3,741,011	3,761,270	102,450	102,450	102,450	101,685	
E07	536,404	536,404	343,784	343,784	456,134	421,846	341,333	341,333	341,333	335,286	
E08	33,276	33,276	0	0	82,252	60,526	2,707	2,707	2,707	2,687	
E09	186,383	186,383	75,821	75,821	174,714	185,126	71,091	71,091	71,091	81,045	
E10	749,839	749,839	141,767	141,767	883,103	760,405	170,650	170,650	170,650	165,500	
E11	9,066,164	9,066,164	676,351	676,351	8,592,493	8,547,285	660,030	660,030	660,030	704,427	
E12	321,475	321,475	119,846	119,846	308,011	309,409	119,764	119,764	119,764	89,691	
E13	42,748	42,748	1,237	1,237	57,345	57,033	1,192	1,192	1,192	1,183	
E14	101,639	101,639	2,665	2,665	380,460	161,118	254,104	254,104	254,104	252,510	
E15	21,925	21,925	666	666	0	0	0	0	0	0	
	17,860,060	17,860,060	2,568,762	2,568,762	17,782,934	17,681,010	2,608,973	2,608,973	2,608,973	2,872,675	
<b>Service Division Total</b>											
<b>Recreation &amp; Amenity</b>											
F01	611,828	611,828	165,475	165,475	542,040	575,137	171,719	171,719	171,719	165,135	
F02	5,185,798	5,185,798	155,338	155,338	4,568,790	4,429,206	155,604	155,604	155,604	151,113	
F03	3,095,264	3,095,264	78,542	78,542	2,951,848	2,902,879	60,948	60,948	60,948	67,300	
F04	1,103,532	1,103,532	172,171	172,171	1,070,327	1,011,065	156,199	156,199	156,199	188,427	
F05	2,736,262	2,736,262	572,652	572,652	2,425,927	2,542,363	611,882	611,882	611,882	572,845	
F06	883,519	883,519	872,530	872,530	923,455	810,702	977,319	977,319	977,319	798,495	
	13,616,202	13,616,202	2,016,708	2,016,708	12,482,387	12,271,352	2,133,671	2,133,671	2,133,671	1,943,315	
<b>Service Division Total</b>											

**Table B Expenditure & Income for 2018 and Estimated Outturn for 2017**

Code	Division & Services	2018				2017				
		Expenditure		Income		Expenditure		Income		
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn	Adopted by Council	Estimated Outturn	
		€	€	€	€	€	€	€	€	
<b>Agriculture, Education, Health &amp; Welfare</b>										
G01	Land Drainage Costs	0	0	0	0	421	422	0	0	
G02	Operation and Maintenance of Piers and Harbours	180,875	180,875	2,842	2,842	114,714	190,551	1,940	1,925	
G03	Coastal Protection	138,261	138,261	3,064	3,064	143,083	692,818	3,189	569,061	
G04	Veterinary Service	716,390	716,390	359,156	359,156	681,429	634,102	368,566	359,158	
G05	Educational Support Services	83,354	83,354	14,330	14,330	325,568	278,183	64,501	14,489	
G06	Agency & Recoupable Services	106,629	106,629	66,103	66,103	90,301	82,711	63,938	65,955	
	<b>Service Division Total</b>	<b>1,225,510</b>	<b>1,225,510</b>	<b>445,494</b>	<b>445,494</b>	<b>1,355,516</b>	<b>1,878,787</b>	<b>502,134</b>	<b>1,010,588</b>	
<b>Miscellaneous Services</b>										
H01	Profit/Loss Machinery Account	4,527,782	4,527,782	3,779,445	3,779,445	4,119,459	4,737,699	3,706,948	4,254,454	
H02	Profit/Loss Stores Account	231,486	231,486	35,248	35,248	251,888	338,773	36,116	36,071	
H03	Administration of Rates	5,517,612	5,517,612	4,623,484	4,623,484	5,562,215	5,551,369	4,599,079	4,623,079	
H04	Franchise Costs	175,375	175,375	993	993	215,465	147,727	2,776	2,755	
H05	Operation of Morgue and Coroner Expenses	224,735	224,735	0	0	232,401	204,479	0	0	
H06	Weightbridges	0	0	0	0	0	0	0	0	
H07	Operation of Markets and Casual Trading	10,062	10,062	15,000	15,000	5,566	60,067	5,000	1,000	
H08	Malicious Damage	0	0	0	0	0	0	0	0	
H09	Local Representation/Civic Leadership	1,319,497	1,319,497	2,204	2,204	1,313,214	1,265,276	2,383	2,366	
H10	Motor Taxation	784,488	784,488	45,313	45,313	1,006,478	974,289	64,612	49,466	
H11	Agency & Recoupable Services	422,899	422,899	2,368,606	2,368,606	199,337	243,901	1,109,223	1,237,793	
	<b>Service Division Total</b>	<b>13,213,938</b>	<b>13,213,938</b>	<b>10,870,294</b>	<b>10,870,294</b>	<b>12,906,024</b>	<b>13,523,580</b>	<b>9,526,138</b>	<b>10,206,984</b>	
	<b>OVERALL TOTAL</b>	<b>125,883,687</b>	<b>125,883,687</b>	<b>76,909,983</b>	<b>76,909,983</b>	<b>118,430,298</b>	<b>122,898,962</b>	<b>71,027,686</b>	<b>75,633,459</b>	

<b>Table D</b>	
<b>ANALYSIS OF BUDGET 2018 INCOME FROM GOODS AND SERVICES</b>	
<b>Source of Income</b>	<b>2018 €</b>
Rents from Houses	12,638,900
Housing Loans Interest & Charges	1,289,292
Parking Fines/Charges	2,305,710
Irish Water	9,897,602
Planning Fees	610,999
Sale/leasing of other property / Industrial Sites	720,236
Domestic Refuse	0
Commercial Refuse	0
Landfill Charges	360,000
Fire Charges	190,000
Recreation / Amenity / Culture	245,000
Library Fees/Fines	22,060
Agency Services & Repayable Works	12,569
Local Authority Contributions	2,449,429
Superannuation	1,800,031
NPPR	500,000
Misc. (Detail)	6,142,146
<b>TOTAL</b>	<b>39,183,974</b>

<b>Table E</b>	
<b>ANALYSIS OF BUDGET INCOME 2018 FROM GRANTS AND SUBSIDIES</b>	
	2018 €
<b>Department of Housing, Planning and Local Government</b>	
Housing and Building	12,631,137
Road Transport & Safety	0
Water Services	377,514
Development Management	2,340,215
Environmental Services	349,000
Recreation and Amenity	22,500
Agriculture, Food & the Marine	0
Miscellaneous Services	6,099,518
	<b>21,819,884</b>
<b>Other Departments and Bodies</b>	
TII Transport Infrastructure Ireland	11,321,974
Arts, Heritage & Gaeltacht	0
DTO	0
Social Protection	0
Defence	125,500
Education and Skills	76,039
Library Council	0
Arts Council	80,000
Transport Tourism & Sport	0
Justice and Equality	0
Agriculture Food & the Marine	11,000
Non-Dept HFA and BMW	0
Jobs, Enterprise & Innovation	2,744,000
Other	1,547,612
	<b>15,906,125</b>
<b>Total Grants &amp; Subsidies</b>	<b>37,726,009</b>

**Table F Comprises Expenditure and Income by  
Division to Sub-Service Level**



HOUSING AND BUILDING					
Code	Expenditure by Service and Sub-Service	2018		2017	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
A0101	Maintenance of LA Housing Units	5,326,927	5,326,927	4,646,377	5,406,524
A0102	Maintenance of Traveller Accommodation Units	376,730	376,730	382,263	453,083
A0103	Traveller Accommodation Management	45,155	45,155	14,096	43,718
A0104	Estate Maintenance	0	0	0	0
A0199	Service Support Costs	1,271,895	1,271,895	960,971	974,022
<b>Maintenance/Improvement of LA Housing</b>		<b>7,020,707</b>	<b>7,020,707</b>	<b>6,003,708</b>	<b>6,877,347</b>
A0201	Assessment of Housing Needs, Allocs. & Trans.	607,633	607,633	572,859	576,917
A0299	Service Support Costs	358,543	358,543	537,104	535,663
<b>Housing Assessment, Allocation and Transfer</b>		<b>966,176</b>	<b>966,176</b>	<b>1,109,962</b>	<b>1,112,580</b>
A0301	Debt Management & Rent Assessment	748,295	748,295	688,554	642,506
A0399	Service Support Costs	281,220	281,220	382,534	384,399
<b>Housing Rent and Tenant Purchase Administration</b>		<b>1,029,514</b>	<b>1,029,514</b>	<b>1,071,089</b>	<b>1,026,905</b>
A0401	Housing Estate Management	250,015	250,015	215,482	224,616
A0402	Tenancy Management	152,894	152,894	118,000	152,171
A0403	Social and Community Housing Service	0	0	0	0
A0499	Service Support Costs	103,755	103,755	76,402	77,865
<b>Housing Community Development Support</b>		<b>506,664</b>	<b>506,664</b>	<b>409,884</b>	<b>454,652</b>
A0501	Homeless Grants Other Bodies	2,254,000	2,254,000	3,612,480	2,184,626
A0502	Homeless Service	0	0	77,000	365
A0599	Service Support Costs	2,421,008	2,421,008	249,054	2,080,755
<b>Administration of Homeless Service</b>		<b>4,675,008</b>	<b>4,675,008</b>	<b>3,938,534</b>	<b>4,265,746</b>
A0601	Technical and Administrative Support	462,875	462,875	467,609	508,012
A0602	Loan Charges	690,110	690,110	812,506	812,506
A0699	Service Support Costs	278,022	278,022	418,580	428,660
<b>Support to Housing Capital Prog.</b>		<b>1,431,007</b>	<b>1,431,007</b>	<b>1,698,694</b>	<b>1,749,178</b>
A0701	RAS Operations	4,515,780	4,515,780	4,483,016	4,717,195
A0702	Long Term Leasing	1,569,750	1,569,750	1,151,500	1,341,690
A0703	Payment & Availability	0	0	0	0
A0704	Affordable Leases	0	0	0	0
A0799	Service Support Costs	188,403	188,403	97,972	98,755
<b>RAS and Leasing Programme</b>		<b>6,273,932</b>	<b>6,273,932</b>	<b>5,732,488</b>	<b>6,157,640</b>

**HOUSING AND BUILDING**

		2018		2017	
Code	Expenditure by Service and Sub-Service	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
A0801	Loan Interest and Other Charges	933,465	933,465	918,785	941,774
A0802	Debt Management Housing Loans	760,020	760,020	680,768	668,676
A0899	Service Support Costs	148,895	148,895	143,336	144,959
	<b>Housing Loans</b>	<b>1,842,380</b>	<b>1,842,380</b>	<b>1,742,889</b>	<b>1,755,409</b>
A0901	Housing Adaptation Grant Scheme	952,248	952,248	955,534	517,500
A0902	Loan Charges DPG/ERG	0	0	0	0
A0903	Essential Repair Grants	0	0	0	0
A0904	Other Housing Grant Payments	0	0	0	0
A0905	Mobility Aids Housing Grants	150,000	150,000	150,000	930,000
A0999	Service Support Costs	433,914	433,914	379,762	382,135
	<b>Housing Grants</b>	<b>1,536,162</b>	<b>1,536,162</b>	<b>1,485,296</b>	<b>1,829,635</b>
A1101	Agency & Recoupable Service	64,476	64,476	64,476	64,476
A1199	Service Support Costs	0	0	5,342	5,288
	<b>Agency &amp; Recoupable Services</b>	<b>64,476</b>	<b>64,476</b>	<b>69,818</b>	<b>69,764</b>
A1201	HAP Operations	218,405	218,405	143,166	138,000
A1299	Service Support Costs	164,344	164,344	0	0
	<b>HAP Programme</b>	<b>382,749</b>	<b>382,749</b>	<b>143,166</b>	<b>138,000</b>
	<b>Service Division Total</b>	<b>25,728,776</b>	<b>25,728,776</b>	<b>23,405,528</b>	<b>25,436,856</b>

<b>HOUSING AND BUILDING</b>				
	<b>2018</b>		<b>2017</b>	
<b>Income by Source</b>	<b>Adopted by Council</b>	<b>Estimated by Chief Executive</b>	<b>Adopted by Council</b>	<b>Estimated Outturn</b>
	<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>
<b>Government Grants &amp; Subsidies</b>				
Housing, Planning & Local Government	12,631,137	12,631,137	11,307,591	12,696,968
Other	33,310	33,310	33,310	33,310
<b>Total Grants &amp; Subsidies (a)</b>	<b>12,664,447</b>	<b>12,664,447</b>	<b>11,340,901</b>	<b>12,730,278</b>
<b>Goods and Services</b>				
Rents from Houses	12,638,900	12,638,900	11,855,000	12,806,721
Housing Loans Interest & Charges	1,289,292	1,289,292	1,269,000	1,308,216
Superannuation	196,206	196,206	160,118	158,923
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other Income	145,070	145,070	137,880	115,201
<b>Total Goods and Services (b)</b>	<b>14,269,468</b>	<b>14,269,468</b>	<b>13,421,998</b>	<b>14,389,061</b>
<b>Total Income c=(a+b)</b>	<b>26,933,915</b>	<b>26,933,915</b>	<b>24,762,900</b>	<b>27,119,339</b>

ROAD TRANSPORT & SAFETY					
Code	Expenditure by Service and Sub-Service	2018		2017	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
B0101	NP - Surface Dressing	189,593	189,593	250,407	189,593
B0102	NP – Pavement Overlay/Reconstruction	0	0	0	0
B0103	NP – Winter Maintenance	71,667	71,667	71,667	71,667
B0104	NP – Bridge Maintenance (Eirspan)	0	0	0	0
B0105	NP - General Maintenance	211,048	211,048	411,278	257,203
B0106	NP – General Improvements Works	57,280	57,280	30,000	57,280
B0199	Service Support Costs	235,870	235,870	202,620	202,512
<b>National Primary Road – Maintenance and Improvement</b>		<b>765,457</b>	<b>765,457</b>	<b>965,972</b>	<b>778,255</b>
B0201	NS - Surface Dressing	149,974	149,974	0	149,999
B0202	NS - Overlay/Reconstruction	0	0	0	0
B0203	NS - Overlay/Reconstruction – Urban	0	0	0	0
B0204	NS - Winter Maintenance	21,267	21,267	28,333	28,334
B0205	NS – Bridge Maintenance (Eirspan)	0	0	0	0
B0206	NS - General Maintenance	102,616	102,616	255,259	64,316
B0207	NS – General Improvement Works	0	0	0	0
B0299	Service Support Costs	28,687	28,687	26,173	27,054
<b>National Secondary Road – Maintenance and Improvement</b>		<b>302,543</b>	<b>302,543</b>	<b>309,765</b>	<b>269,703</b>
B0301	Regional Roads Surface Dressing	342,021	342,021	381,863	381,863
B0302	Reg Rd Surface Rest/Road Reconstruction/Overlay	1,821,548	1,821,548	1,566,078	1,566,078
B0303	Regional Road Winter Maintenance	340,278	340,278	402,844	346,375
B0304	Regional Road Bridge Maintenance	196,933	196,933	196,307	500,710
B0305	Regional Road General Maintenance Works	2,021,682	2,021,682	2,025,039	2,025,040
B0306	Regional Road General Improvement Works	0	0	0	25,500
B0399	Service Support Costs	1,137,260	1,137,260	1,151,046	1,099,845
<b>Regional Road – Improvement and Maintenance</b>		<b>5,859,722</b>	<b>5,859,722</b>	<b>5,723,176</b>	<b>5,945,411</b>
B0401	Local Road Surface Dressing	979,699	979,699	1,006,416	1,004,364
B0402	Local Rd Surface Rest/Road Reconstruction/Overlay	4,162,390	4,162,390	3,604,401	3,924,409
B0403	Local Roads Winter Maintenance	103,522	103,522	103,522	103,522
B0404	Local Roads Bridge Maintenance	145,000	145,000	350,000	145,000
B0405	Local Roads General Maintenance Works	5,310,335	5,310,335	4,848,242	5,354,694
B0406	Local Roads General Improvement Works	84,878	84,878	0	814,999
B0499	Service Support Costs	2,369,370	2,369,370	2,166,987	2,214,395
<b>Local Road - Maintenance and Improvement</b>		<b>13,155,195</b>	<b>13,155,195</b>	<b>12,079,567</b>	<b>13,561,383</b>
B0501	Public Lighting Operating Costs	1,894,601	1,894,601	1,864,093	1,852,504
B0502	Public Lighting Improvement	95,505	95,505	35,505	35,505
B0599	Service Support Costs	98,713	98,713	151,369	151,955
<b>Public Lighting</b>		<b>2,088,819</b>	<b>2,088,819</b>	<b>2,050,966</b>	<b>2,039,964</b>

ROAD TRANSPORT & SAFETY					
Code	Expenditure by Service and Sub-Service	2018		2017	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
B0601	Traffic Management	0	0	0	0
B0602	Traffic Maintenance	245,389	245,389	247,830	346,611
B0603	Traffic Improvement Measures	3,500	3,500	3,500	3,500
B0699	Service Support Costs	206,074	206,074	192,989	193,812
	<b>Traffic Management Improvement</b>	<b>454,964</b>	<b>454,964</b>	<b>444,319</b>	<b>543,923</b>
B0701	Low Cost Remedial Measures	274,454	274,454	237,917	249,999
B0702	Other Engineering Improvements	290,933	290,933	102,691	100,100
B0799	Service Support Costs	164,632	164,632	96,062	96,642
	<b>Road Safety Engineering Improvements</b>	<b>730,020</b>	<b>730,020</b>	<b>436,671</b>	<b>446,741</b>
B0801	School Wardens	121,255	121,255	107,904	107,829
B0802	Publicity and Promotion Road Safety	27,232	27,232	10,712	27,538
B0899	Service Support Costs	70,048	70,048	59,312	59,397
	<b>Road Safety Promotion/Education</b>	<b>218,535</b>	<b>218,535</b>	<b>177,929</b>	<b>194,764</b>
B0901	Maintenance and Management of Car Parks	282,514	282,514	283,533	280,756
B0902	Operation of Street Parking	0	0	0	0
B0903	Parking Enforcement	529,301	529,301	507,054	507,392
B0999	Service Support Costs	372,438	372,438	343,986	344,981
	<b>Car Parking</b>	<b>1,184,254</b>	<b>1,184,254</b>	<b>1,134,574</b>	<b>1,133,129</b>
B1001	Administration of Roads Capital Programme	205,375	205,375	214,185	214,185
B1099	Service Support Costs	51,878	51,878	152,517	156,669
	<b>Support to Roads Capital Programme</b>	<b>257,253</b>	<b>257,253</b>	<b>366,702</b>	<b>370,854</b>
B1101	Agency & Recoupable Service	2,219,555	2,219,555	2,170,845	2,635,544
B1199	Service Support Costs	529,299	529,299	615,374	620,435
	<b>Agency &amp; Recoupable Services</b>	<b>2,748,854</b>	<b>2,748,854</b>	<b>2,786,219</b>	<b>3,255,979</b>
	<b>Service Division Total</b>	<b>27,765,615</b>	<b>27,765,615</b>	<b>26,475,859</b>	<b>28,540,106</b>

ROAD TRANSPORT & SAFETY				
	2018		2017	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
<b>Government Grants</b>				
Housing, Planning & Local Government	0	0	18,752	0
TII Transport Infrastructure Ireland	11,321,974	11,321,974	11,029,357	11,907,025
Arts, Heritage & Gaeltacht	0	0	0	0
DTO	0	0	0	0
Other	0	0	0	0
<b>Total Grants &amp; Subsidies (a)</b>	<b>11,321,974</b>	<b>11,321,974</b>	<b>11,048,109</b>	<b>11,907,025</b>
<b>Goods and Services</b>				
Parking Fines & Charges	2,305,710	2,305,710	2,305,710	2,305,710
Superannuation	360,823	360,823	339,176	336,643
Agency Services & Repayable Works	12,069	12,069	12,000	0
Local Authority Contributions	2,196,333	2,196,333	2,170,780	2,047,780
Other income	117,500	117,500	53,406	129,569
<b>Total Goods and Services (b)</b>	<b>4,992,434</b>	<b>4,992,434</b>	<b>4,881,072</b>	<b>4,819,702</b>
<b>Total Income c=(a+b)</b>	<b>16,314,408</b>	<b>16,314,408</b>	<b>15,929,180</b>	<b>16,726,727</b>

WATER SERVICES					
Code	Expenditure by Service and Sub-Service	2018		2017	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
C0101	Water Plants & Networks	4,360,253	4,360,253	4,125,347	4,297,170
C0199	Service Support Costs	2,556,312	2,556,312	2,408,411	2,387,013
	<b>Water Supply</b>	<b>6,916,565</b>	<b>6,916,565</b>	<b>6,533,758</b>	<b>6,684,183</b>
C0201	Waste Plants and Networks	1,066,310	1,066,310	1,046,854	1,039,881
C0299	Service Support Costs	893,106	893,106	928,994	920,037
	<b>Waste Water Treatment</b>	<b>1,959,415</b>	<b>1,959,415</b>	<b>1,975,848</b>	<b>1,959,918</b>
C0301	Debt Management Water and Waste Water	0	0	19,783	21,913
C0399	Service Support Costs	0	0	43,584	44,499
	<b>Collection of Water and Waste Water Charges</b>	<b>0</b>	<b>0</b>	<b>63,367</b>	<b>66,412</b>
C0401	Operation and Maintenance of Public Conveniences	257,932	257,932	281,908	242,746
C0499	Service Support Costs	31,858	31,858	32,131	32,069
	<b>Public Conveniences</b>	<b>289,790</b>	<b>289,790</b>	<b>314,038</b>	<b>274,815</b>
C0501	Grants for Individual Installations	206,702	206,702	130,000	206,702
C0502	Grants for Water Group Schemes	0	0	0	0
C0503	Grants for Waste Water Group Schemes	0	0	0	0
C0504	Group Water Scheme Subsidies	15,000	15,000	5,000	15,000
C0599	Service Support Costs	54,668	54,668	65,359	66,891
	<b>Admin of Group and Private Installations</b>	<b>276,370</b>	<b>276,370</b>	<b>200,359</b>	<b>288,593</b>
C0601	Technical Design and Supervision	609,494	609,494	324,962	505,366
C0699	Service Support Costs	496,800	496,800	480,316	490,526
	<b>Support to Water Capital Programme</b>	<b>1,106,294</b>	<b>1,106,294</b>	<b>805,278</b>	<b>995,892</b>
C0701	Agency & Recoupable Service	137,783	137,783	74,029	148,356
C0799	Service Support Costs	57,841	57,841	113,819	111,953
	<b>Agency &amp; Recoupable Services</b>	<b>195,624</b>	<b>195,624</b>	<b>187,848</b>	<b>260,309</b>
C0801	Local Authority Water Services	155,812	155,812	176,343	170,650
C0802	Local Authority Sanitary Services	0	0	0	0
C0899	Service Support Costs	4,334	4,334	57,683	57,446
	<b>Local Authority Water and Sanitary Services</b>	<b>160,145</b>	<b>160,145</b>	<b>234,026</b>	<b>228,096</b>
	<b>Service Division Total</b>	<b>10,904,203</b>	<b>10,904,203</b>	<b>10,314,522</b>	<b>10,758,218</b>

<b>WATER SERVICES</b>				
	<b>2018</b>		<b>2017</b>	
<b>Income by Source</b>	<b>Adopted by Council</b>	<b>Estimated by Chief Executive</b>	<b>Adopted by Council</b>	<b>Estimated Outturn</b>
	<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>
<b>Government Grants</b>				
Housing, Planning & Local Government	377,514	377,514	332,309	387,395
Other	0	0	0	0
<b>Total Grants &amp; Subsidies (a)</b>	<b>377,514</b>	<b>377,514</b>	<b>332,309</b>	<b>387,395</b>
<b>Goods and Services</b>				
Irish Water	9,897,602	9,897,602	8,998,415	9,428,771
Superannuation	284,290	284,290	299,213	296,979
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	2,500	2,500	2,500	2,500
<b>Total Goods and Services (b)</b>	<b>10,184,392</b>	<b>10,184,392</b>	<b>9,300,127</b>	<b>9,728,250</b>
<b>Total Income c=(a+b)</b>	<b>10,561,906</b>	<b>10,561,906</b>	<b>9,632,436</b>	<b>10,115,645</b>



**DEVELOPMENT MANAGEMENT**

		2018		2017	
Code	Expenditure by Service and Sub-Service	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
D0101	Statutory Plans and Policy	423,962	423,962	298,125	305,501
D0199	Service Support Costs	175,987	175,987	119,202	122,616
	<b>Forward Planning</b>	<b>599,948</b>	<b>599,948</b>	<b>417,326</b>	<b>428,117</b>
D0201	Planning Control	1,069,351	1,069,351	981,711	884,820
D0299	Service Support Costs	568,485	568,485	827,064	836,164
	<b>Development Management</b>	<b>1,637,836</b>	<b>1,637,836</b>	<b>1,808,775</b>	<b>1,720,984</b>
D0301	Enforcement Costs	215,704	215,704	194,606	155,310
D0399	Service Support Costs	73,354	73,354	88,523	89,249
	<b>Enforcement</b>	<b>289,058</b>	<b>289,058</b>	<b>283,129</b>	<b>244,559</b>
D0401	Industrial Sites Operations	0	0	0	0
D0403	Management of & Contribs to Other Commercial Facs	0	0	0	0
D0404	General Development Promotion Work	0	0	0	0
D0499	Service Support Costs	0	0	1,957	1,938
	<b>Industrial and Commercial Facilities</b>	<b>0</b>	<b>0</b>	<b>1,957</b>	<b>1,938</b>
D0501	Tourism Promotion	619,894	619,894	539,488	477,052
D0502	Tourist Facilities Operations	244,292	244,292	245,642	245,642
D0599	Service Support Costs	179,680	179,680	102,210	103,779
	<b>Tourism Development and Promotion</b>	<b>1,043,866</b>	<b>1,043,866</b>	<b>887,340</b>	<b>826,473</b>
D0601	General Community & Enterprise Expenses	2,292,294	2,292,294	1,926,111	2,174,466
D0602	RAPID Costs	0	0	0	0
D0603	Social Inclusion	20,152	20,152	46,067	8,471
D0699	Service Support Costs	328,236	328,236	385,019	388,074
	<b>Community and Enterprise Function</b>	<b>2,640,682</b>	<b>2,640,682</b>	<b>2,357,197</b>	<b>2,571,011</b>
D0701	Unfinished Housing Estates	325,349	325,349	323,167	352,761
D0799	Service Support Costs	120,778	120,778	121,830	120,793
	<b>Unfinished Housing Estates</b>	<b>446,128</b>	<b>446,128</b>	<b>444,997</b>	<b>473,554</b>
D0801	Building Control Inspection Costs	193,808	193,808	187,431	177,876
D0802	Building Control Enforcement Costs	0	0	0	0
D0899	Service Support Costs	98,434	98,434	77,646	78,760

DEVELOPMENT MANAGEMENT					
Code	Expenditure by Service and Sub-Service	2018		2017	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
	<b>Building Control</b>	292,241	292,241	265,077	256,636
D0901	Urban and Village Renewal	0	0	0	0
D0902	EU Projects	0	0	0	0
D0903	Town Twinning	45,000	45,000	45,000	50,000
D0904	European Office	0	0	0	0
D0905	Economic Development & Promotion	2,966,684	2,966,684	2,426,425	2,116,683
D0906	Local Enterprise Office	2,984,497	2,984,497	2,552,217	1,963,743
D0999	Service Support Costs	799,950	799,950	449,774	446,384
	<b>Economic Development and Promotion</b>	6,796,131	6,796,131	5,473,416	4,576,810
D1001	Property Management Costs	434,879	434,879	380,647	395,855
D1099	Service Support Costs	166,218	166,218	108,569	108,372
	<b>Property Management</b>	601,098	601,098	489,216	504,227
D1101	Heritage Services	690,386	690,386	685,412	640,027
D1102	Conservation Services	103,380	103,380	98,542	30,983
D1103	Conservation Grants	10,600	10,600	10,600	32,230
D1199	Service Support Costs	102,937	102,937	103,696	104,368
	<b>Heritage and Conservation Services</b>	907,304	907,304	898,250	807,608
D1201	Agency & Recoupable Service	178,229	178,229	241,008	257,622
D1299	Service Support Costs	136,861	136,861	139,841	139,514
	<b>Agency &amp; Recoupable Services</b>	315,090	315,090	380,849	397,136
	<b>Service Division Total</b>	<b>15,569,383</b>	<b>15,569,383</b>	<b>13,707,529</b>	<b>12,809,053</b>

<b>DEVELOPMENT MANAGEMENT</b>				
	<b>2018</b>		<b>2017</b>	
<b>Income by Source</b>	<b>Adopted by Council</b>	<b>Estimated by Chief Executive</b>	<b>Adopted by Council</b>	<b>Estimated Outturn</b>
	<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>
<b>Government Grants</b>				
Housing, Planning & Local Government	2,340,215	2,340,215	2,047,397	1,642,447
Arts, Heritage & Gaeltacht	0	0	0	0
Jobs, Enterprise & Innovation	2,744,000	2,744,000	2,492,136	1,657,000
Other	377,872	377,872	196,920	636,162
<b>Total Grants &amp; Subsidies (a)</b>	<b>5,462,087</b>	<b>5,462,087</b>	<b>4,736,453</b>	<b>3,935,609</b>
<b>Goods and Services</b>				
Planning Fees	500,999	500,999	373,750	439,786
Sale/Leasing of other property/Industrial Sites	648,986	648,986	544,156	738,316
Superannuation	189,072	189,072	180,840	179,490
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	23,096	23,096	22,846	21,921
Other income	374,255	374,255	74,209	323,065
<b>Total Goods and Services (b)</b>	<b>1,736,409</b>	<b>1,736,409</b>	<b>1,195,801</b>	<b>1,702,578</b>
<b>Total Income c=(a+b)</b>	<b>7,198,496</b>	<b>7,198,496</b>	<b>5,932,254</b>	<b>5,638,187</b>

ENVIRONMENTAL SERVICES					
Code	Expenditure by Service and Sub-Service	2018		2017	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
E0101	Landfill Operations	0	0	0	550
E0102	Contribution to other LA's - Landfill Facilities	0	0	0	0
E0103	Landfill Aftercare Costs.	862,734	862,734	830,920	847,827
E0199	Service Support Costs	76,761	76,761	100,290	100,240
	<b>Landfill Operation and Aftercare</b>	<b>939,495</b>	<b>939,495</b>	<b>931,210</b>	<b>948,617</b>
E0201	Recycling Facilities Operations	61,611	61,611	69,805	57,405
E0202	Bring Centres Operations	669,914	669,914	569,403	622,670
E0204	Other Recycling Services	0	0	0	1,500
E0299	Service Support Costs	116,694	116,694	217,624	217,907
	<b>Recovery &amp; Recycling Facilities Operations</b>	<b>848,219</b>	<b>848,219</b>	<b>856,832</b>	<b>899,482</b>
E0301	Waste to Energy Facilities Operations	0	0	0	0
E0399	Service Support Costs	0	0	0	0
	<b>Waste to Energy Facilities Operations</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
E0401	Recycling Waste Collection Services	0	0	0	0
E0402	Organic Waste Collection Services	0	0	0	0
E0403	Residual Waste Collection Services	310,000	310,000	300,000	300,000
E0404	Commercial Waste Collection Services	0	0	0	0
E0406	Contribution to Waste Collection Services	0	0	0	0
E0407	Other Costs Waste Collection	360,000	360,000	253,745	436,810
E0499	Service Support Costs	27,061	27,061	253,846	260,637
	<b>Provision of Waste to Collection Services</b>	<b>697,061</b>	<b>697,061</b>	<b>807,591</b>	<b>997,447</b>
E0501	Litter Warden Service	286,659	286,659	241,566	310,950
E0502	Litter Control Initiatives	52,759	52,759	51,120	51,970
E0503	Environmental Awareness Services	105,066	105,066	115,511	103,800
E0599	Service Support Costs	129,806	129,806	103,580	104,726
	<b>Litter Management</b>	<b>574,290</b>	<b>574,290</b>	<b>511,777</b>	<b>571,446</b>
E0601	Operation of Street Cleaning Service	2,978,342	2,978,342	2,903,333	2,926,380
E0602	Provision and Improvement of Litter Bins	0	0	0	0
E0699	Service Support Costs	762,801	762,801	837,678	834,890
	<b>Street Cleaning</b>	<b>3,741,143</b>	<b>3,741,143</b>	<b>3,741,011</b>	<b>3,761,270</b>
E0701	Monitoring of Waste Regs (incl Private Landfills)	710	710	710	5,510
E0702	Enforcement of Waste Regulations	378,362	378,362	356,813	316,877
E0799	Service Support Costs	157,332	157,332	98,611	99,459
	<b>Waste Regulations, Monitoring and Enforcement</b>	<b>536,404</b>	<b>536,404</b>	<b>456,134</b>	<b>421,846</b>

ENVIRONMENTAL SERVICES					
Code	Expenditure by Service and Sub-Service	2018		2017	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
E0801	Waste Management Plan	32,552	32,552	54,552	32,713
E0802	Contrib to Other Bodies Waste Management Planning	0	0	0	0
E0899	Service Support Costs	724	724	27,700	27,813
	<b>Waste Management Planning</b>	<b>33,276</b>	<b>33,276</b>	<b>82,252</b>	<b>60,526</b>
E0901	Maintenance of Burial Grounds	149,576	149,576	131,977	142,515
E0999	Service Support Costs	36,807	36,807	42,737	42,611
	<b>Maintenance and Upkeep of Burial Grounds</b>	<b>186,383</b>	<b>186,383</b>	<b>174,714</b>	<b>185,126</b>
E1001	Operation Costs Civil Defence	301,724	301,724	294,019	291,751
E1002	Dangerous Buildings	2,000	2,000	0	2,000
E1003	Emergency Planning	68,347	68,347	80,392	21,406
E1004	Derelict Sites	15,571	15,571	87,727	316
E1005	Water Safety Operation	190,443	190,443	225,586	249,055
E1099	Service Support Costs	171,754	171,754	195,379	195,877
	<b>Safety of Structures and Places</b>	<b>749,839</b>	<b>749,839</b>	<b>883,103</b>	<b>760,405</b>
E1101	Operation of Fire Brigade Service	6,398,147	6,398,147	6,106,998	6,056,776
E1103	Fire Services Training	178,640	178,640	173,415	197,315
E1104	Operation of Ambulance Service	0	0	0	0
E1199	Service Support Costs	2,489,377	2,489,377	2,312,080	2,293,194
	<b>Operation of Fire Service</b>	<b>9,066,164</b>	<b>9,066,164</b>	<b>8,592,493</b>	<b>8,547,285</b>
E1201	Fire Safety Control Cert Costs	97,886	97,886	85,705	85,705
E1202	Fire Prevention and Education	113,796	113,796	106,807	106,807
E1203	Inspection/Monitoring of Commercial Facilities	0	0	0	0
E1299	Service Support Costs	109,793	109,793	115,499	116,897
	<b>Fire Prevention</b>	<b>321,475</b>	<b>321,475</b>	<b>308,011</b>	<b>309,409</b>
E1301	Water Quality Management	26,367	26,367	25,091	24,764
E1302	Licensing and Monitoring of Air and Noise Quality	0	0	0	0
E1399	Service Support Costs	16,381	16,381	32,254	32,269
	<b>Water Quality, Air and Noise Pollution</b>	<b>42,748</b>	<b>42,748</b>	<b>57,345</b>	<b>57,033</b>
E1401	Agency & Recoupable Service	66,695	66,695	332,291	112,365
E1499	Service Support Costs	34,944	34,944	48,170	48,753
	<b>Agency &amp; Recoupable Services</b>	<b>101,639</b>	<b>101,639</b>	<b>380,460</b>	<b>161,118</b>
E1501	Climate Change and Flooding	14,198	14,198	0	0
E1599	Service Support Costs	7,728	7,728	0	0
	<b>Climate Change and Flooding</b>	<b>21,925</b>	<b>21,925</b>	<b>0</b>	<b>0</b>
	<b>Service Division Total</b>	<b>17,860,060</b>	<b>17,860,060</b>	<b>17,782,934</b>	<b>17,681,010</b>

<b>ENVIRONMENTAL SERVICES</b>				
	<b>2018</b>		<b>2017</b>	
<b>Income by Source</b>	<b>Adopted by Council</b>	<b>Estimated by Chief Executive</b>	<b>Adopted by Council</b>	<b>Estimated Outturn</b>
	<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>
<b>Government Grants</b>				
Housing, Planning & Local Government	349,000	349,000	344,000	349,000
Social Protection	0	0	0	0
Defence	125,500	125,500	145,550	145,550
Other	57,500	57,500	17,500	57,500
<b>Total Grants &amp; Subsidies (a)</b>	<b>532,000</b>	<b>532,000</b>	<b>507,050</b>	<b>552,050</b>
<b>Goods and Services</b>				
Domestic Refuse Charges	0	0	0	0
Commercial Refuse Charges	0	0	0	0
Landfill Charges	360,000	360,000	240,000	360,000
Fire Charges	190,000	190,000	190,000	234,690
Superannuation	423,762	423,762	425,423	422,248
Agency Services & Repayable Works	500	500	0	0
Local Authority Contributions	220,000	220,000	220,000	222,180
Other income	842,500	842,500	1,026,500	1,081,507
<b>Total Goods and Services (b)</b>	<b>2,036,762</b>	<b>2,036,762</b>	<b>2,101,923</b>	<b>2,320,625</b>
<b>Total Income c=(a+b)</b>	<b>2,568,762</b>	<b>2,568,762</b>	<b>2,608,973</b>	<b>2,872,675</b>

RECREATION & AMENITY					
Code	Expenditure by Service and Sub-Service	2018		2017	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
F0101	Leisure Facilities Operations	479,483	479,483	434,652	468,302
F0103	Contribution to External Bodies Leisure Facilities	0	0	0	0
F0199	Service Support Costs	132,345	132,345	107,388	106,835
	<b>Leisure Facilities Operations</b>	<b>611,828</b>	<b>611,828</b>	<b>542,040</b>	<b>575,137</b>
F0201	Library Service Operations	3,075,661	3,075,661	2,925,647	2,788,409
F0202	Archive Service	221,949	221,949	222,343	215,625
F0204	Purchase of Books, CD's etc.	215,000	215,000	195,000	195,000
F0205	Contributions to Library Organisations	0	0	0	0
F0299	Service Support Costs	1,673,187	1,673,187	1,225,800	1,230,172
	<b>Operation of Library and Archival Service</b>	<b>5,185,798</b>	<b>5,185,798</b>	<b>4,568,790</b>	<b>4,429,206</b>
F0301	Parks, Pitches & Open Spaces	2,131,695	2,131,695	2,133,547	2,018,114
F0302	Playgrounds	139,476	139,476	74,619	124,771
F0303	Beaches	192,739	192,739	199,943	215,443
F0399	Service Support Costs	631,354	631,354	543,738	544,551
	<b>Outdoor Leisure Areas Operations</b>	<b>3,095,264</b>	<b>3,095,264</b>	<b>2,951,848</b>	<b>2,902,879</b>
F0401	Community Grants	195,500	195,500	175,000	175,000
F0402	Operation of Sports Hall/Stadium	701,366	701,366	679,971	635,315
F0403	Community Facilities	19,000	19,000	32,930	18,630
F0404	Recreational Development	60,000	60,000	67,499	67,499
F0499	Service Support Costs	127,666	127,666	114,927	114,621
	<b>Community Sport and Recreational Development</b>	<b>1,103,532</b>	<b>1,103,532</b>	<b>1,070,327</b>	<b>1,011,065</b>
F0501	Administration of the Arts Programme	954,607	954,607	793,235	816,649
F0502	Contributions to other Bodies Arts Programme	0	0	0	0
F0503	Museums Operations	27,000	27,000	27,000	32,095
F0504	Heritage/Interpretive Facilities Operations	0	0	0	0
F0505	Festivals & Concerts	1,463,458	1,463,458	1,401,190	1,487,987
F0599	Service Support Costs	291,197	291,197	204,501	205,632
	<b>Operation of Arts Programme</b>	<b>2,736,262</b>	<b>2,736,262</b>	<b>2,425,927</b>	<b>2,542,363</b>
F0601	Agency & Recoupable Service	872,530	872,530	911,261	798,496
F0699	Service Support Costs	10,989	10,989	12,193	12,206
	<b>Agency &amp; Recoupable Services</b>	<b>883,519</b>	<b>883,519</b>	<b>923,455</b>	<b>810,702</b>
	<b>Service Division Total</b>	<b>13,616,202</b>	<b>13,616,202</b>	<b>12,482,387</b>	<b>12,271,352</b>

<b>RECREATION &amp; AMENITY</b>				
	<b>2018</b>		<b>2017</b>	
<b>Income by Source</b>	<b>Adopted by Council</b>	<b>Estimated by Chief Executive</b>	<b>Adopted by Council</b>	<b>Estimated Outturn</b>
	<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>
<b>Government Grants</b>				
Housing, Planning & Local Government	22,500	22,500	0	22,500
Education and Skills	0	0	0	0
Arts, Heritage & Gaeltacht	0	0	0	0
Social & Protection	0	0	0	0
Library Council	0	0	22,500	0
Arts Council	80,000	80,000	80,000	80,000
Other	872,530	872,530	977,319	798,495
<b>Total Grants &amp; Subsidies (a)</b>	<b>975,030</b>	<b>975,030</b>	<b>1,079,819</b>	<b>900,995</b>
<b>Goods and Services</b>				
Library Fees/Fines	22,060	22,060	31,950	22,060
Recreation/Amenity/Culture	245,000	245,000	254,000	243,000
Superannuation	196,238	196,238	177,404	176,080
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	578,380	578,380	590,498	601,180
<b>Total Goods and Services (b)</b>	<b>1,041,678</b>	<b>1,041,678</b>	<b>1,053,852</b>	<b>1,042,320</b>
<b>Total Income c=(a+b)</b>	<b>2,016,708</b>	<b>2,016,708</b>	<b>2,133,671</b>	<b>1,943,315</b>



**AGRICULTURE, EDUCATION, HEALTH & WELFARE**

Code	Expenditure by Service and Sub-Service	2018		2017	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
G0101	Maintenance of Land Drainage Areas	0	0	0	0
G0102	Contributions to Joint Drainage Bodies	0	0	0	0
G0103	Payment of Agricultural Pensions	0	0	0	0
G0199	Service Support Costs	0	0	421	422
	<b>Land Drainage Costs</b>	0	0	421	422
G0201	Operation of Piers	119,311	119,311	56,636	122,972
G0203	Operation of Harbours	44,246	44,246	15,194	26,007
G0299	Service Support Costs	17,318	17,318	42,883	41,572
	<b>Operation and Maintenance of Piers and Harbours</b>	180,875	180,875	114,714	190,551
G0301	General Maintenance - Costal Regions	78,530	78,530	86,145	635,934
G0302	Planned Protection of Coastal Regions	38,116	38,116	38,116	38,116
G0399	Service Support Costs	21,615	21,615	18,821	18,768
	<b>Coastal Protection</b>	138,261	138,261	143,083	692,818
G0401	Provision of Veterinary Service	0	0	0	0
G0402	Inspection of Abattoirs etc	214,415	214,415	206,476	203,465
G0403	Food Safety	0	0	0	0
G0404	Operation of Dog Warden Service	246,316	246,316	214,931	170,032
G0405	Other Animal Welfare Services (incl Horse Control)	105,000	105,000	105,000	105,000
G0499	Service Support Costs	150,658	150,658	155,023	155,605
	<b>Veterinary Service</b>	716,390	716,390	681,429	634,102
G0501	Payment of Higher Education Grants	6,000	6,000	50,000	5,000
G0502	Administration Higher Education Grants	28,693	28,693	32,592	29,685
G0505	Contribution to Education & Training Board	0	0	0	0
G0506	Other Educational Services	0	0	0	0
G0507	School Meals	26,000	26,000	26,000	26,000
G0599	Service Support Costs	22,662	22,662	216,976	217,498
	<b>Educational Support Services</b>	83,354	83,354	325,568	278,183

**AGRICULTURE, EDUCATION, HEALTH & WELFARE**

		2018		2017	
Code	Expenditure by Service and Sub-Service	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
G0601	Agency & Recoupable Service	65,284	65,284	63,467	56,084
G0699	Service Support Costs	41,345	41,345	26,835	26,627
	<b>Agency &amp; Recoupable Services</b>	<b>106,629</b>	<b>106,629</b>	<b>90,301</b>	<b>82,711</b>
	<b>Service Division Total</b>	<b>1,225,510</b>	<b>1,225,510</b>	<b>1,355,516</b>	<b>1,878,787</b>

<b>AGRICULTURE , EDUCATION, HEALTH &amp; WELFARE</b>				
	<b>2018</b>		<b>2017</b>	
<b>Income by Source</b>	<b>Adopted by Council</b>	<b>Estimated by Chief Executive</b>	<b>Adopted by Council</b>	<b>Estimated Outturn</b>
	<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>
<b>Government Grants</b>				
Housing, Planning & Local Government	0	0	0	576,896
Arts, Heritage & Gaeltacht	0	0	0	0
Education and Skills	76,039	76,039	124,000	76,039
Transport Tourism & Sport	0	0	0	0
Other	214,000	214,000	216,500	203,000
<b>Total Grants &amp; Subsidies (a)</b>	<b>290,039</b>	<b>290,039</b>	<b>340,500</b>	<b>855,935</b>
<b>Goods and Services</b>				
Superannuation	26,255	26,255	24,134	23,953
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	129,200	129,200	137,500	130,700
<b>Total Goods and Services (b)</b>	<b>155,455</b>	<b>155,455</b>	<b>161,634</b>	<b>154,653</b>
<b>Total Income c=(a+b)</b>	<b>445,494</b>	<b>445,494</b>	<b>502,134</b>	<b>1,010,588</b>

**MISCELLANEOUS SERVICES**

		2018		2017	
Code	Expenditure by Service and Sub-Service	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
H0101	Maintenance of Machinery Service	382,165	382,165	317,208	320,526
H0102	Plant and Machinery Operations	2,844,292	2,844,292	2,776,129	3,250,270
H0199	Service Support Costs	1,301,324	1,301,324	1,026,123	1,166,903
<b>Profit/Loss Machinery Account</b>		<b>4,527,782</b>	<b>4,527,782</b>	<b>4,119,459</b>	<b>4,737,699</b>
H0201	Purchase of Materials, Stores	2,500	2,500	3,459	1,345
H0202	Administrative Costs Stores	169,075	169,075	170,535	259,253
H0203	Upkeep of Buildings, Stores	0	0	0	0
H0299	Service Support Costs	59,912	59,912	77,895	78,175
<b>Profit/Loss Stores Account</b>		<b>231,486</b>	<b>231,486</b>	<b>251,888</b>	<b>338,773</b>
H0301	Administration of Rates Office	473,306	473,306	477,592	467,407
H0302	Debt Management Service Rates	2,000	2,000	2,000	2,000
H0303	Refunds and Irrecoverable Rates	4,741,584	4,741,584	4,741,584	4,741,584
H0399	Service Support Costs	300,722	300,722	341,038	340,378
<b>Administration of Rates</b>		<b>5,517,612</b>	<b>5,517,612</b>	<b>5,562,215</b>	<b>5,551,369</b>
H0401	Register of Elector Costs	93,160	93,160	108,837	39,957
H0402	Local Election Costs	52,100	52,100	52,100	52,100
H0499	Service Support Costs	30,115	30,115	54,528	55,670
<b>Franchise Costs</b>		<b>175,375</b>	<b>175,375</b>	<b>215,465</b>	<b>147,727</b>
H0501	Coroner Fees and Expenses	220,090	220,090	219,109	191,264
H0502	Operation of Morgue	0	0	0	0
H0599	Service Support Costs	4,645	4,645	13,292	13,215
<b>Operation and Morgue and Coroner Expenses</b>		<b>224,735</b>	<b>224,735</b>	<b>232,401</b>	<b>204,479</b>
H0601	Weighbridge Operations	0	0	0	0
H0699	Service Support Costs	0	0	0	0
<b>Weighbridges</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

MISCELLANEOUS SERVICES					
Code	Expenditure by Service and Sub-Service	2018		2017	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
H0701	Operation of Markets	0	0	0	0
H0702	Casual Trading Areas	10,000	10,000	5,000	59,500
H0799	Service Support Costs	62	62	566	567
	<b>Operation of Markets and Casual Trading</b>	<b>10,062</b>	<b>10,062</b>	<b>5,566</b>	<b>60,067</b>
H0801	Malicious Damage	0	0	0	0
H0899	Service Support Costs	0	0	0	0
	<b>Malicious Damage</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
H0901	Representational Payments	563,826	563,826	556,344	547,144
H0902	Chair/Vice Chair Allowances	66,000	66,000	66,000	66,000
H0903	Annual Allowances LA Members	30,000	30,000	30,000	30,000
H0904	Expenses LA Members	327,462	327,462	294,588	294,588
H0905	Other Expenses	115,064	115,064	114,831	95,511
H0906	Conferences Abroad	0	0	0	0
H0907	Retirement Gratuities	60,000	60,000	60,000	60,000
H0908	Contribution to Members Associations	60,000	60,000	60,000	40,000
H0909	General Municipal Allocation	0	0	0	0
H0999	Service Support Costs	97,145	97,145	131,451	132,033
	<b>Local Representation/Civic Leadership</b>	<b>1,319,497</b>	<b>1,319,497</b>	<b>1,313,214</b>	<b>1,265,276</b>
H1001	Motor Taxation Operation	503,273	503,273	606,396	571,590
H1099	Service Support Costs	281,215	281,215	400,082	402,699
	<b>Motor Taxation</b>	<b>784,488</b>	<b>784,488</b>	<b>1,006,478</b>	<b>974,289</b>
H1101	Agency & Recoupable Service	292,206	292,206	127,923	181,674
H1102	NPPR	7,500	7,500	16,000	6,422
H1199	Service Support Costs	123,193	123,193	55,415	55,805
	<b>Agency &amp; Recoupable Services</b>	<b>422,899</b>	<b>422,899</b>	<b>199,337</b>	<b>243,901</b>
	<b>Service Division Total</b>	<b>13,213,938</b>	<b>13,213,938</b>	<b>12,906,024</b>	<b>13,523,580</b>

<b>MISCELLANEOUS SERVICES</b>				
	<b>2018</b>		<b>2017</b>	
<b>Income by Source</b>	<b>Adopted by Council</b>	<b>Estimated by Chief Executive</b>	<b>Adopted by Council</b>	<b>Estimated Outturn</b>
	<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>
<b>Government Grants</b>				
Housing, Planning & Local Government	6,099,518	6,099,518	5,023,796	5,083,747
Agriculture, Food & the Marine	0	0	0	0
Social Protection	0	0	0	0
Justice and Equality	0	0	0	0
Non-Dept HFA and BMW	0	0	0	0
Other	3,400	3,400	3,400	3,400
<b>Total Grants &amp; Subsidies (a)</b>	<b>6,102,918</b>	<b>6,102,918</b>	<b>5,027,196</b>	<b>5,087,147</b>
<b>Goods and Services</b>				
Superannuation	123,385	123,385	117,717	116,840
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	10,000	10,000	0	10,000
NPPR	500,000	500,000	500,000	500,000
Other income	4,133,991	4,133,991	3,881,225	4,492,997
<b>Total Goods and Services (b)</b>	<b>4,767,376</b>	<b>4,767,376</b>	<b>4,498,942</b>	<b>5,119,837</b>
<b>Total Income c=(a+b)</b>	<b>10,870,294</b>	<b>10,870,294</b>	<b>9,526,138</b>	<b>10,206,984</b>

<b>APPENDIX 1</b>	
<b>Summary of Central Management Charge</b>	
	<b>2018 €</b>
Corporate Affairs Overhead	1,896,242
Corporate Buildings Overhead	2,889,110
Finance Function Overhead	2,017,515
Human Resource Function	1,945,320
IT Services	2,295,745
Print/Post Room Service Overhead Allocation	316,100
Pension & Lump Sum Overhead	8,134,965
<b>Total Expenditure Allocated to Services</b>	<b>19,494,997</b>

**APPENDIX 2**

**Summary of Local Property Tax Allocation**

		2018 €
Discretionary Local Property Tax - Revenue Budget (Table A)		18,911,516
Local Property Tax Self Funding - Revenue Budget		
	0	
	0	
<b>Total Local Property Tax - Revenue Budget</b>		0
Local Property Tax Self Funding - Capital Budget		18,911,516
	0	
	0	
<b>Total Local Property Tax - Capital Budget</b>		0
<b>Total Local Property Tax Allocation (Post Variation)</b>		<b>18,911,516</b>



### **CERTIFICATE OF ADOPTION**

I hereby certify that at the budget meeting of Waterford City and County Council held this 28th day of November, 2017 the Council by Resolution adopted for the financial year ending on the 31st day of December, 2018 the budget set out in Tables A to F and by Resolution determined in accordance with the said budget the Rate set out in Table A to be the annual rate on valuation to be levied for that year for the purposes set out in those Tables.

Signed: Cllr. Pat Nugent  
Mayor of Waterford City & County Council

Countersigned: Michael Walsh  
Chief Executive

Dated this 28th day of November, 2017