



Comhairle Cathrach & **Contae Phort Láirge**
Waterford City & County Council



Waterford City & County Council Budget 2019

With comparative and explanatory
statements for the financial year ending
on 31st December 2019

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WATERFORD CITY & COUNTY COUNCIL

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

Annual Budget for the year 1st January 2019 to 31st December 2019

Introduction

The 2019 Budget reflects another year of positive growth in economic activity in Waterford. This is reflected in increases in income in rates, housing rents and other areas and, is a positive indication of recovering economic activity that can be seen in improvements in employment numbers and reduced vacancy levels. For all of that the preparation of this budget has not been easy as significant costs are continuing to accrue to the organisation consequent on corrections in cuts post the Celtic Tiger era, inflation in specific areas and obligations in respect of payroll and pension costs.

The following is a summary of the main movements in Budget proposed for the coming year relative to that adopted for 2018.

Summary of Main Movements - Budget 2018 v Draft Budget 2019			
	Expenditure	Income	Net
	€000's	€000's	€000's
Payroll Increases	818	807	-11
Lump Sums/Pensions/Superann	1,421		-1,421
Insurances Increases	326		-326
Loan Repayment Reductions	-92	-51	41
Rates buoyancy		746	746
Housing Rents		400	400
Fire Income - Kilkenny County Council		200	200
Road Opening Licences		200	200
Reduction in Rates vacancies/strike offs	-100		100
Reduction in Travel and Subsistence	-100		100
Miscellaneous	85	56	-29
	2,358	2,358	0

I would comment on a number of the primary elements of these changes as follows:-

Payroll:

In any given year this Council is obliged to discharge an additional €300,000 in staff increments in accordance with Nationally agreed pay scales, while corrections to pay in recent pay agreements are not fully recompensed by the exchequer. As well as this, in the current year we have to provide for an additional €100,000 to meet additional mandatory manning levels in our Fire Services. In ordinary circumstances therefore this Council would have to meet additional expenditure in excess of €500,000 on payroll over that provided for in 2018.

Pensions and Lump sums:

The age profile of our staff is such that costs in this area will rise really significantly in the current year and remain at this high level for successive years. A total additional provision of €1.4 million is necessary in the current year thereby nearly off setting in this single element the income gains predicted.

Income:

There are positive gains reflected in this proposed budget of nearly €750,000 in rates and €400,000 in Housing Rents, along with additional Fire Services Income from Kilkenny and from road opening licences.

Summary:

In totality there would be a deficit of over €700,000 to be addressed in a completely like with like budget to that for 2018, without ever reflecting the increased demands for level of service or the additional responsibilities continuing to be placed on us from National level. One need only look at the pressures in the Housing area to realise that the demand for resources is far from finite and that additional resources of scale would be warranted in any number of different areas.

This of course has to be balanced with the capacity to pay and ordinarily a deficit such as this would have to be transferred by way of increased charges to our ratepayers or on a miscellany of other services. As an executive team we do not believe that the timing is right for such increases and as a consequence I am proposing that we eliminate this deficit through targeted reductions in payroll and overheads. This will simply mean that we will not replace all staff and that overhead areas such as travel and subsistence will be reduced through aggressive management in 2019.

Accordingly the table of financial movements above does not provide for net payroll increases of consequence, nor does it provide for charge increases to our

commercial or enterprise communities. This means that we will not be able to do everything and inevitably will have reduced level of service in some areas but as a balance through consistency of charges we will further aid economic growth in Waterford.

Conclusion

It is in this context that I recommend this Budget to you and I would like to thank the Mayor and members of the 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 Fergus Galvin, Ivan Grimes, Michael Quinn and Fearghal Reidy 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. Bryan O’Kane, Acting Head of Finance, Mr. Donal Murphy, Financial Accountant 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

2019



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TABLE A - CALCULATION OF ANNUAL RATE ON VALUATION

Summary by Service Division	Summary per Table A 2019					
	Expenditure	Income	Budget Net Expenditure 2019	Estimated Net Expenditure Outturn 2018 (as restated)		
	€	€	€	€	%	%
Gross Revenue Expenditure & Income						
Housing and Building	25,969,325	26,916,577	-947,252	-1,224,511	-2%	-3%
Road Transport & Safety	37,127,440	25,376,702	11,750,738	12,005,779	24%	25%
Water Services	10,999,576	10,653,344	346,232	340,926	1%	1%
Development Management	15,551,330	7,057,971	8,493,359	8,445,480	17%	17%
Environmental Services	18,514,025	2,709,121	15,804,904	15,191,138	32%	31%
Recreation and Amenity	14,036,054	1,903,039	12,133,015	11,812,528	24%	24%
Agriculture, Education, Health & Welfare	1,029,278	434,809	594,469	659,090	1%	1%
Miscellaneous Services	13,435,895	11,891,273	1,544,622	1,400,763	3%	3%
	136,662,923	86,942,836	49,720,087	48,631,193	100%	100%
Provision for Debit Balance	0		0			
Adjusted Gross Expenditure & Income		86,942,836	49,720,087	48,631,193		
Financed by Other Income/Credit Balances						
Provision for Credit Balance		0				
Local Property Tax		18,911,516	18,911,516			
Sub - Total			18,911,516	48,631,193		
Net Amount of Rates to be Levied			30,808,571			
Value of Base Year Adjustment			0			
Amount of Rates to be Levied (Gross of BYA)			30,808,571			
Net Effective Valuation			119,274,375			
General Annual Rate on Valuation			0.2583			

Table B Expenditure & Income for 2019 and Estimated Outturn for 2018

	2019				2018			
	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
	€	€	€	€	€	€	€	€
Division & Services								
Housing and Building								
Code								
A01	6,914,624	6,914,624	12,881,229	12,881,229	7,020,707	7,015,630	12,499,281	12,682,576
A02	1,138,721	1,138,721	123,106	123,106	966,176	980,018	124,653	121,861
A03	895,378	895,378	11,014	11,014	1,029,514	995,274	17,945	15,992
A04	940,138	940,138	16,478	16,478	506,664	489,426	6,686	5,557
A05	4,703,152	4,703,152	4,149,786	4,149,786	4,675,008	4,565,459	4,499,499	3,992,089
A06	990,967	990,967	557,583	557,583	1,431,007	1,235,809	752,754	593,348
A07	6,590,862	6,590,862	6,823,574	6,823,574	6,273,932	7,049,301	6,672,301	7,550,219
A08	1,876,983	1,876,983	1,267,799	1,267,799	1,842,380	1,812,862	1,269,611	1,293,661
A09	1,471,742	1,471,742	876,002	876,002	1,536,162	1,645,418	879,283	1,007,916
A11	64,476	64,476	61,746	61,746	64,476	62,476	61,746	61,746
A12	382,280	382,280	148,259	148,259	382,749	367,832	150,156	119,051
	25,969,325	25,969,325	26,916,577	26,916,577	25,728,776	26,219,505	26,933,915	27,444,016
Road Transport & Safety								
Code								
B01	4,483,375	4,483,375	4,212,369	4,212,369	765,457	4,389,507	536,557	4,162,387
B02	3,856,756	3,856,756	3,829,682	3,829,682	302,543	3,881,259	275,666	3,852,395
B03	6,351,232	6,351,232	5,034,129	5,034,129	5,859,722	6,648,810	4,773,664	5,301,060
B04	14,059,701	14,059,701	6,842,085	6,842,085	13,155,195	14,309,808	5,686,516	6,865,726
B05	1,940,360	1,940,360	50,775	50,775	2,088,819	2,085,813	51,120	44,538
B06	655,590	655,590	8,322	8,322	454,964	561,027	8,511	7,585
B07	769,889	769,889	411,830	411,830	730,020	753,710	389,606	412,567
B08	234,170	234,170	5,168	5,168	218,535	232,033	6,039	5,382
B09	1,300,767	1,300,767	2,434,349	2,434,349	1,184,254	1,343,126	2,328,938	2,377,469
B10	397,930	397,930	15,846	15,846	257,253	247,155	3,994	3,560
B11	3,077,670	3,077,670	2,532,147	2,532,147	2,748,854	3,358,929	2,253,797	2,772,729
	37,127,440	37,127,440	25,376,702	25,376,702	27,765,615	37,811,177	16,314,408	25,805,398

Table B Expenditure & Income for 2019 and Estimated Outturn for 2018

	2019						2018					
	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 by Chief Executive	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated by Chief Executive
	€	€	€	€	€	€	€	€	€	€	€	€
Division & Services												
Water Services												
Code												
C01	7,031,357	7,031,357	7,031,357	7,031,357	6,916,565	6,858,682	6,916,562	6,855,637				
C02	2,093,397	2,093,397	2,093,397	2,093,397	1,959,415	1,982,537	1,959,417	1,978,512				
C03	0	0	0	0	0	61,883	0	61,883				
C04	258,668	258,668	3,804	3,804	289,790	261,944	5,406	6,590				
C05	278,554	278,554	222,613	222,613	276,370	322,720	222,790	266,706				
C06	913,355	913,355	882,068	882,068	1,106,294	862,310	1,106,295	865,526				
C07	279,347	279,347	279,347	279,347	195,624	238,281	195,624	217,732				
C08	144,898	144,898	140,757	140,757	160,145	164,575	155,812	159,420				
Service Division Total	10,999,576	10,999,576	10,653,344	10,653,344	10,904,203	10,752,932	10,561,906	10,412,006				
Development Management												
Code												
D01	783,997	783,997	15,893	15,893	599,948	599,368	13,893	12,381				
D02	1,726,474	1,726,474	476,211	476,211	1,637,836	1,600,236	481,861	417,488				
D03	214,074	214,074	7,871	7,871	289,058	259,003	11,208	8,532				
D04	0	0	0	0	0	0	0	0				
D05	1,046,265	1,046,265	5,709	5,709	1,043,866	1,033,660	6,520	10,731				
D06	2,513,231	2,513,231	1,913,318	1,913,318	2,640,682	3,002,374	1,921,167	2,204,069				
D07	321,507	321,507	4,173	4,173	446,128	442,671	8,942	7,968				
D08	299,884	299,884	65,050	65,050	292,241	263,937	66,233	76,372				
D09	6,731,653	6,731,653	3,723,516	3,723,516	6,796,131	6,214,851	3,735,638	3,193,548				
D10	667,921	667,921	659,009	659,009	601,098	587,453	659,775	645,600				
D11	916,353	916,353	36,621	36,621	907,304	1,075,675	38,112	194,120				
D12	329,972	329,972	150,600	150,600	315,090	353,065	255,146	216,004				
Service Division Total	15,551,330	15,551,330	7,057,971	7,057,971	15,569,383	15,432,293	7,198,496	6,986,813				

Table B Expenditure & Income for 2019 and Estimated Outturn for 2018

		2019				2018			
		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
		€	€	€	€	€	€	€	€
Division & Services									
Environmental Services									
Code									
E01	Landfill Operation and Aftercare	858,381	858,381	2,595	2,595	939,495	923,428	5,762	5,135
E02	Recovery & Recycling Facilities Operations	854,058	854,058	335,959	335,959	848,219	770,749	337,785	319,166
E03	Waste to Energy Facilities Operations	0	0	0	0	0	0	0	0
E04	Provision of Waste to Collection Services	697,021	697,021	673,500	673,500	697,061	970,131	673,500	935,690
E05	Litter Management	577,137	577,137	99,021	99,021	574,290	539,805	101,026	122,226
E06	Street Cleaning	3,900,147	3,900,147	76,214	76,214	3,741,143	3,656,290	88,552	78,915
E07	Waste Regulations, Monitoring and Enforcement	536,724	536,724	340,869	340,869	536,404	517,938	343,784	348,084
E08	Waste Management Planning	33,337	33,337	0	0	33,276	33,215	0	0
E09	Maintenance of Burial Grounds	176,367	176,367	74,395	74,395	186,383	186,157	75,821	79,187
E10	Safety of Structures and Places	846,534	846,534	141,702	141,702	749,839	763,608	141,767	125,028
E11	Operation of Fire Service	9,526,710	9,526,710	842,784	842,784	9,066,164	9,100,251	676,351	651,352
E12	Fire Prevention	336,559	336,559	118,272	118,272	321,475	322,059	119,846	70,774
E13	Water Quality, Air and Noise Pollution	44,281	44,281	1,031	1,031	42,748	16,293	1,237	1,103
E14	Agency & Recoupable Services	104,071	104,071	2,222	2,222	101,639	109,103	2,665	2,375
E15	Climate Change and Flooding	22,697	22,697	556	556	21,925	21,740	666	594
	Service Division Total	18,514,025	18,514,025	2,709,121	2,709,121	17,860,060	17,930,767	2,568,762	2,739,629
Recreation & Amenity									
Code									
F01	Leisure Facilities Operations	625,686	625,686	163,465	163,465	611,828	622,429	165,475	145,917
F02	Operation of Library and Archival Service	5,441,620	5,441,620	141,870	141,870	5,185,798	5,211,184	155,338	169,397
F03	Outdoor Leisure Areas Operations	3,323,482	3,323,482	74,764	74,764	3,095,264	3,100,686	78,542	74,780
F04	Community Sport and Recreational Development	1,117,237	1,117,237	170,007	170,007	1,103,532	1,103,331	172,171	169,778
F05	Operation of Arts Programme	2,582,979	2,582,979	419,321	419,321	2,736,262	2,745,222	572,652	403,357
F06	Agency & Recoupable Services	945,051	945,051	933,612	933,612	883,519	742,189	872,510	749,284
	Service Division Total	14,036,054	14,036,054	1,903,039	1,903,039	13,616,202	13,525,041	2,016,708	1,712,513

Table B Expenditure & Income for 2019 and Estimated Outturn for 2018

	2019						2018			
	Expenditure		Income		Expenditure		Income		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
	€	€	€	€	€	€	€	€	€	€
Division & Services										
Agriculture, Education, Health & Welfare										
Code										
G01	0	0	0	0	0	0	0	0	0	0
G02	124,515	124,515	547	547	180,875	181,113	2,842	2,842	2,842	2,533
G03	63,680	63,680	154	154	138,261	93,905	3,064	3,064	3,064	12,211
G04	693,879	693,879	355,532	355,532	716,390	649,222	359,156	359,156	359,156	353,619
G05	38,253	38,253	13,000	13,000	83,354	62,520	14,330	14,330	14,330	1,185
G06	108,951	108,951	65,576	65,576	106,629	107,647	66,103	66,103	66,103	65,769
Service Division Total	1,029,278	1,029,278	434,809	434,809	1,225,510	1,094,407	445,494	445,494	445,494	435,317
Miscellaneous Services										
Code										
H01	4,759,115	4,759,115	4,010,042	4,010,042	4,527,782	5,959,329	3,779,445	3,779,445	3,779,445	5,292,688
H02	213,478	213,478	33,626	33,626	231,486	234,284	35,248	35,248	35,248	38,276
H03	5,447,758	5,447,758	4,620,518	4,620,518	5,517,612	5,506,930	4,623,484	4,623,484	4,623,484	5,495,742
H04	172,501	172,501	1,653	1,653	175,375	135,670	993	993	993	885
H05	237,963	237,963	0	0	224,735	224,199	0	0	0	0
H06	0	0	0	0	0	0	0	0	0	0
H07	10,060	10,060	15,000	15,000	10,062	555	15,000	15,000	15,000	15,000
H08	0	0	0	0	0	0	0	0	0	0
H09	1,372,999	1,372,999	2,815	2,815	1,319,497	1,368,046	2,204	2,204	2,204	1,964
H10	873,545	873,545	44,556	44,556	784,488	785,834	45,313	45,313	45,313	13,647
H11	348,475	348,475	3,163,064	3,163,064	422,899	352,704	2,368,606	2,368,606	2,368,606	2,308,586
Service Division Total	13,435,895	13,435,895	11,891,273	11,891,273	13,213,938	14,567,551	10,870,294	10,870,294	10,870,294	13,166,788
OVERALL TOTAL	136,662,923	136,662,923	86,942,836	86,942,836	125,883,687	137,333,673	76,909,983	76,909,983	76,909,983	88,702,480

Table D	
ANALYSIS OF BUDGET 2019 INCOME FROM GOODS AND SERVICES	
Source of Income	2019 €
Rents from Houses	13,038,900
Housing Loans Interest & Charges	1,289,292
Parking Fines/Charges	2,415,710
Irish Water	10,048,305
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	2,649,429
Superannuation	1,525,000
NPPR	500,000
Misc. (Detail)	6,319,730
TOTAL	39,947,229

Table E	
ANALYSIS OF BUDGET INCOME 2019 FROM GRANTS AND SUBSIDIES	
	2019 €
Department of Housing, Planning and Local Government	
Housing and Building	12,247,126
Road Transport & Safety	0
Water Services	362,459
Development Management	2,340,215
Environmental Services	349,000
Recreation and Amenity	22,500
Agriculture, Food & the Marine	0
Miscellaneous Services	6,906,323
	22,227,623
Other Departments and Bodies	
TII Transport Infrastructure Ireland	20,122,750
Culture, Heritage & Gaeltacht	0
National Transport Authority	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	0
Non-Dept HFA and BMW	0
Jobs, Enterprise & Innovation	2,744,000
Rural & Community Development	0
Communications, Climate Action & Environment	0
Food and Safety Authority of Ireland	0
Other	1,619,694
	24,767,983
Total Grants & Subsidies	46,995,606

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

HOUSING AND BUILDING					
<u>Code</u>	Expenditure by Service and Sub-Service	2019		2018	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
A0101	Maintenance of LA Housing Units	5,193,529	5,193,529	5,326,927	5,367,574
A0102	Maintenance of Traveller Accommodation Units	412,567	412,567	376,730	348,453
A0103	Traveller Accommodation Management	57,038	57,038	45,155	46,588
A0104	Estate Maintenance	0	0	0	-
A0199	Service Support Costs	1,251,490	1,251,490	1,271,895	1,253,015
Maintenance/Improvement of LA Housing		6,914,624	6,914,624	7,020,707	7,015,630
A0201	Assessment of Housing Needs, Allocs. & Trans.	683,255	683,255	607,633	624,133
A0299	Service Support Costs	455,466	455,466	358,543	355,885
Housing Assessment, Allocation and Transfer		1,138,721	1,138,721	966,176	980,018
A0301	Debt Management & Rent Assessment	649,702	649,702	748,295	712,088
A0399	Service Support Costs	245,676	245,676	281,220	283,186
Housing Rent and Tenant Purchase Administration		895,378	895,378	1,029,514	995,274
A0401	Housing Estate Management	436,946	436,946	250,015	242,904
A0402	Tenancy Management	247,469	247,469	152,894	141,223
A0403	Social and Community Housing Service	0	0	0	-
A0499	Service Support Costs	255,723	255,723	103,755	105,299
Housing Community Development Support		940,138	940,138	506,664	489,426
A0501	Homeless Grants Other Bodies	2,253,774	2,253,774	2,254,000	1,721,446
A0502	Homeless Service	0	0	0	1,096
A0599	Service Support Costs	2,449,378	2,449,378	2,421,008	2,842,917
Administration of Homeless Service		4,703,152	4,703,152	4,675,008	4,565,459
A0601	Technical and Administrative Support	324,525	324,525	462,875	444,264
A0602	Loan Charges	498,193	498,193	690,110	525,677
A0699	Service Support Costs	168,249	168,249	278,022	265,868
Support to Housing Capital Prog.		990,967	990,967	1,431,007	1,235,809
A0701	RAS Operations	4,491,744	4,491,744	4,515,780	4,389,071
A0702	Long Term Leasing	1,783,869	1,783,869	1,569,750	2,387,842
A0703	Payment & Availability	0	0	0	-
A0704	Affordable Leases	45,941	45,941	0	90,000
A0799	Service Support Costs	269,307	269,307	188,403	182,388
RAS and Leasing Programme		6,590,862	6,590,862	6,273,932	7,049,301

HOUSING AND BUILDING					
Code	Expenditure by Service and Sub-Service	2019		2018	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
A0801	Loan Interest and Other Charges	956,165	956,165	933,465	932,213
A0802	Debt Management Housing Loans	758,413	758,413	760,020	733,600
A0899	Service Support Costs	162,405	162,405	148,895	147,049
	Housing Loans	1,876,983	1,876,983	1,842,380	1,812,862
A0901	Housing Adaptation Grant Scheme	1,031,656	1,031,656	952,248	418,234
A0902	Loan Charges DPG/ERG	0	0	0	-
A0903	Essential Repair Grants	0	0	0	-
A0904	Other Housing Grant Payments	0	0	0	-
A0905	Mobility Aids Housing Grants	150,000	150,000	150,000	850,000
A0999	Service Support Costs	290,086	290,086	433,914	377,184
	Housing Grants	1,471,742	1,471,742	1,536,162	1,645,418
A1101	Agency & Recoupable Service	64,476	64,476	64,476	62,476
A1199	Service Support Costs	0	0	0	-
	Agency & Recoupable Services	64,476	64,476	64,476	62,476
A1201	HAP Operations	214,882	214,882	218,405	205,002
A1299	Service Support Costs	167,399	167,399	164,344	162,830
	HAP Programme	382,280	382,280	382,749	367,832
	Service Division Total	25,969,325	25,969,325	25,728,776	26,219,505

HOUSING AND BUILDING				
	2019		2018	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants & Subsidies				
Housing, Planning & Local Government	12,247,126	12,247,126	12,631,137	12,545,604
Other	33,310	33,310	33,310	33,310
Total Grants & Subsidies (a)	12,280,436	12,280,436	12,664,447	12,578,914
Goods and Services				
Rents from Houses	13,038,900	13,038,900	12,638,900	13,239,800
Housing Loans Interest & Charges	1,289,292	1,289,292	1,289,292	1,314,430
Superannuation	162,878	162,878	196,206	174,853
Agency Services & Repayable Works	0	0	0	-
Local Authority Contributions	0	0	0	-
Other Income	145,070	145,070	145,070	136,020
Total Goods and Services (b)	14,636,140	14,636,140	14,269,468	14,865,103
Total Income c=(a+b)	26,916,577	26,916,577	26,933,915	27,444,017

ROAD TRANSPORT & SAFETY					
Code	Expenditure by Service and Sub-Service	2019		2018	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
B0101	NP - Surface Dressing	530,101	530,101	189,593	504,765
B0102	NP – Pavement Overlay/Reconstruction	3,254,450	3,254,450	0	3,249,800
B0103	NP – Winter Maintenance	71,667	71,667	71,667	58,868
B0104	NP – Bridge Maintenance (Eirspan)	0	0	0	62,966
B0105	NP - General Maintenance	346,128	346,128	211,048	278,974
B0106	NP – General Improvements Works	0	0	57,280	0
B0199	Service Support Costs	281,029	281,029	235,870	234,134
National Primary Road – Maintenance and Improvement		4,483,375	4,483,375	765,457	4,389,507
B0201	NS - Surface Dressing	30,000	30,000	149,974	30,000
B0202	NS - Overlay/Reconstruction	3,720,000	3,720,000	0	3,720,000
B0203	NS - Overlay/Reconstruction – Urban	0	0	0	0
B0204	NS - Winter Maintenance	22,642	22,642	21,267	41,924
B0205	NS – Bridge Maintenance (Eirspan)	0	0	0	0
B0206	NS - General Maintenance	55,672	55,672	102,616	58,907
B0207	NS – General Improvement Works	0	0	0	0
B0299	Service Support Costs	28,443	28,443	28,687	30,428
National Secondary Road – Maintenance and Improvement		3,856,756	3,856,756	302,543	3,881,259
B0301	Regional Roads Surface Dressing	614,551	614,551	342,021	677,437
B0302	Reg Rd Surface Rest/Road Reconstruction/Overlay	1,833,823	1,833,823	1,821,548	1,946,701
B0303	Regional Road Winter Maintenance	124,540	124,540	340,278	346,815
B0304	Regional Road Bridge Maintenance	229,952	229,952	196,933	243,689
B0305	Regional Road General Maintenance Works	2,195,332	2,195,332	2,021,682	2,013,933
B0306	Regional Road General Improvement Works	0	0	0	50,000
B0399	Service Support Costs	1,353,035	1,353,035	1,137,260	1,370,235
Regional Road – Improvement and Maintenance		6,351,232	6,351,232	5,859,722	6,648,810
B0401	Local Road Surface Dressing	965,084	965,084	979,699	946,063
B0402	Local Rd Surface Rest/Road Reconstruction/Overlay	4,803,650	4,803,650	4,162,390	4,881,300
B0403	Local Roads Winter Maintenance	103,522	103,522	103,522	103,522
B0404	Local Roads Bridge Maintenance	322,984	322,984	145,000	312,500
B0405	Local Roads General Maintenance Works	5,237,045	5,237,045	5,310,335	5,621,724
B0406	Local Roads General Improvement Works	279,932	279,932	84,878	171,850
B0499	Service Support Costs	2,347,483	2,347,483	2,369,370	2,272,849
Local Road - Maintenance and Improvement		14,059,701	14,059,701	13,155,195	14,309,808
B0501	Public Lighting Operating Costs	1,744,601	1,744,601	1,894,601	1,894,601
B0502	Public Lighting Improvement	95,505	95,505	95,505	95,505
B0599	Service Support Costs	100,254	100,254	98,713	95,707
Public Lighting		1,940,360	1,940,360	2,088,819	2,085,813

ROAD TRANSPORT & SAFETY					
Code	Expenditure by Service and Sub-Service	2019		2018	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
B0601	Traffic Management	0	0	0	0
B0602	Traffic Maintenance	426,435	426,435	245,389	379,239
B0603	Traffic Improvement Measures	3,500	3,500	3,500	3,500
B0699	Service Support Costs	225,655	225,655	206,074	178,288
	Traffic Management Improvement	655,590	655,590	454,964	561,027
B0701	Low Cost Remedial Measures	291,880	291,880	274,454	298,812
B0702	Other Engineering Improvements	300,999	300,999	290,933	290,932
B0799	Service Support Costs	177,010	177,010	164,632	163,966
	Road Safety Engineering Improvements	769,889	769,889	730,020	753,710
B0801	School Wardens	118,522	118,522	121,255	121,255
B0802	Publicity and Promotion Road Safety	34,385	34,385	27,232	27,231
B0899	Service Support Costs	81,263	81,263	70,048	83,547
	Road Safety Promotion/Education	234,170	234,170	218,535	232,033
B0901	Maintenance and Management of Car Parks	348,679	348,679	282,514	374,514
B0902	Operation of Street Parking	0	0	0	295
B0903	Parking Enforcement	559,450	559,450	529,301	529,580
B0999	Service Support Costs	392,637	392,637	372,438	438,737
	Car Parking	1,300,767	1,300,767	1,184,254	1,343,126
B1001	Administration of Roads Capital Programme	198,750	198,750	205,375	198,707
B1099	Service Support Costs	199,181	199,181	51,878	48,448
	Support to Roads Capital Programme	397,930	397,930	257,253	247,155
B1101	Agency & Recoupable Service	2,516,373	2,516,373	2,219,555	2,835,823
B1199	Service Support Costs	561,297	561,297	529,299	523,106
	Agency & Recoupable Services	3,077,670	3,077,670	2,748,854	3,358,929
	Service Division Total	37,127,440	37,127,440	27,765,615	37,811,177

ROAD TRANSPORT & SAFETY				
	2019		2018	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Housing, Planning & Local Government	0	0	0	-
TII Transport Infrastructure Ireland	20,122,750	20,122,750	11,321,974	20,299,316
Culture, Heritage & Gaeltacht	0	0	0	-
National Transport Authority	0	0	0	-
Transport, Tourism & Sport	0	0	0	-
Other	0	0	0	237,054
Total Grants & Subsidies (a)	20,122,750	20,122,750	11,321,974	20,536,370
Goods and Services				
Parking Fines & Charges	2,415,710	2,415,710	2,305,710	2,356,619
Superannuation	312,341	312,341	360,823	321,555
Agency Services & Repayable Works	12,069	12,069	12,069	12,069
Local Authority Contributions	2,196,333	2,196,333	2,196,333	2,164,930
Other income	317,500	317,500	117,500	413,853
Total Goods and Services (b)	5,253,952	5,253,952	4,992,434	5,269,026
Total Income c=(a+b)	25,376,702	25,376,702	16,314,408	25,805,396

WATER SERVICES					
Code	Expenditure by Service and Sub-Service	2019		2018	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
C0101	Water Plants & Networks	4,506,091	4,506,091	4,360,253	4,329,903
C0199	Service Support Costs	2,525,267	2,525,267	2,556,312	2,528,779
	Water Supply	7,031,357	7,031,357	6,916,565	6,858,682
C0201	Waste Plants and Networks	1,131,460	1,131,460	1,066,310	1,124,919
C0299	Service Support Costs	961,937	961,937	893,106	857,618
	Waste Water Treatment	2,093,397	2,093,397	1,959,415	1,982,537
C0301	Debt Management Water and Waste Water	0	0	0	61,883
C0399	Service Support Costs	0	0	0	0
	Collection of Water and Waste Water Charges	0	0	0	61,883
C0401	Operation and Maintenance of Public Conveniences	232,143	232,143	257,932	231,605
C0499	Service Support Costs	26,525	26,525	31,858	30,339
	Public Conveniences	258,668	258,668	289,790	261,944
C0501	Grants for Individual Installations	206,702	206,702	206,702	261,130
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	15,000	6,153
C0599	Service Support Costs	56,852	56,852	54,668	55,437
	Admin of Group and Private Installations	278,554	278,554	276,370	322,720
C0601	Technical Design and Supervision	563,943	563,943	609,494	510,568
C0699	Service Support Costs	349,412	349,412	496,800	351,742
	Support to Water Capital Programme	913,355	913,355	1,106,294	862,310
C0701	Agency & Recoupable Service	204,070	204,070	137,783	181,256
C0799	Service Support Costs	75,276	75,276	57,841	57,025
	Agency & Recoupable Services	279,347	279,347	195,624	238,281
C0801	Local Authority Water Services	140,757	140,757	155,812	160,742
C0802	Local Authority Sanitary Services	0	0	0	0
C0899	Service Support Costs	4,141	4,141	4,334	3,833
	Local Authority Water and Sanitary Services	144,898	144,898	160,145	164,575
	Service Division Total	10,999,576	10,999,576	10,904,203	10,752,932

WATER SERVICES				
	2019		2018	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Housing, Planning & Local Government	362,459	362,459	377,514	419,863
Other	0	0	0	-
Total Grants & Subsidies (a)	362,459	362,459	377,514	419,863
Goods and Services				
Irish Water	10,048,305	10,048,305	9,897,602	9,729,499
Superannuation	240,080	240,080	284,290	253,351
Agency Services & Repayable Works	0	0	0	-
Local Authority Contributions	0	0	0	-
Other income	2,500	2,500	2,500	9,294
Total Goods and Services (b)	10,290,885	10,290,885	10,184,392	9,992,144
Total Income c=(a+b)	10,653,344	10,653,344	10,561,906	10,412,007

DEVELOPMENT MANAGEMENT I					
Code	Expenditure by Service and Sub-Service	2019		2018	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
D0101	Statutory Plans and Policy	537,021	537,021	423,962	421,005
D0199	Service Support Costs	246,976	246,976	175,987	178,363
	Forward Planning	783,997	783,997	599,948	599,368
D0201	Planning Control	1,100,394	1,100,394	1,069,351	1,024,384
D0299	Service Support Costs	626,080	626,080	568,485	575,852
	Development Management	1,726,474	1,726,474	1,637,836	1,600,236
D0301	Enforcement Costs	156,528	156,528	215,704	185,212
D0399	Service Support Costs	57,546	57,546	73,354	73,791
	Enforcement	214,074	214,074	289,058	259,003
D0401	Industrial Sites Operations	0	0	0	0
D0403	Management of & Contributes to Other Commercial	0	0	0	0
D0404	Facs	0	0	0	0
D0499	General Development Promotion Work	0	0	0	0
	Service Support Costs	0	0	0	0
	Industrial and Commercial Facilities	0	0	0	0
D0501	Tourism Promotion	628,321	628,321	619,894	600,745
D0502	Tourist Facilities Operations	237,439	237,439	244,292	237,418
D0599	Service Support Costs	180,505	180,505	179,680	195,497
	Tourism Development and Promotion	1,046,265	1,046,265	1,043,866	1,033,660
D0601	General Community & Enterprise Expenses	2,188,243	2,188,243	2,292,294	2,654,218
D0602	RAPID Costs	0	0	0	11,000
D0603	Social Inclusion	19,462	19,462	20,152	10,589
D0699	Service Support Costs	305,526	305,526	328,236	326,567
	Community and Enterprise Function	2,513,231	2,513,231	2,640,682	3,002,374
D0701	Unfinished Housing Estates	242,497	242,497	325,349	322,786
D0799	Service Support Costs	79,011	79,011	120,778	119,885
	Unfinished Housing Estates	321,507	321,507	446,128	442,671
D0801	Building Control Inspection Costs	194,893	194,893	193,808	165,396

DEVELOPMENT MANAGEMENT					
Code	Expenditure by Service and Sub-Service	2019		2018	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
D0802	Building Control Enforcement Costs	0	0	0	0
D0899	Service Support Costs	104,990	104,990	98,434	98,541
	Building Control	299,884	299,884	292,241	263,937
D0901	Urban and Village Renewal	0	0	0	0
D0902	EU Projects	0	0	0	0
D0903	Town Twinning	42,736	42,736	45,000	8,500
D0904	European Office	0	0	0	0
D0905	Economic Development & Promotion	4,459,603	4,459,603	2,966,684	4,054,826
D0906	Local Enterprise Office	1,425,443	1,425,443	2,984,497	1,362,200
D0999	Service Support Costs	803,870	803,870	799,950	789,325
	Economic Development and Promotion	6,731,653	6,731,653	6,796,131	6,214,851
D1001	Property Management Costs	472,607	472,607	434,879	422,751
D1099	Service Support Costs	195,314	195,314	166,218	164,702
	Property Management	667,921	667,921	601,098	587,453
D1101	Heritage Services	691,375	691,375	690,386	724,671
D1102	Conservation Services	104,308	104,308	103,380	81,603
D1103	Conservation Grants	10,600	10,600	10,600	167,000
D1199	Service Support Costs	110,071	110,071	102,937	102,401
	Heritage and Conservation Services	916,353	916,353	907,304	1,075,675
D1201	Agency & Recoupable Service	184,115	184,115	178,229	217,797
D1299	Service Support Costs	145,857	145,857	136,861	135,268
	Agency & Recoupable Services	329,972	329,972	315,090	353,065
	Service Division Total	15,551,330	15,551,330	15,569,383	15,432,293

DEVELOPMENT MANAGEMENT				
	2019		2018	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Housing, Planning & Local Government	2,340,215	2,340,215	2,340,215	2,947,053
Culture, Heritage & Gaeltacht	0	0	0	-
Jobs, Enterprise & Innovation	2,744,000	2,744,000	2,744,000	2,149,000
Rural and Community Development	0	0	0	-
Other	377,872	377,872	377,872	183,209
Total Grants & Subsidies (a)	5,462,087	5,462,087	5,462,087	5,279,262
Goods and Services				
Planning Fees	500,999	500,999	500,999	432,191
Sale/Leasing of other property/Industrial Sites	648,986	648,986	648,986	635,986
Superannuation	151,959	151,959	189,072	168,495
Agency Services & Repayable Works	0	0	0	15,256
Local Authority Contributions	23,096	23,096	23,096	23,096
Other income	270,844	270,844	374,255	432,527
Total Goods and Services (b)	1,595,884	1,595,884	1,736,409	1,707,551
Total Income c=(a+b)	7,057,971	7,057,971	7,198,496	6,986,813

ENVIRONMENTAL SERVICES					
Code	Expenditure by Service and Sub-Service	2019		2018	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
E0101	Landfill Operations	0	0	0	0
E0102	Contribution to other LA's - Landfill Facilities	0	0	0	0
E0103	Landfill Aftercare Costs	803,195	803,195	862,734	847,584
E0199	Service Support Costs	55,186	55,186	76,761	75,844
	Landfill Operation and Aftercare	858,381	858,381	939,495	923,428
E0201	Recycling Facilities Operations	66,342	66,342	61,611	69,601
E0202	Bring Centres Operations	683,525	683,525	669,914	587,058
E0204	Other Recycling Services	0	0	0	0
E0299	Service Support Costs	104,192	104,192	116,694	114,090
	Recovery & Recycling Facilities Operations	854,058	854,058	848,219	770,749
E0301	Waste to Energy Facilities Operations	0	0	0	0
E0399	Service Support Costs	0	0	0	0
	Waste to Energy Facilities Operations	0	0	0	0
E0401	Recycling Waste Collection Services	0	0	0	0
E0402	Organic Waste Collection Services	0	0	0	2,960
E0403	Residual Waste Collection Services	310,000	310,000	310,000	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	360,000	635,004
E0499	Service Support Costs	27,021	27,021	27,061	32,167
	Provision of Waste to Collection Services	697,021	697,021	697,061	970,131
E0501	Litter Warden Service	284,143	284,143	286,659	260,511
E0502	Litter Control Initiatives	50,600	50,600	52,759	46,893
E0503	Environmental Awareness Services	107,252	107,252	105,066	103,049
E0599	Service Support Costs	135,142	135,142	129,806	129,352
	Litter Management	577,137	577,137	574,290	539,805
E0601	Operation of Street Cleaning Service	3,041,588	3,041,588	2,978,342	2,869,743
E0602	Provision and Improvement of Litter Bins	0	0	0	0
E0699	Service Support Costs	858,559	858,559	762,801	786,547
	Street Cleaning	3,900,147	3,900,147	3,741,143	3,656,290
E0701	Monitoring of Waste Regs (incl Private Landfills)	2,928	2,928	710	2,028
E0702	Enforcement of Waste Regulations	368,319	368,319	378,362	359,956
E0799	Service Support Costs	165,477	165,477	157,332	155,954
	Waste Regulations, Monitoring and Enforcement	536,724	536,724	536,404	517,938

ENVIRONMENTAL SERVICES					
Code	Expenditure by Service and Sub-Service	2019		2018	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
E0801	Waste Management Plan	32,619	32,619	32,552	32,323
E0802	Contrib to Other Bodies Waste Management Planning	0	0	0	0
E0899	Service Support Costs	718	718	724	892
	Waste Management Planning	33,337	33,337	33,276	33,215
E0901	Maintenance of Burial Grounds	138,962	138,962	149,576	148,850
E0999	Service Support Costs	37,405	37,405	36,807	37,307
	Maintenance and Upkeep of Burial Grounds	176,367	176,367	186,383	186,157
E1001	Operation Costs Civil Defence	306,049	306,049	301,724	302,001
E1002	Dangerous Buildings	2,000	2,000	2,000	0
E1003	Emergency Planning	69,977	69,977	68,347	50,468
E1004	Derelict Sites	16,184	16,184	15,571	345
E1005	Water Safety Operation	255,130	255,130	190,443	241,452
E1099	Service Support Costs	197,194	197,194	171,754	169,342
	Safety of Structures and Places	846,534	846,534	749,839	763,608
E1101	Operation of Fire Brigade Service	6,669,317	6,669,317	6,398,147	6,386,406
E1103	Fire Services Training	178,640	178,640	178,640	178,640
E1104	Operation of Ambulance Service	0	0	0	0
E1199	Service Support Costs	2,678,753	2,678,753	2,489,377	2,535,205
	Operation of Fire Service	9,526,710	9,526,710	9,066,164	9,100,251
E1201	Fire Safety Control Cert Costs	99,046	99,046	97,886	97,957
E1202	Fire Prevention and Education	116,512	116,512	113,796	114,439
E1203	Inspection/Monitoring of Commercial Facilities	0	0	0	0
E1299	Service Support Costs	121,001	121,001	109,793	109,663
	Fire Prevention	336,559	336,559	321,475	322,059
E1301	Water Quality Management	26,610	26,610	26,367	0
E1302	Licensing and Monitoring of Air and Noise Quality	0	0	0	0
E1399	Service Support Costs	17,671	17,671	16,381	16,293
	Water Quality, Air and Noise Pollution	44,281	44,281	42,748	16,293
E1401	Agency & Recoupable Service	66,775	66,775	66,695	74,689
E1499	Service Support Costs	37,296	37,296	34,944	34,414
	Agency & Recoupable Services	104,071	104,071	101,639	109,103
E1501	Climate Change and Flooding	14,336	14,336	14,198	14,029
E1599	Service Support Costs	8,361	8,361	7,728	7,711
	Climate Change and Flooding	22,697	22,697	21,925	21,740
	Service Division Total	18,514,025	18,514,025	17,860,060	17,930,767

ENVIRONMENTAL SERVICES				
	2019		2018	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Housing, Planning & Local Government	349,000	349,000	349,000	344,000
Social Protection	0	0	0	-
Defence	125,500	125,500	125,500	110,531
Communications, Climate Action & Environment	0	0	0	-
Other	57,500	57,500	57,500	57,500
Total Grants & Subsidies (a)	532,000	532,000	532,000	512,031
Goods and Services				
Domestic Refuse Charges	0	0	0	0
Commercial Refuse Charges	0	0	0	-
Landfill Charges	360,000	360,000	360,000	622,536
Fire Charges	190,000	190,000	190,000	185,826
Superannuation	364,121	364,121	423,762	377,645
Agency Services & Repayable Works	500	500	500	-
Local Authority Contributions	420,000	420,000	220,000	220,000
Other income	842,500	842,500	842,500	821,591
Total Goods and Services (b)	2,177,121	2,177,121	2,036,762	2,227,598
Total Income c=(a+b)	2,709,121	2,709,121	2,568,762	2,739,629

RECREATION & AMENITY					
Code	Expenditure by Service and Sub-Service	2019		2018	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
F0101	Leisure Facilities Operations	485,402	485,402	479,483	483,111
F0103	Contribution to External Bodies Leisure Facilities	0	0	0	0
F0199	Service Support Costs	140,284	140,284	132,345	139,318
	Leisure Facilities Operations	625,686	625,686	611,828	622,429
F0201	Library Service Operations	3,158,216	3,158,216	3,075,661	3,104,152
F0202	Archive Service	223,610	223,610	221,949	229,262
F0204	Purchase of Books, CD's etc.	215,000	215,000	215,000	215,000
F0205	Contributions to Library Organisations	0	0	0	0
F0299	Service Support Costs	1,844,794	1,844,794	1,673,187	1,662,770
	Operation of Library and Archival Service	5,441,620	5,441,620	5,185,798	5,211,184
F0301	Parks, Pitches & Open Spaces	2,276,536	2,276,536	2,131,695	2,210,616
F0302	Playgrounds	134,479	134,479	139,476	77,160
F0303	Beaches	192,739	192,739	192,739	195,822
F0399	Service Support Costs	719,728	719,728	631,354	617,088
	Outdoor Leisure Areas Operations	3,323,482	3,323,482	3,095,264	3,100,686
F0401	Community Grants	195,500	195,500	195,500	194,906
F0402	Operation of Sports Hall/Stadium	703,393	703,393	701,366	700,320
F0403	Community Facilities	19,000	19,000	19,000	30,700
F0404	Recreational Development	60,158	60,158	60,000	40,250
F0499	Service Support Costs	139,186	139,186	127,666	137,155
	Community Sport and Recreational Development	1,117,237	1,117,237	1,103,532	1,103,331
F0501	Administration of the Arts Programme	960,706	960,706	954,607	1,036,080
F0502	Contributions to other Bodies Arts Programme	0	0	0	0
F0503	Museums Operations	27,000	27,000	27,000	38,838
F0504	Heritage/Interpretive Facilities Operations	0	0	0	0
F0505	Festivals & Concerts	1,294,471	1,294,471	1,463,458	1,371,410
F0599	Service Support Costs	300,802	300,802	291,197	298,894
	Operation of Arts Programme	2,582,979	2,582,979	2,736,262	2,745,222
F0601	Agency & Recoupable Service	933,612	933,612	872,530	729,781
F0699	Service Support Costs	11,439	11,439	10,989	12,408
	Agency & Recoupable Services	945,051	945,051	883,519	742,189
	Service Division Total	14,036,054	14,036,054	13,616,202	13,525,041

RECREATION & AMENITY				
	2019		2018	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Housing, Planning & Local Government	22,500	22,500	22,500	22,500
Education and Skills	0	0	0	-
Culture, Heritage & Gaeltacht	0	0	0	-
Social & Protection	0	0	0	-
Library Council	0	0	0	-
Arts Council	80,000	80,000	80,000	86,700
Transport, Tourism & Sport	0	0	0	-
Rural & Community Development	0	0	0	-
Other	933,612	933,612	872,530	749,284
Total Grants & Subsidies (a)	1,036,112	1,036,112	975,030	858,484
Goods and Services				
Library Fees/Fines	22,060	22,060	22,060	8,000
Recreation/Amenity/Culture	245,000	245,000	245,000	210,691
Superannuation	171,487	171,487	196,238	174,882
Agency Services & Repayable Works	0	0	0	-
Local Authority Contributions	0	0	0	-
Other income	428,380	428,380	578,380	460,456
Total Goods and Services (b)	866,927	866,927	1,041,678	854,029
Total Income c=(a+b)	1,903,039	1,903,039	2,016,708	1,712,513

AGRICULTURE, EDUCATION, HEALTH & WELFARE

Code	Expenditure by Service and Sub-Service	2019		2018	
		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	0	0
	Land Drainage Costs	0	0	0	0
G0201	Operation of Piers	109,960	109,960	119,311	119,436
G0203	Operation of Harbours	7,269	7,269	44,246	44,246
G0299	Service Support Costs	7,286	7,286	17,318	17,431
	Operation and Maintenance of Piers and Harbours	124,515	124,515	180,875	181,113
G0301	General Maintenance - Costal Regions	17,230	17,230	78,530	34,394
G0302	Planned Protection of Coastal Regions	38,116	38,116	38,116	38,116
G0399	Service Support Costs	8,334	8,334	21,615	21,395
	Coastal Protection	63,680	63,680	138,261	93,905
G0401	Provision of Veterinary Service	0	0	0	475
G0402	Inspection of Abattoirs etc	215,733	215,733	214,415	226,215
G0403	Food Safety	0	0	0	0
G0404	Operation of Dog Warden Service	222,752	222,752	246,316	195,911
G0405	Other Animal Welfare Services (incl Horse Control)	105,000	105,000	105,000	76,702
G0499	Service Support Costs	150,395	150,395	150,658	149,919
	Veterinary Service	693,879	693,879	716,390	649,222
G0501	Payment of Higher Education Grants	6,000	6,000	6,000	0
G0502	Administration Higher Education Grants	0	0	28,693	14,320
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	6,253	6,253	22,662	22,200
	Educational Support Services	38,253	38,253	83,354	62,520

AGRICULTURE, EDUCATION, HEALTH & WELFARE					
Code	Expenditure by Service and Sub-Service	2019		2018	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
G0601	Agency & Recoupable Service	65,466	65,466	65,284	65,284
G0699	Service Support Costs	43,486	43,486	41,345	42,363
	Agency & Recoupable Services	108,951	108,951	106,629	107,647
	Service Division Total	1,029,278	1,029,278	1,225,510	1,094,407

AGRICULTURE , EDUCATION, HEALTH & WELFARE				
	2019		2018	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Housing, Planning & Local Government	0	0	0	-
Culture, Heritage & Gaeltacht	0	0	0	-
Education and Skills	76,039	76,039	76,039	63,039
Transport Tourism & Sport	0	0	0	-
Food and Safety Authority of Ireland	0	0	0	-
Agriculture Food and the Marine	0	0	0	-
Other	214,000	214,000	214,000	217,481
Total Grants & Subsidies (a)	290,039	290,039	290,039	280,520
Goods and Services				
Superannuation	15,570	15,570	26,255	23,397
Agency Services & Repayable Works	0	0	0	-
Local Authority Contributions	0	0	0	-
Other income	129,200	129,200	129,200	131,400
Total Goods and Services (b)	144,770	144,770	155,455	154,797
Total Income c=(a+b)	434,809	434,809	445,494	435,317

MISCELLANEOUS SERVICES

Code	Expenditure by Service and Sub-Service	2019		2018	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
H0101	Maintenance of Machinery Service	412,180	412,180	382,165	408,049
H0102	Plant and Machinery Operations	2,954,577	2,954,577	2,844,292	4,242,168
H0199	Service Support Costs	1,392,358	1,392,358	1,301,324	1,309,112
	Profit/Loss Machinery Account	4,759,115	4,759,115	4,527,782	5,959,329
H0201	Purchase of Materials, Stores	2,500	2,500	2,500	4,927
H0202	Administrative Costs Stores	151,431	151,431	169,075	170,410
H0203	Upkeep of Buildings, Stores	0	0	0	0
H0299	Service Support Costs	59,547	59,547	59,912	58,947
	Profit/Loss Stores Account	213,478	213,478	231,486	234,284
H0301	Administration of Rates Office	483,165	483,165	473,306	466,849
H0302	Debt Management Service Rates	2,000	2,000	2,000	0
H0303	Refunds and Irrecoverable Rates	4,641,584	4,641,584	4,741,584	4,741,584
H0399	Service Support Costs	321,010	321,010	300,722	298,497
	Administration of Rates	5,447,758	5,447,758	5,517,612	5,506,930
H0401	Register of Elector Costs	77,610	77,610	93,160	48,531
H0402	Local Election Costs	52,100	52,100	52,100	52,100
H0499	Service Support Costs	42,792	42,792	30,115	35,039
	Franchise Costs	172,501	172,501	175,375	135,670
H0501	Coroner Fees and Expenses	233,525	233,525	220,090	220,090
H0502	Operation of Morgue	0	0	0	0
H0599	Service Support Costs	4,439	4,439	4,645	4,109
	Operation and Morgue and Coroner Expenses	237,963	237,963	224,735	224,199
H0601	Weighbridge Operations	0	0	0	0
H0699	Service Support Costs	0	0	0	0
	Weighbridges	0	0	0	0

MISCELLANEOUS SERVICES

Code	Expenditure by Service and Sub-Service	2019		2018	
		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	10,000	500
H0799	Service Support Costs	60	60	62	55
	Operation of Markets and Casual Trading	10,060	10,060	10,062	555
H0801	Malicious Damage	0	0	0	0
H0899	Service Support Costs	0	0	0	0
	Malicious Damage	0	0	0	0
H0901	Representational Payments	579,504	579,504	563,826	587,390
H0902	Chair/Vice Chair Allowances	66,000	66,000	66,000	66,000
H0903	Annual Allowances LA Members	30,000	30,000	30,000	29,999
H0904	Expenses LA Members	325,653	325,653	327,462	342,085
H0905	Other Expenses	109,129	109,129	115,064	116,309
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	60,000
H0909	General Municipal Allocation	0	0	0	0
H0999	Service Support Costs	142,713	142,713	97,145	106,263
	Local Representation/Civic Leadership	1,372,999	1,372,999	1,319,497	1,368,046
H1001	Motor Taxation Operation	554,465	554,465	503,273	508,348
H1099	Service Support Costs	319,080	319,080	281,215	277,486
	Motor Taxation	873,545	873,545	784,488	785,834
H1101	Agency & Recoupable Service	257,477	257,477	292,206	227,657
H1102	NPPR	7,500	7,500	7,500	7,500
H1199	Service Support Costs	83,498	83,498	123,193	117,547
	Agency & Recoupable Services	348,475	348,475	422,899	352,704
	Service Division Total	13,435,895	13,435,895	13,213,938	14,567,551

MISCELLANEOUS SERVICES				
	2019		2018	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Housing, Planning & Local Government	6,906,323	6,906,323	6,099,518	6,181,488
Agriculture, Food & the Marine	0	0	0	-
Social Protection	0	0	0	-
Justice and Equality	0	0	0	-
Non-Dept HFA and BMW	0	0	0	-
Other	3,400	3,400	3,400	-
Total Grants & Subsidies (a)	6,909,723	6,909,723	6,102,918	6,181,488
Goods and Services				
Superannuation	106,564	106,564	123,385	109,957
Agency Services & Repayable Works	0	0	0	-
Local Authority Contributions	10,000	10,000	10,000	-
NPPR	500,000	500,000	500,000	700,000
Other income	4,364,986	4,364,986	4,133,991	6,175,343
Total Goods and Services (b)	4,981,550	4,981,550	4,767,376	6,985,300
Total Income c=(a+b)	11,891,273	11,891,273	10,870,294	13,166,788

APPENDIX 1	
Summary of Central Management Charge	
	2019 €
Corporate Affairs Overhead	2,077,321
Corporate Buildings Overhead	2,927,734
Finance Function Overhead	1,899,216
Human Resource Function	1,894,261
IT Services	2,417,769
Print/Post Room Service Overhead Allocation	316,100
Pension & Lump Sum Overhead	9,280,718
Total Expenditure Allocated to Services	20,813,119

APPENDIX 2

Summary of Local Property Tax Allocation			2019 €
Discretionary Local Property Tax - Revenue Budget (Table A)			18,911,516
Local Property Tax Self Funding - Revenue Budget		0	
	Housing & Building Road Transport & Safety	0	
Total Local Property Tax - Revenue Budget			18,911,516
Local Property Tax Self Funding - Capital Budget		0	
	Housing & Building Road Transport & Safety	0	
Total Local Property Tax - Capital Budget			0
Total Local Property Tax Allocation (Post Variation)			18,911,516

CERTIFICATE OF ADOPTION

I hereby certify that at the budget meeting of Waterford City & County Council held this 27th day of November, 2018 the Council by Resolution adopted for the financial year ending on the 31st day of December, 2019 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. Declan Doocey
Mayor of Waterford City & County Council

Countersigned Michael Walsh
Chief Executive

Dated this 27th day of November, 2018