



Comhairle Cathrach & Contae Phort Láirge
Waterford City & County Council



Waterford City & County Council Budget 2020

With comparative and explanatory
statements for the financial year ending
on 31st December 2020

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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 2020 to 31st December 2020

Introduction

I would have ordinarily have expected that this years budget would have been somewhat straight-forward with a bit of buoyancy in income and a modest increase in charges, allowing us to maintain levels of service and to marginally increase them in specific areas. This has not transpired to be the case as changes in the format and treatment of Irish Water Rates has left us with a considerable hole to be filled on the income side of our budgets and presents an even more significant risk for the following year.

Irish Water Rates

For the record I would set out the historical position in respect of Irish Water Rates. Waterford City & County Council had a revaluation of all its relevant rated properties carried out in 2013 in accordance with Part V of the Valuation Acts. The exercise consisted of the revaluation of all individual properties and the preparation of a valuation list ultimately setting a total valuation for the authority.

It is somewhat irrelevant but in 2013 WCCC was not in existence but an amalgamation of Dungarvan Town Council, Waterford County Council and Waterford City Council was planned for 2014 and accordingly all three authorities were addressed in the 2013 Valuation and the opportunity was taken to unify the rate (multiplier) applicable in each of the authorities with a view to the subsequent amalgamation.

At the same time as the revaluation process, Irish Water was established under the Water Services Act, 2013 and accordingly the water assets that historically only held a nominal valuation in the authorities books were valued with reference to the intended basis for Irish Water at that time – this being a commercial revenue raising entity. As a consequence the valuation was really significant, representing over €4 million of income to the newly combined Waterford City &

County Council. As a consequence of the Irish Water Rates Income, existing ratepayers received really significant benefit at the time of amalgamation.

The timing of this was particularly important as Dublin City Council and the Waterford authorities were the only authorities to be subject to revaluation in 2013, with revised valuations effective from January 2014. Subsequently following controversy relating to water charges and presumed representations from Irish Water, the Water Services Act 2014 effectively abolished rates for Irish Water assets.

As a consequence from 2015 onwards, the Government/Department put in place a compensation scheme for the loss of rates and local authorities were compensated for the loss on an annual basis and continued to be so until now. This is now proposed to change again and the 2017 Water Services Act reintroduced the application of rates to Irish Water Assets. As a consequence the assets have been revalued again as part of the global revaluation which relates to the valuation of state wide public utility entities such as telecoms, gas and electricity providers, railways and now Irish Water.

The revaluation and obvious change in the basis for valuation will result in significant loss for WCCC with a drop in income of greater than €3.3 million, the original income being nearly €4.5 million based on the 2013 valuation to an income of just over €1.2 million based on the revised valuation as part of the global list. The process of revaluation of the global assets has been ongoing for some time and we would have been aware that a significant reduction was impending. Separately, however, the Dept. of Housing, Planning and Local Government would have made application to the Department of Public Expenditure and Reform for a continuation of compensation for the negatively impacted authorities but we have been informed in the past couple of weeks that this has been refused and that any compensation/offset for lost funding is a matter for our parent Department.

Department of Housing, Planning and Local Government

There has been significant engagement with the Department both at official and political level. The difficulties we will face are acknowledged and the fact that we have been disproportionately affected relative to other authorities. The Minister having considered the collective representations is, from what we understand, minded to give a once-off grant for 2020 of €2 Million to offset a big part of the loss, but this still leaves us with a shortfall of real significance of €1.3 Million and when taken with the have to do elements referenced in my introduction above, we need to effectively find €2 Million.

It is in this context that this budget has been prepared and I have also been particularly mindful of the fact that we may have an even harder one in 2021 if no further compensation will be available.

Proposed Budget

Summary of Main Movements - Budget 2019 v Draft Budget 2020

	Expenditure	Income	Net
	€000's	€000's	€000's
Major Income Movements			
Rates buoyancy		500	500
Irish Water Rates		1,279	1,279
Net Rates increase - 5%	283	1,629	1,346
Irish Water Rates Grant reduction		-2,478	-2,478
A0101 Housing Rents/Maintenance (net)		1,160	1,160
Major Expenditure Movements			
Payroll - National Pay Agreements	737	686	-51
Payroll - Additional staff (net cost)	252	211	-41
Payroll - Other costs	303		-303
Pension/Lump Sums/Superan	422		-422
Insurance Increases	410		-410
Loan Repayments Savings	-253		253
Other main exp/inc Budget Movements (excl above)			
A0901/A0905/A0999 Mobility Grants (net)	150		-150
D0905 Outdoor Recreation Infrastructure (net)	220		-220
E0601 Street Cleaning	122		-122
E0702 Waste Regulations Grant		-91	-91
E1103 Burial Grounds	79		-79
E1103 Fire Services Training	102		-102
F0501 Arts Programme	81		-81
H1102 NPPR Reduction		-100	-100
Sundry (Net)	-112		112
	2,796	2,796	0

I would comment on the core elements of income as follows and will present a detailed breakdown prior to the budget meeting.

Rates

I have provided for an increase in rates of 5% for this years budget and while I understand that this will be seen by the commercial/enterprise community as being excessive, it has to be placed in the context that the majority of ratepayers in Waterford were beneficiaries of really serious reductions in 2014 and the only counterbalance to these reductions was by way of one single increase of 2.5% in the past 11 years. I would also note that the proposed vacancy relief in this budget remains at 55% as in previous years.

Housing Rents

We have been particularly fortunate that the out-turn in housing rents is looking like being €600,000 over budget in 2019 due to additional housing units coming on-stream and household income increases. We would expect a similar level of increase in 2020 without an increase in core rents and have provided for same in the budget. Ordinarily, I would have intended that this increased income would be reflected in the Housing expenditure side of the budget but this is not possible given the shortfall elsewhere.

Conclusion

I fully appreciate that this budget is immensely difficult for a Council in its first year of term and that the main additional income provision is unpallitable. It is critically important, however, that we sustain a reasonable income base if we are to maintain services to any reasonable level and we we also have to be cognisant of the potential future shocks that we may have to sustain as early as next year. 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 Kieran Kehoe 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. Bernard Pollard, 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

2020



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TABLE A - CALCULATION OF ANNUAL RATE ON VALUATION

Summary by Service Division	Summary per Table A 2020					
	Expenditure	Income	Budget Net Expenditure 2020	Estimated Net Expenditure Outturn 2019 (as restated)		
	€	€	€	€	%	%
Gross Revenue Expenditure & Income						
Housing and Building	29,535,621	31,511,289	-1,975,668	-1,394,304	-4%	-3%
Road Transport & Safety	42,241,585	30,460,877	11,780,707	11,792,167	23%	24%
Water Services	10,966,994	10,544,024	422,970	278,137	1%	1%
Development Management	16,954,281	7,950,992	9,003,289	8,489,314	17%	17%
Environmental Services	19,224,337	2,799,943	16,424,394	16,219,928	31%	33%
Recreation and Amenity	14,480,800	1,819,371	12,661,428	11,995,690	24%	24%
Agriculture, Education, Health & Welfare	1,058,043	489,290	568,752	531,430	1%	1%
Miscellaneous Services	9,521,645	6,085,213	3,436,432	1,423,742	7%	3%
	143,983,305	91,661,001	52,322,304	49,336,104	100%	100%
Provision for Debit Balance	0		0			
Adjusted Gross Expenditure & Income	143,983,305	91,661,001	52,322,304	49,336,104	1	
Financed by Other Income/Credit Balances						
Provision for Credit Balance		0	0			
Local Property Tax		18,912,564	18,912,564			
Sub - Total			18,912,564	49,336,104		
Net Amount of Rates to be Levied			33,409,740			
Value of Base Year Adjustment			0			
Amount of Rates to be Levied (Gross of BYA)			33,409,740			
Net Effective Valuation			126,169,712			
General Annual Rate on Valuation			0.2648			

Table B Expenditure & Income for 2020 and Estimated Outturn for 2019

	2020						2019					
	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
Code	€	€	€	€	€	€	€	€	€	€	€	€
Division & Services												
Housing and Building												
A01	6,868,816	6,871,329	14,024,975	14,024,975	6,914,624	6,670,742	12,881,229	13,426,708				
A02	1,286,888	1,289,215	202,392	202,392	1,138,721	1,346,235	123,106	123,612				
A03	971,381	972,439	12,135	12,135	895,378	849,297	11,014	10,720				
A04	940,985	942,252	9,312	9,312	940,138	968,607	16,478	15,540				
A05	6,152,314	6,153,431	5,534,548	5,534,548	4,703,152	6,320,135	4,149,786	5,522,872				
A06	1,014,498	1,014,801	538,142	538,142	990,967	1,004,544	557,583	564,360				
A07	7,841,738	7,902,972	8,250,727	8,250,727	6,590,862	6,908,508	6,823,574	7,368,167				
A08	1,814,059	1,814,856	1,265,354	1,265,354	1,876,983	1,799,946	1,267,799	1,200,219				
A09	2,197,292	2,197,871	1,464,656	1,464,656	1,471,742	2,199,938	876,002	1,463,853				
A11	61,476	61,476	61,746	61,746	64,476	61,476	61,746	61,746				
A12	386,173	386,990	147,304	147,304	382,280	382,104	148,259	148,039				
	29,535,621	29,607,632	31,511,289	31,511,289	25,969,325	28,511,532	26,916,577	29,905,836				
Road Transport & Safety												
B01	7,491,329	7,491,792	7,184,295	7,184,295	4,483,375	7,397,335	4,212,369	7,129,710				
B02	4,278,348	4,278,363	4,244,536	4,244,536	3,856,756	4,268,641	3,829,682	4,242,959				
B03	7,339,624	7,340,775	5,991,274	5,991,274	6,351,232	7,272,827	5,034,129	5,986,071				
B04	14,402,292	14,404,841	7,380,715	7,380,715	14,059,701	15,091,928	6,842,085	8,015,512				
B05	2,008,356	2,008,559	51,019	51,019	1,940,360	1,994,784	50,775	50,727				
B06	625,231	655,442	7,975	7,975	655,590	662,332	8,322	17,315				
B07	851,804	852,535	468,679	468,679	769,889	775,562	411,830	411,507				
B08	246,427	246,485	5,296	5,296	234,170	240,198	5,168	5,030				
B09	1,420,864	1,421,333	2,520,649	2,490,649	1,300,767	1,376,952	2,434,349	2,438,459				
B10	425,354	426,072	13,176	13,176	397,930	389,583	15,846	15,423				
B11	3,151,954	3,154,338	2,593,264	2,593,264	3,077,670	3,079,679	2,532,147	2,444,941				
	42,241,585	42,280,534	30,460,877	30,460,877	37,127,440	42,549,821	25,376,702	30,757,654				

		Expenditure & Income for 2020 and Estimated Outturn for 2019									
		2020					2019				
		Expenditure		Income			Expenditure		Income		
Code	Division & Services	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
		€	€	€	€	€	€	€	€	€	€
	Water Services										
C01	Water Supply	7,126,019	7,126,019	7,126,019	7,126,019	7,031,357	7,031,357	7,031,357	6,624,045	7,031,357	6,685,574
C02	Waste Water Treatment	2,132,991	2,132,991	2,132,991	2,132,991	2,093,397	2,093,397	2,093,397	2,185,209	2,093,397	2,199,466
C03	Collection of Water and Waste Water Charges	0	0	0	0	0	0	0	461	0	461
C04	Public Conveniences	299,515	299,530	1,286	1,286	258,668	258,668	3,804	272,573	3,804	1,269
C05	Admin of Group and Private Installations	287,676	287,766	223,211	223,211	278,554	278,554	222,613	208,291	222,613	154,807
C06	Support to Water Capital Programme	759,246	765,253	699,993	699,993	913,355	913,355	882,068	844,525	882,068	816,992
C07	Agency & Recoupable Services	235,459	235,459	235,459	235,459	279,347	279,347	279,347	222,372	279,347	224,452
C08	Local Authority Water and Sanitary Services	126,088	126,090	125,064	125,064	144,898	144,898	140,757	148,209	140,757	144,527
	Service Division Total	10,966,994	10,973,106	10,544,024	10,544,024	10,999,576	10,999,576	10,653,344	10,505,685	10,653,344	10,227,548
	Development Management										
D01	Forward Planning	785,883	786,989	13,299	13,299	783,997	783,997	15,893	774,999	15,893	15,469
D02	Development Management	1,947,824	2,000,497	586,087	586,087	1,726,474	1,726,474	476,211	1,647,211	476,211	531,297
D03	Enforcement	381,405	381,653	156,702	156,702	214,074	214,074	7,871	192,838	7,871	7,483
D04	Industrial and Commercial Facilities	0	0	0	0	0	0	0	0	0	0
D05	Tourism Development and Promotion	1,176,993	1,177,560	19,446	19,446	1,046,265	1,046,265	5,709	1,164,133	5,709	30,643
D06	Community and Enterprise Function	2,866,388	2,867,728	2,031,645	2,031,645	2,513,231	2,513,231	1,913,318	2,681,273	1,913,318	2,011,522
D07	Unfinished Housing Estates	346,027	346,320	5,594	5,594	321,507	321,507	4,173	305,211	4,173	4,062
D08	Building Control	325,525	325,998	65,460	65,460	299,884	299,884	65,050	311,733	65,050	62,615
D09	Economic Development and Promotion	7,229,640	7,333,140	4,251,285	4,251,285	6,731,653	6,731,653	3,723,516	6,629,686	3,723,516	3,596,918
D10	Property Management	607,552	608,517	633,258	633,258	667,921	667,921	659,009	617,552	659,009	634,755
D11	Heritage and Conservation Services	933,060	933,512	36,657	36,657	916,353	916,353	36,621	902,506	36,621	32,417
D12	Agency & Recoupable Services	353,983	354,702	151,560	151,560	329,972	329,972	150,600	339,773	150,600	150,420
	Service Division Total	16,954,281	17,116,616	7,950,992	7,950,992	15,551,330	15,551,330	7,057,971	15,566,915	7,057,971	7,077,601

Table B Expenditure & Income for 2020 and Estimated Outturn for 2019

	2020										2019				
	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
	€	€	€	€	€	€	€	€	€	€	€	€	€	€	€
	Division & Services														
	Environmental Services														
Code															
E01	876,932	877,138	4,114	4,114	858,381	883,309	2,595	2,595	858,381	883,309	2,595	2,595	858,381	883,309	2,595
E02	878,112	878,221	429,787	429,787	854,058	857,144	335,959	335,959	854,058	857,144	335,959	335,959	854,058	857,144	335,959
E03	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
E04	828,192	828,203	753,000	753,000	697,021	817,372	673,500	673,500	697,021	817,372	673,500	673,500	697,021	817,372	673,500
E05	655,833	656,302	138,300	138,300	577,137	618,509	99,021	99,021	577,137	618,509	99,021	99,021	577,137	618,509	99,021
E06	4,251,396	4,251,857	77,857	77,857	3,900,147	3,949,109	76,214	76,214	3,900,147	3,949,109	76,214	76,214	3,900,147	3,949,109	76,214
E07	588,152	588,774	242,606	242,606	536,724	529,503	340,869	340,869	536,724	529,503	340,869	340,869	536,724	529,503	340,869
E08	33,320	33,320	0	0	33,337	33,343	0	0	33,337	33,343	0	0	33,337	33,343	0
E09	265,880	265,894	74,519	74,519	176,367	216,417	74,395	74,395	176,367	216,417	74,395	74,395	176,367	216,417	74,395
E10	868,179	868,718	140,891	140,891	846,534	807,808	141,702	141,702	846,534	807,808	141,702	141,702	846,534	807,808	141,702
E11	9,438,048	9,499,596	816,946	816,946	9,526,710	9,597,028	842,784	842,784	9,526,710	9,597,028	842,784	842,784	9,526,710	9,597,028	842,784
E12	341,005	341,511	118,095	118,095	336,559	335,639	118,272	118,272	336,559	335,639	118,272	118,272	336,559	335,639	118,272
E13	45,083	45,163	1,023	1,023	44,281	17,558	1,031	1,031	44,281	17,558	1,031	1,031	44,281	17,558	1,031
E14	130,994	131,140	2,244	2,244	104,071	141,095	2,222	2,222	104,071	141,095	2,222	2,222	104,071	141,095	2,222
E15	23,211	23,247	561	561	22,697	27,840	556	556	22,697	27,840	556	556	22,697	27,840	556
	19,224,337	19,289,084	2,799,943	2,737,153	18,514,025	18,831,674	2,709,121	2,709,121	18,514,025	18,831,674	2,709,121	2,709,121	18,514,025	18,831,674	2,709,121
	Service Division Total														
	Recreation & Amenity														
Code															
F01	645,905	646,126	180,420	180,420	625,686	629,678	163,465	163,465	625,686	629,678	163,465	163,465	625,686	629,678	163,465
F02	5,584,616	5,592,950	111,765	111,765	5,441,620	5,413,114	141,870	141,870	5,441,620	5,413,114	141,870	141,870	5,441,620	5,413,114	141,870
F03	3,487,571	3,488,279	77,024	77,024	3,323,482	3,241,189	74,764	74,764	3,323,482	3,241,189	74,764	74,764	3,323,482	3,241,189	74,764
F04	1,179,860	1,179,932	166,135	166,135	1,117,237	1,128,350	170,007	170,007	1,117,237	1,128,350	170,007	170,007	1,117,237	1,128,350	170,007
F05	2,701,217	2,702,089	418,176	418,176	2,582,979	2,469,515	419,321	419,321	2,582,979	2,469,515	419,321	419,321	2,582,979	2,469,515	419,321
F06	881,631	881,643	865,851	865,851	945,051	773,242	933,612	933,612	945,051	773,242	933,612	933,612	945,051	773,242	933,612
	14,480,800	14,491,019	1,819,371	1,819,371	14,036,054	13,655,088	1,903,039	1,903,039	14,036,054	13,655,088	1,903,039	1,903,039	14,036,054	13,655,088	1,903,039
	Service Division Total														

Table B Expenditure & Income for 2020 and Estimated Outturn for 2019

	2020										2019			
	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 Outturn	Adopted by Council	Estimated Outturn		
	€	€	€	€	€	€	€	€	€	€	€	€		
Division & Services														
Agriculture, Education, Health & Welfare														
Code														
G01	0	0	0	0	0	0	0	0	0	0	0	0		
G02	156,383	156,387	1,181	1,181	1,181	1,181	1,181	1,181	124,171	547	632	632		
G03	51,215	51,220	114	114	114	114	114	114	56,382	154	150	150		
G04	705,836	706,310	406,325	406,325	406,325	406,325	406,325	406,325	673,037	355,532	381,503	381,503		
G05	33,470	33,477	13,554	13,554	13,554	13,554	13,554	13,554	32,198	13,000	13,000	13,000		
G06	111,139	111,316	68,115	68,115	68,115	68,115	68,115	68,115	106,435	65,576	65,508	65,508		
Service Division Total	1,058,043	1,058,710	489,290	489,290	489,290	489,290	489,290	489,290	992,223	434,809	460,793	460,793		
Miscellaneous Services														
Code														
H01	786,156	787,128	64,104	64,104	64,104	64,104	64,104	64,104	759,899	4,010,042	65,004	65,004		
H02	221,599	221,787	66,531	66,531	66,531	66,531	66,531	66,531	212,132	33,626	66,059	66,059		
H03	5,418,345	5,774,556	2,115,522	2,115,522	2,115,522	2,115,522	2,115,522	2,115,522	5,460,428	4,620,518	4,732,049	4,732,049		
H04	183,004	183,137	1,929	1,929	1,929	1,929	1,929	1,929	469,626	1,653	229,553	229,553		
H05	287,869	287,891	0	0	0	0	0	0	262,239	0	0	0		
H06	0	0	0	0	0	0	0	0	0	0	0	0		
H07	10,419	10,419	15,000	15,000	15,000	15,000	15,000	15,000	10,049	15,000	7,000	7,000		
H08	0	0	0	0	0	0	0	0	0	0	0	0		
H09	1,408,673	1,408,969	2,731	2,731	2,731	2,731	2,731	2,731	1,345,313	2,815	2,740	2,740		
H10	818,664	820,244	42,338	42,338	42,338	42,338	42,338	42,338	833,398	44,556	44,167	44,167		
H11	386,916	387,168	3,777,057	3,777,057	3,777,057	3,777,057	3,777,057	3,777,057	411,705	3,163,064	3,194,475	3,194,475		
Service Division Total	9,521,645	9,881,299	6,085,213	6,085,213	6,085,213	6,085,213	6,085,213	6,085,213	9,764,789	11,891,273	8,341,047	8,341,047		
OVERALL TOTAL	143,983,305	144,698,001	91,661,001	91,568,211	91,568,211	91,568,211	91,568,211	91,568,211	140,377,727	86,942,836	91,041,623	91,041,623		

Table D	
ANALYSIS OF BUDGET 2020 INCOME FROM GOODS AND SERVICES	
Source of Income	2020 €
Rents from Houses	14,551,300
Housing Loans Interest & Charges	1,286,792
Parking Fines/Charges	2,495,710
Irish Water	9,959,374
Planning Fees	600,900
Domestic Refuse	668,000
Commercial Refuse	48,000
Landfill Charges	450,000
Fire Charges	252,790
Recreation / Amenity / Culture	254,000
Agency Services & Repayable Works	0
Local Authority Contributions	653,887
Superannuation	1,426,800
NPPR	400,000
Misc. (Detail)	2,585,625
TOTAL	35,633,179

Table E	
ANALYSIS OF BUDGET INCOME 2020 FROM GRANTS AND SUBSIDIES	
	2020 €
Department of Housing, Planning and Local Government	
Housing and Building	15,156,191
Road Transport & Safety	0
Water Services	346,591
Development Management	887,166
Environmental Services	269,700
Recreation and Amenity	22,500
Agriculture, Food & the Marine	0
Miscellaneous Services	5,113,461
	21,795,608
Other Departments and Bodies	
TII Transport Infrastructure Ireland	27,101,015
Culture, Heritage & Gaeltacht	0
National Transport Authority	0
Social Protection	245,000
Defence	125,500
Education and Skills	78,554
Library Council	0
Arts Council	90,000
Transport Tourism & Sport	0
Justice and Equality	0
Agriculture Food & the Marine	0
Jobs, Enterprise & Innovation	2,784,000
Rural & Community Development	2,226,665
Communications, Climate Action & Environment	0
Food and Safety Authority of Ireland	0
Other	1,581,480
	34,232,214
Total Grants & Subsidies	56,027,822

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

HOUSING AND BUILDING					
Code	Expenditure by Service and Sub-Service	2020		2019	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
A0101	Maintenance of LA Housing Units	5,057,872	5,057,872	5,193,529	5,043,439
A0102	Maintenance of Traveller Accommodation Units	366,407	366,407	412,567	326,745
A0103	Traveller Accommodation Management	57,971	57,971	57,038	57,038
A0104	Estate Maintenance	0	0	0	0
A0199	Service Support Costs	1,386,566	1,389,079	1,251,490	1,243,520
Maintenance/Improvement of LA Housing		6,868,816	6,871,329	6,914,624	6,670,742
A0201	Assessment of Housing Needs, Allocs. & Trans.	810,846	810,846	683,255	894,107
A0299	Service Support Costs	476,041	478,368	455,466	452,128
Housing Assessment, Allocation and Transfer		1,286,888	1,289,215	1,138,721	1,346,235
A0301	Debt Management & Rent Assessment	715,063	715,063	649,702	604,876
A0399	Service Support Costs	256,318	257,376	245,676	244,421
Housing Rent and Tenant Purchase Administration		971,381	972,439	895,378	849,297
A0401	Housing Estate Management	429,133	429,133	436,946	446,626
A0402	Tenancy Management	266,290	266,290	247,469	269,436
A0403	Social and Community Housing Service	0	0	0	0
A0499	Service Support Costs	245,562	246,829	255,723	252,545
Housing Community Development Support		940,985	942,252	940,138	968,607
A0501	Homeless Grants Other Bodies	1,897,700	1,897,700	2,253,774	1,944,862
A0502	Homeless Service	320,000	320,000	0	320,000
A0599	Service Support Costs	3,934,614	3,935,731	2,449,378	4,055,273
Administration of Homeless Service		6,152,314	6,153,431	4,703,152	6,320,135
A0601	Technical and Administrative Support	326,155	326,155	324,525	348,784
A0602	Loan Charges	475,039	475,039	498,193	503,894
A0699	Service Support Costs	213,303	213,606	168,249	151,866
Support to Housing Capital Prog.		1,014,498	1,014,801	990,967	1,004,544
A0701	RAS Operations	4,184,646	4,244,646	4,491,744	4,387,925
A0702	Long Term Leasing	2,943,830	2,943,830	1,783,869	2,179,741
A0703	Payment & Availability	0	0	0	0
A0704	Affordable Leases	443,325	443,325	45,941	81,090
A0799	Service Support Costs	269,937	271,171	269,307	259,752
RAS and Leasing Programme		7,841,738	7,902,972	6,590,862	6,908,508

HOUSING AND BUILDING

		2020		2019	
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	972,004	972,004	956,165	884,512
A0802	Debt Management Housing Loans	655,167	655,167	758,413	755,243
A0899	Service Support Costs	186,888	187,684	162,405	160,191
Housing Loans		1,814,059	1,814,856	1,876,983	1,799,946
A0901	Housing Adaptation Grant Scheme	527,599	527,599	1,031,656	539,903
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	1,373,000	1,373,000	150,000	1,373,000
A0999	Service Support Costs	296,693	297,272	290,086	287,035
Housing Grants		2,197,292	2,197,871	1,471,742	2,199,938
A1101	Agency & Recoupable Service	61,476	61,476	64,476	61,476
A1199	Service Support Costs	0	0	0	0
Agency & Recoupable Services		61,476	61,476	64,476	61,476
A1201	HAP Operations	218,340	218,340	214,882	215,551
A1299	Service Support Costs	167,833	168,650	167,399	166,553
HAP Programme		386,173	386,990	382,280	382,104
Service Division Total		29,535,621	29,607,632	25,969,325	28,511,532

HOUSING AND BUILDING				
	2020		2019	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants & Subsidies				
Housing, Planning & Local Government	15,156,191	15,156,191	12,247,126	14,557,907
Other	279,018	279,018	33,310	101,308
Total Grants & Subsidies (a)	15,435,209	15,435,209	12,280,436	14,659,215
Goods and Services				
Rents from Houses	14,551,300	14,551,300	13,038,900	13,776,240
Housing Loans Interest & Charges	1,286,792	1,286,792	1,289,292	1,221,931
Superannuation	152,268	152,268	162,878	158,530
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other Income	85,720	85,720	145,070	89,920
Total Goods and Services (b)	16,076,080	16,076,080	14,636,140	15,246,621
Total Income c=(a+b)	31,511,289	31,511,289	26,916,577	29,905,836

ROAD TRANSPORT & SAFETY					
Code	Expenditure by Service and Sub-Service	2020		2019	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
B0101	NP - Surface Dressing	906,738	906,738	530,101	901,715
B0102	NP – Pavement Overlay/Reconstruction	5,524,800	5,524,800	3,254,450	5,524,800
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	605,172	605,172	346,128	557,773
B0106	NP – General Improvements Works	64,000	64,000	0	64,000
B0199	Service Support Costs	318,953	319,416	281,029	277,380
National Primary Road – Maintenance and Improvement		7,491,329	7,491,792	4,483,375	7,397,335
B0201	NS - Surface Dressing	394,142	394,142	30,000	394,142
B0202	NS - Overlay/Reconstruction	3,720,000	3,720,000	3,720,000	3,720,000
B0203	NS - Overlay/Reconstruction – Urban	0	0	0	0
B0204	NS - Winter Maintenance	22,642	22,642	22,642	22,642
B0205	NS – Bridge Maintenance (Eirspan)	0	0	0	0
B0206	NS - General Maintenance	104,844	104,844	55,672	104,844
B0207	NS – General Improvement Works	0	0	0	0
B0299	Service Support Costs	36,720	36,735	28,443	27,013
National Secondary Road – Maintenance and Improvement		4,278,348	4,278,363	3,856,756	4,268,641
B0301	Regional Roads Surface Dressing	623,490	623,490	614,551	623,490
B0302	Reg Rd Surface Rest/Road Reconstruction/Overlay	2,100,449	2,100,449	1,833,823	2,100,449
B0303	Regional Road Winter Maintenance	349,752	349,752	124,540	349,752
B0304	Regional Road Bridge Maintenance	231,943	231,943	229,952	231,477
B0305	Regional Road General Maintenance Works	2,647,748	2,647,748	2,195,332	2,647,743
B0306	Regional Road General Improvement Works	0	0	0	0
B0399	Service Support Costs	1,386,242	1,387,393	1,353,035	1,319,916
Regional Road – Improvement and Maintenance		7,339,624	7,340,775	6,351,232	7,272,827
B0401	Local Road Surface Dressing	923,500	923,500	965,084	923,500
B0402	Local Rd Surface Rest/Road Reconstruction/Overlay	5,425,500	5,425,500	4,803,650	5,425,500
B0403	Local Roads Winter Maintenance	103,522	103,522	103,522	103,522
B0404	Local Roads Bridge Maintenance	322,984	322,984	322,984	322,984
B0405	Local Roads General Maintenance Works	4,809,170	4,809,170	5,237,045	5,162,372
B0406	Local Roads General Improvement Works	250,000	250,000	279,932	876,316
B0499	Service Support Costs	2,567,615	2,570,165	2,347,483	2,277,734
Local Road - Maintenance and Improvement		14,402,292	14,404,841	14,059,701	15,091,928
B0501	Public Lighting Operating Costs	1,788,650	1,788,650	1,744,601	1,803,298
B0502	Public Lighting Improvement	95,505	95,505	95,505	95,504
B0599	Service Support Costs	124,202	124,404	100,254	95,982
Public Lighting		2,008,356	2,008,559	1,940,360	1,994,784

ROAD TRANSPORT & SAFETY					
Code	Expenditure by Service and Sub-Service	2020		2019	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
B0601	Traffic Management	0	0	0	0
B0602	Traffic Maintenance	352,438	382,438	426,435	426,435
B0603	Traffic Improvement Measures	3,500	3,500	3,500	3,500
B0699	Service Support Costs	269,293	269,504	225,655	232,397
	Traffic Management Improvement	625,231	655,442	655,590	662,332
B0701	Low Cost Remedial Measures	290,928	290,928	291,880	299,638
B0702	Other Engineering Improvements	359,351	359,351	300,999	300,998
B0799	Service Support Costs	201,524	202,255	177,010	174,926
	Road Safety Engineering Improvements	851,804	852,535	769,889	775,562
B0801	School Wardens	120,217	120,217	118,522	118,522
B0802	Publicity and Promotion Road Safety	31,475	31,475	34,385	34,386
B0899	Service Support Costs	94,736	94,794	81,263	87,290
	Road Safety Promotion/Education	246,427	246,485	234,170	240,198
B0901	Maintenance and Management of Car Parks	397,487	397,487	348,679	394,536
B0902	Operation of Street Parking	0	0	0	0
B0903	Parking Enforcement	545,047	545,047	559,450	559,450
B0999	Service Support Costs	478,330	478,798	392,637	422,966
	Car Parking	1,420,864	1,421,333	1,300,767	1,376,952
B1001	Administration of Roads Capital Programme	198,766	198,766	198,750	198,612
B1099	Service Support Costs	226,588	227,306	199,181	190,971
	Support to Roads Capital Programme	425,354	426,072	397,930	389,583
B1101	Agency & Recoupable Service	2,522,729	2,522,729	2,516,373	2,528,605
B1199	Service Support Costs	629,224	631,608	561,297	551,074
	Agency & Recoupable Services	3,151,954	3,154,338	3,077,670	3,079,679
	Service Division Total	42,241,585	42,280,534	37,127,440	42,549,821

ROAD TRANSPORT & SAFETY				
	2020		2019	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Housing, Planning & Local Government	0	0	0	0
TII Transport Infrastructure Ireland	27,101,015	25,101,015	20,122,750	25,270,036
Culture, Heritage & Gaeltacht	0	0	0	0
National Transport Authority	0	0	0	0
Transport, Tourism & Sport	0	0	0	0
Other	0	0	0	210,568
Total Grants & Subsidies (a)	27,101,015	25,101,015	20,122,750	25,480,604
Goods and Services				
Parking Fines & Charges	2,495,710	2,465,710	2,415,710	2,415,710
Superannuation	312,144	312,144	312,341	303,997
Agency Services & Repayable Works	0	0	12,069	0
Local Authority Contributions	200,940	2,200,940	2,196,333	2,210,156
Other income	351,069	351,069	317,500	347,187
Total Goods and Services (b)	3,359,863	5,329,863	5,253,952	5,277,050
Total Income c=(a+b)	30,460,877	30,430,877	25,376,702	30,757,654

WATER SERVICES					
Code	Expenditure by Service and Sub-Service	2020		2019	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
C0101	Water Plants & Networks	4,427,944	4,427,944	4,506,091	4,186,170
C0199	Service Support Costs	2,698,075	2,698,075	2,525,267	2,437,875
	Water Supply	7,126,019	7,126,019	7,031,357	6,624,045
C0201	Waste Plants and Networks	1,127,702	1,127,702	1,131,460	1,250,100
C0299	Service Support Costs	1,005,289	1,005,289	961,937	935,109
	Waste Water Treatment	2,132,991	2,132,991	2,093,397	2,185,209
C0301	Debt Management Water and Waste Water	0	0	0	461
C0399	Service Support Costs	0	0	0	0
	Collection of Water and Waste Water Charges	0	0	0	461
C0401	Operation and Maintenance of Public Conveniences	281,226	281,226	232,143	248,839
C0499	Service Support Costs	18,289	18,304	26,525	23,734
	Public Conveniences	299,515	299,530	258,668	272,573
C0501	Grants for Individual Installations	206,702	206,702	206,702	152,629
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	1,292
C0599	Service Support Costs	65,974	66,063	56,852	54,370
	Admin of Group and Private Installations	287,676	287,766	278,554	208,291
C0601	Technical Design and Supervision	443,747	443,747	563,943	499,439
C0699	Service Support Costs	315,499	321,507	349,412	345,086
	Support to Water Capital Programme	759,246	765,253	913,355	844,525
C0701	Agency & Recoupable Service	157,929	157,929	204,070	149,362
C0799	Service Support Costs	77,530	77,530	75,276	73,010
	Agency & Recoupable Services	235,459	235,459	279,347	222,372
C0801	Local Authority Water Services	125,064	125,064	140,757	144,783
C0802	Local Authority Sanitary Services	0	0	0	0
C0899	Service Support Costs	1,024	1,025	4,141	3,426
	Local Authority Water and Sanitary Services	126,088	126,090	144,898	148,209
	Service Division Total	10,966,994	10,973,106	10,999,576	10,505,685

WATER SERVICES				
	2020		2019	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Housing, Planning & Local Government	346,591	346,591	362,459	298,449
Other	0	0	0	0
Total Grants & Subsidies (a)	346,591	346,591	362,459	298,449
Goods and Services				
Irish Water	9,959,374	9,959,374	10,048,305	9,695,432
Superannuation	237,883	237,883	240,080	233,668
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	176	176	2,500	0
Total Goods and Services (b)	10,197,434	10,197,434	10,290,885	9,929,100
Total Income c=(a+b)	10,544,024	10,544,024	10,653,344	10,227,549

DEVELOPMENT MANAGEMENT

Code	Expenditure by Service and Sub-Service	2020		2019	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
D0101	Statutory Plans and Policy	533,021	533,021	537,021	529,797
D0199	Service Support Costs	252,862	253,968	246,976	245,202
	Forward Planning	785,883	786,989	783,997	774,999
D0201	Planning Control	1,288,046	1,338,046	1,100,394	1,026,029
D0299	Service Support Costs	659,779	662,452	626,080	621,182
	Development Management	1,947,824	2,000,497	1,726,474	1,647,211
D0301	Enforcement Costs	318,008	318,008	156,528	135,660
D0399	Service Support Costs	63,397	63,645	57,546	57,178
	Enforcement	381,405	381,653	214,074	192,838
D0401	Industrial Sites Operations	0	0	0	0
D0403	Management of & Contribs 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	762,235	762,235	628,321	745,241
D0502	Tourist Facilities Operations	237,457	237,457	237,439	237,268
D0599	Service Support Costs	177,301	177,868	180,505	181,624
	Tourism Development and Promotion	1,176,993	1,177,560	1,046,265	1,164,133
D0601	General Community & Enterprise Expenses	2,511,250	2,511,250	2,188,243	2,364,877
D0602	RAPID Costs	0	0	0	0
D0603	Social Inclusion	23,587	23,587	19,462	15,105
D0699	Service Support Costs	331,551	332,891	305,526	301,291
	Community and Enterprise Function	2,866,388	2,867,728	2,513,231	2,681,273
D0701	Unfinished Housing Estates	262,077	262,077	242,497	226,930
D0799	Service Support Costs	83,950	84,242	79,011	78,281
	Unfinished Housing Estates	346,027	346,320	321,507	305,211
D0801	Building Control Inspection Costs	215,529	215,529	194,893	207,393

DEVELOPMENT MANAGEMENT

Code	Expenditure by Service and Sub-Service	2020		2019	
		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	109,996	110,469	104,990	104,340
	Building Control	325,525	325,998	299,884	311,733
D0901	Urban and Village Renewal	0	0	0	0
D0902	EU Projects	0	0	0	0
D0903	Town Twinning	42,000	42,000	42,736	17,877
D0904	European Office	0	0	0	0
D0905	Economic Development & Promotion	4,935,751	5,035,751	4,459,603	4,355,559
D0906	Local Enterprise Office	1,405,560	1,405,560	1,425,443	1,466,700
D0999	Service Support Costs	846,330	849,829	803,870	789,550
	Economic Development and Promotion	7,229,640	7,333,140	6,731,653	6,629,686
D1001	Property Management Costs	405,854	405,854	472,607	423,873
D1099	Service Support Costs	201,698	202,664	195,314	193,679
	Property Management	607,552	608,517	667,921	617,552
D1101	Heritage Services	695,323	695,323	691,375	697,583
D1102	Conservation Services	105,527	105,527	104,308	86,434
D1103	Conservation Grants	10,600	10,600	10,600	10,000
D1199	Service Support Costs	121,610	122,062	110,071	108,489
	Heritage and Conservation Services	933,060	933,512	916,353	902,506
D1201	Agency & Recoupable Service	198,303	198,303	184,115	194,791
D1299	Service Support Costs	155,679	156,398	145,857	144,982
	Agency & Recoupable Services	353,983	354,702	329,972	339,773
	Service Division Total	16,954,281	17,116,616	15,551,330	15,566,915

DEVELOPMENT MANAGEMENT				
	2020		2019	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Housing, Planning & Local Government	887,166	887,166	2,340,215	863,661
Culture, Heritage & Gaeltacht	0	0	0	0
Jobs, Enterprise & Innovation	2,784,000	2,784,000	2,744,000	2,710,000
Rural and Community Development	2,226,665	1,543,930	0	1,603,620
Other	398,741	398,741	377,872	304,229
Total Grants & Subsidies (a)	6,296,572	5,613,837	5,462,087	5,481,510
Goods and Services				
Planning Fees	600,900	600,900	500,999	544,700
Superannuation	150,743	150,743	151,959	147,901
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	22,947	22,947	23,096	19,096
Other income	879,830	1,562,565	919,830	884,395
Total Goods and Services (b)	1,654,421	2,337,156	1,595,884	1,596,092
Total Income c=(a+b)	7,950,992	7,950,992	7,057,971	7,077,602

ENVIRONMENTAL SERVICES					
Code	Expenditure by Service and Sub-Service	2020		2019	
		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.	811,206	811,206	803,195	829,381
E0199	Service Support Costs	65,726	65,933	55,186	53,928
Landfill Operation and Aftercare		876,932	877,138	858,381	883,309
E0201	Recycling Facilities Operations	0	0	66,342	0
E0202	Bring Centres Operations	768,913	768,913	683,525	757,520
E0204	Other Recycling Services	0	0	0	0
E0299	Service Support Costs	109,199	109,307	104,192	99,624
Recovery & Recycling Facilities Operations		878,112	878,221	854,058	857,144
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	100	100	0	100
E0402	Organic Waste Collection Services	0	0	0	0
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	490,500	490,500	360,000	490,500
E0499	Service Support Costs	27,592	27,603	27,021	26,772
Provision of Waste to Collection Services		828,192	828,203	697,021	817,372
E0501	Litter Warden Service	329,336	329,336	284,143	307,400
E0502	Litter Control Initiatives	61,000	61,000	50,600	51,000
E0503	Environmental Awareness Services	121,160	121,160	107,252	127,500
E0599	Service Support Costs	144,337	144,807	135,142	132,609
Litter Management		655,833	656,302	577,137	618,509
E0601	Operation of Street Cleaning Service	3,324,671	3,324,671	3,041,588	3,093,243
E0602	Provision and Improvement of Litter Bins	0	0	0	0
E0699	Service Support Costs	926,725	927,186	858,559	855,866
Street Cleaning		4,251,396	4,251,857	3,900,147	3,949,109
E0701	Monitoring of Waste Regs (incl Private Landfills)	796	796	2,928	796
E0702	Enforcement of Waste Regulations	421,296	421,296	368,319	366,322
E0799	Service Support Costs	166,060	166,682	165,477	162,385
Waste Regulations, Monitoring and Enforcement		588,152	588,774	536,724	529,503

ENVIRONMENTAL SERVICES					
Code	Expenditure by Service and Sub-Service	2020		2019	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
E0801	Waste Management Plan	32,619	32,619	32,619	32,619
E0802	Contrib to Other Bodies Waste Management Planning	0	0	0	0
E0899	Service Support Costs	701	701	718	724
Waste Management Planning		33,320	33,320	33,337	33,343
E0901	Maintenance of Burial Grounds	226,452	226,452	138,962	180,150
E0999	Service Support Costs	39,428	39,442	37,405	36,267
Maintenance and Upkeep of Burial Grounds		265,880	265,894	176,367	216,417
E1001	Operation Costs Civil Defence	319,969	319,969	306,049	306,046
E1002	Dangerous Buildings	2,000	2,000	2,000	2,000
E1003	Emergency Planning	70,009	70,009	69,977	53,304
E1004	Derelict Sites	18,421	18,421	16,184	16,184
E1005	Water Safety Operation	257,418	257,418	255,130	239,197
E1099	Service Support Costs	200,361	200,900	197,194	191,077
Safety of Structures and Places		868,179	868,718	846,534	807,808
E1101	Operation of Fire Brigade Service	7,060,959	7,120,959	6,669,317	6,751,395
E1103	Fire Services Training	282,283	282,283	178,640	235,854
E1104	Operation of Ambulance Service	0	0	0	0
E1199	Service Support Costs	2,094,807	2,096,354	2,678,753	2,609,779
Operation of Fire Service		9,438,048	9,499,596	9,526,710	9,597,028
E1201	Fire Safety Control Cert Costs	99,995	99,995	99,046	99,046
E1202	Fire Prevention and Education	117,711	117,711	116,512	116,643
E1203	Inspection/Monitoring of Commercial Facilities	0	0	0	0
E1299	Service Support Costs	123,299	123,805	121,001	119,950
Fire Prevention		341,005	341,511	336,559	335,639
E1301	Water Quality Management	27,042	27,042	26,610	0
E1302	Licensing and Monitoring of Air and Noise Quality	0	0	0	0
E1399	Service Support Costs	18,041	18,122	17,671	17,558
Water Quality, Air and Noise Pollution		45,083	45,163	44,281	17,558
E1401	Agency & Recoupable Service	93,885	93,885	66,775	104,706
E1499	Service Support Costs	37,108	37,254	37,296	36,389
Agency & Recoupable Services		130,994	131,140	104,071	141,095
E1501	Climate Change and Flooding	14,635	14,635	14,336	19,540
E1599	Service Support Costs	8,576	8,612	8,361	8,300
Climate Change and Flooding		23,211	23,247	22,697	27,840
Service Division Total		19,224,337	19,289,084	18,514,025	18,831,674

ENVIRONMENTAL SERVICES				
	2020		2019	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Housing, Planning & Local Government	269,700	269,700	349,000	346,014
Social Protection	0	0	0	0
Defence	125,500	125,500	125,500	125,500
Communications, Climate Action & Environment	0	0	0	0
Other	48,000	48,000	57,500	51,000
Total Grants & Subsidies (a)	443,200	443,200	532,000	522,514
Goods and Services				
Domestic Refuse Charges	668,000	668,000	0	668,000
Commercial Refuse Charges	48,000	48,000	0	48,000
Landfill Charges	450,000	450,000	360,000	400,000
Fire Charges	252,790	190,000	190,000	180,762
Superannuation	285,453	285,453	364,121	354,398
Agency Services & Repayable Works	0	0	500	0
Local Authority Contributions	420,000	420,000	420,000	210,000
Other income	232,500	232,500	842,500	228,072
Total Goods and Services (b)	2,356,743	2,293,953	2,177,121	2,089,232
Total Income c=(a+b)	2,799,943	2,737,153	2,709,121	2,611,746

RECREATION & AMENITY					
Code	Expenditure by Service and Sub-Service	2020		2019	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
F0101	Leisure Facilities Operations	495,409	495,409	485,402	489,298
F0103	Contribution to External Bodies Leisure Facilities	0	0	0	0
F0199	Service Support Costs	150,496	150,717	140,284	140,380
	Leisure Facilities Operations	645,905	646,126	625,686	629,678
F2021	Library Service Operations	3,242,582	3,242,582	3,158,216	3,181,126
F2022	Archive Service	247,153	247,153	223,610	203,704
F2024	Purchase of Books, CD's etc.	215,000	215,000	215,000	215,000
F2025	Contributions to Library Organisations	0	0	0	0
F0299	Service Support Costs	1,879,881	1,888,215	1,844,794	1,813,284
	Operation of Library and Archival Service	5,584,616	5,592,950	5,441,620	5,413,114
F0301	Parks, Pitches & Open Spaces	2,408,220	2,408,220	2,276,536	2,204,897
F0302	Playgrounds	134,544	134,544	134,479	157,700
F0303	Beaches	184,785	184,785	192,739	183,387
F0399	Service Support Costs	760,021	760,730	719,728	695,205
	Outdoor Leisure Areas Operations	3,487,571	3,488,279	3,323,482	3,241,189
F0401	Community Grants	195,500	195,500	195,500	194,273
F0402	Operation of Sports Hall/Stadium	749,763	749,763	703,393	703,343
F0403	Community Facilities	19,100	19,100	19,000	19,000
F0404	Recreational Development	57,924	57,924	60,158	76,224
F0499	Service Support Costs	157,574	157,646	139,186	135,510
	Community Sport and Recreational Development	1,179,860	1,179,932	1,117,237	1,128,350
F0501	Administration of the Arts Programme	1,059,085	1,059,085	960,706	844,704
F0502	Contributions to other Bodies Arts Programme	0	0	0	0
F0503	Museums Operations	27,000	27,000	27,000	27,000
F0504	Heritage/Interpretive Facilities Operations	0	0	0	0
F0505	Festivals & Concerts	1,294,412	1,294,412	1,294,471	1,307,501
F0599	Service Support Costs	320,719	321,592	300,802	290,310
	Operation of Arts Programme	2,701,217	2,702,089	2,582,979	2,469,515
F0601	Agency & Recoupable Service	865,087	865,087	933,612	761,610
F0699	Service Support Costs	16,544	16,556	11,439	11,632
	Agency & Recoupable Services	881,631	881,643	945,051	773,242
	Service Division Total	14,480,800	14,491,019	14,036,054	13,655,088

RECREATION & AMENITY				
	2020		2019	
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	0
Culture, Heritage & Gaeltacht	0	0	0	0
Social & Protection	245,000	245,000	0	197,279
Library Council	0	0	0	0
Arts Council	90,000	90,000	80,000	86,700
Transport, Tourism & Sport	0	0	0	0
Rural & Community Development	0	0	0	0
Other	620,851	620,851	933,612	625,412
Total Grants & Subsidies (a)	978,351	978,351	1,036,112	931,891
Goods and Services				
Recreation/Amenity/Culture	254,000	254,000	245,000	250,000
Superannuation	169,070	169,070	171,487	166,907
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	-61,082
Other income	417,950	417,950	450,440	371,682
Total Goods and Services (b)	841,020	841,020	866,927	727,507
Total Income c=(a+b)	1,819,371	1,819,371	1,903,039	1,659,398

AGRICULTURE, EDUCATION, HEALTH & WELFARE

Code	Expenditure by Service and Sub-Service	2020		2019	
		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	120,743	120,743	109,960	109,961
G0203	Operation of Harbours	25,586	25,586	7,269	7,268
G0299	Service Support Costs	10,054	10,059	7,286	6,942
	Operation and Maintenance of Piers and Harbours	156,383	156,387	124,515	124,171
G0301	General Maintenance - Costal Regions	8,246	8,246	17,230	10,734
G0302	Planned Protection of Coastal Regions	38,116	38,116	38,116	38,116
G0399	Service Support Costs	4,853	4,858	8,334	7,532
	Coastal Protection	51,215	51,220	63,680	56,382
G0401	Provision of Veterinary Service	0	0	0	0
G0402	Inspection of Abattoirs etc	235,470	235,470	215,733	228,900
G0403	Food Safety	0	0	0	0
G0404	Operation of Dog Warden Service	253,573	253,573	222,752	245,585
G0405	Other Animal Welfare Services (incl Horse Control)	60,000	60,000	105,000	51,500
G0499	Service Support Costs	156,794	157,267	150,395	147,052
	Veterinary Service	705,836	706,310	693,879	673,037
G0501	Payment of Higher Education Grants	0	0	6,000	0
G0502	Administration Higher Education Grants	343	343	0	343
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	7,127	7,133	6,253	5,855
	Educational Support Services	33,470	33,477	38,253	32,198

AGRICULTURE, EDUCATION, HEALTH & WELFARE

		2020		2019	
Code	Expenditure by Service and Sub-Service	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
G0601	Agency & Recoupable Service	66,554	66,554	65,466	63,039
G0699	Service Support Costs	44,585	44,762	43,486	43,396
	Agency & Recoupable Services	111,139	111,316	108,951	106,435
	Service Division Total	1,058,043	1,058,710	1,029,278	992,223

AGRICULTURE , EDUCATION, HEALTH & WELFARE				
	2020		2019	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Housing, Planning & Local Government	0	0	0	0
Culture, Heritage & Gaeltacht	0	0	0	0
Education and Skills	78,554	78,554	76,039	76,039
Transport Tourism & Sport	0	0	0	0
Food and Safety Authority of Ireland	0	0	0	0
Agriculture Food and the Marine	0	0	0	0
Other	231,470	231,470	214,000	196,000
Total Grants & Subsidies (a)	310,024	310,024	290,039	272,039
Goods and Services				
Superannuation	16,166	16,166	15,570	15,154
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	163,100	163,100	129,200	173,600
Total Goods and Services (b)	179,266	179,266	144,770	188,754
Total Income c=(a+b)	489,290	489,290	434,809	460,793

MISCELLANEOUS SERVICES					
Code	Expenditure by Service and Sub-Service	2020		2019	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
H0101	Maintenance of Machinery Service	0	0	412,180	0
H0102	Plant and Machinery Operations	(0)	(0)	2,954,577	0
H0199	Service Support Costs	786,156	787,128	1,392,358	759,899
Profit/Loss Machinery Account		786,156	787,128	4,759,115	759,899
H0201	Purchase of Materials, Stores	0	0	2,500	2,500
H0202	Administrative Costs Stores	164,371	164,371	151,431	151,916
H0203	Upkeep of Buildings, Stores	0	0	0	0
H0299	Service Support Costs	57,228	57,416	59,547	57,716
Profit/Loss Stores Account		221,599	221,787	213,478	212,132
H0301	Administration of Rates Office	520,555	520,555	483,165	498,334
H0302	Debt Management Service Rates	2,000	2,000	2,000	2,000
H0303	Refunds and Irrecoverable Rates	4,569,504	4,924,200	4,641,584	4,641,584
H0399	Service Support Costs	326,286	327,801	321,010	318,510
Administration of Rates		5,418,345	5,774,556	5,447,758	5,460,428
H0401	Register of Elector Costs	76,739	76,739	77,610	64,501
H0402	Local Election Costs	59,523	59,523	52,100	361,926
H0499	Service Support Costs	46,742	46,875	42,792	43,199
Franchise Costs		183,004	183,137	172,501	469,626
H0501	Coroner Fees and Expenses	271,812	271,812	233,525	258,567
H0502	Operation of Morgue	0	0	0	0
H0599	Service Support Costs	16,057	16,078	4,439	3,672
Operation and Morgue and Coroner Expenses		287,869	287,891	237,963	262,239
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	2020		2019	
		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	10,000
H0799	Service Support Costs	419	419	60	49
	Operation of Markets and Casual Trading	10,419	10,419	10,060	10,049
H0801	Malicious Damage	0	0	0	0
H0899	Service Support Costs	0	0	0	0
	Malicious Damage	0	0	0	0
H0901	Representational Payments	586,572	586,572	579,504	561,435
H0902	Chair/Vice Chair Allowances	66,000	66,000	66,000	71,539
H0903	Annual Allowances LA Members	30,000	30,000	30,000	30,000
H0904	Expenses LA Members	337,780	337,780	325,653	325,330
H0905	Other Expenses	110,529	110,529	109,129	89,244
H0906	Conferences Abroad	0	0	0	0
H0907	Retirement Gratuities	60,000	60,000	60,000	69,641
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	157,792	158,088	142,713	138,124
	Local Representation/Civic Leadership	1,408,673	1,408,969	1,372,999	1,345,313
H1001	Motor Taxation Operation	499,024	499,024	554,465	517,564
H1099	Service Support Costs	319,640	321,220	319,080	315,834
	Motor Taxation	818,664	820,244	873,545	833,398
H1101	Agency & Recoupable Service	283,451	283,451	257,477	314,917
H1102	NPPR	7,500	7,500	7,500	21,000
H1199	Service Support Costs	95,965	96,217	83,498	75,788
	Agency & Recoupable Services	386,916	387,168	348,475	411,705
	Service Division Total	9,521,645	9,881,299	13,435,895	9,764,789

MISCELLANEOUS SERVICES				
	2020		2019	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Housing, Planning & Local Government	5,113,461	5,113,461	6,906,323	7,018,294
Agriculture, Food & the Marine	0	0	0	0
Social Protection	0	0	0	0
Justice and Equality	0	0	0	0
Other	3,400	3,400	3,400	3,400
Total Grants & Subsidies (a)	5,116,861	5,116,861	6,909,723	7,021,694
Goods and Services				
Superannuation	103,072	103,072	106,564	103,717
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	10,000	10,000	10,000	10,000
NPPR	400,000	400,000	500,000	675,000
Other income	455,280	455,280	4,364,986	530,636
Total Goods and Services (b)	968,352	968,352	4,981,550	1,319,353
Total Income c=(a+b)	6,085,213	6,085,213	11,891,273	8,341,047

APPENDIX 1	
Summary of Central Management Charge	
	2020 €
Corporate Affairs Overhead	2,014,721
Corporate Buildings Overhead	2,747,247
Finance Function Overhead	1,771,242
Human Resource Function	1,964,345
IT Services	2,556,086
Print/Post Room Service Overhead Allocation	296,100
Pension & Lump Sum Overhead	9,452,133
Total Expenditure Allocated to Services	20,801,875

APPENDIX 2

Summary of Local Property Tax Allocation

		2020 €
Discretionary Local Property Tax - Revenue Budget (Table A)		18,912,564
Local Property Tax Self Funding - Revenue Budget	0	
	0	
Total Local Property Tax - Revenue Budget		0
Local Property Tax Self Funding - Capital Budget		18,912,564
	0	
	0	
Total Local Property Tax - Capital Budget		0
Total Local Property Tax Allocation (Post Variation)		18,912,564

CERTIFICATE OF ADOPTION

I hereby certify that at the budget meeting of Waterford City & County Council held this 12th day of December, 2019 the Council by Resolution adopted for the financial year ending on the 31st day of December, 2020 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. John Pratt
Mayor of Waterford City & County Council

Countersigned Michael Walsh
Chief Executive

Dated this 12th day of December, 2019
