



Comhairle Cathrach & Contae Phort Láirge
Waterford City & County Council



Waterford City & County Council Budget 2021

With comparative and explanatory
statements for the financial year ending
on 31st December 2021

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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 2021 to 31st December 2021

Introduction

These are indeed extraordinary times with our world having been turned upside down in the past 9 months and every likelihood that Covid 19 will continue to dominate our lives well into 2020 and possibly beyond. In the circumstances, I have had to report considerable uncertainty in the past year in respect of financial matters but this has been eased in recent times by really significant support from Government in the form of rates waivers and contribution to loss of income that will allow us to out-turn reasonably positively in the current financial year. Government have also given reasonable commitment to support in the coming year and without this support I find it very difficult to see how a budget could be framed for 2021 in the face of uncertainty over all our income streams. With the support, however, I find that I am in a position to provide for a reasonably straightforward budget that I believe should receive the support of the whole of the Council.

Premise for Preparation of Budget

The budget is being prepared to a backdrop in the current year where Government are providing support in excess of €12 Million in the form of rates waivers to those most vulnerable businesses in our community that would not be in a position to pay otherwise. There is also every indication that we will receive significant support before year end for loss of income in respect of goods and services charges, for example such as parking and planning fees, and as a consequence we have been in a position to maintain level of service through the year and our out-turns will be positive or at worst neutral relative to budget across our main activity areas.

Based on the principles of support established in the current year and further assurances towards next year, this budget has been prepared on the basis that the income streams will be similar to those provided for in Budget 2020 prior to the onset of Covid 19. Neither Government or ourselves are in a position to determine the likely impact of Covid 19 on our incomes for 2021. Accordingly

the Budget has been prepared on the basis that pre-Covid levels of income will be sustained. The reasonable expectation is that Government will support the local authority sector to sustain levels of service through the making good of any shortfalls that may occur in income generation.

Proposed Budget

In all the circumstances I believe we are in a position to present a budget that is extremely positive and that can sustain and indeed improve services into the coming year. Our overall budgeted expenditure will in fact rise by €4.4 Million, relative to the 2020 budget, totalling some €148.4 Million. This is despite significant negative pressures on the budget and reflects increasing Government support both in the current year and for 2021. This allows us maintain and better, our core level service and ensures that we maintain our employment levels without any increases in charges into our hard pressed business community. For the record, I would set out the primary movements in Budget 2021 relative to that adopted for 2020.

Negative Movements

Everybody is aware of the losses we have had to incur in 2020 and in 2021 in respect of Irish Water rates. The gap in the current year is €2 Million (the extent of additional support received from Government in 2020) and while there isn't specific support in respect of this in the current year, the broader support outlined hereunder facilitates us in dealing with this in the current year, although one would wish it to be different and we didn't have to. We have to acknowledge, however, that this has to be addressed in the next year or two in any case. It does of course reflect a loss of income but there are two ways of looking at this – we had the benefit of this income for five years where it was transferred to lower charges for our commercial rate payers or alternatively we are at its loss for the future. In reality it was probably never sustainable that ourselves and Dublin City would be in receipt of rates from Irish Water that were completely disproportionate to that being paid to other local authorities simply as an accident of the timing of our respective revaluations in 2014.

As every year, there are other areas of course where expenditure has to increase and in reality we are providing for of the order of €500,000 in expenditure increases where additional provision is absolutely necessary due to changes in market conditions or where we have to meet statutory obligations. These occur for example in respect of recycling services, landfill remediation, fire services training and other areas of fixed cost. We are also providing €100,000 to partake in the 3 Counties Energy Agency with local authorities in Carlow, Kilkenny and Wexford and this will enable us to move forward significantly in the attainment of carbon reduction targets at Regional and local level.

Positive Movements

Thankfully the positive movements in the Budget are significantly greater than the negative in the current year and these can be outlined as follows

Roads – Relative to Budget 2020 there is over €3.9 Million additional in roads grants reflected in this budget.

Housing Rents – this budget reflects an additional €640,000 in income from housing rents which will facilitate an additional provision of over €320,000 in Housing Maintenance and €120,000 Mobility Aids Housing Grants, while the remaining €200,000 will contribute to the additional work being completed in Community Services, footpath replacement and other services in our social housing estates.

Local Property Tax – the decision of Council to vary the LPT positively is bringing an additional €752,000 to this years budget and is extremely helpful in the formation of this budget and ensuring additional levels of service even in these distressed times.

Travel and Subsistence – Travel and subsistence costs are being reduced by €150,000 consequent on the use of remote working and investments in IT to facilitate same in the current year.

Treatment of loans and capital transfers – the support being received from Government in the current year is facilitating the early pay-off of loans at the end of this year that will benefit the 2021 and future budgets to the order of €400,000. As well as this income from the lease of our properties at the Mall that form part of the House of Waterford Crystal in the sum of €450,000 per annum can be diverted from capital to the revenue account on the completion of the 10 year payback period for the Councils capital input to this project.

Footpath Replacement Programme

This Council has been correctly extremely vociferous in outlining the need for a footpath replacement programme across City and County. It is our intention to bring a Capital Programme to the December Council meeting and I am satisfied that this budget will facilitate the provision of €500,000 per annum over the next five years towards a footpath replacement programme from within the Capital Budget. When aligned with €300,000 from the additional roads funding received in this revenue budget, I believe that an overall programme of €800,000 per annum can be achieved and I commit subject to the adoption of this budget to ensuring that such a programme will be rolled out in the coming year.

Conclusion

I find it somewhat ironic that in a year when we are seeing the biggest negative external impact that I hope any of us will see in our lifetime, we are in a position to present a budget that is more straightforward than any presented in my tenure. The additional Government support is simply making it viable to do so and the

reality is we will actually be able to improve level of service, notwithstanding the dire circumstances prevailing.

In my opinion, it was never more important that we do so and that we deliver a united message to the public that this Council is here to provide stability and continuity. I would be very proud of our staff in the current year that, despite massive disturbance and trauma to our normal ways of working, we sustained services in nearly every area and took on additional duties in respect of Community Call and Business supports. It behoves us in these uncertain times to continue to do the same and this Budgetary process is an important step on that road.

In my view a positive affirmation of this budget is a necessary statement of certainty in these times when so much uncertainty abounds – it says to our business community local government is there for you and will be solid, together and strong, while it says to our householders that we are going to match their additional commitment in the LPT with enhanced services and supports. It would be very easy to say that we won't need to spend in the coming year on our Arts and Culture or festivals and events, for example, when in truth there was never a greater need to do so and in doing so to deliver hope to our communities and those worse affected by this pandemic.

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 its preparation. 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

2021



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TABLE A - CALCULATION OF ANNUAL RATE ON VALUATION

Summary by Service Division	Summary per Table A 2021				
	Expenditure €	Income €	Budget Net Expenditure 2021 €	Estimated Net Expenditure Outturn 2020 (as restated) €	%
Gross Revenue Expenditure & Income					
Housing and Building	29,905,750	32,231,369	-2,325,619	-2,403,958	-5%
Road Transport & Safety	46,501,378	34,342,105	12,159,273	13,164,157	25%
Water Services	10,831,808	10,419,107	412,701	449,047	1%
Development Management	16,894,259	8,467,777	8,426,482	8,528,635	16%
Environmental Services	19,210,509	2,847,343	16,363,166	15,944,916	30%
Recreation and Amenity	14,454,154	1,806,387	12,647,767	12,367,051	23%
Agriculture, Education, Health & Welfare	979,517	528,623	450,894	538,851	1%
Miscellaneous Services	9,620,230	4,668,005	4,952,225	4,119,706	8%
	148,397,605	95,310,716	53,086,889	52,708,405	100%
Provision for Debit Balance	0		0		
Adjusted Gross Expenditure & Income	(A)	95,310,716	53,086,889		
Financed by Other Income/Credit Balances					
Provision for Credit Balance		0	0		
Local Property Tax		19,665,016	19,665,016		
Sub - Total	(B)		19,665,016		
Net Amount of Rates to be Levied	(A-B)		33,421,873		
Value of Base Year Adjustment			0		
Amount of Rates to be Levied (Gross of BYA)	(D)		33,421,873		
Net Effective Valuation	(E)		126,215,534		
General Annual Rate on Valuation	D/E		0.2648		

Table B Expenditure & Income for 2021 and Estimated Outturn for 2020

Code	Division & Services	2021				2020			
		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
		€	€	€	€	€	€	€	€
Housing and Building									
A01	Maintenance/Improvement of LA Housing Units	7,058,851	7,058,851	14,656,062	14,656,062	6,868,816	6,633,413	14,024,975	14,024,975
A02	Housing Assessment, Allocation and Transfer	1,230,134	1,230,134	201,570	201,570	1,286,888	1,045,604	202,392	202,392
A03	Housing Rent and Tenant Purchase Administration	955,255	955,255	10,605	10,605	971,381	1,123,792	12,135	12,135
A04	Housing Community Development Support	1,026,750	1,026,750	15,310	15,310	940,985	869,692	9,312	9,312
A05	Administration of Homeless Service	6,276,206	6,276,206	5,538,016	5,538,016	6,152,314	6,157,649	5,534,548	5,534,548
A06	Support to Housing Capital Prog.	941,083	941,083	597,739	597,739	1,014,498	1,011,242	538,142	538,142
A07	RAS and Leasing Programme	7,873,102	7,873,102	8,253,567	8,253,567	7,841,738	7,802,338	8,250,727	8,250,727
A08	Housing Loans	1,735,592	1,735,592	1,285,080	1,285,080	1,814,059	1,850,558	1,265,354	1,280,354
A09	Housing Grants	2,311,011	2,311,011	1,463,228	1,463,228	2,197,292	2,184,485	1,464,656	1,464,656
A11	Agency & Recoupable Services	61,476	61,476	148,445	148,445	386,173	382,084	147,304	147,304
A12	HAP Programme	436,291	436,291	148,445	148,445	386,173	382,084	147,304	147,304
	Service Division Total	29,905,750	29,905,750	32,231,369	32,231,369	29,535,621	29,122,333	31,511,289	31,526,291
Road Transport & Safety									
B01	NP Road - Maintenance and Improvement	8,261,803	8,261,803	7,987,823	7,987,823	7,491,329	8,285,435	7,184,295	7,984,488
B02	NS Road - Maintenance and Improvement	4,529,589	4,529,589	4,507,460	4,507,460	4,278,348	4,574,735	4,244,536	4,539,859
B03	Regional Road - Maintenance and Improvement	7,776,711	7,776,711	6,449,742	6,449,742	7,339,624	7,783,771	5,991,274	6,452,906
B04	Local Road - Maintenance and Improvement	16,840,511	16,840,511	9,609,534	9,609,534	14,402,292	19,819,681	7,380,715	12,421,173
B05	Public Lighting	1,990,474	1,990,474	50,624	50,624	2,008,356	1,975,510	51,019	51,019
B06	Traffic Management Improvement	639,822	639,822	6,183	6,183	625,231	656,802	7,975	7,975
B07	Road Safety Engineering Improvement	965,437	965,437	534,606	534,606	851,804	917,159	468,679	486,860
B08	Road Safety Promotion/Education	263,711	263,711	5,227	5,227	246,427	185,903	5,296	5,296
B09	Car Parking	1,479,987	1,479,987	2,507,031	2,507,031	1,420,864	1,407,605	2,520,649	1,561,081
B10	Support to Roads Capital Prog.	495,304	495,304	20,143	20,143	425,354	416,906	13,176	13,176
B11	Agency & Recoupable Services	3,258,027	3,258,027	2,663,732	2,663,732	3,151,954	3,257,747	2,593,264	2,593,264
	Service Division Total	46,501,378	46,501,378	34,342,105	34,342,105	42,241,585	49,281,254	30,460,877	36,117,097

Table B Expenditure & Income for 2021 and Estimated Outturn for 2020

		2021						2020			
		Expenditure		Income		Expenditure		Income			
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn	Adopted by Council	Estimated Outturn		
Code	Division & Services	€	€	€	€	€	€	€	€		
Water Services											
C01	Water Supply	7,012,814	7,012,814	6,990,236	6,990,236	7,126,019	6,950,895	7,126,019	6,850,895		
C02	Waste Water Treatment	2,171,613	2,171,613	2,171,613	2,171,613	2,132,991	2,141,201	2,132,991	2,141,201		
C04	Public Conveniences	311,929	311,929	2,545	2,545	299,515	285,956	1,286	1,286		
C05	Admin of Group and Private Installations	303,078	303,078	223,158	223,158	287,676	286,577	223,211	223,211		
C06	Support to Water Capital Programme	678,521	678,521	678,521	678,521	759,246	718,693	699,993	718,693		
C07	Agency & Recoupable Services	244,274	244,274	244,274	244,274	235,459	247,082	235,459	247,082		
C08	Local Authority Water and Sanitary Services	109,579	109,579	108,760	108,760	126,088	126,075	125,064	125,064		
	Service Division Total	10,831,808	10,831,808	10,419,107	10,419,107	10,966,994	10,756,479	10,544,024	10,307,432		
Development Management											
D01	Forward Planning	863,445	863,445	14,693	14,693	785,883	842,669	13,299	13,299		
D02	Development Management	2,006,233	2,006,233	594,044	594,044	1,947,824	1,626,491	586,087	352,228		
D03	Enforcement	367,444	367,444	156,176	156,176	381,405	263,902	156,702	55,307		
D05	Tourism Development and Promotion	1,095,323	1,095,323	21,640	21,640	1,176,993	1,029,802	19,446	19,446		
D06	Community and Enterprise Function	2,773,873	2,773,873	2,028,404	2,028,404	2,866,388	2,761,769	2,031,645	2,031,645		
D07	Unfinished Housing Estates	295,670	295,670	2,615	2,615	346,027	300,894	5,594	5,594		
D08	Building Control	331,312	331,312	65,291	65,291	325,525	323,222	65,460	65,460		
D09	Economic Development and Promotion	7,188,207	7,188,207	4,245,366	4,245,366	7,229,640	7,119,986	4,251,285	4,251,285		
D10	Property Management	675,000	675,000	1,034,053	1,034,053	607,552	656,405	633,258	633,258		
D11	Heritage and Conservation Services	1,147,814	1,147,814	229,426	229,426	933,060	1,191,696	36,657	249,942		
D12	Agency & Recoupable Services	149,938	149,938	76,070	76,070	353,983	240,823	151,560	151,560		
	Service Division Total	16,894,259	16,894,259	8,467,777	8,467,777	16,954,281	16,357,659	7,950,992	7,829,024		

Table B Expenditure & Income for 2021 and Estimated Outturn for 2020

		2021				2020			
		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	528,846	528,846	2,549	2,549	876,932	875,082	4,114	4,114
E02	Recovery & Recycling Facilities Operations	1,002,967	1,002,967	483,519	483,519	878,112	1,030,727	429,787	461,287
E04	Provision of Waste to Collection Services	844,776	844,776	753,000	753,000	828,192	881,012	753,000	740,200
E05	Litter Management	673,207	673,207	138,758	138,758	655,833	610,535	138,300	139,900
E06	Street Cleaning	4,318,165	4,318,165	76,978	76,978	4,251,396	4,068,950	77,857	77,857
E07	Waste Regulations, Monitoring and Enforcement	599,692	599,692	241,922	241,922	588,152	549,409	242,606	244,756
E08	Waste Management Planning	33,276	33,276	0	0	33,320	33,382	0	0
E09	Maintenance of Burial Grounds	281,210	281,210	74,427	74,427	265,880	393,895	74,519	74,519
E10	Safety of Structures and Places	871,547	871,547	139,980	139,980	868,179	878,291	140,891	140,891
E11	Operation of Fire Service	9,298,472	9,298,472	814,428	814,428	9,438,048	9,005,080	816,946	816,946
E12	Fire Prevention	457,117	457,117	118,429	118,429	341,005	311,603	118,095	118,095
E13	Water Quality, Air and Noise Pollution	46,284	46,284	997	997	45,083	44,501	1,023	1,023
E14	Agency & Recoupable Services	230,076	230,076	1,647	1,647	130,994	324,188	2,244	263,679
E15	Climate Change and Flooding	24,873	24,873	708	708	23,211	22,089	561	561
	Service Division Total	19,210,509	19,210,509	2,847,343	2,847,343	19,224,337	19,028,744	2,799,943	3,083,828
Recreation & Amenity									
Code									
F01	Leisure Facilities Operations	647,417	647,417	180,432	180,432	645,905	640,160	180,420	180,420
F02	Operation of Library and Archival Service	5,520,709	5,520,709	100,530	100,530	5,584,616	5,258,039	111,765	126,978
F03	Outdoor Leisure Areas Operations	3,569,968	3,569,968	76,006	76,006	3,487,571	3,429,154	77,024	80,274
F04	Community Sport and Recreational Development	1,198,882	1,198,882	166,337	166,337	1,179,860	1,090,483	166,135	166,135
F05	Operation of Arts Programme	2,668,045	2,668,045	417,231	417,231	2,701,217	2,758,132	418,176	187,176
F06	Agency & Recoupable Services	849,133	849,133	865,851	865,851	881,631	797,917	865,851	865,851
	Service Division Total	14,454,154	14,454,154	1,806,387	1,806,387	14,480,800	13,973,885	1,819,371	1,606,834

Table B Expenditure & Income for 2021 and Estimated Outturn for 2020

Code	Division & Services	2021						2020		
		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	
		€	€	€	€	€	€	€	€	
Agriculture, Education, Health & Welfare										
G02	Operation and Maintenance of Piers and Harbours	155,690	155,690	1,253	1,253	156,383	178,043	1,181	1,181	
G03	Coastal Protection	11,329	11,329	0	0	51,215	52,048	114	114	
G04	Veterinary Service	699,178	699,178	446,330	446,330	705,836	688,590	406,325	440,855	
G05	Educational Support Services	27,258	27,258	13,000	13,000	33,470	33,381	13,554	13,554	
G06	Agency & Recoupable Services	86,063	86,063	68,041	68,041	111,139	110,608	68,115	68,115	
	Service Division Total	979,517	979,517	528,623	528,623	1,058,043	1,062,670	489,290	523,819	
Miscellaneous Services										
H01	Profit/Loss Machinery Account	757,278	757,278	60,700	60,700	786,156	785,387	64,104	64,109	
H02	Profit/Loss Stores Account	224,942	224,942	66,434	66,434	221,599	220,327	66,531	66,531	
H03	Administration of Rates	5,445,509	5,445,509	66,220	66,220	5,418,345	5,905,125	2,115,522	2,115,522	
H04	Franchise Costs	256,553	256,553	11,979	11,979	183,004	162,658	1,929	2,082	
H05	Operation of Morgue and Coroner Expenses	305,483	305,483	0	0	287,869	339,381	0	0	
H07	Operation of Markets and Casual Trading	4,000	4,000	15,000	15,000	10,419	2,414	15,000	5,000	
H09	Local Representation/Civic Leadership	1,446,316	1,446,316	2,793	2,793	1,408,673	1,337,870	2,731	2,731	
H10	Motor Taxation	814,520	814,520	42,658	42,658	818,664	768,921	42,338	42,338	
H11	Agency & Recoupable Services	365,629	365,629	4,402,222	4,402,222	386,916	695,643	3,777,057	3,799,707	
	Service Division Total	9,620,230	9,620,230	4,668,005	4,668,005	9,521,645	10,217,726	6,085,213	6,098,020	
	OVERALL TOTAL	148,397,605	148,397,605	95,310,716	95,310,716	143,983,305	149,800,750	91,661,001	97,092,345	

Table D	
ANALYSIS OF BUDGET 2021 INCOME FROM GOODS AND SERVICES	
Source of Income	2021 €
Rents from Houses	15,191,300
Housing Loans Interest & Charges	1,306,792
Parking Fines/Charges	2,482,412
Irish Water	9,864,581
Planning Fees	600,900
Domestic Refuse	723,000
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	663,112
Superannuation	1,382,096
NPPR	400,000
Misc. (Detail)	2,925,099
TOTAL	36,544,082

Table E	
ANALYSIS OF BUDGET INCOME 2021 FROM GRANTS AND SUBSIDIES	
	2021 €
Department of Housing, Local Government and Heritage	
Housing and Building	15,216,191
Road Transport & Safety	0
Water Services	330,286
Development Management	1,077,166
Environmental Services	269,700
Recreation and Amenity	22,500
Agriculture, Education, Health & Welfare	0
Miscellaneous Services	3,707,887
	20,623,730
Other Departments and Bodies	
TII Transport Infrastructure Ireland	31,002,708
Media, Tourism, Art, Culture, Sport and the Gaeltacht	0
National Transport Authority	0
Social Protection	245,000
Defence	125,500
Education	78,554
Library Council	0
Arts Council	90,000
Transport	0
Justice	6,000
Agriculture and Marine	0
Enterprise, Trade and Employment	2,784,000
Community, Rural Development and The Islands	2,226,665
Climate Action, Communication Networks	0
Food Safety Authority of Ireland	0
Other	1,584,477
	38,142,904
Total Grants & Subsidies	58,766,634

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

HOUSING AND BUILDING

		2021		2020	
Code	Expenditure by Service and Sub-Service	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
A0101	Maintenance of LA Housing Units	5,381,787	5,381,787	5,057,872	4,889,323
A0102	Maintenance of Traveller Accommodation Units	331,113	331,113	366,407	330,121
A0103	Traveller Accommodation Management	58,831	58,831	57,971	58,562
A0199	Service Support Costs	1,287,120	1,287,120	1,386,566	1,355,407
Maintenance/Improvement of LA Housing		7,058,851	7,058,851	6,868,816	6,633,413
A0201	Assessment of Housing Needs, Allocs. & Trans.	735,667	735,667	810,846	590,151
A0299	Service Support Costs	494,467	494,467	476,041	455,453
Housing Assessment, Allocation and Transfer		1,230,134	1,230,134	1,286,888	1,045,604
A0301	Debt Management & Rent Assessment	711,986	711,986	715,063	875,383
A0399	Service Support Costs	243,269	243,269	256,318	248,409
Housing Rent and Tenant Purchase Administration		955,255	955,255	971,381	1,123,792
A0401	Housing Estate Management	410,912	410,912	429,133	375,872
A0402	Tenancy Management	287,474	287,474	266,290	258,332
A0499	Service Support Costs	328,364	328,364	245,562	235,488
Housing Community Development Support		1,026,750	1,026,750	940,985	869,692
A0501	Homeless Grants Other Bodies	1,897,700	1,897,700	1,897,700	1,897,700
A0502	Homeless Service	366,409	366,409	320,000	345,439
A0599	Service Support Costs	4,012,097	4,012,097	3,934,614	3,914,510
Administration of Homeless Service		6,276,206	6,276,206	6,152,314	6,157,649
A0601	Technical and Administrative Support	323,553	323,553	326,155	326,449
A0602	Loan Charges	451,529	451,529	475,039	475,039
A0699	Service Support Costs	166,001	166,001	213,303	209,754
Support to Housing Capital Prog.		941,083	941,083	1,014,498	1,011,242
A0701	RAS Operations	4,149,123	4,149,123	4,184,646	4,147,899
A0702	Long Term Leasing	2,918,306	2,918,306	2,943,830	2,947,990
A0703	Payment & Availability	0	0	0	0
A0704	Affordable Leases	450,421	450,421	443,325	447,288
A0799	Service Support Costs	355,252	355,252	269,937	259,161
RAS and Leasing Programme		7,873,102	7,873,102	7,841,738	7,802,338

HOUSING AND BUILDING					
		2021		2020	
Code	Expenditure by Service and Sub-Service	Adopted by	Estimated by	Adopted by	Estimated
		Council	Chief Executive	Council	Outturn
		€	€	€	€
A0801	Loan Interest and Other Charges	911,836	911,836	972,004	987,004
A0802	Debt Management Housing Loans	636,704	636,704	655,167	683,770
A0899	Service Support Costs	187,052	187,052	186,888	179,784
	Housing Loans	1,735,592	1,735,592	1,814,059	1,850,558
A0901	Housing Adaptation Grant Scheme	527,516	527,516	527,599	516,362
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	1,493,000	1,493,000	1,373,000	1,373,000
A0999	Service Support Costs	290,495	290,495	296,693	295,123
	Housing Grants	2,311,011	2,311,011	2,197,292	2,184,485
A1101	Agency & Recoupable Service	61,476	61,476	61,476	61,476
A1199	Service Support Costs	0	0	0	0
	Agency & Recoupable Services	61,476	61,476	61,476	61,476
A1201	HAP Operations	233,693	233,693	218,340	221,451
A1299	Service Support Costs	202,598	202,598	167,833	160,633
	HAP Programme	436,291	436,291	386,173	382,084
	Service Division Total	29,905,750	29,905,750	29,535,621	29,122,333

HOUSING AND BUILDING				
	2021		2020	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants & Subsidies				
Housing, Local Government and Heritage	15,216,191	15,216,191	15,156,191	15,156,191
Other	279,018	279,018	279,018	279,018
Total Grants & Subsidies (a)	15,495,209	15,495,209	15,435,209	15,435,209
Goods and Services				
Rents from Houses	15,191,300	15,191,300	14,551,300	14,551,300
Housing Loans Interest & Charges	1,306,792	1,306,792	1,286,792	1,301,792
Superannuation	152,348	152,348	152,268	152,270
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other Income	85,720	85,720	85,720	85,720
Total Goods and Services (b)	16,736,160	16,736,160	16,076,080	16,091,082
Total Income c=(a+b)	32,231,369	32,231,369	31,511,289	31,526,291

ROAD TRANSPORT & SAFETY					
Code	Expenditure by Service and Sub-Service	2021		2020	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
B0101	NP - Surface Dressing	1,713,778	1,713,778	906,738	1,708,622
B0102	NP – Pavement Overlay/Reconstruction	5,524,844	5,524,844	5,524,800	5,523,108
B0103	NP – Winter Maintenance	71,667	71,667	71,667	71,804
B0105	NP - General Maintenance	605,172	605,172	605,172	606,389
B0106	NP – General Improvements Works	64,000	64,000	64,000	64,000
B0199	Service Support Costs	282,342	282,342	318,953	311,512
National Primary Road – Maintenance and Improvement		8,261,803	8,261,803	7,491,329	8,285,435
B0201	NS - Surface Dressing	394,142	394,142	394,142	394,142
B0202	NS - Overlay/Reconstruction	3,720,000	3,720,000	3,720,000	3,720,031
B0204	NS - Winter Maintenance	22,642	22,642	22,642	27,151
B0206	NS - General Maintenance	369,030	369,030	104,844	396,493
B0299	Service Support Costs	23,775	23,775	36,720	36,918
National Secondary Road – Maintenance and Improvement		4,529,589	4,529,589	4,278,348	4,574,735
B0301	Regional Roads Surface Dressing	754,341	754,341	623,490	754,742
B0302	Reg Rd Surface Rest/Road Reconstruction/Overlay	2,431,230	2,431,230	2,100,449	2,433,697
B0303	Regional Road Winter Maintenance	349,751	349,751	349,752	350,954
B0304	Regional Road Bridge Maintenance	225,904	225,904	231,943	232,213
B0305	Regional Road General Maintenance Works	2,647,748	2,647,748	2,647,748	2,652,573
B0306	Regional Road General Improvement Works	0	0	0	0
B0399	Service Support Costs	1,367,737	1,367,737	1,386,242	1,359,592
Regional Road – Improvement and Maintenance		7,776,711	7,776,711	7,339,624	7,783,771
B0401	Local Road Surface Dressing	1,161,158	1,161,158	923,500	1,162,907
B0402	Local Rd Surface Rest/Road Reconstruction/Overlay	5,425,500	5,425,500	5,425,500	5,437,986
B0403	Local Roads Winter Maintenance	103,522	103,522	103,522	103,522
B0404	Local Roads Bridge Maintenance	322,984	322,984	322,984	323,303
B0405	Local Roads General Maintenance Works	4,865,032	4,865,032	4,809,170	5,004,652
B0406	Local Roads General Improvement Works	2,250,000	2,250,000	250,000	5,303,090
B0499	Service Support Costs	2,712,315	2,712,315	2,567,615	2,484,221
Local Road - Maintenance and Improvement		16,840,511	16,840,511	14,402,292	19,819,681
B0501	Public Lighting Operating Costs	1,789,812	1,789,812	1,788,650	1,749,456
B0502	Public Lighting Improvement	72,000	72,000	95,505	104,729
B0599	Service Support Costs	128,662	128,662	124,202	121,325
Public Lighting		1,990,474	1,990,474	2,008,356	1,975,510

ROAD TRANSPORT & SAFETY					
Code	Expenditure by Service and Sub-Service	2021		2020	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
B0602	Traffic Maintenance	370,499	370,499	352,438	389,359
B0603	Traffic Improvement Measures	3,500	3,500	3,500	3,500
B0699	Service Support Costs	265,823	265,823	269,293	263,943
	Traffic Management Improvement	639,822	639,822	625,231	656,802
B0701	Low Cost Remedial Measures	364,093	364,093	290,928	363,176
B0702	Other Engineering Improvements	369,663	369,663	359,351	360,006
B0799	Service Support Costs	231,681	231,681	201,524	193,977
	Road Safety Engineering Improvements	965,437	965,437	851,804	917,159
B0801	School Wardens	123,390	123,390	120,217	63,872
B0802	Publicity and Promotion Road Safety	31,120	31,120	31,475	29,282
B0899	Service Support Costs	109,201	109,201	94,736	92,749
	Road Safety Promotion/Education	263,711	263,711	246,427	185,903
B0901	Maintenance and Management of Car Parks	404,500	404,500	397,487	368,072
B0903	Parking Enforcement	564,007	564,007	545,047	569,199
B0999	Service Support Costs	511,480	511,480	478,330	470,334
	Car Parking	1,479,987	1,479,987	1,420,864	1,407,605
B1001	Administration of Roads Capital Programme	198,784	198,784	198,766	198,766
B1099	Service Support Costs	296,520	296,520	226,588	218,140
	Support to Roads Capital Programme	495,304	495,304	425,354	416,906
B1101	Agency & Recoupable Service	2,638,745	2,638,745	2,522,729	2,650,869
B1199	Service Support Costs	619,282	619,282	629,224	606,878
	Agency & Recoupable Services	3,258,027	3,258,027	3,151,954	3,257,747
	Service Division Total	46,501,378	46,501,378	42,241,585	49,281,254

ROAD TRANSPORT & SAFETY				
	2021		2020	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Housing, Local Government and Heritage	0	0	0	0
TII Transport Infrastructure Ireland	31,002,708	31,002,708	27,101,015	33,966,800
Media, Tourism, Art, Culture, Sport and the Gaeltacht	0	0	0	0
National Transport Authority	0	0	0	0
Transport	0	0	0	0
Community, Rural Development and The Islands	0	0	0	0
Other	0	0	0	0
Total Grants & Subsidies (a)	31,002,708	31,002,708	27,101,015	33,966,800
Goods and Services				
Parking Fines & Charges	2,482,412	2,482,412	2,495,710	1,533,606
Superannuation	298,751	298,751	312,144	312,145
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	207,165	207,165	200,940	200,941
Other income	351,069	351,069	351,069	103,605
Total Goods and Services (b)	3,339,397	3,339,397	3,359,863	2,150,297
Total Income c=(a+b)	34,342,105	34,342,105	30,460,877	36,117,097

WATER SERVICES					
Code	Expenditure by Service and Sub-Service	2021		2020	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
C0101	Water Plants & Networks	4,513,901	4,513,901	4,427,944	4,384,138
C0199	Service Support Costs	2,498,913	2,498,913	2,698,076	2,566,757
	Water Supply	7,012,814	7,012,814	7,126,019	6,950,895
C0201	Waste Plants and Networks	1,149,916	1,149,916	1,127,702	1,189,222
C0299	Service Support Costs	1,021,697	1,021,697	1,005,289	951,979
	Waste Water Treatment	2,171,613	2,171,613	2,132,991	2,141,201
C0401	Operation and Maintenance of Public Conveniences	283,852	283,852	281,226	268,168
C0499	Service Support Costs	28,077	28,077	18,289	17,788
	Public Conveniences	311,929	311,929	299,515	285,956
C0501	Grants for Individual Installations	206,703	206,703	206,702	206,703
C0504	Group Water Scheme Subsidies	15,000	15,000	15,000	15,000
C0599	Service Support Costs	81,375	81,375	65,974	64,874
	Admin of Group and Private Installations	303,078	303,078	287,676	286,577
C0601	Technical Design and Supervision	417,236	417,236	443,747	413,467
C0699	Service Support Costs	261,285	261,285	315,499	305,226
	Support to Water Capital Programme	678,521	678,521	759,246	718,693
C0701	Agency & Recoupable Service	160,453	160,453	157,929	172,514
C0799	Service Support Costs	83,821	83,821	77,530	74,568
	Agency & Recoupable Services	244,274	244,274	235,459	247,082
C0801	Local Authority Water Services	108,760	108,760	125,064	125,064
C0899	Service Support Costs	819	819	1,024	1,011
	Local Authority Water and Sanitary Services	109,579	109,579	126,088	126,075
	Service Division Total	10,831,808	10,831,808	10,966,994	10,756,479

WATER SERVICES				
	2021		2020	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Housing, Local Government and Heritage	330,286	330,286	346,591	346,590
Other	0	0	0	0
Total Grants & Subsidies (a)	330,286	330,286	346,591	346,590
Goods and Services				
Irish Water	9,864,581	9,864,581	9,959,374	9,722,783
Superannuation	224,064	224,064	237,883	237,883
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	176	176	176	176
Total Goods and Services (b)	10,088,821	10,088,821	10,197,434	9,960,842
Total Income c=(a+b)	10,419,107	10,419,107	10,544,024	10,307,432

DEVELOPMENT MANAGEMENT					
Code	Expenditure by Service and Sub-Service	2021		2020	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
D0101	Statutory Plans and Policy	569,694	569,694	533,021	598,666
D0199	Service Support Costs	293,751	293,751	252,862	244,003
	Forward Planning	863,445	863,445	785,883	842,669
D0201	Planning Control	1,289,159	1,289,159	1,288,046	986,721
D0299	Service Support Costs	717,074	717,074	659,779	639,770
	Development Management	2,006,233	2,006,233	1,947,824	1,626,491
D0301	Enforcement Costs	308,757	308,757	318,008	202,514
D0399	Service Support Costs	58,687	58,687	63,397	61,388
	Enforcement	367,444	367,444	381,405	263,902
D0501	Tourism Promotion	634,695	634,695	762,235	619,650
D0502	Tourist Facilities Operations	237,475	237,475	237,457	237,457
D0599	Service Support Costs	223,153	223,153	177,301	172,695
	Tourism Development and Promotion	1,095,323	1,095,323	1,176,993	1,029,802
D0601	General Community & Enterprise Expenses	2,459,146	2,459,146	2,511,250	2,418,001
D0603	Social Inclusion	22,891	22,891	23,587	23,587
D0699	Service Support Costs	291,836	291,836	331,551	320,181
	Community and Enterprise Function	2,773,873	2,773,873	2,866,388	2,761,769
D0701	Unfinished Housing Estates	233,336	233,336	262,077	219,697
D0799	Service Support Costs	62,334	62,334	83,950	81,197
	Unfinished Housing Estates	295,670	295,670	346,027	300,894
D0801	Building Control Inspection Costs	216,546	216,546	215,529	217,252
D0899	Service Support Costs	114,766	114,766	109,996	105,970
	Building Control	331,312	331,312	325,525	323,222
D0903	Town Twinning	42,000	42,000	42,000	7,000
D0905	Economic Development & Promotion	5,064,127	5,064,127	4,935,751	4,902,297
D0906	Local Enterprise Office	1,410,843	1,410,843	1,405,560	1,396,088
D0999	Service Support Costs	671,237	671,237	846,330	814,601
	Economic Development and Promotion	7,188,207	7,188,207	7,229,640	7,119,986

DEVELOPMENT MANAGEMENT					
Code	Expenditure by Service and Sub-Service	2021		2020	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
D1001	Property Management Costs	489,986	489,986	405,854	463,189
D1099	Service Support Costs	185,014	185,014	201,698	193,216
	Property Management	675,000	675,000	607,552	656,405
D1101	Heritage Services	715,353	715,353	695,323	748,062
D1102	Conservation Services	105,928	105,928	105,527	107,220
D1103	Conservation Grants	203,100	203,100	10,600	219,000
D1199	Service Support Costs	123,433	123,433	121,610	117,414
	Heritage and Conservation Services	1,147,814	1,147,814	933,060	1,191,696
D1201	Agency & Recoupable Service	75,496	75,496	198,303	91,549
D1299	Service Support Costs	74,442	74,442	155,679	149,274
	Agency & Recoupable Services	149,938	149,938	353,983	240,823
	Service Division Total	16,894,259	16,894,259	16,954,281	16,357,659

DEVELOPMENT MANAGEMENT				
	2021		2020	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Housing, Local Government and Heritage	1,077,166	1,077,166	887,166	999,771
Media, Tourism, Art, Culture, Sport and the Gaeltacht	0	0	0	0
Enterprise, Trade and Employment	2,784,000	2,784,000	2,784,000	2,784,000
Community, Rural Development and The Islands	2,226,665	2,226,665	2,226,665	2,226,665
Other	371,738	371,738	398,741	398,741
Total Grants & Subsidies (a)	6,459,569	6,459,569	6,296,572	6,409,177
Goods and Services				
Planning Fees	600,900	600,900	600,900	356,900
Superannuation	137,861	137,861	150,743	150,744
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	25,947	25,947	22,947	25,947
Other income	1,243,500	1,243,500	879,830	886,256
Total Goods and Services (b)	2,008,208	2,008,208	1,654,421	1,419,847
Total Income c=(a+b)	8,467,777	8,467,777	7,950,992	7,829,024

ENVIRONMENTAL SERVICES					
Code	Expenditure by Service and Sub-Service	2021		2020	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
E0103	Landfill Aftercare Costs.	474,918	474,918	811,206	811,317
E0199	Service Support Costs	53,928	53,928	65,726	63,765
	Landfill Operation and Aftercare	528,846	528,846	876,932	875,082
E0202	Bring Centres Operations	898,480	898,480	768,913	924,876
E0299	Service Support Costs	104,487	104,487	109,199	105,851
	Recovery & Recycling Facilities Operations	1,002,967	1,002,967	878,112	1,030,727
E0401	Recycling Waste Collection Services	100	100	100	100
E0403	Residual Waste Collection Services	310,000	310,000	310,000	320,800
E0407	Other Costs Waste Collection	508,107	508,107	490,500	530,620
E0499	Service Support Costs	26,569	26,569	27,592	29,492
	Provision of Waste to Collection Services	844,776	844,776	828,192	881,012
E0501	Litter Warden Service	334,183	334,183	329,336	320,985
E0502	Litter Control Initiatives	61,000	61,000	61,000	31,000
E0503	Environmental Awareness Services	121,631	121,631	121,160	119,020
E0599	Service Support Costs	156,393	156,393	144,337	139,530
	Litter Management	673,207	673,207	655,833	610,535
E0601	Operation of Street Cleaning Service	3,380,107	3,380,107	3,324,671	3,173,057
E0699	Service Support Costs	938,058	938,058	926,725	895,893
	Street Cleaning	4,318,165	4,318,165	4,251,396	4,068,950
E0701	Monitoring of Waste Regs (incl Private Landfills)	796	796	796	1,146
E0702	Enforcement of Waste Regulations	425,749	425,749	421,296	388,425
E0799	Service Support Costs	173,147	173,147	166,060	159,838
	Waste Regulations, Monitoring and Enforcement	599,692	599,692	588,152	549,409

ENVIRONMENTAL SERVICES					
Code	Expenditure by Service and Sub-Service	2021		2020	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
E0801	Waste Management Plan	32,619	32,619	32,619	32,619
E0899	Service Support Costs	657	657	701	763
	Waste Management Planning	33,276	33,276	33,320	33,382
E0901	Maintenance of Burial Grounds	239,660	239,660	226,452	355,911
E0999	Service Support Costs	41,550	41,550	39,428	37,984
	Maintenance and Upkeep of Burial Grounds	281,210	281,210	265,880	393,895
E1001	Operation Costs Civil Defence	315,219	315,219	319,969	320,605
E1002	Dangerous Buildings	2,000	2,000	2,000	2,000
E1003	Emergency Planning	83,526	83,526	70,009	55,807
E1004	Derelict Sites	15,316	15,316	18,421	14,833
E1005	Water Safety Operation	261,752	261,752	257,418	291,980
E1099	Service Support Costs	193,734	193,734	200,361	193,066
	Safety of Structures and Places	871,547	871,547	868,179	878,291
E1101	Operation of Fire Brigade Service	6,965,040	6,965,040	7,060,959	6,826,649
E1103	Fire Services Training	316,766	316,766	282,283	181,242
E1199	Service Support Costs	2,016,666	2,016,666	2,094,807	1,997,189
	Operation of Fire Service	9,298,472	9,298,472	9,438,048	9,005,080
E1201	Fire Safety Control Cert Costs	101,864	101,864	99,995	74,415
E1202	Fire Prevention and Education	191,715	191,715	117,711	118,521
E1299	Service Support Costs	163,538	163,538	123,299	118,667
	Fire Prevention	457,117	457,117	341,005	311,603
E1301	Water Quality Management	27,300	27,300	27,042	27,184
E1399	Service Support Costs	18,984	18,984	18,041	17,317
	Water Quality, Air and Noise Pollution	46,284	46,284	45,083	44,501
E1401	Agency & Recoupable Service	194,141	194,141	93,885	288,422
E1499	Service Support Costs	35,935	35,935	37,108	35,766
	Agency & Recoupable Services	230,076	230,076	130,994	324,188
E1501	Climate Change and Flooding	14,878	14,878	14,635	13,840
E1599	Service Support Costs	9,995	9,995	8,576	8,249
	Climate Change and Flooding	24,873	24,873	23,211	22,089
	Service Division Total	19,210,509	19,210,509	19,224,337	19,028,744

ENVIRONMENTAL SERVICES				
	2021		2020	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Housing, Local Government and Heritage	269,700	269,700	269,700	269,700
Social Protection	0	0	0	0
Defence	125,500	125,500	125,500	125,500
Climate Action, Communication Networks	0	0	0	0
Other	48,000	48,000	48,000	316,035
Total Grants & Subsidies (a)	443,200	443,200	443,200	711,235
Goods and Services				
Domestic Refuse Charges	723,000	723,000	668,000	695,000
Commercial Refuse Charges	48,000	48,000	48,000	47,150
Landfill Charges	450,000	450,000	450,000	450,000
Fire Charges	252,790	252,790	252,790	252,790
Superannuation	277,853	277,853	285,453	285,453
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	420,000	420,000	420,000	420,000
Other income	232,500	232,500	232,500	222,200
Total Goods and Services (b)	2,404,143	2,404,143	2,356,743	2,372,593
Total Income c=(a+b)	2,847,343	2,847,343	2,799,943	3,083,828

RECREATION & AMENITY					
Code	Expenditure by Service and Sub-Service	2021		2020	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
F0101	Leisure Facilities Operations	479,857	479,857	495,409	494,152
F0199	Service Support Costs	167,560	167,560	150,496	146,008
	Leisure Facilities Operations	647,417	647,417	645,905	640,160
F0201	Library Service Operations	3,268,870	3,268,870	3,242,582	3,027,805
F0202	Archive Service	232,286	232,286	247,153	208,265
F0204	Purchase of Books, CD's etc.	215,000	215,000	215,000	215,000
F0299	Service Support Costs	1,804,553	1,804,553	1,879,881	1,806,969
	Operation of Library and Archival Service	5,520,709	5,520,709	5,584,616	5,258,039
F0301	Parks, Pitches & Open Spaces	2,431,353	2,431,353	2,408,220	2,315,851
F0302	Playgrounds	154,797	154,797	134,544	168,035
F0303	Beaches	197,628	197,628	184,785	210,513
F0399	Service Support Costs	786,190	786,190	760,021	734,755
	Outdoor Leisure Areas Operations	3,569,968	3,569,968	3,487,571	3,429,154
F0401	Community Grants	195,500	195,500	195,500	195,500
F0402	Operation of Sports Hall/Stadium	753,502	753,502	749,763	668,944
F0403	Community Facilities	19,100	19,100	19,100	19,100
F0404	Recreational Development	58,745	58,745	57,924	53,262
F0499	Service Support Costs	172,035	172,035	157,574	153,677
	Community Sport and Recreational Development	1,198,882	1,198,882	1,179,860	1,090,483
F0501	Administration of the Arts Programme	1,003,898	1,003,898	1,059,085	978,071
F0503	Museums Operations	27,000	27,000	27,000	27,000
F0505	Festivals & Concerts	1,304,296	1,304,296	1,294,412	1,437,662
F0599	Service Support Costs	332,851	332,851	320,719	315,399
	Operation of Arts Programme	2,668,045	2,668,045	2,701,217	2,758,132
F0601	Agency & Recoupable Service	823,679	823,679	865,087	781,482
F0699	Service Support Costs	25,454	25,454	16,544	16,435
	Agency & Recoupable Services	849,133	849,133	881,631	797,917
	Service Division Total	14,454,154	14,454,154	14,480,800	13,973,885

RECREATION & AMENITY				
	2021		2020	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Housing, Local Government and Heritage	22,500	22,500	22,500	22,500
Education	0	0	0	0
Media, Tourism, Art, Culture, Sport and the Gaeltacht	0	0	0	0
Social & Protection	245,000	245,000	245,000	245,000
Library Council	0	0	0	0
Arts Council	90,000	90,000	90,000	90,000
Transport	0	0	0	0
Community, Rural Development and The Islands	0	0	0	16,714
Other	620,851	620,851	620,851	629,101
Total Grants & Subsidies (a)	978,351	978,351	978,351	1,003,315
Goods and Services				
Recreation/Amenity/Culture	254,000	254,000	254,000	254,000
Superannuation	165,436	165,436	169,070	169,070
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	408,600	408,600	417,950	180,449
Total Goods and Services (b)	828,036	828,036	841,020	603,519
Total Income c=(a+b)	1,806,387	1,806,387	1,819,371	1,606,834

AGRICULTURE, EDUCATION, HEALTH & WELFARE

Code	Expenditure by Service and Sub-Service	2021		2020	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
G0201	Operation of Piers	120,054	120,054	120,743	150,499
G0203	Operation of Harbours	26,103	26,103	25,586	17,752
G0299	Service Support Costs	9,533	9,533	10,054	9,792
	Operation and Maintenance of Piers and Harbours	155,690	155,690	156,383	178,043
G0301	General Maintenance - Costal Regions	8,246	8,246	8,246	9,165
G0302	Planned Protection of Coastal Regions	0	0	38,116	38,116
G0399	Service Support Costs	3,083	3,083	4,853	4,767
	Coastal Protection	11,329	11,329	51,215	52,048
G0401	Provision of Veterinary Service	0	0	0	500
G0402	Inspection of Abattoirs etc	238,119	238,119	235,470	247,833
G0404	Operation of Dog Warden Service	256,588	256,588	253,573	264,113
G0405	Other Animal Welfare Services (incl Horse Control)	60,000	60,000	60,000	25,000
G0499	Service Support Costs	144,471	144,471	156,794	151,144
	Veterinary Service	699,178	699,178	705,836	688,590
G0502	Administration Higher Education Grants	343	343	343	343
G0507	School Meals	26,000	26,000	26,000	26,000
G0599	Service Support Costs	915	915	7,127	7,038
	Educational Support Services	27,258	27,258	33,470	33,381
G0601	Agency & Recoupable Service	67,547	67,547	66,554	67,233
G0699	Service Support Costs	18,516	18,516	44,585	43,375
	Agency & Recoupable Services	86,063	86,063	111,139	110,608
	Service Division Total	979,517	979,517	1,058,043	1,062,670

AGRICULTURE , EDUCATION, HEALTH & WELFARE				
	2021		2020	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Housing, Local Government and Heritage	0	0	0	0
Media, Tourism, Art, Culture, Sport and the Gaeltacht	0	0	0	0
Education	78,554	78,554	78,554	78,554
Transport	0	0	0	0
Food and Safety Authority of Ireland	0	0	0	0
Agriculture and Marine	0	0	0	0
Other	231,470	231,470	231,470	228,500
Total Grants & Subsidies (a)	310,024	310,024	310,024	307,054
Goods and Services				
Superannuation	15,499	15,499	16,166	16,165
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	203,100	203,100	163,100	200,600
Total Goods and Services (b)	218,599	218,599	179,266	216,765
Total Income c=(a+b)	528,623	528,623	489,290	523,819

MISCELLANEOUS SERVICES

Code	Expenditure by Service and Sub-Service	2021		2020	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
H0101	Maintenance of Machinery Service	291,525	291,525	0	365,943
H0102	Plant and Machinery Operations	(1,056,136)	(1,056,136)	(0)	-1,140,128
H0199	Service Support Costs	1,521,889	1,521,889	786,156	1,559,572
	Profit/Loss Machinery Account	757,278	757,278	786,156	785,387
H0201	Purchase of Materials, Stores	0	0	0	0
H0202	Administrative Costs Stores	166,748	166,748	164,371	165,375
H0299	Service Support Costs	58,194	58,194	57,228	54,952
	Profit/Loss Stores Account	224,942	224,942	221,599	220,327
H0301	Administration of Rates Office	546,111	546,111	520,555	522,532
H0302	Debt Management Service Rates	0	0	2,000	0
H0303	Refunds and Irrecoverable Rates	4,569,504	4,569,504	4,569,504	5,069,504
H0399	Service Support Costs	329,894	329,894	326,286	313,089
	Administration of Rates	5,445,509	5,445,509	5,418,345	5,905,125
H0401	Register of Elector Costs	82,127	82,127	76,739	59,972
H0402	Local Election Costs	59,256	59,256	59,523	55,369
H0499	Service Support Costs	115,170	115,170	46,742	47,317
	Franchise Costs	256,553	256,553	183,004	162,658
H0501	Coroner Fees and Expenses	285,154	285,154	271,812	323,521
H0599	Service Support Costs	20,329	20,329	16,057	15,860
	Operation and Morgue and Coroner Expenses	305,483	305,483	287,869	339,381

MISCELLANEOUS SERVICES					
Code	Expenditure by Service and Sub-Service	2021		2020	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
H0701	Operation of Markets	0	0	0	0
H0702	Casual Trading Areas	4,000	4,000	10,000	2,000
H0799	Service Support Costs	0	0	419	414
	Operation of Markets and Casual Trading	4,000	4,000	10,419	2,414
H0901	Representational Payments	592,010	592,010	586,572	579,688
H0902	Chair/Vice Chair Allowances	66,000	66,000	66,000	63,861
H0903	Annual Allowances LA Members	30,000	30,000	30,000	28,844
H0904	Expenses LA Members	332,561	332,561	337,780	320,444
H0905	Other Expenses	99,838	99,838	110,529	80,129
H0907	Retirement Gratuities	60,000	60,000	60,000	60,000
H0908	Contribution to Members Associations	60,000	60,000	60,000	50,000
H0999	Service Support Costs	205,907	205,907	157,792	154,904
	Local Representation/Civic Leadership	1,446,316	1,446,316	1,408,673	1,337,870
H1001	Motor Taxation Operation	497,962	497,962	499,024	462,971
H1099	Service Support Costs	316,558	316,558	319,640	305,950
	Motor Taxation	814,520	814,520	818,664	768,921
H1101	Agency & Recoupable Service	288,630	288,630	283,451	594,551
H1102	NPPR	7,500	7,500	7,500	7,500
H1199	Service Support Costs	69,499	69,499	95,965	93,592
	Agency & Recoupable Services	365,629	365,629	386,916	695,643
	Service Division Total	9,620,230	9,620,230	9,521,645	10,217,726

MISCELLANEOUS SERVICES				
	2021		2020	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Housing, Local Government and Heritage	3,707,887	3,707,887	5,113,461	5,143,461
Agriculture and Marine	0	0	0	0
Social Protection	0	0	0	0
Justice	6,000	6,000	0	11,880
Other	33,400	33,400	3,400	3,400
Total Grants & Subsidies (a)	3,747,287	3,747,287	5,116,861	5,158,741
Goods and Services				
Superannuation	110,284	110,284	103,072	103,072
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	10,000	10,000	10,000	10,000
NPPR	400,000	400,000	400,000	400,000
Other income	400,434	400,434	455,280	426,207
Total Goods and Services (b)	920,718	920,718	968,352	939,279
Total Income c=(a+b)	4,668,005	4,668,005	6,085,213	6,098,020

APPENDIX 1	
Summary of Central Management Charge	
	2021 €
Corporate Affairs Overhead	2,099,061
Corporate Buildings Overhead	2,608,937
Finance Function Overhead	1,727,069
Human Resource Function	1,948,812
IT Services	2,571,655
Print/Post Room Service Overhead Allocation	296,100
Pension & Lump Sum Overhead	9,452,134
Total Expenditure Allocated to Services	20,703,768

APPENDIX 2

Summary of Local Property Tax Allocation			2021 €
Discretionary Local Property Tax - Revenue Budget (Table A)			19,665,016
Local Property Tax Self Funding - Revenue Budget	Housing & Building	0	
	Road Transport & Safety	0	
Total Local Property Tax - Revenue Budget		0	0
Local Property Tax Self Funding - Capital Budget	Housing & Building	0	
	Road Transport & Safety	0	
Total Local Property Tax - Capital Budget		0	0
Total Local Property Tax Allocation (Post Variation)			19,665,016

CERTIFICATE OF ADOPTION

I hereby certify that at the budget meeting of Waterford City & County Council held this 27th day of November, 2020 the Council by Resolution adopted for the financial year ending on the 31st day of December, 2021 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. Damien Geoghegan
Mayor of Waterford City & County Council

Countersigned Michael Walsh
Chief Executive

Dated this 27th day of November, 2020