



Comhairle Cathrach & Contae Phort Láirge
Waterford City & County Council



Waterford City & County Council Budget 2022

With comparative and explanatory
statements for the financial year ending
on 31st December 2022

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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 2022 to 31st December 2022

Introduction

Waterford City and County Council, like every other entity in the state, has been through what we hope is an exceptional two years as a consequence of the Covid pandemic. We have been able to do so from a financial perspective with considerable assistance from Government, primarily indirectly by way of the rates waiver and also through direct compensation for lost income. As we enter a new endemic phase of the Covid impact on society, we cannot presume continued support to the same level from Government and as a consequence this Budget has to be prepared on the basis of business being fully reopened and normal, if not indeed expanded services being demanded. In essence therefore this Budget has to be prepared on a business as usual basis.

When considering the 2022 Budget in this context, there are a number of issues that have occupied the minds of the executive and have been highlighted by Council in different forms on an ongoing basis over the year gone by which I would summarise as follows:

Inflation

There are significant inflationary pressures on our activities which will impact on our capacity to maintain level of service unless additional income is generated and additional provision made. There is particular vulnerability in our activities to construction and energy inflation and I think that everybody is aware of the pressures in these areas with a 10% year on year increase on construction costs and as much as 16% on energy costs applying. It is simply a reality that we cannot maintain the same level of service in this environment without committing to an increase in resources. All of this is in a broader context where we are already criticised on level of service and I am on record historically outlining the inherent inadequacy of some of our core budgets in the area of asset maintenance in particular.

Demand for additional services

Above any shortfall in normal services there are significant demands for increased services in a wide range of areas and significant workload demands across our services. No member of Council would argue that more people aren't needed in Housing and Planning or to deal with Derelict sites, rural regeneration, housing vacancy or many other areas.

Separately Covid has increased demands for services across all of our outdoor amenities and even in our City towns and villages to continue to enhance outdoor living. Any of these things cannot be provided for in the absence of additional resources.

Need for matching funding

One of the significant areas of improvement in recent years is that there has been a significant increase in the availability of capital grants from Government generally and this has been reinforced for future years in the most recent National Capital Plan. Many of these programmes, however come with local matching funding of varying degrees as a condition. It is imperative that our overall financial position can provide for this matching funding, so that we can ensure that we attract the greatest benefit possible from these Capital Programmes.

Promotion of Waterford

The promotion of Waterford as a place to live, invest and visit is critical to our future and to the opportunities available to our citizens and businesses necessary. Currently we deliver fairly limited promotional campaigns through Visit Waterford and through piecemeal national campaigns. To sustain real advancement in managing the external perception of Waterford we would need to spend significant money in focussed campaigns around a clear brand. This can't be achieved without resources, however, and a spend in multiples of our current budgets would be necessary. The Irish Times Best Place to Live designation alone warrents real resources in its promotion, for example, that are currently not available.

Decarbonisation

Climate Change cannot be far from anyone's mind at present given COP26 in Glasgow and the recent IPCC Climate Change report. The reality is that all policy at EU and National level is tending towards urgent responses – our own Climate Action Bill and Climate Budgets are recent manifestations of this change in landscape in this area. While such national policy is vital to change, ultimately local action will be necessary and all local authorities are required to complete a climate action plan. As an executive, however, we ask ourselves the question why Waterford shouldn't lead in this area and seize the issue as an opportunity rather than an imposition. Investment is now very clearly following those entities and places that put Climate Change at the heart of their endeavours. Why can't Waterford equally be at the forefront. We have reflected our ambition in seeking

designation as a decarbonisation zone at National level. The drive for decarbonisation does need to be resourced, however and the challenge is to do so in a manner that can draw in additional funds to really make a difference and enhance investment in our City and County.

The Dilemma

Patently all of the things above cannot be achieved without additional resources. We are fortunate in the current year to have income increases that we can rely on of just over €1 Million but this is countered in good part by a) staff cost increases as determined at national level and b) some additional staff in key areas of workload pressure, which are majority funded at National level. Accordingly the question is - Is it reasonable to ask ratepayers in this current environment to pay more for services?

It is obvious that many businesses have struggled in the Covid environment and that it is not reasonable to expect them to pay more. It is also obvious, however, that many have done very well particularly big entities in the industrial, telecoms, supermarket and hardware sectors. Accordingly, if we want to deliver additional services, promote Waterford, attract investment and be dynamic in respect of Climate Change can we come up with a just structure that will allow those with the ability to pay to contribute to transformational change. It is this dilemma that has occupied the executive's mind in recent weeks and I am today proposing an innovative structure in respect of rates that will be essentially fair and will allow many dynamic changes to happen.

At its core I am simply recommending to Council a 5% rates increase but in parallel am recommending a grants scheme that will allow rate payers paying under €10,000 and all hospitality providers (given the ongoing negative influence of Covid) achieve an equivalent refund of 5% subject to them:

- Paying in full
- Engaging with us in training and self-assessment on climate change

As a consequence 87% of our ratepayers will not have to pay an increase. To my mind this reflects a charge on those with the ability to pay but also delivers a really significant instrument to incentivise participation in our overall decarbonisation programme while still delivering of the order of €1.1 Million in additional income.

Delivering for Waterford

For the increases to be justifiable it is vital that we can improve services in specific areas and I am satisfied that the use of the additional income can be inherently positive and serve the community well. I would outline the key wins that I see relative to the areas discussed hereunder.

Decarbonisation

The provision of €500,000 for this area will be landmark for any local authority in this country and it will allow the development of a team with appropriate expertise to establish our plans in engagement with all the community. More importantly it can facilitate the attraction of National and EU funding of far greater scale and enhance investment in Waterford as a whole. It can also provide advice and support services to businesses and citizens alike in an area where many are anxious to make progress but are fearful of the technical and practical challenges involved. We are at a tipping point in respect of climate change – this commitment can say to our younger people that we do care about their future and also say that Waterford is prepared to lead the way, be innovative and seek to engage our whole community proactively for change.

Inflation

This budget provides for additional funding of €300,000 in local roads, €150,000 in public lighting and €100,000 in housing to help counter inflationary pressures.

Additional Services

The budget provides for additional funding for public conveniences and beaches of €170,000 to facilitate services for a wider Summer season, extended timeframes for lifeguard provision and a provision for a public toilet in Dungarvan. There is an additional provision of €100,000 for core maintenance on Piers and Harbours, €50,000 for additional maintenance on playgrounds and €30,000 for coastal erosion assessment.

An additional sum of €135,000 has been provided for continuing retail incentives, support for working hubs and rural development.

I have heard the Council's request for additional resources in planning and if current application rates are sustained (thereby reflected in additional income), we will increase the planning staff commensurately in the coming year.

The issue of improvements to the Peoples Park and in particular the provision of public lighting has been raised on numerous occasions. This budget will allow for such provision in tandem with the overall upgrade of our public lighting commencing next year, subject to environmental screening and planning being completed.

Promotion

While I would like to provide much more for promotion of Waterford, only an additional €100,000 is being provided to allow our communications team and Visit Waterford to extend the good work being done in marketing the City and County as a destination of choice for visitors, investors and workers. The sum will allow further development of our marketing and promotion efforts and I believe that if we continue incremental growth in provision in this area we can generate significant return and tell the positive story of Waterford to the country and beyond.

Summary

In conclusion, I actually believe that this is an extremely positive budget. Waterford is at a very interesting point in its redevelopment and transformation and I believe that we need to be brave and proactive to continue the positive story. Nobody wishes to increase taxes ever and I do not do so lightly. After lengthy consideration, however, I believe that it is necessary and just in the way that we are proposing to execute it. I also believe that this budget in its construct is inherently innovative, geared towards a positive future and can contribute to strengthening Waterford's capacity as a wonderful place to live and as a leader in its own right.

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

2022



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TABLE A - CALCULATION OF ANNUAL RATE ON VALUATION

Summary by Service Division	Summary per Table A 2022				Estimated Net Expenditure Outturn 2021 (as restated)	%
	Expenditure €	Income €	Budget Net Expenditure 2022 €	%		
Gross Revenue Expenditure & Income						
Housing and Building	32,461,813	35,042,973	-2,581,160	-5%	-2,338,554	-4%
Road Transport & Safety	46,030,418	33,445,608	12,584,809	23%	13,050,254	25%
Water Services	11,141,683	10,674,030	467,653	1%	360,634	1%
Development Management	17,678,810	8,494,376	9,184,434	17%	8,150,937	16%
Environmental Services	20,905,703	2,878,907	18,026,796	33%	15,708,217	30%
Recreation and Amenity	14,951,207	1,750,939	13,200,268	24%	12,125,945	23%
Agriculture, Education, Health & Welfare	1,182,814	501,962	680,851	1%	443,985	1%
Miscellaneous Services	9,360,886	5,744,486	3,616,400	7%	4,972,927	9%
	153,713,333	98,533,281	55,180,052	100%	52,474,345	100%
Provision for Debit Balance	0		0			
Adjusted Gross Expenditure & Income	(A)	98,533,281	55,180,052	1	52,474,345	
Financed by Other Income/Credit Balances						
Provision for Credit Balance		0	0			
Local Property Tax		19,668,516	19,668,516			
Sub - Total	(B)		19,668,516			
Net Amount of Rates to be Levied	(A-B)		35,511,536			
Value of Base Year Adjustment			0			
Amount of Rates to be Levied (Gross of BYA)	(D)		35,511,536			
Net Effective Valuation	(E)		127,739,339			
General Annual Rate on Valuation	D/E		0.2780			

Table B Expenditure & Income for 2022 and Estimated Outturn for 2021

		2022						2021					
		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		
		€	€	€	€	€	€	€	€	€	€		
Division & Services													
Housing and Building													
Code													
A01	Maintenance/Improvement of LA Housing Units	7,353,957	7,353,957	15,136,400	15,136,400	15,136,400	15,136,400	7,058,851	7,368,581	14,656,062	14,653,036		
A02	Housing Assessment, Allocation and Transfer	1,369,344	1,369,344	419,065	419,065	419,065	419,065	1,230,134	1,145,395	201,570	200,318		
A03	Housing Rent and Tenant Purchase Administration	996,586	996,586	11,316	11,316	11,316	11,316	955,255	908,814	10,605	9,985		
A04	Housing Community Development Support	935,713	935,713	11,932	11,932	11,932	11,932	1,026,750	883,554	15,310	14,414		
A05	Administration of Homeless Service	6,292,907	6,292,907	5,328,264	5,328,264	5,328,264	5,328,264	6,276,206	5,706,231	5,538,016	4,963,897		
A06	Support to Housing Capital Prog.	915,693	915,693	547,939	547,939	547,939	547,939	941,083	926,658	597,739	573,750		
A07	RAS and Leasing Programme	10,214,175	10,214,175	10,631,537	10,631,537	10,631,537	10,631,537	7,873,102	10,075,582	8,253,567	10,481,719		
A08	Housing Loans	1,612,785	1,612,785	1,284,386	1,284,386	1,284,386	1,284,386	1,735,592	1,707,040	1,285,080	1,284,614		
A09	Housing Grants	2,291,580	2,291,580	1,462,579	1,462,579	1,462,579	1,462,579	2,311,011	2,300,438	1,463,228	1,462,946		
A11	Agency & Recoupable Services	61,476	61,476	61,746	61,746	61,746	61,746	61,476	61,476	61,746	61,746		
A12	HAP Programme	417,597	417,597	147,810	147,810	147,810	147,810	436,291	432,053	148,445	147,951		
	Service Division Total	32,461,813	32,461,813	35,042,973	35,042,973	35,042,973	35,042,973	29,905,750	31,515,822	32,231,369	33,854,376		
Road Transport & Safety													
Code													
B01	NP Road - Maintenance and Improvement	4,262,211	4,262,211	3,987,132	3,987,132	3,987,132	3,987,132	8,261,803	4,720,201	7,987,823	4,424,926		
B02	NS Road - Maintenance and Improvement	1,739,437	1,739,437	1,711,603	1,711,603	1,711,603	1,711,603	4,529,589	5,342,035	4,507,460	5,319,335		
B03	Regional Road - Maintenance and Improvement	8,059,654	8,059,654	6,636,044	6,636,044	6,636,044	6,636,044	7,776,711	8,032,630	6,449,742	6,724,727		
B04	Local Road - Maintenance and Improvement	21,326,889	21,326,889	13,768,448	13,768,448	13,768,448	13,768,448	16,840,511	21,678,271	9,609,534	14,193,713		
B05	Public Lighting	2,098,514	2,098,514	51,449	51,449	51,449	51,449	1,990,474	1,940,329	50,624	50,529		
B06	Traffic Management Improvement	643,524	643,524	5,543	5,543	5,543	5,543	639,822	637,351	6,183	5,821		
B07	Road Safety Engineering Improvement	938,981	938,981	452,603	452,603	452,603	452,603	965,437	968,271	534,606	451,551		
B08	Road Safety Promotion/Education	240,490	240,490	3,774	3,774	3,774	3,774	263,711	270,741	5,227	4,921		
B09	Car Parking	1,563,660	1,563,660	2,604,600	2,604,600	2,604,600	2,604,600	1,479,987	1,438,292	2,507,031	1,870,406		
B10	Support to Roads Capital Prog.	422,970	422,970	10,707	10,707	10,707	10,707	495,304	483,227	20,143	18,965		
B11	Agency & Recoupable Services	4,734,087	4,734,087	4,213,707	4,213,707	4,213,707	4,213,707	3,258,027	4,218,008	2,663,732	3,614,208		
	Service Division Total	46,030,418	46,030,418	33,445,608	33,445,608	33,445,608	33,445,608	46,501,378	49,729,356	34,342,105	36,679,102		

Table B Expenditure & Income for 2022 and Estimated Outturn for 2021

		2022				2021			
		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									
Water Services									
Code									
C01	Water Supply	7,180,282	7,180,282	7,180,282	7,180,282	7,012,814	6,907,155	6,990,236	6,946,265
C02	Waste Water Treatment	2,265,843	2,265,843	2,265,843	2,265,843	2,171,613	2,195,999	2,171,613	2,203,810
C04	Public Conveniences	383,270	383,270	2,242	2,242	311,929	332,348	2,545	2,397
C05	Admin of Group and Private Installations	308,785	308,785	223,045	223,045	303,078	304,130	223,158	223,073
C06	Support to Water Capital Programme	670,027	670,027	670,027	670,027	678,521	688,119	678,521	688,586
C07	Agency & Recoupable Services	240,857	240,857	240,856	240,856	244,274	238,137	244,274	241,870
C08	Local Authority Water and Sanitary Services	92,619	92,619	91,735	91,735	109,579	109,507	108,760	108,760
	Service Division Total	11,141,683	11,141,683	10,674,030	10,674,030	10,831,808	10,775,395	10,419,107	10,414,761
Development Management									
Code									
D01	Forward Planning	775,761	775,761	16,224	16,224	863,445	882,060	14,693	13,833
D02	Development Management	2,028,543	2,028,543	591,508	591,508	2,006,233	1,823,879	594,044	592,082
D03	Enforcement	499,736	499,736	157,159	157,159	367,444	370,530	156,176	156,020
D05	Tourism Development and Promotion	1,071,954	1,071,954	20,855	20,855	1,095,323	2,099,219	21,640	1,038,380
D06	Community and Enterprise Function	3,222,417	3,222,417	2,457,244	2,457,244	2,773,873	3,007,479	2,028,404	2,275,592
D07	Unfinished Housing Estates	302,309	302,309	3,333	3,333	295,670	298,386	2,615	2,462
D08	Building Control	358,402	358,402	76,585	76,585	331,312	328,701	65,291	74,547
D09	Economic Development and Promotion	7,417,515	7,417,515	3,842,865	3,842,865	7,188,207	6,609,440	4,245,366	3,743,282
D10	Property Management	730,303	730,303	1,037,147	1,037,147	675,000	663,085	1,034,053	1,033,611
D11	Heritage and Conservation Services	1,151,149	1,151,149	229,010	229,010	1,147,814	1,145,290	229,426	228,992
D12	Agency & Recoupable Services	120,720	120,720	62,446	62,446	149,938	148,328	76,070	66,659
	Service Division Total	17,678,810	17,678,810	8,494,376	8,494,376	16,894,259	17,376,397	8,467,777	9,225,460

Table B Expenditure & Income for 2022 and Estimated Outturn for 2021

		2022						2021			
		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											
Environmental Services											
E01	532,086	532,086	2,406	2,406	528,846	530,778	2,549	2,400			
E02	1,050,487	1,050,487	462,614	462,614	1,002,967	1,001,463	483,519	496,550			
E04	708,780	708,780	654,000	654,000	844,776	676,494	753,000	655,100			
E05	665,406	665,406	110,514	110,514	673,207	705,586	138,758	105,470			
E06	4,401,773	4,401,773	67,915	67,915	4,318,165	4,096,560	76,978	72,701			
E07	624,154	624,154	242,172	242,172	599,692	532,273	241,922	242,342			
E08	33,266	33,266	0	0	33,276	33,344	0	0			
E09	213,208	213,208	83,973	83,973	281,210	298,755	74,427	104,168			
E10	986,320	986,320	138,984	138,984	871,547	873,879	139,980	139,133			
E11	9,780,741	9,780,741	827,636	827,636	9,298,472	9,020,669	814,428	810,976			
E12	475,337	475,337	127,210	127,210	457,117	389,431	118,429	138,136			
E13	62,139	62,139	945	945	46,284	56,794	997	938			
E14	230,239	230,239	1,622	1,622	230,076	250,827	1,647	15,446			
E15	1,141,767	1,141,767	158,915	158,915	24,873	25,391	708	667			
	20,905,703	20,905,703	2,878,907	2,878,907	19,210,509	18,492,244	2,847,343	2,784,027			
Recreation & Amenity											
F01	667,087	667,087	234,004	234,004	647,417	630,370	180,432	255,101			
F02	5,762,537	5,762,537	112,046	112,046	5,520,709	5,094,692	100,530	96,075			
F03	3,781,900	3,781,900	73,277	73,277	3,569,968	3,593,962	76,006	52,833			
F04	1,175,034	1,175,034	160,287	160,287	1,198,882	1,195,375	166,337	96,006			
F05	2,705,761	2,705,761	372,573	372,573	2,668,045	2,537,557	417,231	427,333			
F06	858,888	858,888	798,752	798,752	849,133	707,435	865,851	706,098			
	14,951,207	14,951,207	1,750,939	1,750,939	14,454,154	13,759,391	1,806,387	1,633,446			

Table B Expenditure & Income for 2022 and Estimated Outturn for 2021

		2022						2021			
		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											
Agriculture, Education, Health & Welfare											
G02	272,325	272,325	2,515	2,515	155,690	156,795	1,253	1,115			
G03	40,391	40,391	23	23	11,329	11,056	0	0			
G04	798,571	798,571	484,087	484,087	699,178	741,786	446,330	479,166			
G05	27,115	27,115	13,000	13,000	27,258	27,177	13,000	13,000			
G06	44,412	44,412	2,338	2,338	86,063	68,347	68,041	67,895			
	1,182,814	1,182,814	501,962	501,962	979,517	1,005,161	528,623	561,176			
Miscellaneous Services											
H01	702,424	702,424	55,765	55,765	757,278	719,766	60,700	57,147			
H02	225,992	225,992	78,530	78,530	224,942	216,686	66,434	78,467			
H03	5,051,358	5,051,358	66,028	66,028	5,445,509	5,455,251	66,220	65,286			
H04	180,127	180,127	1,466	1,466	256,553	240,783	11,979	11,287			
H05	309,406	309,406	0	0	305,483	280,770	0	0			
H07	4,000	4,000	15,000	15,000	4,000	4,000	15,000	15,000			
H09	1,633,172	1,633,172	306,159	306,159	1,446,316	1,574,546	2,793	2,630			
H10	837,277	837,277	41,497	41,497	814,520	793,287	42,658	41,918			
H11	417,130	417,130	5,180,041	5,180,041	365,629	616,002	4,402,222	4,656,429			
	9,360,886	9,360,886	5,744,486	5,744,486	9,620,230	9,901,091	4,668,005	4,928,164			
	153,713,333	153,713,333	98,533,281	98,533,281	148,397,605	152,554,857	95,310,716	100,080,512			
OVERALL TOTAL											

Table D	
ANALYSIS OF BUDGET 2022 INCOME FROM GOODS AND SERVICES	
Source of Income	2022 €
Rents from Houses	15,591,300
Housing Loans Interest & Charges	1,306,792
Parking Fines/Charges	2,582,412
Irish Water	10,150,165
Planning Fees	612,500
Domestic Refuse	694,000
Commercial Refuse	0
Landfill Charges	400,000
Fire Charges	252,790
Recreation / Amenity / Culture	308,502
Agency Services & Repayable Works	0
Local Authority Contributions	689,926
Superannuation	1,305,370
NPPR	400,000
Misc. (Detail)	3,093,600
TOTAL	37,387,357

Table E	
ANALYSIS OF BUDGET INCOME 2022 FROM GRANTS AND SUBSIDIES	
	2022 €
Department of Housing, Local Government and Heritage	
Housing and Building	17,889,936
Road Transport & Safety	0
Water Services	313,261
Development Management	923,505
Environmental Services	385,422
Recreation and Amenity	22,500
Agriculture, Education, Health & Welfare	0
Miscellaneous Services	4,863,807
	24,398,431
Other Departments and Bodies	
TII Transport Infrastructure Ireland	29,517,939
Media, Tourism, Art, Culture, Sport and the Gaeltacht	0
National Transport Authority	0
Social Protection	240,000
Defence	125,500
Education	13,000
Library Council	0
Arts Council	90,000
Transport	0
Justice	6,000
Agriculture and Marine	0
Enterprise, Trade and Employment	1,184,000
Community, Rural Development and The Islands	3,836,550
Climate Action, Communication Networks	20,000
Food Safety Authority of Ireland	0
Other	1,714,504
	36,747,493
Total Grants & Subsidies	61,145,924

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

HOUSING AND BUILDING

		2022		2021	
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	5,651,379	5,651,379	5,381,787	5,675,615
A0102	Maintenance of Traveller Accommodation Units	412,617	412,617	331,113	387,600
A0103	Traveller Accommodation Management	60,100	60,100	58,831	59,357
A0199	Service Support Costs	1,229,861	1,229,861	1,287,120	1,246,009
Maintenance/Improvement of LA Housing		7,353,957	7,353,957	7,058,851	7,368,581
A0201	Assessment of Housing Needs, Allocs. & Trans.	849,770	849,770	735,667	669,099
A0299	Service Support Costs	519,574	519,574	494,467	476,296
Housing Assessment, Allocation and Transfer		1,369,344	1,369,344	1,230,134	1,145,395
A0301	Debt Management & Rent Assessment	725,854	725,854	711,986	672,082
A0399	Service Support Costs	270,732	270,732	243,269	236,732
Housing Rent and Tenant Purchase Administration		996,586	996,586	955,255	908,814
A0401	Housing Estate Management	467,820	467,820	410,912	350,988
A0402	Tenancy Management	182,546	182,546	287,474	214,789
A0499	Service Support Costs	285,347	285,347	328,364	317,777
Housing Community Development Support		935,713	935,713	1,026,750	883,554
A0501	Homeless Grants Other Bodies	1,913,988	1,913,988	1,897,700	1,806,013
A0502	Homeless Service	443,493	443,493	366,409	438,123
A0599	Service Support Costs	3,935,426	3,935,426	4,012,097	3,462,095
Administration of Homeless Service		6,292,907	6,292,907	6,276,206	5,706,231
A0601	Technical and Administrative Support	342,072	342,072	323,553	319,637
A0602	Loan Charges	427,656	427,656	451,529	451,529
A0699	Service Support Costs	145,965	145,965	166,001	155,492
Support to Housing Capital Prog.		915,693	915,693	941,083	926,658
A0701	RAS Operations	4,136,266	4,136,266	4,149,123	4,129,787
A0702	Long Term Leasing	5,288,438	5,288,438	2,918,306	5,147,193
A0703	Payment & Availability	0	0	0	0
A0704	Affordable Leases	460,223	460,223	450,421	459,857
A0799	Service Support Costs	329,248	329,248	355,252	338,745
RAS and Leasing Programme		10,214,175	10,214,175	7,873,102	10,075,582

HOUSING AND BUILDING					
Code	Expenditure by Service and Sub-Service	2022		2021	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
A0801	Loan Interest and Other Charges	914,286	914,286	911,836	911,836
A0802	Debt Management Housing Loans	527,219	527,219	636,704	615,595
A0899	Service Support Costs	171,280	171,280	187,052	179,609
	Housing Loans	1,612,785	1,612,785	1,735,592	1,707,040
A0901	Housing Adaptation Grant Scheme	552,459	552,459	527,516	528,462
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	1,493,000	1,493,000
A0999	Service Support Costs	246,121	246,121	290,495	278,976
	Housing Grants	2,291,580	2,291,580	2,311,011	2,300,438
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	240,539	240,539	233,693	236,803
A1299	Service Support Costs	177,058	177,058	202,598	195,250
	HAP Programme	417,597	417,597	436,291	432,053
	Service Division Total	32,461,813	32,461,813	29,905,750	31,515,822

HOUSING AND BUILDING				
	2022		2021	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants & Subsidies				
Housing, Local Government and Heritage	17,889,936	17,889,936	15,216,191	17,035,608
Other	29,018	29,018	279,018	91,518
Total Grants & Subsidies (a)	17,918,954	17,918,954	15,495,209	17,127,126
Goods and Services				
Rents from Houses	15,591,300	15,591,300	15,191,300	15,191,300
Housing Loans Interest & Charges	1,306,792	1,306,792	1,306,792	1,306,792
Superannuation	140,207	140,207	152,348	143,438
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)	17,124,019	17,124,019	16,736,160	16,727,250
Total Income c=(a+b)	35,042,973	35,042,973	32,231,369	33,854,376

ROAD TRANSPORT & SAFETY					
Code	Expenditure by Service and Sub-Service	2022		2021	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
B0101	NP - Surface Dressing	235,886	235,886	1,713,778	235,885
B0102	NP – Pavement Overlay/Reconstruction	3,002,082	3,002,082	5,524,844	3,452,081
B0103	NP – Winter Maintenance	64,500	64,500	71,667	72,167
B0105	NP - General Maintenance	611,431	611,431	605,172	592,920
B0106	NP – General Improvements Works	64,000	64,000	64,000	64,000
B0199	Service Support Costs	284,312	284,312	282,342	303,148
National Primary Road – Maintenance and Improvement		4,262,211	4,262,211	8,261,803	4,720,201
B0201	NS - Surface Dressing	394,142	394,142	394,142	394,142
B0202	NS - Overlay/Reconstruction	1,220,000	1,220,000	3,720,000	4,844,121
B0204	NS - Winter Maintenance	29,500	29,500	22,642	33,092
B0206	NS - General Maintenance	65,909	65,909	369,030	46,430
B0299	Service Support Costs	29,886	29,886	23,775	24,250
National Secondary Road – Maintenance and Improvement		1,739,437	1,739,437	4,529,589	5,342,035
B0301	Regional Roads Surface Dressing	845,001	845,001	754,341	803,242
B0302	Reg Rd Surface Rest/Road Reconstruction/Overlay	2,508,869	2,508,869	2,431,230	2,471,766
B0303	Regional Road Winter Maintenance	349,999	349,999	349,751	385,507
B0304	Regional Road Bridge Maintenance	223,706	223,706	225,904	226,604
B0305	Regional Road General Maintenance Works	2,661,501	2,661,501	2,647,748	2,799,297
B0306	Regional Road General Improvement Works	0	0	0	0
B0399	Service Support Costs	1,470,578	1,470,578	1,367,737	1,346,214
Regional Road – Improvement and Maintenance		8,059,654	8,059,654	7,776,711	8,032,630
B0401	Local Road Surface Dressing	1,182,999	1,182,999	1,161,158	1,169,918
B0402	Local Rd Surface Rest/Road Reconstruction/Overlay	5,824,129	5,824,129	5,425,500	5,968,759
B0403	Local Roads Winter Maintenance	103,522	103,522	103,522	103,522
B0404	Local Roads Bridge Maintenance	315,000	315,000	322,984	312,263
B0405	Local Roads General Maintenance Works	5,161,830	5,161,830	4,865,032	5,303,126
B0406	Local Roads General Improvement Works	6,000,000	6,000,000	2,250,000	6,300,941
B0499	Service Support Costs	2,739,409	2,739,409	2,712,315	2,519,742
Local Road - Maintenance and Improvement		21,326,889	21,326,889	16,840,511	21,678,271
B0501	Public Lighting Operating Costs	1,891,227	1,891,227	1,789,812	1,744,601
B0502	Public Lighting Improvement	72,000	72,000	72,000	72,000
B0599	Service Support Costs	135,287	135,287	128,662	123,728
Public Lighting		2,098,514	2,098,514	1,990,474	1,940,329

ROAD TRANSPORT & SAFETY					
Code	Expenditure by Service and Sub-Service	2022		2021	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
B0602	Traffic Maintenance	374,364	374,364	370,499	373,063
B0603	Traffic Improvement Measures	3,500	3,500	3,500	3,500
B0699	Service Support Costs	265,660	265,660	265,823	260,788
	Traffic Management Improvement	643,524	643,524	639,822	637,351
B0701	Low Cost Remedial Measures	330,031	330,031	364,093	382,315
B0702	Other Engineering Improvements	378,905	378,905	369,663	362,253
B0799	Service Support Costs	230,045	230,045	231,681	223,703
	Road Safety Engineering Improvements	938,981	938,981	965,437	968,271
B0801	School Wardens	127,254	127,254	123,390	131,130
B0802	Publicity and Promotion Road Safety	28,994	28,994	31,120	33,634
B0899	Service Support Costs	84,242	84,242	109,201	105,977
	Road Safety Promotion/Education	240,490	240,490	263,711	270,741
B0901	Maintenance and Management of Car Parks	411,149	411,149	404,500	377,532
B0903	Parking Enforcement	685,142	685,142	564,007	560,829
B0999	Service Support Costs	467,369	467,369	511,480	499,931
	Car Parking	1,563,660	1,563,660	1,479,987	1,438,292
B1001	Administration of Roads Capital Programme	198,749	198,749	198,784	198,784
B1099	Service Support Costs	224,221	224,221	296,520	284,443
	Support to Roads Capital Programme	422,970	422,970	495,304	483,227
B1101	Agency & Recoupable Service	4,142,340	4,142,340	2,638,745	3,621,981
B1199	Service Support Costs	591,747	591,747	619,282	596,027
	Agency & Recoupable Services	4,734,087	4,734,087	3,258,027	4,218,008
	Service Division Total	46,030,418	46,030,418	46,501,378	49,729,356

ROAD TRANSPORT & SAFETY				
	2022		2021	
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	29,517,939	29,517,939	31,002,708	33,721,104
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	233,777	233,777	0	233,777
Total Grants & Subsidies (a)	29,751,716	29,751,716	31,002,708	33,954,881
Goods and Services				
Parking Fines & Charges	2,582,412	2,582,412	2,482,412	1,846,957
Superannuation	282,169	282,169	298,751	281,280
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	243,979	243,979	207,165	61,372
Other income	585,332	585,332	351,069	534,612
Total Goods and Services (b)	3,693,892	3,693,892	3,339,397	2,724,221
Total Income c=(a+b)	33,445,608	33,445,608	34,342,105	36,679,102

WATER SERVICES					
Code	Expenditure by Service and Sub-Service	2022		2021	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
C0101	Water Plants & Networks	4,620,756	4,620,756	4,513,901	4,415,754
C0199	Service Support Costs	2,559,526	2,559,526	2,498,913	2,491,401
	Water Supply	7,180,282	7,180,282	7,012,814	6,907,155
C0201	Waste Plants and Networks	1,176,949	1,176,949	1,149,916	1,184,807
C0299	Service Support Costs	1,088,894	1,088,894	1,021,697	1,011,192
	Waste Water Treatment	2,265,843	2,265,843	2,171,613	2,195,999
C0401	Operation and Maintenance of Public Conveniences	353,852	353,852	283,852	305,668
C0499	Service Support Costs	29,418	29,418	28,077	26,680
	Public Conveniences	383,270	383,270	311,929	332,348
C0501	Grants for Individual Installations	206,703	206,703	206,703	206,703
C0504	Group Water Scheme Subsidies	15,000	15,000	15,000	15,000
C0599	Service Support Costs	87,082	87,082	81,375	82,427
	Admin of Group and Private Installations	308,785	308,785	303,078	304,130
C0601	Technical Design and Supervision	431,714	431,714	417,236	428,313
C0699	Service Support Costs	238,313	238,313	261,285	259,806
	Support to Water Capital Programme	670,027	670,027	678,521	688,119
C0701	Agency & Recoupable Service	168,254	168,254	160,453	158,362
C0799	Service Support Costs	72,603	72,603	83,821	79,775
	Agency & Recoupable Services	240,857	240,857	244,274	238,137
C0801	Local Authority Water Services	91,735	91,735	108,760	108,760
C0899	Service Support Costs	884	884	819	747
	Local Authority Water and Sanitary Services	92,619	92,619	109,579	109,507
	Service Division Total	11,141,683	11,141,683	10,831,808	10,775,395

WATER SERVICES				
	2022		2021	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Housing, Local Government and Heritage	313,261	313,261	330,286	330,286
Other	0	0	0	0
Total Grants & Subsidies (a)	313,261	313,261	330,286	330,286
Goods and Services				
Irish Water	10,150,165	10,150,165	9,864,581	9,873,339
Superannuation	210,428	210,428	224,064	210,960
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)	10,360,769	10,360,769	10,088,821	10,084,475
Total Income c=(a+b)	10,674,030	10,674,030	10,419,107	10,414,761

DEVELOPMENT MANAGEMENT					
Code	Expenditure by Service and Sub-Service	2022		2021	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
D0101	Statutory Plans and Policy	484,458	484,458	569,694	597,331
D0199	Service Support Costs	291,303	291,303	293,751	284,729
	Forward Planning	775,761	775,761	863,445	882,060
D0201	Planning Control	1,295,685	1,295,685	1,289,159	1,126,962
D0299	Service Support Costs	732,858	732,858	717,074	696,917
	Development Management	2,028,543	2,028,543	2,006,233	1,823,879
D0301	Enforcement Costs	353,510	353,510	308,757	313,657
D0399	Service Support Costs	146,226	146,226	58,687	56,873
	Enforcement	499,736	499,736	367,444	370,530
D0501	Tourism Promotion	660,770	660,770	634,695	1,644,793
D0502	Tourist Facilities Operations	237,495	237,495	237,475	237,475
D0599	Service Support Costs	173,689	173,689	223,153	216,951
	Tourism Development and Promotion	1,071,954	1,071,954	1,095,323	2,099,219
D0601	General Community & Enterprise Expenses	2,784,070	2,784,070	2,459,146	2,699,639
D0602	RAPID Costs	0	0	0	0
D0603	Social Inclusion	163,455	163,455	22,891	25,977
D0699	Service Support Costs	274,892	274,892	291,836	281,863
	Community and Enterprise Function	3,222,417	3,222,417	2,773,873	3,007,479
D0701	Unfinished Housing Estates	237,380	237,380	233,336	238,403
D0799	Service Support Costs	64,929	64,929	62,334	59,983
	Unfinished Housing Estates	302,309	302,309	295,670	298,386
D0801	Building Control Inspection Costs	249,508	249,508	216,546	217,602
D0899	Service Support Costs	108,894	108,894	114,766	111,099
	Building Control	358,402	358,402	331,312	328,701
D0903	Town Twinning	42,000	42,000	42,000	17,000
D0905	Economic Development & Promotion	4,922,148	4,922,148	5,064,127	4,552,361
D0906	Local Enterprise Office	1,432,817	1,432,817	1,410,843	1,396,127
D0999	Service Support Costs	1,020,550	1,020,550	671,237	643,952
	Economic Development and Promotion	7,417,515	7,417,515	7,188,207	6,609,440

DEVELOPMENT MANAGEMENT

		2022		2021	
Code	Expenditure by Service and Sub-Service	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
D1001	Property Management Costs	486,698	486,698	489,986	484,989
D1099	Service Support Costs	243,605	243,605	185,014	178,096
Property Management		730,303	730,303	675,000	663,085
D1101	Heritage Services	720,140	720,140	715,353	716,213
D1102	Conservation Services	108,333	108,333	105,928	106,980
D1103	Conservation Grants	203,100	203,100	203,100	203,100
D1199	Service Support Costs	119,576	119,576	123,433	118,997
Heritage and Conservation Services		1,151,149	1,151,149	1,147,814	1,145,290
D1201	Agency & Recoupable Service	76,678	76,678	75,496	76,026
D1299	Service Support Costs	44,042	44,042	74,442	72,302
Agency & Recoupable Services		120,720	120,720	149,938	148,328
Service Division Total		17,678,810	17,678,810	16,894,259	17,376,397

DEVELOPMENT MANAGEMENT				
	2022		2021	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Housing, Local Government and Heritage	923,505	923,505	1,077,166	1,033,932
Media, Tourism, Art, Culture, Sport and the Gaeltacht	0	0	0	0
Enterprise, Trade and Employment	1,184,000	1,184,000	2,784,000	1,184,000
Community, Rural Development and The Islands	3,836,550	3,836,550	2,226,665	3,674,670
Other	536,557	536,557	371,738	1,323,112
Total Grants & Subsidies (a)	6,480,612	6,480,612	6,459,569	7,215,714
Goods and Services				
Planning Fees	612,500	612,500	600,900	610,500
Superannuation	131,817	131,817	137,861	129,799
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	25,947	25,947	25,947	25,947
Other income	1,243,500	1,243,500	1,243,500	1,243,500
Total Goods and Services (b)	2,013,764	2,013,764	2,008,208	2,009,746
Total Income c=(a+b)	8,494,376	8,494,376	8,467,777	9,225,460

ENVIRONMENTAL SERVICES					
Code	Expenditure by Service and Sub-Service	2022		2021	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
E0103	Landfill Aftercare Costs.	480,038	480,038	474,918	479,080
E0199	Service Support Costs	52,048	52,048	53,928	51,698
	Landfill Operation and Aftercare	532,086	532,086	528,846	530,778
E0202	Bring Centres Operations	947,226	947,226	898,480	900,660
E0299	Service Support Costs	103,261	103,261	104,487	100,803
	Recovery & Recycling Facilities Operations	1,050,487	1,050,487	1,002,967	1,001,463
E0401	Recycling Waste Collection Services	0	0	100	100
E0403	Residual Waste Collection Services	250,000	250,000	310,000	240,000
E0407	Other Costs Waste Collection	433,000	433,000	508,107	408,085
E0499	Service Support Costs	25,780	25,780	26,569	28,309
	Provision of Waste to Collection Services	708,780	708,780	844,776	676,494
E0501	Litter Warden Service	333,710	333,710	334,183	368,283
E0502	Litter Control Initiatives	64,500	64,500	61,000	64,500
E0503	Environmental Awareness Services	122,887	122,887	121,631	122,206
E0599	Service Support Costs	144,309	144,309	156,393	150,597
	Litter Management	665,406	665,406	673,207	705,586
E0601	Operation of Street Cleaning Service	3,483,144	3,483,144	3,380,107	3,194,487
E0699	Service Support Costs	918,629	918,629	938,058	902,073
	Street Cleaning	4,401,773	4,401,773	4,318,165	4,096,560
E0701	Monitoring of Waste Regs (incl Private Landfills)	1,151	1,151	796	1,196
E0702	Enforcement of Waste Regulations	437,434	437,434	425,749	364,430
E0799	Service Support Costs	185,569	185,569	173,147	166,647
	Waste Regulations, Monitoring and Enforcement	624,154	624,154	599,692	532,273

ENVIRONMENTAL SERVICES					
Code	Expenditure by Service and Sub-Service	2022		2021	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
E0801	Waste Management Plan	32,584	32,584	32,619	32,619
E0899	Service Support Costs	682	682	657	725
	Waste Management Planning	33,266	33,266	33,276	33,344
E0901	Maintenance of Burial Grounds	173,562	173,562	239,660	258,912
E0999	Service Support Costs	39,646	39,646	41,550	39,843
	Maintenance and Upkeep of Burial Grounds	213,208	213,208	281,210	298,755
E1001	Operation Costs Civil Defence	321,317	321,317	315,219	319,666
E1002	Dangerous Buildings	2,000	2,000	2,000	2,000
E1003	Emergency Planning	85,589	85,589	83,526	71,113
E1004	Derelict Sites	95,149	95,149	15,316	16,600
E1005	Water Safety Operation	286,195	286,195	261,752	277,674
E1099	Service Support Costs	196,070	196,070	193,734	186,826
	Safety of Structures and Places	986,320	986,320	871,547	873,879
E1101	Operation of Fire Brigade Service	7,246,173	7,246,173	6,965,040	6,997,783
E1103	Fire Services Training	317,041	317,041	316,766	75,000
E1199	Service Support Costs	2,217,527	2,217,527	2,016,666	1,947,886
	Operation of Fire Service	9,780,741	9,780,741	9,298,472	9,020,669
E1201	Fire Safety Control Cert Costs	145,537	145,537	101,864	70,880
E1202	Fire Prevention and Education	185,764	185,764	191,715	160,650
E1299	Service Support Costs	144,036	144,036	163,538	157,901
	Fire Prevention	475,337	475,337	457,117	389,431
E1301	Water Quality Management	28,092	28,092	27,300	22,461
E1302	Licensing and Monitoring of Air and Noise Quality	16,000	16,000	0	16,000
E1399	Service Support Costs	18,047	18,047	18,984	18,333
	Water Quality, Air and Noise Pollution	62,139	62,139	46,284	56,794
E1401	Agency & Recoupable Service	195,497	195,497	194,141	216,300
E1499	Service Support Costs	34,742	34,742	35,935	34,527
	Agency & Recoupable Services	230,239	230,239	230,076	250,827
E1501	Climate Change and Flooding	1,133,300	1,133,300	14,878	15,705
E1599	Service Support Costs	8,467	8,467	9,995	9,686
	Climate Change and Flooding	1,141,767	1,141,767	24,873	25,391
	Service Division Total	20,905,703	20,905,703	19,210,509	18,492,244

ENVIRONMENTAL SERVICES				
	2022		2021	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Housing, Local Government and Heritage	385,422	385,422	269,700	229,500
Social Protection	0	0	0	0
Defence	125,500	125,500	125,500	125,500
Climate Action, Communication Networks	20,000	20,000	0	20,000
Other	48,000	48,000	48,000	59,896
Total Grants & Subsidies (a)	578,922	578,922	443,200	434,896
Goods and Services				
Domestic Refuse Charges	694,000	694,000	723,000	714,900
Commercial Refuse Charges	0	0	48,000	0
Landfill Charges	400,000	400,000	450,000	400,000
Fire Charges	252,790	252,790	252,790	252,790
Superannuation	277,195	277,195	277,853	261,602
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	420,000	420,000	420,000	420,000
Other income	256,000	256,000	232,500	299,839
Total Goods and Services (b)	2,299,985	2,299,985	2,404,143	2,349,131
Total Income c=(a+b)	2,878,907	2,878,907	2,847,343	2,784,027

RECREATION & AMENITY					
Code	Expenditure by Service and Sub-Service	2022		2021	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
F0101	Leisure Facilities Operations	493,235	493,235	479,857	469,175
F0102	Provision/Improvement of Leisure Facilities	20,000	20,000	0	0
F0199	Service Support Costs	153,852	153,852	167,560	161,195
	Leisure Facilities Operations	667,087	667,087	647,417	630,370
F0201	Library Service Operations	3,416,916	3,416,916	3,268,870	2,918,059
F0202	Archive Service	267,371	267,371	232,286	223,480
F0204	Purchase of Books, CD's etc.	215,000	215,000	215,000	215,000
F0299	Service Support Costs	1,863,250	1,863,250	1,804,553	1,738,153
	Operation of Library and Archival Service	5,762,537	5,762,537	5,520,709	5,094,692
F0301	Parks, Pitches & Open Spaces	2,497,821	2,497,821	2,431,353	2,426,053
F0302	Playgrounds	205,102	205,102	154,797	159,427
F0303	Beaches	301,164	301,164	197,628	254,415
F0399	Service Support Costs	777,813	777,813	786,190	754,067
	Outdoor Leisure Areas Operations	3,781,900	3,781,900	3,569,968	3,593,962
F0401	Community Grants	195,500	195,500	195,500	195,500
F0402	Operation of Sports Hall/Stadium	752,476	752,476	753,502	763,555
F0403	Community Facilities	19,100	19,100	19,100	19,100
F0404	Recreational Development	58,955	58,955	58,745	52,417
F0499	Service Support Costs	149,003	149,003	172,035	164,803
	Community Sport and Recreational Development	1,175,034	1,175,034	1,198,882	1,195,375
F0501	Administration of the Arts Programme	1,065,039	1,065,039	1,003,898	975,293
F0503	Museums Operations	27,000	27,000	27,000	27,000
F0505	Festivals & Concerts	1,351,449	1,351,449	1,304,296	1,212,311
F0599	Service Support Costs	262,273	262,273	332,851	322,953
	Operation of Arts Programme	2,705,761	2,705,761	2,668,045	2,537,557
F0601	Agency & Recoupable Service	845,952	845,952	823,679	683,536
F0699	Service Support Costs	12,936	12,936	25,454	23,899
	Agency & Recoupable Services	858,888	858,888	849,133	707,435
	Service Division Total	14,951,207	14,951,207	14,454,154	13,759,391

RECREATION & AMENITY				
Income by Source	2022		2021	
	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	240,000	240,000	245,000	247,346
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	0
Other	583,752	583,752	620,851	483,752
Total Grants & Subsidies (a)	936,252	936,252	978,351	843,598
Goods and Services				
Recreation/Amenity/Culture	308,502	308,502	254,000	277,279
Superannuation	154,035	154,035	165,436	155,762
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	352,150	352,150	408,600	356,807
Total Goods and Services (b)	814,687	814,687	828,036	789,848
Total Income c=(a+b)	1,750,939	1,750,939	1,806,387	1,633,446

AGRICULTURE, EDUCATION, HEALTH & WELFARE

Code	Expenditure by Service and Sub-Service	2022		2021	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
G0201	Operation of Piers	171,609	171,609	120,054	128,928
G0203	Operation of Harbours	76,732	76,732	26,103	18,667
G0299	Service Support Costs	23,984	23,984	9,533	9,200
	Operation and Maintenance of Piers and Harbours	272,325	272,325	155,690	156,795
G0301	General Maintenance - Costal Regions	38,246	38,246	8,246	8,246
G0399	Service Support Costs	2,145	2,145	3,083	2,810
	Coastal Protection	40,391	40,391	11,329	11,056
G0401	Provision of Veterinary Service	0	0	0	50
G0402	Inspection of Abattoirs etc	304,915	304,915	238,119	286,377
G0404	Operation of Dog Warden Service	270,622	270,622	256,588	261,551
G0405	Other Animal Welfare Services (incl Horse Control)	60,000	60,000	60,000	55,000
G0499	Service Support Costs	163,034	163,034	144,471	138,808
	Veterinary Service	798,571	798,571	699,178	741,786
G0502	Administration Higher Education Grants	324	324	343	343
G0507	School Meals	26,000	26,000	26,000	26,000
G0599	Service Support Costs	791	791	915	834
	Educational Support Services	27,115	27,115	27,258	27,177
G0601	Agency & Recoupable Service	0	0	67,547	49,577
G0699	Service Support Costs	44,412	44,412	18,516	18,770
	Agency & Recoupable Services	44,412	44,412	86,063	68,347
	Service Division Total	1,182,814	1,182,814	979,517	1,005,161

AGRICULTURE , EDUCATION, HEALTH & WELFARE				
	2022		2021	
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	13,000	13,000	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	280,000	280,000	231,470	225,000
Total Grants & Subsidies (a)	293,000	293,000	310,024	303,554
Goods and Services				
Superannuation	15,932	15,932	15,499	14,592
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	193,030	193,030	203,100	243,030
Total Goods and Services (b)	208,962	208,962	218,599	257,622
Total Income c=(a+b)	501,962	501,962	528,623	561,176

MISCELLANEOUS SERVICES					
Code	Expenditure by Service and Sub-Service	2022		2021	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
H0101	Maintenance of Machinery Service	343,254	343,254	291,525	373,920
H0102	Plant and Machinery Operations	(1,165,242)	(1,165,242)	(1,056,136)	-1,175,148
H0199	Service Support Costs	1,524,412	1,524,412	1,521,889	1,520,994
Profit/Loss Machinery Account		702,424	702,424	757,278	719,766
H0201	Purchase of Materials, Stores	0	0	0	0
H0202	Administrative Costs Stores	169,071	169,071	166,748	160,658
H0203	Upkeep of Buildings, Stores	0	0	0	0
H0299	Service Support Costs	56,921	56,921	58,194	56,028
Profit/Loss Stores Account		225,992	225,992	224,942	216,686
H0301	Administration of Rates Office	627,895	627,895	546,111	567,582
H0303	Refunds and Irrecoverable Rates	4,074,000	4,074,000	4,569,504	4,569,504
H0399	Service Support Costs	349,463	349,463	329,894	318,165
Administration of Rates		5,051,358	5,051,358	5,445,509	5,455,251
H0401	Register of Elector Costs	76,972	76,972	82,127	71,261
H0402	Local Election Costs	56,740	56,740	59,256	54,757
H0499	Service Support Costs	46,415	46,415	115,170	114,765
Franchise Costs		180,127	180,127	256,553	240,783
H0501	Coroner Fees and Expenses	293,683	293,683	285,154	262,239
H0502	Operation of Morgue	0	0	0	0
H0599	Service Support Costs	15,723	15,723	20,329	18,531
Operation and Morgue and Coroner Expenses		309,406	309,406	305,483	280,770

MISCELLANEOUS SERVICES					
Code	Expenditure by Service and Sub-Service	2022		2021	
		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	4,000	4,000
H0799	Service Support Costs	0	0	0	0
	Operation of Markets and Casual Trading	4,000	4,000	4,000	4,000
H0901	Representational Payments	866,400	866,400	592,010	725,901
H0902	Chair/Vice Chair Allowances	65,999	65,999	66,000	60,000
H0903	Annual Allowances LA Members	30,002	30,002	30,000	30,000
H0904	Expenses LA Members	298,744	298,744	332,561	312,000
H0905	Other Expenses	99,838	99,838	99,838	75,985
H0906	Conferences Abroad	0	0	0	0
H0907	Retirement Gratuities	90,000	90,000	60,000	126,918
H0908	Contribution to Members Associations	30,000	30,000	60,000	52,000
H0909	General Municipal Allocation	0	0	0	0
H0999	Service Support Costs	152,189	152,189	205,907	191,742
	Local Representation/Civic Leadership	1,633,172	1,633,172	1,446,316	1,574,546
H1001	Motor Taxation Operation	525,667	525,667	497,962	488,641
H1099	Service Support Costs	311,610	311,610	316,558	304,646
	Motor Taxation	837,277	837,277	814,520	793,287
H1101	Agency & Recoupable Service	296,027	296,027	288,630	538,167
H1102	NPPR	8,400	8,400	7,500	13,400
H1199	Service Support Costs	112,703	112,703	69,499	64,435
	Agency & Recoupable Services	417,130	417,130	365,629	616,002
	Service Division Total	9,360,886	9,360,886	9,620,230	9,901,091

MISCELLANEOUS SERVICES				
	2022		2021	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Housing, Local Government and Heritage	4,863,807	4,863,807	3,707,887	3,707,887
Agriculture and Marine	0	0	0	0
Social Protection	0	0	0	0
Justice	6,000	6,000	6,000	6,000
Other	3,400	3,400	33,400	33,400
Total Grants & Subsidies (a)	4,873,207	4,873,207	3,747,287	3,747,287
Goods and Services				
Superannuation	93,587	93,587	110,284	103,835
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	10,000	0
NPPR	400,000	400,000	400,000	700,000
Other income	377,692	377,692	400,434	377,042
Total Goods and Services (b)	871,279	871,279	920,718	1,180,877
Total Income c=(a+b)	5,744,486	5,744,486	4,668,005	4,928,164

APPENDIX 1	
Summary of Central Management Charge	
	2022 €
Corporate Affairs Overhead	2,174,024
Corporate Buildings Overhead	2,504,197
Finance Function Overhead	1,763,395
Human Resource Function	2,042,816
IT Services	2,453,887
Print/Post Room Service Overhead Allocation	296,100
Pension & Lump Sum Overhead	9,773,464
Total Expenditure Allocated to Services	21,007,883

APPENDIX 2		
Summary of Local Property Tax Allocation		
		2022 €
Discretionary Local Property Tax - Revenue Budget (Table A)		19,668,516
Local Property Tax Self Funding - Revenue Budget	0	
	0	
Total Local Property Tax - Revenue Budget		0
Local Property Tax Self Funding - Capital Budget		19,668,516
Total Local Property Tax - Capital Budget		0
Total Local Property Tax Allocation (Post Variation)		19,668,516

CERTIFICATE OF ADOPTION

I hereby certify that at the budget meeting of Waterford City & County Council held this 23rd day of November, 2021 the Council by Resolution adopted for the financial year ending on the 31st day of December, 2022 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. Joe Kelly
Mayor of Waterford City & County Council

Countersigned Michael Walsh
Chief Executive

Dated this 23rd day of November, 2021