



Comhairle Cathrach & Contae Phort Láirge
Waterford City & County Council



Waterford City & County Council Budget 2024

With comparative and explanatory
statements for the financial year ending
on 31st December 2024

Contents

Clár

Budget 2024:

Report of Chief Executive

Budget Breakdown for the Financial Year 2024

Table A - Calculation of Annual Rate on Valuation for the Financial Year 2024

Table B - Expenditure & Income for 2024 and Estimated Outturn for 2023

Table D - Analysis of Budget 2024 Income from Goods and Services

Table E - Analysis of Budget 2024 Income from Grants and Subsidies

Table F - Expenditure

Table F - Income

Appendix 1 - Summary of Central Management Charge for Year 2024

Appendix 2 – Summary of Local Property Tax Allocation

WATERFORD CITY & COUNTY COUNCIL

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

Annual Budget for the year 1st January 2024 to 31st December 2024

Introduction

We have come through a number of exceptionally difficult years, with the impacts of Covid in the first instance followed by the fall-out from the Ukraine War and inflationary impacts of significant consequence. We have managed to maintain services, albeit with reduced output as a consequence of price increases across every sector. The dramatic impacts of the last few years would thankfully appear to be stabilising and it is in this context that the coming years budget is framed. On the whole I perceive that stability and certainty should be the ambition and the executive team have sought to prepare the budget with this in mind, notwithstanding the exceptional public demands for service and our rapidly increasing population. As always in the budget every line changes due to payroll changes and the distribution of energy and insurance costs but I address hereunder some of the main changes of consequence in respect of service delivery.

Income

Government support has been central over the last few years to maintaining Local Government financial stability and continues to be vital. For the coming year there is an increase in the Local Government Fund of €1.5 Million, although the exceptional support received last year in respect of energy cost increases is being discontinued. This still leaves us with an effective additional income of €400,000 available to this year's budget. We also have buoyancy increases from the rent of our stock of social houses and rates that collectively deliver additional income of the order of €1.1 Million that leave us in a relatively positive position. As well as this we are providing €255,000 in increased derelict sites income having resourced the area internally to take advantage of the increased levy now chargeable.

In addition and following detailed consideration, I am proposing a **very nominal increase of 1% in rates to be countered for approx. 80% of our ratepayers by a grant for those businesses who engage with our climate change programme.** By doing so I am satisfied that we can deliver a well balanced budgetary outcome that can provide additional expenditure in areas of exceptional demand and inflationary pressure to sustain a reasonable level of service that will be commensurate with the current years work programme.

Expenditure/Additional Service

Housing – increased expenditure is being provided for in Housing Maintenance of €500,000 for non-pay costs which will allow additional work and counter inflationary pressures.

Roads – An additional sum of €500,000, for materials and contracts, will be made available for local roads maintenance which though very inadequate will help to counter the worst effects of inflationary pressures in this area.

Derelict Sites – We are placing major emphasis on the elimination of derelict sites and will be pursuing a vigorous compulsory acquisition programme of over 80 buildings with a view to disposal to the market for reuse. €347,000 net cost has been provided by way of expenditure to resource the team in this area.

Community and Cultural Supports – the budget will allow an increase of €220,000 in our supports to each of the communities, arts and festival grants to enable voluntary actors to sustain their exceptional contribution to society notwithstanding inflationary pressures occurring.

Climate Change – the budget will allow us to continue to be the most innovative in the country while building our response to the climate change and decarbonisation agenda. A sum of €250,000 has been provided for by way of grants to small and medium sized commercial ratepayers who actively engage with our climate change team and over 1200 ratepayers have actively done so over the last few years.

Public Toilets – the demand on our public amenities and beaches in particular have increased dramatically post-Covid outside of the bathing season and €30,000 has been provided additionally to allow additional opening hours for our public toilets in the areas of highest demand.

IT Infrastructure – we will need to invest significantly in our IT infrastructure over the coming years to meet the ever changing demands for services in digital form and to ensure that we have protection from a cyber-security perspective. An additional sum of €355,000 has been provided in this years budget to commence this process.

Staffing – this budget provides for this Council to retain the full staffing complement and notwithstanding pressures in the employment market it is our objective to fill all vacancies currently existing and arising in the coming year and our HR team are working vigorously to achieve this objective.

Summary

In conclusion therefore, I consider this budget to be reasonable and it emphasises stability and the maintenance of current levels of service. As a Council you are better placed than anybody to understand the service demands out there and I assure you that the executive team is also conscious of these demands. In order to significantly shift our level of service we would need to increase our main income areas by a substantial amount. We do not believe that it is viable in current circumstances to significantly increase housing rents, commercial rates or parking charges as to do so would simply increase inflationary pressures as they are beginning to stabilise. Consequently, I am merely recommending an exceptionally modest increase in commercial rates that I believe allows us to deliver what is on the whole a positive budget for the coming year.

It is in this context that I recommend this Budget to you and would appeal for support from all of the members and I assure you that the management team has tried to take on board the views from across the Council in its preparation. I would like to thank the Mayor and members of the Council for their work in advance of the budget. In particular, I would like to thank the Corporate Policy Group, and the many members who engaged so extensively in our recent workshop and discussions. The Management Team of Fergus Galvin, Ivan Grimes, Michael Quinn and Kieran Kehoe and their respective teams have undertaken a significant workload for which I am very grateful. As always a special word of thanks has to go to Mr. Bernard Pollard, Head of Finance, Mr. Donal Murphy, Financial Accountant and the whole of the Finance Team for their unstinting work in the preparation of this Budget.

**Michael Walsh,
Chief Executive**



Comhairle Cathrach & Contae Phort Láirge
Waterford City & County Council

Budget Breakdown

For

Financial Year

2024



Contents

	Page
Table A – Calculation of Annual Rate on Valuation for 2024	1
Table B – Expenditure & Income for 2024 & Estimated Outturn for 2023 ...	2
Table D – Analysis of Budget 2024 Income from Goods & Services	6
Table E - Analysis of Budget 2024 Income from Grants & Subsidies.....	7
Table F – Expenditure by Service & Sub-Service	9
Table F – Income by Division & Source	11
Appendix 1 – Summary of Central Management Charge 2024.....	30
Appendix 2 – Summary of Local Property Tax Allocation	31

TABLE A - CALCULATION OF ANNUAL RATE ON VALUATION

Summary by Service Division	Summary per Table A 2024					
	Expenditure	Income	Budget Net Expenditure 2024	Estimated Net Expenditure Outturn 2023 (as restated)		
	€	€	€	€	%	%
Gross Revenue Expenditure & Income						
Housing and Building	41,563,728	44,314,893	-2,751,165	-2,797,497	-5%	-5%
Road Transport & Safety	51,275,588	35,389,805	15,885,783	15,149,623	27%	28%
Water Services	11,132,863	10,471,953	660,911	574,152	1%	1%
Development Management	28,239,462	16,909,187	11,330,275	10,747,115	19%	20%
Environmental Services	23,749,974	4,363,080	19,386,894	18,586,622	33%	34%
Recreation and Amenity	16,449,172	2,047,469	14,401,703	13,776,080	25%	25%
Agriculture, Food and the Marine	1,114,946	402,240	712,707	640,613	1%	1%
Miscellaneous Services	9,786,133	11,137,972	-1,351,839	-2,019,825	-2%	-4%
	183,311,867	125,036,599	58,275,268	54,656,883	100%	100%
Provision for Debit Balance	0		0			
Adjusted Gross Expenditure & Income	(A)	125,036,599	58,275,268	54,656,883	1	
Financed by Other Income/Credit Balances						
Provision for Credit Balance		0	0			
Local Property Tax		21,165,340	21,165,340			
Sub - Total	(B)		21,165,340			
Net Amount of Rates to be Levied	(A-B)		37,109,928			
Value of Base Year Adjustment			0			
Amount of Rates to be Levied (Gross of BYA)	(D)		37,109,928			
Net Effective Valuation	(E)		128,363,639			
General Annual Rate on Valuation	D/E		0.2891			

Table B Expenditure & Income for 2024 and Estimated Outturn for 2023

	2023											
	Expenditure						Income					
	2024			2023			2024			2023		
	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated by Chief Executive
€	€	€	€	€	€	€	€	€	€	€	€	
Division & Services												
Housing and Building												
A01	8,130,115	8,130,115	16,672,451	16,672,451	8,122,517	8,078,197	15,980,164	15,980,164	8,078,197	15,980,164	16,189,855	16,189,855
A02	1,982,269	1,982,269	624,009	624,009	1,553,280	1,550,331	420,020	420,020	1,550,331	420,020	427,986	427,986
A03	988,656	988,656	12,885	12,885	934,053	912,259	10,731	10,731	912,259	10,731	15,033	15,033
A04	912,596	912,596	10,925	10,925	910,860	858,357	9,098	9,098	858,357	9,098	12,746	12,746
A05	7,977,362	7,977,362	6,929,657	6,929,657	6,529,549	8,025,527	5,479,605	5,479,605	8,025,527	5,479,605	7,003,125	7,003,125
A06	1,731,580	1,731,580	1,188,555	1,188,555	934,171	1,027,542	604,085	604,085	1,027,542	604,085	601,482	601,482
A07	12,021,733	12,021,733	12,502,217	12,502,217	12,128,225	11,531,203	12,107,211	12,107,211	11,531,203	12,107,211	11,977,323	11,977,323
A08	1,962,375	1,962,375	1,478,837	1,478,837	1,842,476	1,893,940	1,475,687	1,475,687	1,893,940	1,475,687	1,376,400	1,376,400
A09	4,920,851	4,920,851	4,023,155	4,023,155	2,283,567	2,888,834	1,462,360	1,462,360	2,888,834	1,462,360	2,023,948	2,023,948
A11	61,476	61,476	61,746	61,746	61,476	61,476	61,746	61,746	61,476	61,746	61,746	61,746
A12	874,716	874,716	810,456	810,456	428,288	493,128	425,599	425,599	493,128	425,599	428,647	428,647
	41,563,728	41,563,728	44,314,893	44,314,893	35,728,461	37,320,794	38,036,305	38,036,305	37,320,794	38,036,305	40,118,291	40,118,291
	Service Division Total											
Road Transport & Safety												
B01	4,337,499	4,337,499	4,024,772	4,024,772	4,290,283	4,327,590	3,995,743	3,995,743	4,327,590	3,995,743	4,035,059	4,035,059
B02	1,719,603	1,719,603	1,712,676	1,712,676	1,719,099	1,723,636	1,712,453	1,712,453	1,723,636	1,712,453	1,717,043	1,717,043
B03	8,734,901	8,734,901	7,318,846	7,318,846	8,790,107	8,690,013	7,407,548	7,407,548	8,690,013	7,407,548	7,339,897	7,339,897
B04	25,651,463	25,651,463	15,563,890	15,563,890	23,412,303	25,019,137	13,985,588	13,985,588	25,019,137	13,985,588	15,591,118	15,591,118
B05	2,341,700	2,341,700	50,835	50,835	2,550,062	2,350,670	50,529	50,529	2,350,670	50,529	51,141	51,141
B06	612,114	612,114	6,436	6,436	655,073	606,964	5,359	5,359	606,964	5,359	7,508	7,508
B07	1,028,016	1,028,016	469,992	469,992	1,023,738	1,014,770	467,511	467,511	1,014,770	467,511	472,464	472,464
B08	334,397	334,397	5,920	5,920	280,789	325,011	4,930	4,930	325,011	4,930	6,906	6,906
B09	1,536,879	1,536,879	2,704,809	2,704,809	1,507,314	1,511,176	2,603,500	2,603,500	1,511,176	2,603,500	2,610,108	2,610,108
B10	904,112	904,112	40,231	40,231	842,098	858,601	33,504	33,504	858,601	33,504	46,936	46,936
B11	4,074,903	4,074,903	3,491,398	3,491,398	4,075,913	4,036,892	3,486,253	3,486,253	4,036,892	3,486,253	3,436,657	3,436,657
	51,275,588	51,275,588	35,389,805	35,389,805	49,146,777	50,464,460	33,752,918	33,752,918	50,464,460	33,752,918	35,314,837	35,314,837
	Service Division Total											

Table B Expenditure & Income for 2024 and Estimated Outturn for 2023

		2024						2023		
		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	7,210,999	7,210,999	7,228,265	7,228,265	7,394,760	7,081,715	7,394,760	7,087,253		
C02	2,144,154	2,144,154	2,058,035	2,058,035	2,457,085	2,264,371	2,457,085	2,266,464		
C03	0	0	0	0	0	0	0	0		
C04	486,755	486,755	3,215	3,215	498,659	455,663	2,677	3,751		
C05	382,770	382,770	273,214	273,214	363,323	363,424	232,961	233,466		
C06	582,124	582,124	581,689	581,689	748,411	623,620	748,411	624,079		
C07	270,046	270,046	272,149	272,149	254,143	257,896	254,143	258,107		
C08	56,016	56,016	55,387	55,387	74,547	79,080	73,955	78,497		
	11,132,863	11,132,863	10,471,953	10,471,953	11,790,929	11,125,769	11,163,993	10,551,617		
Development Management										
D01	1,045,985	1,045,985	18,080	18,080	1,021,814	1,010,786	15,057	21,093		
D02	2,526,119	2,526,119	649,267	649,267	2,450,114	2,236,880	620,345	631,489		
D03	725,212	725,212	450,153	450,153	722,762	703,723	448,624	451,676		
D04	0	0	0	0	0	0	0	0		
D05	1,174,016	1,174,016	19,580	19,580	1,128,030	1,100,990	19,065	18,960		
D06	11,060,732	11,060,732	10,036,832	10,036,832	5,873,471	9,976,663	4,955,521	9,276,741		
D07	358,950	358,950	75,042	75,042	234,434	239,656	3,339	4,678		
D08	373,039	373,039	77,379	77,379	357,238	319,398	76,312	78,442		
D09	8,675,496	8,675,496	4,195,540	4,195,540	8,116,043	8,712,106	4,158,292	3,871,638		
D10	914,328	914,328	1,039,442	1,039,442	790,103	776,473	860,852	950,514		
D11	1,262,285	1,262,285	285,488	285,488	1,180,631	1,150,393	228,637	231,297		
D12	123,301	123,301	62,384	62,384	118,155	119,356	61,985	62,781		
	28,239,462	28,239,462	16,909,187	16,909,187	21,992,796	26,346,424	11,448,028	15,599,309		

Table B Expenditure & Income for 2024 and Estimated Outturn for 2023

		2023											
		Expenditure					Income						
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn	Adopted by Council	Estimated Outturn	Adopted by Council	Estimated Outturn		
Division & Services		€	€	€	€	€	€	€	€	€	€	€	
Environmental Services													
Code													
E01	Landfill Operation and Aftercare	883,922	883,922	2,737	2,737	565,859	844,106	2,279	3,193				
E02	Recovery & Recycling Facilities Operations	1,106,064	1,106,064	444,008	444,008	1,097,866	1,135,305	442,502	375,226				
E03	Waste to Energy Facilities Operations	0	0	0	0	0	0	0	0				
E04	Provision of Waste to Collection Services	594,795	594,795	585,000	585,000	594,760	841,067	585,000	570,000				
E05	Litter Management	856,199	856,199	151,612	151,612	827,865	738,360	170,670	157,499				
E06	Street Cleaning	4,423,978	4,423,978	76,085	76,085	4,458,118	4,334,598	63,363	88,767				
E07	Waste Regulations, Monitoring and Enforcement	574,646	574,646	242,149	242,149	549,042	553,673	240,619	293,845				
E08	Waste Management Planning	37,137	37,137	0	0	32,697	32,675	0	0				
E09	Maintenance of Burial Grounds	268,310	268,310	90,691	90,691	252,026	267,638	89,740	107,640				
E10	Safety of Structures and Places	1,447,181	1,447,181	471,679	471,679	1,131,883	1,058,509	139,597	148,468				
E11	Operation of Fire Service	11,721,618	11,721,618	1,900,924	1,900,924	10,194,958	10,035,900	795,690	774,164				
E12	Fire Prevention	466,664	466,664	128,864	128,864	418,121	422,927	127,382	130,341				
E13	Water Quality, Air and Noise Pollution	173,897	173,897	50,857	50,857	51,403	48,516	714	1,000				
E14	Agency & Recoupable Services	405	405	0	0	10,074	926	0	0				
E15	Climate Change and Flooding	1,195,159	1,195,159	218,474	218,474	1,327,508	1,141,609	217,903	219,044				
	Service Division Total	23,749,974	23,749,974	4,363,080	4,363,080	21,512,181	21,455,809	2,875,458	2,869,187				
Recreation & Amenity													
Code													
F01	Leisure Facilities Operations	759,207	759,207	269,851	269,851	778,246	748,645	245,121	290,276				
F02	Operation of Library and Archival Service	5,916,688	5,916,688	115,868	115,868	5,734,910	5,483,493	102,434	129,611				
F03	Outdoor Leisure Areas Operations	4,339,686	4,339,686	79,513	79,513	4,105,379	4,447,093	71,157	102,336				
F04	Community Sport and Recreational Development	1,332,701	1,332,701	176,639	176,639	1,262,836	1,253,981	162,026	199,746				
F05	Operation of Arts Programme	3,058,215	3,058,215	386,220	386,220	2,884,176	2,891,012	357,595	362,811				
F06	Agency & Recoupable Services	1,042,675	1,042,675	1,019,377	1,019,377	699,027	980,944	675,902	944,308				
	Service Division Total	16,449,172	16,449,172	2,047,469	2,047,469	15,464,575	15,805,168	1,614,234	2,029,088				

Table B Expenditure & Income for 2024 and Estimated Outturn for 2023											
2024						2023					
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											
Agriculture, Food and the Marine											
Code											
G01	0	0	0	0	0	0	0	0	0	0	
G02	275,802	275,802	1,631	1,631	263,142	273,419	1,364	1,364	1,898	1,898	
G03	40,122	40,122	0	0	42,030	40,047	0	0	0	0	
G04	772,194	772,194	385,670	385,670	736,263	679,142	383,719	383,719	361,650	361,650	
G05	26,828	26,828	13,000	13,000	26,834	26,814	13,000	13,000	13,000	13,000	
G06	0	0	1,938	1,938	0	0	1,614	1,614	2,261	2,261	
Service Division Total	1,114,946	1,114,946	402,240	402,240	1,068,270	1,019,422	399,696	399,696	378,809	378,809	
Miscellaneous Services											
Code											
H01	753,910	753,910	66,623	66,623	726,816	738,029	55,483	55,483	77,728	77,728	
H02	210,699	210,699	78,797	78,797	194,399	209,081	78,127	78,127	79,465	79,465	
H03	5,086,314	5,086,314	372,519	372,519	5,093,916	4,781,479	66,297	66,297	427,935	427,935	
H04	208,170	208,170	1,759	1,759	170,950	186,750	1,490	1,490	2,027	2,027	
H05	352,591	352,591	0	0	323,408	345,194	0	0	0	0	
H06	0	0	0	0	0	0	0	0	0	0	
H07	4,126	4,126	26,000	26,000	4,118	4,117	15,000	15,000	25,429	25,429	
H08	0	0	0	0	0	0	0	0	0	0	
H09	1,741,624	1,741,624	2,982	2,982	1,803,954	1,711,642	2,483	2,483	3,479	3,479	
H10	913,705	913,705	43,242	43,242	888,694	842,753	41,028	41,028	45,450	45,450	
H11	514,993	514,993	10,546,050	10,546,050	472,253	482,027	10,489,568	10,489,568	10,659,384	10,659,384	
Service Division Total	9,786,133	9,786,133	11,137,972	11,137,972	9,678,508	9,301,072	10,749,476	10,749,476	11,320,897	11,320,897	
OVERALL TOTAL	183,311,867	183,311,867	125,036,599	125,036,599	166,382,494	172,838,918	110,040,108	110,040,108	118,182,035	118,182,035	

Table D	
ANALYSIS OF BUDGET 2024 INCOME FROM GOODS AND SERVICES	
Source of Income	2024 €
Rents from Houses	17,869,495
Housing Loans Interest & Charges	1,388,645
Parking Fines/Charges	2,680,412
Uisce Éireann	7,298,138
Planning Fees	587,000
Domestic Refuse	655,000
Commercial Refuse	0
Landfill Charges	350,000
Fire Charges	202,790
Recreation / Amenity / Culture	368,002
Agency Services & Repayable Works	0
Local Authority Contributions	1,455,180
Superannuation	1,470,964
NPPR	120,000
Misc. (Detail)	8,488,567
TOTAL	42,934,193

Table E	
ANALYSIS OF BUDGET INCOME 2024 FROM GRANTS AND SUBSIDIES	
	2024 €
Department of Housing, Local Government and Heritage	
Housing and Building	24,783,464
Road Transport & Safety	0
Water Services	2,933,493
Development Management	1,405,596
Environmental Services	1,599,048
Recreation and Amenity	22,500
Agriculture, Food and the Marine	0
Miscellaneous Services	10,178,705
	40,922,806
Other Departments and Bodies	
TII Transport Infrastructure Ireland	31,084,254
Tourism, Culture, Arts, Gaeltacht, Sport and Media	0
National Transport Authority	126,943
Social Protection	250,570
Defence	128,719
Education	13,000
Library Council	0
Arts Council	90,000
Transport	0
Justice	6,000
Agriculture, Food and the Marine	0
Enterprise, Trade and Employment	1,528,071
Rural and Community Development	5,262,232
Environment, Climate and Communications	20,000
Food Safety Authority of Ireland	0
Other	2,669,811
	41,179,600
Total Grants & Subsidies	82,102,406

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

HOUSING AND BUILDING					
Code	Expenditure by Service and Sub-Service	2024		2023	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
A0101	Maintenance of LA Housing Units	6,265,222	6,265,222	6,340,725	6,453,787
A0102	Maintenance of Traveller Accommodation Units	504,359	504,359	479,797	321,443
A0103	Traveller Accommodation Management	107,605	107,605	63,775	63,892
A0104	Estate Maintenance	0	0	0	0
A0199	Service Support Costs	1,252,929	1,252,929	1,238,220	1,239,075
	Maintenance/Improvement of LA Housing	8,130,115	8,130,115	8,122,517	8,078,197
A0201	Assessment of Housing Needs, Allocs. & Trans.	1,357,728	1,357,728	963,239	952,273
A0299	Service Support Costs	624,541	624,541	590,041	598,058
	Housing Assessment, Allocation and Transfer	1,982,269	1,982,269	1,553,280	1,550,331
A0301	Debt Management & Rent Assessment	718,041	718,041	677,747	651,941
A0399	Service Support Costs	270,615	270,615	256,306	260,318
	Housing Rent and Tenant Purchase Administration	988,656	988,656	934,053	912,259
A0401	Housing Estate Management	468,496	468,496	483,182	426,569
A0402	Tenancy Management	192,662	192,662	190,877	190,986
A0403	Social and Community Housing Service	0	0	0	0
A0499	Service Support Costs	251,438	251,438	236,801	240,802
	Housing Community Development Support	912,596	912,596	910,860	858,357
A0501	Homeless Grants Other Bodies	1,991,094	1,991,094	2,001,148	1,990,912
A0502	Homeless Service	0	0	498,686	383,330
A0599	Service Support Costs	5,986,268	5,986,268	4,029,715	5,651,285
	Administration of Homeless Service	7,977,362	7,977,362	6,529,549	8,025,527
A0601	Technical and Administrative Support	930,097	930,097	342,585	337,258
A0602	Loan Charges	696,123	696,123	490,770	586,277
A0699	Service Support Costs	105,360	105,360	100,816	104,007
	Support to Housing Capital Prog.	1,731,580	1,731,580	934,171	1,027,542
A0701	RAS Operations	3,364,207	3,364,207	3,638,633	3,347,719
A0702	Long Term Leasing	7,528,599	7,528,599	7,643,891	7,348,921
A0703	Payment & Availability	276,000	276,000	0	0
A0704	Affordable Leases	468,104	468,104	482,782	469,376
A0799	Service Support Costs	384,823	384,823	362,919	365,187
	RAS and Leasing Programme	12,021,733	12,021,733	12,128,225	11,531,203

HOUSING AND BUILDING					
Code	Expenditure by Service and Sub-Service	2024		2023	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
A0801	Loan Interest and Other Charges	1,361,727	1,361,727	1,192,878	1,217,371
A0802	Debt Management Housing Loans	410,313	410,313	469,467	494,118
A0899	Service Support Costs	190,335	190,335	180,131	182,451
	Housing Loans	1,962,375	1,962,375	1,842,476	1,893,940
A0901	Housing Adaptation Grant Scheme	569,862	569,862	560,022	586,771
A0902	Loan Charges DPG/ERG	0	0	0	0
A0903	Essential Repair Grants	0	0	0	0
A0904	Other Housing Grant Payments	2,564,634	2,564,634	0	560,000
A0905	Mobility Aids Housing Grants	1,493,000	1,493,000	1,493,000	1,493,000
A0999	Service Support Costs	293,355	293,355	230,545	249,063
	Housing Grants	4,920,851	4,920,851	2,283,567	2,888,834
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	661,199	661,199	226,217	288,125
A1299	Service Support Costs	213,517	213,517	202,071	205,003
	HAP Programme	874,716	874,716	428,288	493,128
	Service Division Total	41,563,728	41,563,728	35,728,461	37,320,794

HOUSING AND BUILDING				
	2024		2023	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants & Subsidies				
Housing, Local Government and Heritage	24,783,464	24,783,464	19,873,727	21,510,867
Other	29,018	29,018	29,018	29,018
Total Grants & Subsidies (a)	24,812,482	24,812,482	19,902,745	21,539,885
Goods and Services				
Rents from Houses	17,869,495	17,869,495	16,443,644	17,016,811
Housing Loans Interest & Charges	1,388,645	1,388,645	1,313,639	1,290,876
Superannuation	158,671	158,671	132,140	185,119
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other Income	85,600	85,600	244,137	85,600
Total Goods and Services (b)	19,502,411	19,502,411	18,133,560	18,578,406
Total Income c=(a+b)	44,314,893	44,314,893	38,036,305	40,118,291

ROAD TRANSPORT & SAFETY

Code	Expenditure by Service and Sub-Service	2024		2023	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
B0101	NP - Surface Dressing	237,712	237,712	235,886	237,631
B0102	NP – Pavement Overlay/Reconstruction	3,002,082	3,002,082	3,002,082	3,002,082
B0103	NP – Winter Maintenance	64,044	64,044	64,953	73,841
B0104	NP – Bridge Maintenance (Eirspan)	0	0	0	0
B0105	NP - General Maintenance	648,226	648,226	621,570	647,345
B0106	NP – General Improvements Works	64,000	64,000	64,000	64,000
B0199	Service Support Costs	321,435	321,435	301,792	302,691
National Primary Road – Maintenance and Improvement		4,337,499	4,337,499	4,290,283	4,327,590
B0201	NS - Surface Dressing	394,142	394,142	394,142	394,142
B0202	NS - Overlay/Reconstruction	1,220,000	1,220,000	1,220,000	1,220,000
B0203	NS - Overlay/Reconstruction – Urban	0	0	0	0
B0204	NS - Winter Maintenance	29,500	29,500	29,500	34,566
B0205	NS – Bridge Maintenance (Eirspan)	0	0	0	0
B0206	NS - General Maintenance	68,561	68,561	68,417	67,783
B0207	NS – General Improvement Works	0	0	0	0
B0299	Service Support Costs	7,400	7,400	7,040	7,145
National Secondary Road – Maintenance and Improvement		1,719,603	1,719,603	1,719,099	1,723,636
B0301	Regional Roads Surface Dressing	929,465	929,465	1,364,650	929,500
B0302	Reg Rd Surface Rest/Road Reconstruction/Overlay	3,097,915	3,097,915	2,741,597	3,099,500
B0303	Regional Road Winter Maintenance	350,001	350,001	350,742	346,297
B0304	Regional Road Bridge Maintenance	223,694	223,694	222,102	223,524
B0305	Regional Road General Maintenance Works	2,664,286	2,664,286	2,683,915	2,678,676
B0306	Regional Road General Improvement Works	0	0	0	0
B0399	Service Support Costs	1,469,540	1,469,540	1,427,101	1,412,516
Regional Road – Improvement and Maintenance		8,734,901	8,734,901	8,790,107	8,690,013
B0401	Local Road Surface Dressing	1,178,681	1,178,681	1,235,138	1,179,223
B0402	Local Rd Surface Rest/Road Reconstruction/Overlay	7,430,502	7,430,502	5,943,428	7,440,330
B0403	Local Roads Winter Maintenance	103,522	103,522	103,522	103,522
B0404	Local Roads Bridge Maintenance	311,895	311,895	312,177	312,229
B0405	Local Roads General Maintenance Works	7,257,790	7,257,790	6,573,813	6,860,967
B0406	Local Roads General Improvement Works	6,183,176	6,183,176	6,059,884	6,175,102
B0499	Service Support Costs	3,185,897	3,185,897	3,184,341	2,947,764
Local Road - Maintenance and Improvement		25,651,463	25,651,463	23,412,303	25,019,137
B0501	Public Lighting Operating Costs	2,131,071	2,131,071	2,346,134	2,197,328
B0502	Public Lighting Improvement	72,000	72,000	72,000	72,000
B0599	Service Support Costs	138,629	138,629	131,928	81,342
Public Lighting		2,341,700	2,341,700	2,550,062	2,350,670

ROAD TRANSPORT & SAFETY					
Code	Expenditure by Service and Sub-Service	2024		2023	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
B0601	Traffic Management	0	0	0	0
B0602	Traffic Maintenance	353,842	353,842	397,180	350,627
B0603	Traffic Improvement Measures	3,500	3,500	3,623	3,500
B0699	Service Support Costs	254,772	254,772	254,270	252,837
	Traffic Management Improvement	612,114	612,114	655,073	606,964
B0701	Low Cost Remedial Measures	373,585	373,585	346,881	370,837
B0702	Other Engineering Improvements	360,106	360,106	397,904	360,367
B0799	Service Support Costs	294,325	294,325	278,953	283,566
	Road Safety Engineering Improvements	1,028,016	1,028,016	1,023,738	1,014,770
B0801	School Wardens	161,794	161,794	109,657	154,697
B0802	Publicity and Promotion Road Safety	63,049	63,049	60,174	59,138
B0899	Service Support Costs	109,554	109,554	110,958	111,176
	Road Safety Promotion/Education	334,397	334,397	280,789	325,011
B0901	Maintenance and Management of Car Parks	397,742	397,742	387,007	390,194
B0902	Operation of Street Parking	0	0	0	0
B0903	Parking Enforcement	695,202	695,202	666,928	669,907
B0999	Service Support Costs	443,935	443,935	453,379	451,075
	Car Parking	1,536,879	1,536,879	1,507,314	1,511,176
B1001	Administration of Roads Capital Programme	241,717	241,717	212,936	221,436
B1099	Service Support Costs	662,395	662,395	629,162	637,165
	Support to Roads Capital Programme	904,112	904,112	842,098	858,601
B1101	Agency & Recoupable Service	3,408,980	3,408,980	3,452,824	3,400,789
B1199	Service Support Costs	665,923	665,923	623,089	636,103
	Agency & Recoupable Services	4,074,903	4,074,903	4,075,913	4,036,892
	Service Division Total	51,275,588	51,275,588	49,146,777	50,464,460

ROAD TRANSPORT & SAFETY				
	2024		2023	
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	31,084,254	31,084,254	29,727,498	31,122,850
Tourism, Culture, Arts, Gaeltacht, Sport and Media	0	0	0	0
National Transport Authority	126,943	126,943	0	116,236
Transport	0	0	0	0
Rural and Community Development	0	0	0	0
Other	233,777	233,777	233,777	233,777
Total Grants & Subsidies (a)	31,444,974	31,444,974	29,961,275	31,472,863
Goods and Services				
Parking Fines & Charges	2,680,412	2,680,412	2,582,412	2,582,412
Superannuation	330,047	330,047	274,859	385,060
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	349,040	349,040	349,040	289,170
Other income	585,332	585,332	585,332	585,332
Total Goods and Services (b)	3,944,831	3,944,831	3,791,643	3,841,974
Total Income c=(a+b)	35,389,805	35,389,805	33,752,918	35,314,837

WATER SERVICES					
Code	Expenditure by Service and Sub-Service	2024		2023	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
C0101	Water Plants & Networks	4,629,488	4,629,488	4,721,134	4,518,359
C0199	Service Support Costs	2,581,511	2,581,511	2,673,626	2,563,356
	Water Supply	7,210,999	7,210,999	7,394,760	7,081,715
C0201	Waste Plants and Networks	1,263,207	1,263,207	1,305,562	1,222,641
C0299	Service Support Costs	880,947	880,947	1,151,523	1,041,730
	Waste Water Treatment	2,144,154	2,144,154	2,457,085	2,264,371
C0301	Debt Management Water and Waste Water	0	0	0	0
C0399	Service Support Costs	0	0	0	0
	Collection of Water and Waste Water Charges	0	0	0	0
C0401	Operation and Maintenance of Public Conveniences	452,578	452,578	465,911	422,044
C0499	Service Support Costs	34,177	34,177	32,748	33,619
	Public Conveniences	486,755	486,755	498,659	455,663
C0501	Grants for Individual Installations	210,703	210,703	210,703	210,703
C0502	Grants for Water Group Schemes	0	0	0	0
C0503	Grants for Waste Water Group Schemes	0	0	0	0
C0504	Group Water Scheme Subsidies	25,000	25,000	25,000	25,000
C0599	Service Support Costs	147,067	147,067	127,620	127,721
	Admin of Group and Private Installations	382,770	382,770	363,323	363,424
C0601	Technical Design and Supervision	298,746	298,746	479,605	349,833
C0699	Service Support Costs	283,378	283,378	268,806	273,787
	Support to Water Capital Programme	582,124	582,124	748,411	623,620
C0701	Agency & Recoupable Service	188,347	188,347	176,322	178,261
C0799	Service Support Costs	81,699	81,699	77,821	79,635
	Agency & Recoupable Services	270,046	270,046	254,143	257,896
C0801	Local Authority Water Services	55,387	55,387	73,955	78,497
C0802	Local Authority Sanitary Services	0	0	0	0
C0899	Service Support Costs	629	629	592	583
	Local Authority Water and Sanitary Services	56,016	56,016	74,547	79,080
	Service Division Total	11,132,863	11,132,863	11,790,929	11,125,769

WATER SERVICES				
	2024		2023	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Housing, Local Government and Heritage	2,933,493	2,933,493	305,481	310,023
Other	0	0	0	0
Total Grants & Subsidies (a)	2,933,493	2,933,493	305,481	310,023
Goods and Services				
Uisce Éireann	7,298,138	7,298,138	10,658,346	9,961,243
Superannuation	240,146	240,146	199,990	280,175
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)	7,538,460	7,538,460	10,858,512	10,241,594
Total Income c=(a+b)	10,471,953	10,471,953	11,163,993	10,551,617

DEVELOPMENT MANAGEMENT					
Code	Expenditure by Service and Sub-Service	2024		2023	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
D0101	Statutory Plans and Policy	695,235	695,235	689,402	672,861
D0199	Service Support Costs	350,750	350,750	332,412	337,925
	Forward Planning	1,045,985	1,045,985	1,021,814	1,010,786
D0201	Planning Control	1,804,875	1,804,875	1,767,804	1,544,040
D0299	Service Support Costs	721,244	721,244	682,310	692,840
	Development Management	2,526,119	2,526,119	2,450,114	2,236,880
D0301	Enforcement Costs	521,361	521,361	529,772	507,855
D0399	Service Support Costs	203,851	203,851	192,990	195,868
	Enforcement	725,212	725,212	722,762	703,723
D0501	Tourism Promotion	663,685	663,685	667,288	624,456
D0502	Tourist Facilities Operations	290,048	290,048	257,516	265,341
D0599	Service Support Costs	220,283	220,283	203,226	211,193
	Tourism Development and Promotion	1,174,016	1,174,016	1,128,030	1,100,990
D0601	General Community & Enterprise Expenses	4,600,065	4,600,065	2,856,109	3,994,578
D0602	RAPID Costs	0	0	0	0
D0603	Social Inclusion	6,115,652	6,115,652	2,690,581	5,650,463
D0699	Service Support Costs	345,015	345,015	326,781	331,622
	Community and Enterprise Function	11,060,732	11,060,732	5,873,471	9,976,663
D0701	Unfinished Housing Estates	278,082	278,082	157,809	161,816
D0799	Service Support Costs	80,868	80,868	76,625	77,840
	Unfinished Housing Estates	358,950	358,950	234,434	239,656
D0801	Building Control Inspection Costs	267,677	267,677	259,523	218,564
D0802	Building Control Enforcement Costs	0	0	0	0
D0899	Service Support Costs	105,362	105,362	97,715	100,834
	Building Control	373,039	373,039	357,238	319,398
D0901	Urban and Village Renewal	0	0	0	0
D0902	EU Projects	0	0	0	0
D0903	Town Twinning	62,000	62,000	42,000	64,000
D0904	European Office	0	0	0	0
D0905	Economic Development & Promotion	5,901,771	5,901,771	5,456,558	6,087,154
D0906	Local Enterprise Office	1,725,125	1,725,125	1,683,895	1,616,555
D0999	Service Support Costs	986,600	986,600	933,590	944,397
	Economic Development and Promotion	8,675,496	8,675,496	8,116,043	8,712,106

DEVELOPMENT MANAGEMENT					
Code	Expenditure by Service and Sub-Service	2024		2023	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
D1001	Property Management Costs	611,664	611,664	503,705	486,151
D1099	Service Support Costs	302,664	302,664	286,398	290,322
	Property Management	914,328	914,328	790,103	776,473
D1101	Heritage Services	802,685	802,685	731,318	698,598
D1102	Conservation Services	115,453	115,453	112,432	112,584
D1103	Conservation Grants	203,100	203,100	203,100	203,100
D1199	Service Support Costs	141,047	141,047	133,781	136,111
	Heritage and Conservation Services	1,262,285	1,262,285	1,180,631	1,150,393
D1201	Agency & Recoupable Service	82,691	82,691	80,488	80,528
D1299	Service Support Costs	40,610	40,610	37,667	38,828
	Agency & Recoupable Services	123,301	123,301	118,155	119,356
	Service Division Total	28,239,462	28,239,462	21,992,796	26,346,424

DEVELOPMENT MANAGEMENT				
	2024		2023	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Housing, Local Government and Heritage	1,405,596	1,405,596	1,061,486	1,098,722
Tourism, Culture, Arts, Gaeltacht, Sport and Media	0	0	0	0
Enterprise, Trade and Employment	1,528,071	1,528,071	1,513,714	1,513,714
Rural and Community Development	5,262,232	5,262,232	3,925,400	4,861,361
Other	1,490,594	1,490,594	619,670	1,060,697
Total Grants & Subsidies (a)	9,686,493	9,686,493	7,120,270	8,534,494
Goods and Services				
Planning Fees	587,000	587,000	615,500	615,500
Superannuation	154,813	154,813	128,926	180,618
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	415,355	415,355	25,947	118,327
Other income	6,065,526	6,065,526	3,557,385	6,150,370
Total Goods and Services (b)	7,222,694	7,222,694	4,327,758	7,064,815
Total Income c=(a+b)	16,909,187	16,909,187	11,448,028	15,599,309

ENVIRONMENTAL SERVICES					
Code	Expenditure by Service and Sub-Service	2024		2023	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
E0101	Landfill Operations	0	0	0	0
E0102	Contribution to other LA's - Landfill Facilities	0	0	0	0
E0103	Landfill Aftercare Costs.	824,889	824,889	509,874	787,367
E0199	Service Support Costs	59,033	59,033	55,985	56,739
	Landfill Operation and Aftercare	883,922	883,922	565,859	844,106
E0201	Recycling Facilities Operations	0	0	0	0
E0202	Bring Centres Operations	988,704	988,704	985,456	1,020,368
E0204	Other Recycling Services	0	0	0	0
E0299	Service Support Costs	117,360	117,360	112,410	114,937
	Recovery & Recycling Facilities Operations	1,106,064	1,106,064	1,097,866	1,135,305
E0301	Waste to Energy Facilities Operations	0	0	0	0
E0399	Service Support Costs	0	0	0	0
	Waste to Energy Facilities Operations	0	0	0	0
E0401	Recycling Waste Collection Services	0	0	0	0
E0402	Organic Waste Collection Services	0	0	0	0
E0403	Residual Waste Collection Services	230,000	230,000	230,000	368,000
E0404	Commercial Waste Collection Services	0	0	0	0
E0406	Contribution to Waste Collection Services	0	0	0	0
E0407	Other Costs Waste Collection	358,000	358,000	358,000	466,455
E0499	Service Support Costs	6,795	6,795	6,760	6,612
	Provision of Waste to Collection Services	594,795	594,795	594,760	841,067
E0501	Litter Warden Service	458,001	458,001	436,413	436,292
E0502	Litter Control Initiatives	64,500	64,500	64,500	23,900
E0503	Environmental Awareness Services	122,887	122,887	126,540	74,246
E0599	Service Support Costs	210,811	210,811	200,412	203,922
	Litter Management	856,199	856,199	827,865	738,360
E0601	Operation of Street Cleaning Service	3,457,818	3,457,818	3,517,517	3,398,065
E0602	Provision and Improvement of Litter Bins	0	0	0	0
E0699	Service Support Costs	966,160	966,160	940,601	936,533
	Street Cleaning	4,423,978	4,423,978	4,458,118	4,334,598
E0701	Monitoring of Waste Regs (incl Private Landfills)	1,357	1,357	1,145	30,829
E0702	Enforcement of Waste Regulations	391,212	391,212	375,374	347,562
E0799	Service Support Costs	182,077	182,077	172,523	175,282
	Waste Regulations, Monitoring and Enforcement	574,646	574,646	549,042	553,673

ENVIRONMENTAL SERVICES					
Code	Expenditure by Service and Sub-Service	2024		2023	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
E0801	Waste Management Plan	37,011	37,011	32,579	32,558
E0802	Contrib to Other Bodies Waste Management Planning	0	0	0	0
E0899	Service Support Costs	126	126	118	117
	Waste Management Planning	37,137	37,137	32,697	32,675
E0901	Maintenance of Burial Grounds	216,242	216,242	201,873	215,733
E0999	Service Support Costs	52,068	52,068	50,153	51,905
	Maintenance and Upkeep of Burial Grounds	268,310	268,310	252,026	267,638
E1001	Operation Costs Civil Defence	383,359	383,359	375,164	393,286
E1002	Dangerous Buildings	2,000	2,000	2,000	2,000
E1003	Emergency Planning	88,873	88,873	87,815	73,951
E1004	Derelict Sites	418,229	418,229	154,016	55,747
E1005	Water Safety Operation	360,714	360,714	330,151	344,899
E1099	Service Support Costs	194,006	194,006	182,737	188,626
	Safety of Structures and Places	1,447,181	1,447,181	1,131,883	1,058,509
E1101	Operation of Fire Brigade Service	9,319,715	9,319,715	7,872,403	7,688,774
E1103	Fire Services Training	308,000	308,000	308,000	307,850
E1104	Operation of Ambulance Service	0	0	0	0
E1199	Service Support Costs	2,093,903	2,093,903	2,014,555	2,039,276
	Operation of Fire Service	11,721,618	11,721,618	10,194,958	10,035,900
E1201	Fire Safety Control Cert Costs	132,618	132,618	102,482	103,080
E1202	Fire Prevention and Education	208,536	208,536	198,787	199,069
E1203	Inspection/Monitoring of Commercial Facilities	0	0	0	0
E1299	Service Support Costs	125,510	125,510	116,852	120,778
	Fire Prevention	466,664	466,664	418,121	422,927
E1301	Water Quality Management	147,657	147,657	25,820	22,592
E1302	Licensing and Monitoring of Air and Noise Quality	16,000	16,000	16,000	16,000
E1399	Service Support Costs	10,240	10,240	9,583	9,924
	Water Quality, Air and Noise Pollution	173,897	173,897	51,403	48,516
E1401	Agency & Recoupable Service	405	405	10,074	926
E1499	Service Support Costs	0	0	0	0
	Agency & Recoupable Services	405	405	10,074	926
E1501	Climate Change and Flooding	1,137,458	1,137,458	1,272,758	1,085,848
E1599	Service Support Costs	57,701	57,701	54,750	55,761
	Climate Change and Flooding	1,195,159	1,195,159	1,327,508	1,141,609
	Service Division Total	23,749,974	23,749,974	21,512,181	21,455,809

ENVIRONMENTAL SERVICES				
	2024		2023	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Housing, Local Government and Heritage	1,599,048	1,599,048	442,057	429,143
Social Protection	0	0	0	0
Defence	128,719	128,719	125,500	128,719
Environment, Climate and Communications	20,000	20,000	20,000	29,952
Other	102,000	102,000	108,000	102,000
Total Grants & Subsidies (a)	1,849,767	1,849,767	695,557	689,814
Goods and Services				
Domestic Refuse Charges	655,000	655,000	655,000	584,631
Commercial Refuse Charges	0	0	0	0
Landfill Charges	350,000	350,000	350,000	333,000
Fire Charges	202,790	202,790	252,790	252,790
Superannuation	289,523	289,523	241,111	337,781
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	500,000	500,000	420,000	350,000
Other income	516,000	516,000	261,000	321,171
Total Goods and Services (b)	2,513,313	2,513,313	2,179,901	2,179,373
Total Income c=(a+b)	4,363,080	4,363,080	2,875,458	2,869,187

RECREATION & AMENITY					
		2024		2023	
Expenditure by Service and Sub-Service		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
Code		€	€	€	€
F0101	Leisure Facilities Operations	587,519	587,519	610,721	578,944
F0103	Contribution to External Bodies Leisure Facilities	0	0	0	0
F0199	Service Support Costs	171,688	171,688	167,525	169,701
	Leisure Facilities Operations	759,207	759,207	778,246	748,645
F0201	Library Service Operations	3,714,828	3,714,828	3,678,992	3,378,254
F0202	Archive Service	254,735	254,735	237,774	238,649
F0204	Purchase of Books, CD's etc.	245,000	245,000	245,000	245,000
F0205	Contributions to Library Organisations	0	0	0	0
F0299	Service Support Costs	1,702,125	1,702,125	1,573,144	1,621,590
	Operation of Library and Archival Service	5,916,688	5,916,688	5,734,910	5,483,493
F0301	Parks, Pitches & Open Spaces	2,784,363	2,784,363	2,619,657	3,067,746
F0302	Playgrounds	245,333	245,333	246,616	240,796
F0303	Beaches	458,414	458,414	390,967	389,114
F0399	Service Support Costs	851,576	851,576	848,139	749,437
	Outdoor Leisure Areas Operations	4,339,686	4,339,686	4,105,379	4,447,093
F0401	Community Grants	240,338	240,338	195,500	195,500
F0402	Operation of Sports Hall/Stadium	859,688	859,688	826,467	828,309
F0403	Community Facilities	22,615	22,615	23,381	22,927
F0404	Recreational Development	27,475	27,475	44,736	27,613
F0499	Service Support Costs	182,585	182,585	172,752	179,632
	Community Sport and Recreational Development	1,332,701	1,332,701	1,262,836	1,253,981
F0501	Administration of the Arts Programme	1,200,030	1,200,030	1,112,868	1,111,999
F0502	Contributions to other Bodies Arts Programme	0	0	0	0
F0503	Museums Operations	27,000	27,000	27,000	27,000
F0504	Heritage/Interpretive Facilities Operations	0	0	0	0
F0505	Festivals & Concerts	1,627,322	1,627,322	1,555,557	1,556,834
F0599	Service Support Costs	203,863	203,863	188,751	195,179
	Operation of Arts Programme	3,058,215	3,058,215	2,884,176	2,891,012
F0601	Agency & Recoupable Service	1,019,377	1,019,377	675,902	958,231
F0699	Service Support Costs	23,298	23,298	23,125	22,713
	Agency & Recoupable Services	1,042,675	1,042,675	699,027	980,944
	Service Division Total	16,449,172	16,449,172	15,464,575	15,805,168

RECREATION & AMENITY				
	2024		2023	
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
Tourism, Culture, Arts, Gaeltacht, Sport and Media	0	0	0	0
Social & Protection	250,570	250,570	135,970	223,413
Library Council	0	0	0	0
Arts Council	90,000	90,000	90,000	90,000
Transport	0	0	0	0
Rural and Community Development	0	0	0	0
Other	628,022	628,022	564,932	601,809
Total Grants & Subsidies (a)	991,092	991,092	813,402	937,722
Goods and Services				
Recreation/Amenity/Culture	368,002	368,002	320,502	361,702
Superannuation	172,379	172,379	143,555	201,113
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	190,785	190,785	0	167,689
Other income	325,211	325,211	336,775	360,862
Total Goods and Services (b)	1,056,377	1,056,377	800,832	1,091,366
Total Income c=(a+b)	2,047,469	2,047,469	1,614,234	2,029,088

AGRICULTURE, FOOD AND THE MARINE					
Code	Expenditure by Service and Sub-Service	2024		2023	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
G0101	Maintenance of Land Drainage Areas	0	0	0	0
G0102	Contributions to Joint Drainage Bodies	0	0	0	0
G0103	Payment of Agricultural Pensions	0	0	0	0
G0199	Service Support Costs	0	0	0	0
	Land Drainage Costs	0	0	0	0
G0201	Operation of Piers	181,987	181,987	171,590	180,487
G0203	Operation of Harbours	62,286	62,286	61,259	62,011
G0299	Service Support Costs	31,529	31,529	30,293	30,921
	Operation and Maintenance of Piers and Harbours	275,802	275,802	263,142	273,419
G0301	General Maintenance - Costal Regions	38,739	38,739	40,728	38,765
G0302	Planned Protection of Coastal Regions	0	0	0	0
G0399	Service Support Costs	1,383	1,383	1,302	1,282
	Coastal Protection	40,122	40,122	42,030	40,047
G0401	Provision of Veterinary Service	0	0	0	0
G0402	Inspection of Abattoirs etc	202,038	202,038	200,612	191,227
G0403	Food Safety	0	0	0	0
G0404	Operation of Dog Warden Service	349,575	349,575	323,244	300,878
G0405	Other Animal Welfare Services (incl Horse Control)	60,793	60,793	60,009	30,759
G0499	Service Support Costs	159,788	159,788	152,398	156,278
	Veterinary Service	772,194	772,194	736,263	679,142
G0501	Payment of Higher Education Grants	0	0	0	0
G0502	Administration Higher Education Grants	283	283	321	309
G0505	Contribution to Education & Training Board	0	0	0	0
G0506	Other Educational Services	0	0	0	0
G0507	School Meals	26,000	26,000	26,000	26,000
G0599	Service Support Costs	545	545	513	505
	Educational Support Services	26,828	26,828	26,834	26,814
G0601	Agency & Recoupable Service	0	0	0	0
G0699	Service Support Costs	0	0	0	0
	Agency & Recoupable Services	0	0	0	0
	Service Division Total	1,114,946	1,114,946	1,068,270	1,019,422

AGRICULTURE, FOOD AND THE MARINE				
	2024		2023	
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
Tourism, Culture, Arts, Gaeltacht, Sport and Media	0	0	0	0
Education	13,000	13,000	13,000	13,000
Transport	0	0	0	0
Food Safety Authority of Ireland	0	0	0	0
Agriculture, Food and the Marine	0	0	0	0
Other	180,000	180,000	180,000	153,000
Total Grants & Subsidies (a)	193,000	193,000	193,000	166,000
Goods and Services				
Superannuation	15,210	15,210	12,666	17,744
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	194,030	194,030	194,030	195,065
Total Goods and Services (b)	209,240	209,240	206,696	212,809
Total Income c=(a+b)	402,240	402,240	399,696	378,809

MISCELLANEOUS SERVICES

<u>Code</u>	Expenditure by Service and Sub-Service	2024		2023	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
H0101	Maintenance of Machinery Service	0	0	0	0
H0102	Plant and Machinery Operations	0	0	0	0
H0199	Service Support Costs	753,910	753,910	726,816	738,029
	Profit/Loss Machinery Account	753,910	753,910	726,816	738,029
H0201	Purchase of Materials, Stores	0	0	0	0
H0202	Administrative Costs Stores	155,825	155,825	143,010	156,044
H0203	Upkeep of Buildings, Stores	0	0	0	0
H0299	Service Support Costs	54,874	54,874	51,389	53,037
	Profit/Loss Stores Account	210,699	210,699	194,399	209,081
H0301	Administration of Rates Office	712,792	712,792	659,341	658,850
H0302	Debt Management Service Rates	0	0	0	0
H0303	Refunds and Irrecoverable Rates	3,873,874	3,873,874	3,962,000	3,644,000
H0399	Service Support Costs	499,648	499,648	472,575	478,629
	Administration of Rates	5,086,314	5,086,314	5,093,916	4,781,479
H0401	Register of Elector Costs	118,066	118,066	82,885	98,174
H0402	Local Election Costs	52,100	52,100	52,100	52,100
H0499	Service Support Costs	38,004	38,004	35,965	36,476
	Franchise Costs	208,170	208,170	170,950	186,750
H0501	Coroner Fees and Expenses	335,407	335,407	307,231	329,264
H0502	Operation of Morgue	0	0	0	0
H0599	Service Support Costs	17,184	17,184	16,177	15,930
	Operation and Morgue and Coroner Expenses	352,591	352,591	323,408	345,194

MISCELLANEOUS SERVICES					
Code	Expenditure by Service and Sub-Service	2024		2023	
		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	126	126	118	117
Operation of Markets and Casual Trading		4,126	4,126	4,118	4,117
H0801	Malicious Damage	0	0	0	0
H0899	Service Support Costs	0	0	0	0
Malicious Damage		0	0	0	0
H0901	Representational Payments	942,618	942,618	912,538	937,885
H0902	Chair/Vice Chair Allowances	66,000	66,000	69,561	66,000
H0903	Annual Allowances LA Members	30,000	30,000	31,127	30,000
H0904	Expenses LA Members	300,257	300,257	398,312	283,892
H0905	Other Expenses	99,838	99,838	99,838	99,838
H0906	Conferences Abroad	0	0	0	0
H0907	Retirement Gratuities	90,000	90,000	90,000	90,000
H0908	Contribution to Members Associations	30,000	30,000	30,000	30,000
H0909	General Municipal Allocation	0	0	0	0
H0999	Service Support Costs	182,911	182,911	172,578	174,027
Local Representation/Civic Leadership		1,741,624	1,741,624	1,803,954	1,711,642
H1001	Motor Taxation Operation	530,450	530,450	526,432	476,251
H1099	Service Support Costs	383,255	383,255	362,262	366,502
Motor Taxation		913,705	913,705	888,694	842,753
H1101	Agency & Recoupable Service	399,206	399,206	360,206	368,485
H1102	NPPR	6,000	6,000	8,400	10,000
H1199	Service Support Costs	109,787	109,787	103,647	103,542
Agency & Recoupable Services		514,993	514,993	472,253	482,027
Service Division Total		9,786,133	9,786,133	9,678,508	9,301,072

MISCELLANEOUS SERVICES				
	2024		2023	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Housing, Local Government and Heritage	10,178,705	10,178,705	10,072,631	10,489,834
Agriculture, Food and the Marine	0	0	0	0
Social Protection	0	0	0	0
Justice	6,000	6,000	6,000	6,000
Other	6,400	6,400	3,400	3,400
Total Grants & Subsidies (a)	10,191,105	10,191,105	10,082,031	10,499,234
Goods and Services				
Superannuation	110,175	110,175	91,753	128,541
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
NPPR	120,000	120,000	200,000	230,000
Other income	716,692	716,692	375,692	463,122
Total Goods and Services (b)	946,867	946,867	667,445	821,663
Total Income c=(a+b)	11,137,972	11,137,972	10,749,476	11,320,897

APPENDIX 1	
Summary of Central Management Charge	
	2024 €
Corporate Affairs Overhead	2,323,673
Corporate Buildings Overhead	2,782,309
Finance Function Overhead	1,802,664
Human Resource Function	2,145,119
IT Services	3,205,537
Print/Post Room Service Overhead Allocation	296,100
Pension & Lump Sum Overhead	10,419,802
Total Expenditure Allocated to Services	22,975,204

APPENDIX 2

Summary of Local Property Tax Allocation			2024 €
**Discretionary Local Property Tax - Revenue Budget (Table A)			21,165,340
Local Property Tax Self Funding - Revenue Budget			
	Housing & Building	0	
	Road Transport & Safety	0	
Total Local Property Tax - Revenue Budget			0
Local Property Tax Self Funding - Capital Budget			21,165,340
	Housing & Building	0	
	Road Transport & Safety	0	
Total Local Property Tax - Capital Budget			0
Total Local Property Tax Allocation (Post Variation)			21,165,340

CERTIFICATE OF ADOPTION

I hereby certify that at the budget meeting of Waterford City & County Council held this 28th day of November, 2023 the Council by Resolution adopted for the financial year ending on the 31st day of December, 2024 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 Conway
Mayor of Waterford City & County Council

Countersigned Michael Walsh
Chief Executive

Dated this 28th day of November, 2023