

2023

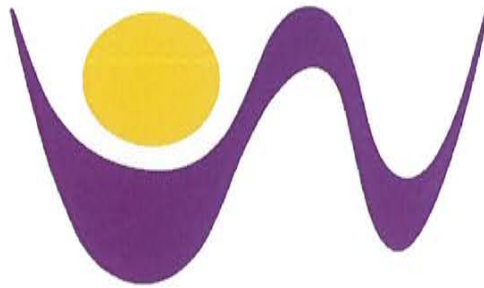
Wexford County Council

BUDGET
&
CHIEF EXECUTIVE'S
REPORT

ADOPTED



*Comhairle Contae
Loch Garman*



*Budget
&
Chief Executive's Report
2023*

*Tom Enright,
Chief Executive*

BUDGET 2023
INDEX

	<u>Page Numbers</u>
<i>Chief Executive's Report</i>	1 - 16
<i>Draft Schedule of Charges 2023</i>	17 - 27
<i>Statutory Tables</i>	28 - 37
<i>Budget Tables 2023 - Expenditure</i>	38 - 70
<i>Budget Tables 2023 - Income</i>	71 - 79
<i>Appendix 1 - Central Management Charge</i>	80
<i>Appendix 2 - Summary of Local Property Tax Allocation</i>	82
<i>Appendix 3 - General Municipal Allocations</i>	84

A Chathaoirleach agus a Chomhairleóirí

The Draft Budget for 2023 for Wexford County Council is set out in the statutory tables following this report.

The preparation of the 2023 Draft Budget has been yet another difficult budget to prepare. Following a year that started out with cautious optimism for a slow recovery from the public health and economic effects of the COVID 19 pandemic, the transition from this crisis was met by a serious period of destabilisation and unknowns following the invasion of Russia on Ukraine. The economic implications of this war have informed the economic story of 2022, a year that has become a “cost of living” crisis with unprecedented energy-driven inflation now firmly impacting on the entire economy through the knock-on effect on all other cost of living inflation. The predictions suggest that there will be an easing of inflation through 2023 but much uncertainty surrounds this prediction considering the volatility of energy prices.

The challenge this has presented for the framing of the Council’s budget for 2023 has been significant with inflationary pressures on service costs predicted at levels beyond the financial capacity of the Council to meet. Government supports extended to the Council during the height of the pandemic were essential to maintain services during that crisis. Facing into yet another period of uncertainty it was clear that without government support it would not be possible to deliver a reasonable or realistic budget for 2023. A recent Circular has confirmed that government support will be available to local government to assist in meeting some of the anticipated funding pressures facing the local government sector. The Circular confirms that “the allocation is to assist local authorities with increased costs in 2023, and in particular rising energy costs” and confirms a provisional allocation of €2,210,181 for Wexford Co Council, which is reflected in the budget tables. The adequacy of this provisional allocation to meet the unpredictable nature of the costs for 2023 will be monitored closely as the year progresses.

This support funding is acknowledged and has allowed the preparation of the budget for 2023 to progress without consideration of any serious impact to the delivery of local services. However, given the volatility of the economic situation coupled with the fact that income levels on many budget lines have yet to recover from the impact of the pandemic, there are continuing risks associated with assuming income levels at or near “normal” levels for 2023. There has been very limited buoyancy from key sources of income informing the annual budget over the past few years and this is again a feature of the 2023 budget.

So, while acknowledging the ongoing risks facing the finances of the Council, the draft budget for 2023 is again framed on the principal of stability in terms of service delivery and is also based on measured hope and optimism for more positive growth in 2023. During the 2022 budget

discussions we spoke about how finely balanced the 2022 budget was and that any slippage in expectations for a recovery and achievement of budgeted income would have an impact on the overall financial position of the Council at the end of 2022. The last year has been very challenging due to the energy-driven inflation and this situation continues to be managed carefully to minimise in as far as possible the negative impact on the financial position of the council.

The same health warning is now provided with the 2023 Budget which continues to strive to at least maintain funding levels relevant for service continuation at the same level as they were provided for in 2022. The 2023 budget does however include some additional and modest proposals for positive initiatives that bring focus on local service improvement and initiatives that should inform and stimulate positive inward economic boosts to aid the recovery from what is now an extended period of uncertainty.

Therefore, while the 2023 budget is framed in a largely cautious and conservative manner committing to stability of service provision for the coming year, it has also been prepared with particular focus on local service improvements and expectations of a brighter future for the county once the current economic situation abates. The proposals presented in this budget acknowledge that the county should not stand still but should look forward and be as prepared as possible to emerge positively and proactively when the situation improves and is therefore framed with a level of optimism and expectation.

Consideration of the contents of the statutory tables represents the third and final stage of the Budget process for 2023 in accordance with the provisions of the Local Government Reform Act 2014. The first stage of the Budget process required the Members to adopt a Local Property tax rate for 2023. The approval of the Council to a 15% increase in the Local Property Tax in County Wexford for 2023 and 2024, representing a 5% increase from this source of income for the next two years, retaining the additional €1.2m to allow for the continuation of support funding for the Economic & Community Development programme to provide for the financing of proposed developments in the county. The added 5% will generate an additional €486k which has been allocated within the budget to service delivery at local Municipal District level. An additional €25k per district is provided in the Parks and Amenities budget and an additional €50k per district has been allocated for the development of local infrastructural or strategic District projects. The approval of Members to a 15% increase in the Local Property Tax for 2 years has allowed this provision to be doubled to €100k allowing projects to be developed and delivered over this two-year period.

The second stage of the Budget process required consideration of the Draft Budgetary Plans containing the General Municipal Allocations (GMA) for 2023 and this was completed at meetings of the Municipal Districts during October.

The Draft Budgetary Plan as presented was adopted by all 5 Districts and the total GMA Allocation of €2,048,000 is incorporated in the programmes within the budget tables as presented. This provision is inclusive of the €50k per district allocation funded by the additional 5% applied to the Local Property Tax by members for 2023.

The draft budget now presented to Members provides for further funding for the GMA Allocations for 2023 through a proposal for a 3% increase in Commercial Rates. The details of this proposed increase in commercial rates is discussed in more detail later in the report but for the moment it is relevant to reference that this proposal will add a further €25k per district to the GMA allocation for 2023 bringing the total GMA allocation contained in this draft budget to €2,173,000, representing an increase of €375,000 in the GMA Allocation in 2023 over 2022 and a 21% increase in funding for Members to deliver projects in their local Municipal District. The proposal for this additional increase is also to provide this over the next two years therefore bringing the total project fund for the Municipal Districts to €750,000 over the two year period 2023 to 2024.

The Draft Budget for 2023 provides for income and expenditure totalling €151.2m, an increase of €17m over 2022.

This increased expenditure budget for 2023 is largely informed by increased grant income in the areas of Roads, Housing, Government Support funding and Pay Compensation Grants. The following table summarises the movement in both expenditure and income sources for 2023.

	2022 Budget	2023 Budget	Movement	% Movement
Expenditure	€134,194,013	€151,250,856	€17,056,843	13%
Funded By				
Grants	€40,058,886	€55,485,748	€15,426,862	39%
Goods & Services	€37,375,658	€38,977,510	€1,601,852	4%
Local Property Tax	€14,788,971	€15,272,231	€483,260	3%
Rates Income	€41,970,498	€41,515,367	- €455,131	-1%
	€134,194,013	€151,250,856	€17,056,843	

The 2023 budget continues to support the strategic Economic and Community Development programme which has delivered well received positive developments for citizens throughout the county and is bringing increased attention and focus to the county as a positive location for existing and new commercial enterprises to locate and grow their business despite the setback associated with the economic difficulties of the last few years.

The commitment to fully delivering all elements of this programme is stronger than ever so that the county can build on the growth already achieved and be well placed to capture the growth that will come into the future.

In October the Council committed its continuing support to the Economic & Community Development programme for the county through the local adjustment factor in Local Property Tax securing the €1.2m in funding for delivery the programme. The decision taken by Members in 2018, to embark on this ambitious programme is now proving more important than ever and despite the challenges faced in the efforts to deliver the programme during an unprecedented turbulent period of economic instability the ongoing commitment of Members support to the delivery of the programme will most definitely place the Council in a strong position to address the increased socio-economic challenges and lead economic, social and community development within the county as we emerge from what is now coined a Permacrisis acknowledging the extended period of instability and insecurity experienced globally since 2020 and likely to continue through 2023 and into 2024.

Despite the supply chain, contractor and other challenges presented and restrictions encountered over the last number of years the Economic & Community Development Programme has continued to move forward with projects complete and now inputting positively to community life and others progressing towards completion. An update of the status of these key projects for the county is set out in the following summary update:

- ✓ Min Ryan Park- open to public since August 2020 was officially opened in 2021. More recently the MUGA and Skatepark have been added and officially opened, further increasing the use and popularity of this strategic amenity for the county.
- ✓ Gorey District Park with the enhanced playground and adult gym equipment fully opened to the public in 2021 and has become a much used and well received development in Gorey
- ✓ Kilmore Quay Link Road Project completed and opened during 2021 has been instrumental in allowing much needed infrastructural development progress in the area. Plans to develop a Marina Business Park at this location are progressing.
- ✓ Forth Mountain Activity Park (Phase 1) Trails and Car Park completed in 2022 has seen increased use of Forth Mountain as a key amenity now recognised by Failte Ireland as a notable visitor attraction. The addition of the Equestrian trails in 2022 have added a unique aspect to this amenity and we are seeing the popularity of Forth Mountain grow from strength to strength with plans progressing to build further on this for the county.
- ✓ Forth Mountain Activity Park (Phase 2) Activity Centre Building is in the planning and design phase and will further add to the attractiveness of this increasingly popular amenity in the county.

- ✓ High Hill Norman Park Development in New Ross completed and officially opened by Minister Heather Humphries recently is widely acknowledged as a hugely positive transformation of a derelict site and has delivered a strategic and unique urban amenity for New Ross.
- ✓ New Ross Public Realm (Phase 1: Removal of Bulk Fuel Storage Tanks) The work to remove the oil tank structures on the Quay in New Ross was completed in 2021 and the development of public realm works on the site, having completed the planning process, are expected to commence in early 2023.
- ✓ Enniscorthy Technology Park (Phase 1) With 3 serviced sites now in place and the construction of the first building in the park nearing completion this project is well placed to deliver economic benefit to the area in the short to medium term.
- ✓ Trinity Wharf – 2021 saw the successful securing of major grant funding for this strategic development. Due to market volatility since the tender for the construction of the access road and new level crossing were completed it has been necessary to retender for these works. Contracts are now expected to be in place before the end of 2022 which will allow the development of the site to move forward during 2023. There continues to be a growing interest in the value of this site as a strategic location for siting and developing businesses.
- ✓ Monck Street Enhancement Scheme progressed through 2023 and is now substantially complete. The next phase involving the construction of the roof structure is due to commence shortly.
- ✓ South East Greenway – Work is substantially complete on the initial phases with work also progressing on the fitting of bridge parapet railings. It is hoped to progress the Ferrybank to Curraghmore phase in early 2023 with a view to progressing towards delivery of this much anticipated project. Over 10km of the greenway is complete and the project is expected to be fully completed in early 2024.
- ✓ New Ross Fire Station now substantially complete.
- ✓ Wexford Arts Centre extension is now complete and was opened in time for the Opera Festival. The official opening of the much enhanced Arts Centre is scheduled for early November.
- ✓ The Enniscorthy Astro Pitch is due to be completed in 2023.
- ✓ St Walleran's Site in Gorey – the masterplan for this strategic site has been completed and planning process for 170 social, affordable and private housing is underway.
- ✓ Templeshannon Regeneration – The site investigation for the pedestrian bridge element of this project was completed in 2021 and preliminary design and bridge options have been identified and are currently being reviewed – funding for this regeneration project is being explored.
- ✓ Old Dublin Road Business Park, Enniscorthy – Phase 1 works including footpath, pedestrian crossing, new signage and landscaping is almost complete. Funding for the masterplan is being explored.

- ✓ Planning approval has been granted for the new Library and Apartments on the old Murphy Flood's site in Enniscorthy.

Other projects to be further progressed in 2023 include:

- ✓ John Street Building Regeneration Project (New Ross)
- ✓ Acquisition of 50 acre site for new South East Technical University
- ✓ Esmonde Street Gorey Project
- ✓ Wexfordia Projects at The National Irish Heritage Park, Hook Lighthouse and New Ross tourism Projects
- ✓ Enniscorthy Town Centre & Tourism Project
- ✓ Delivery of temporary car park in Courtown
- ✓ Oyster Lane Car Park, Wexford
- ✓ Wexford Town to Rosslare Greenway
- ✓ Enniscorthy Sports Hub
- ✓ Curraclloe Water Sports Activity Facility

The Council continues to work proactively to secure capital funding under the Urban & Rural Regeneration Funds and other grant schemes as they arise, for a number of our tourism, economic and community projects. This funding is underpinned by our own resources and collectively will deliver an ambitious programme for the economic, community and social development of the County.

Wexford County Council is leading out on an ambitious economic infrastructure programme which includes the promotion and progression of commercial property solutions working in partnership with the private sector. Key projects:

- Completion of the new Enniscorthy Technology Park which will open at the beginning of 2023
- Secured Enterprise Ireland funding as the designated lead in the South East region for Green economy opportunities. The funding will see a new regional Green Hub incubation space which will open in 2023 to provide an ecosystem for new green start up companies and those SME's creating jobs in the green sector.
- Following the signing of the MoU by the High Performance Building Alliance with the UN as a designated centre of excellence, funding has recently been allocated to the HPBA by DHLGH, to develop the centre as a model of good practice working to reduce carbon emissions and promote high performance energy buildings. The importance of this area has been recognised given the current energy crisis and Wexford County Council and the Waterford Wexford Education Training Board presented on behalf of the HPBA at the UN international expert group on energy efficiency at the end of 2022. The HPBA is a Wexford initiative that will have an impact at national level and through the UN.
- The Hatch Lab in Gorey was expanded to provide a progression path for companies who were expanding or seeking a larger office

space. Currently the financial services company CSC Global, Grandpad and Tetra Tech environmental company who expanded their European footprint in locating at the Hatch Lab.

- Wexford County Council is working with a private investor to prepare plans for a new Advance Factory at New Ross
- Planning was secured for the Adoration convent as a student accommodation centre for Georgia Southern University. The GSU had its first student intake in 2022 following the impact of the pandemic with 200 students planned for 2023.
- Tradebridge has recruited a new CEO based in Wexford with Enterprise Ireland funding who will work with SME's in the South East to develop new export and job creation opportunities for companies through our links with Savannah and 16 Counties in South Georgia.
- Last year the Wexford Local Enterprise Office was the top job creation LEO in the country and the contribution of SME's to the Wexford economy is encouraging for this year. In particular the LEO is working to support opportunities in digitalisation the economic benefits of the strategic asset of Rosslare Europort and the green economy.
- Many companies continue to expand in particular there has been strong growth in the lifesciences sector and a pipeline of new companies .

The following paragraphs provide some additional clarifications and details on specific items and funding proposals contained in the 2023 budget.

Local Property Tax 2023

The 2023 allocation from Local Property Tax funding has been confirmed as €15,272,231. This represents an increase of €483,260 over the 2022 allocation and an increase of €1,724,715 over the Local Property Tax baseline, generated directly by Members' approval of the added 15% local variation factor in October. The Local Property Tax (Local Adjustment Factor) Regulations issued in July 2022 confirmed that members could now extend their decision on the local adjustment factor beyond one year, where there is a decision to vary the base rate. At the October meeting of the Council the council approved a Local Adjustment Factor of 15% to be applied for a two year period in 2023 and 2024. This brings certainty to this source of critical funding for that period and is a welcomed decision by members.

The Revaluation of properties for Local Property Tax, undertaken under the guidance of the Revenue Commissioners in late 2021 saw all properties revalued, by self-assessment, for the first time since the Local Property Tax was introduced. This process, governed for under the Finance (Local Property Tax) Amendment) Act 2021 also saw the removal of exemptions to certain property categories thereby broadening the baseline of properties

liable for the LPT. The Amendment Act also provided for a revision and consolidation of the Valuation bands applicable to the assessment of the annual LPT charge. The outcome of this revaluation process is now informing the 2023 Local Property Tax Allocation and has resulted in a negative impact on the overall LPT yield in County Wexford which despite the addition of previously exempted properties, is experiencing a downward movement following the consolidation of the property valuation bands. The reduction in the LPT yield in County Wexford is €916k moving from €12.4m to €11.5m. Despite a change under the 2021 Act that will see local authorities now retain 100% of LPT yield in the county, Wexford County Council will continue to rely on the national equalisation process to reach the baseline allocation (before the local adjustment factor is added) of €13.5m. There is, however, an impact on the value of the local adjustment factor which is confirmed at 15% generating income of €1.72m for 2023 which is €137k less than it would have generated pre Revaluation.

This will now be the 10th year in succession that the Council's baseline funding from this source remains static. Under the 2021 Local Property Tax Act the basis of the LPT funding now provides for 100% allocation of the LPT collected from property owners in the county to be retained by the local authority with any shortfall in this allocation below the original baseline figure i.e. the 2013 GPG figure, being funded by the national equalisation fund, which will now be funded by the exchequer. County Wexford will receive €2m from the national equalisation fund in 2023 and based on the revaluation results is likely to rely on this equalisation funding for some years to come.

The Local Adjustment Factor approved by members since the introduction of the Local Property is therefore the only element of buoyancy generated through this critical source of income for local government services in County Wexford.

For the moment and in accordance with the final LPT allocation notified in Circular Fin 10/2022 of 19th October 2022 an amount of €15.27m is included in the budget as presented. Details of this allocation are set out in the table below.

Wexford County Council – 2023 LPT Allocation (Following a decision to vary the basic rate by 15%)	
LPT 100%	€11,498,098
Shortfall (LPT Retained locally less Baseline)	€2,049,418
LPT (Local Property Tax) Baseline Allocation 2023	€13,547,516
Total LPT Funding 2022 as per Circular Fin 10/2022	€13,547,516
15% Local Adjustment Factor	€1,724,715
Total LPT funding available for 2022 Draft Budget	€15,272,231

Rates on Vacant Properties

The Local Government Reform Act 2014 provided for a change in the rating law in relation to the refund of rates on vacant properties and provides discretion to the elected Members of a local authority to vary the level of rates refunds that apply in local electoral areas within the local authority's overall administrative area. The amendment does not make any change to the eligibility or otherwise as provided for in the relevant legislation but does amend that legislation to provide for the new reserved function of the Local Authority.

The Regulations provide for such a decision to alter the rate of refund to be taken at the budget meeting for the rating year to which the budget relates only.

In making a decision to vary the level of rates refunds under this discretion Members are advised that it must be applied to an entire local electoral area and cannot be targeted to a specific area, townland, street, property or business type.

Since 2018 Wexford Co Council has applied 90% relief on all such properties in the county with an estimated €1.8m provided in Vacant Property relief annually. This initiative by the Council has had a positive impact in terms of regularising the position of vacant properties but there is room for improving this and this is currently more important than ever.

Therefore, this budget proposes a change to the approach with increased focus on the larger and possibly more strategic premises that remain vacant and the proposal for consideration is a tiered approach which is linked to the value of the annual commercial rates applicable to the vacant premises.

There are 490 premises in the county currently availing of the vacant premises rates relief. The majority of these premises have an annual rate of €2,000 or less and no change is proposed in the application of the relief in these cases. The following table sets out the proposed change for rates on vacant premises to be applied from 2023

Annual Rates	Rate Accounts		Proposal
	Number	%	
Up to €2,000	290	59%	90% Relief – No Change
From €2,000 to €10,000	176	36%	80% Relief
Over €10,000	24	5%	60% Relief
	490	100%	

Commercial Rates

Ensuring that all commercial properties in the county are included on the rates records and are properly rated will continue to be a focused objective of the Council in order to apply the burden of commercial rates in an equitable manner to business owners across the county and also to maximise the level of local income available for supporting and developing services.

The National Rates revaluation exercise completed by the Commissioner of Valuation in 2019 prompted 290 appeals by ratepayers against the results of their revaluation and at this point 127 of these appeals have been decided by the Valuation Tribunal and have resulted in a reduction of €1.57m in the Rates Accrual in the county. The results of the remaining appeals are still awaited and it is expected this will have a further negative impact on the annual rates accrual in the county.

The 2023 budget continues to provide for the potential loss of Commercial Rates Income from these appeals that have yet to be decided as all appeal outcomes are required to be retrospectively applied back to 2020. The adequacy of this provision cannot be fully determined until all appeal results have been formally notified to the Council.

In addition to this there were a number of separate appeals by Global Entities against their valuation. Global Entities relate to certain designated public utility undertakings in the state. The appeals by these entities have also resulted in a reduction in the rateable valuation reducing the Commercial Rates income further. There is no specific provision for such negative results within the budget.

When the results of the appeals against rateable valuations as set out above are applied to the Commercial Rates Income for the county together with the results of the normal rates revision notifications of new and amended valuations during the year the result is an overall negative buoyancy for 2023 of €314,065. This outcome is summarised in the following table

Commercial Rates Movements during 2022		
	Effective Valuation	Rates Income
Results of Appeals on 2019 Rates Revaluation	-€5,242,730	-€1,289,712
Appeals by Global entities	-€1,220,573	-€300,261
Rates Buoyancy – New/Revised Valuations	-€56,117	- €13,805
Total Impact of Revisions/Appeals 2022	-€6,519,420	-€1,603,777
Provision within Budget for 2019 Rates Reval		€1,289,712
Net Impact of Revisions/Appeals 2022		-€314,065

The 2023 Budget includes a proposal for a 3% increase in Commercial Rates for 2023. The primary purpose for the increase sought is to deliver funding in preparation for Fleadh Cheoil na hEireann which is now anticipated to be hosted in County Wexford in 2024 and 2025.

It is important and prudent that the Council move to secure the funding required for the event at an early stage both in terms of ensuring the adequacy of their funding towards this event and also to demonstrate clearly that the county is ready and well placed to take on this significant event. The economic benefits of such a major event in the county cannot be understated and are widely accepted. The proposal therefore is to support this event and in order to do this it is proposed to ringfence funding of €500,000 generated by a 3% increase in Commercial Rates for this specific purpose.

In addition to this the proposed increase will provide additional funding for the Municipal Districts project development programme funding which is also being funded by the increase in Local Property Tax. The proposed addition to the programme funding is €125k, €25k per Municipal District bringing the total allocation for this programme in the 2023 budget to €375k, or €75k per district. This funding is to be provided over the remaining two years of the current council thus providing a total project fund of €150k per Municipal District for projects to be developed and delivered over the coming two years, a total allocation of €750k under this heading over 2023 and 2024.

The proposed increase in Commercial Rates will also allow the Council to allocate funding to support small to medium enterprises operating in County Wexford. This Small Business Support Grant Scheme to aid SMEs within the county is proposed at 10% of their annual rates bill to a maximum of €800 and will be available to ratepayers with an annual rates bill of €30,000 or less. The new scheme will replace the current Rents Incentive Scheme that is in operation in the county and the introduction of this support scheme will result in an actual rates reduction for up to 96% of ratepayers in the county if they avail of the support grant.

This reduction of Rates is informed by the following:

Action	Impact
2023 Increase in Commercial Rates	+3%
Remove Rates Incentive Scheme (RIS)	- 5%
Introduce New Small Business Support Grant (SBSG)	+ 10%
Overall Movement of Rates for 90% of Rates Customers	- 2%

When the results of the appeals against rateable valuations as set out in the above report are applied to the Effective Valuation for the county together with the results of the normal rates revision notifications of new and amended valuations during the year the effective valuation for 2023 is €6,519,420 lower than 2022.

The calculation of Commercial Rates for 2023, inclusive of the 3% proposed increase in the Annual Rate on Valuation (ARV) is summarised in the following table and provides comparative figures for 2022 to facilitate a full understanding of the movement in this core source of income:

Calculation of Rates 2023			
	2022 Budget	2023 Budget	Movement
Effective Valuation	€170,611,780	€164,092,360	- €6,519,420
Annual Rate on Valuation	€0.246	€0.253	€0.007
Total Rates Income	€41,970,498	€41,515,367	- €455,131

The negative buoyancy reported in this table is once again informed by the same appeal result factors identified earlier in this report and impact on the buoyancy achievable by the proposed 3% increase. The following table sets out the relevant elements which include an associated reduction in the expenditure provision which has been included in the budget since 2020 to mitigate against results of appeals following the 2019 Rates Revaluation process as results are notified to the Council. This adjustment assists in bringing the actual buoyancy of the proposed 3% increase to €871,280 as demonstrated in the following table.

3% Rates Increase - Buoyancy Results for 2023		
	Effective Valuation	Rates Income
Rates Income generated by 3% Increase over 2022 Rates		€1,194,282
<i>Adjust for Movements in Valuation</i>		
Results of Appeals on 2019 Rates Revaluation	-€5,242,730	-€1,326,411
Appeals by Global entities	-€1,220,573	-€308,805
Rates Buoyancy – New/Revised Valuations	-€56,117	- €14,198
Total Impact of Revisions/Appeals 2022	-€6,519,420	-€451,131
Provision within Budget for 2019 Rates Reval		€1,326,411
Net Commercial Rates Buoyancy 2023		€871,280

This movement can be summarised as follows:

Commercial Rates Buoyancy 2023 – adjusted for Reval Appeals			
	2022 Budget	2023 Budget	Movement
Rates Income Movement	€41,970,498	€41,515,367	- €455,131
Appeals Provision Movement – Reduced Expenditure			€1,326,411
Buoyancy generated by Movements in Commercial Rates transactions			€871,280

Rates Incentive Schemes/Small Business Support Grant Scheme

As noted above this budget proposes the removal of the Rates Incentive Schemes that were available to the ratepayers in County Wexford and the replacement of this with a new **Small Business Support Grant Scheme**.

The proposed Terms and Conditions of the Small Business Support Grant Scheme are as follows:

- The grant will be paid as a financial support to occupiers of commercial properties with total annual Commercial Rates bills of up to and including €30,000 in 2023, subject to terms and conditions.
- The support grant, for small to medium sized businesses, is proposed at 10% of the annual commercial rates bills up to a maximum of €800.
- Only one grant will be applicable to any ratepayer.
- Terms & Condition would include:
 - Applicable to total commercial rates invoice(s) to a maximum of €30,000 in 2023.
 - Commercial Rates relating to the relevant account must be paid in full by 30th June 2023 if using any payment method other than Standing Order/Direct Debit
 - Applicants paying by Standing Order/Direct Debit are eligible for the grant where their commercial rates account is paid in full by 31st December 2023.

The Grant Scheme will also be applicable to ratepayers with arrears on their accounts where the following criteria are met

- a) Payment of a minimum amount which is equivalent of the annual rates on their rates bill within the criteria set out above.
- b) Enter a structured payment plan to address and eliminate the arrears.

Municipal Districts

The Draft Budget for 2023 as presented provides for an increased allocation through the Draft Budgetary Plan which determines the General Municipal Allocation (GMA) for each of the Municipal Districts. As outlined earlier in this report the GMA allocation now contained in this draft budget is €2,173,000, representing an increase of €375,000 in the GMA Allocation in 2023 over 2022 and a 21% increase in funding for members to deliver projects in their local municipal district. A focus of the draft budget for 2023 was the need for increased local allocations to recognise the value of the GMA to the five districts and the proposal in the budget allows for a two year provision to be allocated so that projects can be developed and delivered over the next two years, bringing the allocation for this District Project Development Programme to a total allocation of €750k to allow local projects progress during this current period of ongoing economic uncertainty.

Budget Summary

I set out hereunder the details of gross expenditure and income and the Annual Rate on Valuation proposed for 2023:

	2023 €m	2022 €m
Gross Expenditure	151.2	134.2
Gross Income	(94.4)	(77.4)
Local Property Tax (LPT)	(15.3)	(14.8)
Excess Expenditure Over Income	41.5	42.0

This results in a proposed Annual Rate on Valuation (ARV) of 0.253 for the 2023 financial year and represents a 3% increase over the 2022 ARV.

There is a proposal within the draft Budget for the continuation of the approach to the refund/relief of rates on vacant properties retaining the 90% for all vacant properties with annual rates up to €2,000 and applying an 80% relief for vacant properties with annual rates over €2,000 and €10,000 and 60% relief to vacant properties with annual rates over €10,000.

There is a recommendation for the replacement of the General Rates Incentive Scheme and the Special Rates Incentive Scheme with a new Small Business Support Grant Scheme which will see a 10% grant available for SMEs through this scheme and represents a 5% increase on the Rates Incentive Scheme that was previously in place.

Conclusion

This is the third annual budget in succession that has been prepared in the midst of unprecedented global crises and has presented significant challenges in delivering an appropriate budget for the provision of quality public services and leading an ambitious economic and community development programme for County Wexford. Government support funding to assist local authorities with increased costs in 2023, and in particular rising energy costs has been a welcome support to the funding challenges that are facing the provision of services in the county and has been key to the delivery of a budget that is not suggesting cuts to those services.

The approval by Members of a 15% local adjustment factor in the Local Property Tax together with the proposal for a 3% increase in Commercial Rates contained in this draft budget will provide funding for local projects at Municipal District level that will see improved infrastructure and amenities at this very local level over the next two years. This budget also contains provision to place the county in a very strong position to secure the national Fleadh Cheoil for County Wexford for 2024 and 2025 which should also result in a positive uplift at a critical time for the entire county.

The Local Property Tax increase continues to support the many projects that are informing the Council's Economic & Community Development

Programme which is already delivering positive results for the county and this will continue in 2023 and beyond. Many of the developments in the county were key amenities used and greatly appreciated by the public during Covid lockdowns and contributed greatly to the quality of life during that time and this will continue as we move through the current crisis and will give hope for a better time to come.

The limitation on buoyancy from local funding sources available for the preparation of recent budgets means that in summary the 2023 budget is again built on stretched expenditure and stressed income and any fluctuations will be challenging for the overall financial position of the Council.

Notwithstanding that the overall objective of the budget preparation for the last number of years and again now for 2023 has been to protect services in an environment of limited and uncertain funding while also placing increased emphasis on bringing more of the Economic & Community Development projects forward to completion as quickly as possible to place the county in the strongest possible position to recover from the fallout of the back to back crises and to build on that recovery in the coming years.

The continuing commitment of the Council to the Economic and Community Development Programme initiated in 2018 brings opportunities through actively encouraging economic recovery and development, attracting and maximising economic investment, creating greater employment opportunities for our citizens and delivering amenity facilities that will enhance healthy lifestyles and a better quality of life for all and have now become so important to daily life.

We are experiencing both the establishment and growing interest of major companies in the county which, during the current economic climate provides confidence that the future is bright for County Wexford. The Council will continue to build on the work completed to date and deliver even further tangible benefits for the county that will see the county through the current crisis, be ready to inform the recovery and build towards a positive outlook that will make a real and positive difference in the development of the county.

The Council will continue to advance our social capital housing programme in 2023 and we expect to exceed the targets set by the Department. In 2023 the Council will advance the provision of new affordable houses for those who cannot afford private housing themselves.

The establishment of the new South East Technological University (SETU) this year and the proposal to develop a large university campus in Wexford town will provide significant opportunities for young people and for the economic development of the county. The Council is working closely with SETU on delivering its proposals for County Wexford.

The recently significantly increased activity at Rosslare Europort, together with the proposals to construct major offshore wind energy projects off the East and South East coasts provides a unique opportunity for the county and the Council is committed to completing the new N11 Oylegate to Rosslare Harbour and Rosslare Harbour Access major road schemes.

I would like to express my appreciation and thanks to you, Cathaoirleach, and to all Members, for your continued assistance and support. This has been hugely important as we continue to work our way through these unprecedented and challenging times and plan positively for the future.

I would also like to thank the Head of Finance, Directors of Services and all staff for their assistance in preparing the Budget for the upcoming year.

I would also like to take this opportunity to thank all Council staff for their hard work and the commitment they have given to the continuity of services, despite ongoing and changing priorities and difficulties faced during this extended period of significant changes and challenges. Staff have continued to deliver our services through the most difficult of times over the last number of years and their commitment coupled with the support of members as we move through unprecedented times is testimony to the quality and dedication of those who work for this organisation and for this county and its people.

Our staff continue to deal with responding to the many adverse weather conditions including storms and floods and we remember our colleague, Billy Kinsella, who tragically lost his life in the course of his work removing a tree from blocking a road to make it safe for road users.

I am proud and humbled to lead an organisation that has adapted so well and responded so quickly, so willingly and so effectively in such difficult circumstances over the last number of years.

Despite the challenges of presenting a budget for 2023, we very much look to building further on the progress we have made and plans we have in place to develop County Wexford into the future. The Council will be a leader in the recovery and will work tirelessly to ensure the county will recover quickly and will recover well from this period of instability and uncertainty and we are very much looking and planning for a brighter and better future for all.

Mise, le meas,



Tom Enright,
Chief Executive.

DRAFT SCHEDULE OF CHARGES FROM 1ST JANUARY 2023

Changes included in Draft Schedule for 2023

Section 4(9) Development Plans – addition of charges for Local Area Plans
 Section 5 (c) Burial Grounds – addition of charge for niche in Columbarium Wall
 Section 6(d) Presentation Centre – addition of nightly charge for commercial events
 Section 7.6 New Ross Port – changes of charges applied.
 Section 7.7 Veterinary Inspection Fees – broadening of the details of charges
 Section 8.1 Register of Electors – changing in charging for copy of register following Electoral Reform Act 2022.
 Section 8.7 Casual Trading – reduction of fee for Abbey Square trading
 Section 8.12 Section 254 Licence – Addition for licences required for Telephone and other communication poles/masts.
 Section 8.15 Requests for Information – Charge amended to allow for charging of costs in the case of voluminous requests

1. HOUSING

(a) **Housing Loan Applications**

(1) New House Loans	No charge
(2) Loan Reassignment	€60.00

(b) **All Loan Accounts – Second or Subsequent**

(1) Estimate of Interest	No charge
(2) Certificates of Interest	No charge
(3) Certificates of Redemption	No charge
(4) Statement of Account	No charge
(5) General Information, Capital Balances, etc (per annual cert, per item)	No charge

(c) **Tenant Purchase Scheme**

(1) Application Fee (Non Refundable)	€20.00
(2) House Valuation (Charge per Valuation)	€125.00

2. ROAD TRANSPORTATION AND SAFETY

(1) Certificate of Roads and Services	€125.00
(2) Road Opening Licences	
Refundable Deposit	Variable
Long Term Damage	Variable
Administration Fees	
T2 (Major Works)	€250.00
T3 (Minor Works)	€150.00
T4 (Emergency Works)	€150.00
(3) Temporary Road Closure Administration Fee	€150.00
(4) Exceptional Load Permit (Daily permit)	€100.00
Exceptional Load Permit (3 month permit)	€150.00
Exceptional Load Permit (6 month permit)	€260.00
Exceptional Load Permit (Annual permit)	€520.00

(5) Car Parking Charges

	Gorey	Enniscorthy	New Ross	Wexford
On Street(per hour)	€1.00	€1.00	€1.00	€1.40
On Street (All Day)	€2.00	€2.00	€2.00/€2.50	€2.20
Off Street (Per hour)	-	€1.00	€1.00	€1.40
Off Street (All day)	€2.00	€2.00	€2.00/€2.50	€2.00
Daily Permit	€8.00	€8.00	€8.00	€8.00
Commercial – 3mths	N/A	N/A	€75.00	N/A
Commercial – 6mths	N/A	N/A	€150.00	N/A
Commercial – 9mths	N/A	N/A	€225.00	N/A
Commercial – 12mths	N/A	€400.00	€300.00	N/A
Release of Vehicle	N/A	N/A	N/A	€100.00

(6) Fingerpost Signs

In accordance with Section 254 of the Planning & Development Act 2000 as amended & Planning & Development Regulations 2001 as amended including:-

(a) "Fingerpost Signs"

Charge for Assembly of sign on site	€125.00
Annual Renewal Fee	€ 50.00

3. WATER SERVICES – NON Irish Water CHARGES

(b) **Well Grants – Water Analysis Testing**

First Sample	€145.00
Second and subsequent sample	€95.00

(2) **Drinking Water Sample & Analysis**

First Sample (Group Scheme & Individual Well Grants)	€145.00
Second & subsequent sample (Group Scheme & Individual Well Grants)	€95.00
Audit Sample (Group Scheme)	€700.00
Other Private Supplies	€95.00

(3) **Automatic Public Conveniences (APC)**

Charge Per Use	€0.50
----------------	-------

4. DEVELOPMENT INCENTIVES AND CONTROL

(1) **Planning Application Fees**

In accordance with the Planning & Development Regulations 2001 as amended.

(2) **Planning File Inspection**

Fee – per file inspected	€15.00
Fee – per Micro Fiche inspected (to Max of €10 per sitting)	€ 5.00

(3) **Pre-Planning Fees** – In accordance with the Planning & Development Regulations 2001 as amended

(4) **Copying and Printing**

A4 sheet	Black and White	20c	Colour	50c
A3 sheet	Black and White	30c	Colour	€1
A2 sheet	Black and White	€2.50	Colour	€12
A1 sheet	Black and White	€5	Colour	€24
A0 sheet	Black and White	€10	Colour	€45

(5) **Certified Copies**

Final Grant of Planning Permission	€30.00
Commencement Notice	€20.00

(6) Letter of Confirmation of Payment of Contributions:	€25.00
(7) Letter to confirm previous compliance with Planning Conditions (To include Section 47 letters)	€50.00
(8) Planning Enforcement – Record Search	€50.00
(9) Planning – Development Plans	
Volumes 1 – 3 of the County Development Plan	€100.00
All volumes of the County Development Plan	€200.00
Local Area Plans - Draft Versions	€50.00
Local Area Plans - Final Publications	Cost of Production
(10) Event Licensing Fee:	
Planning & Development Regulations 2001(As Amended)	€2,500.00
- No charge for not for profit organisations.	

5. ENVIRONMENTAL PROTECTION

Waste Management Charges :-

In accordance with the Waste Management Acts 1996 – 2003 and the local Government (Financial Provisions) (No.2) Act 1983 and the Protection of the Environment Act 2003.

(1) Household Waste Charges

Refuse Bag	€5.00
Car – Max 5 Bags or Equivalent Volume	€25.00
Single Axle Trailer/Car, Van/Estate Car – Max 12 Bags or Equivalent Volume	€65.00
Double Axle Trailer/Large Van/Horse Box Max 20 Bags or Equivalent Volume	€100.00
Loads greater than 20 Bags or Equivalent Volume	By Weight
Charge by Weight – Charge per Tonne**	€200.00

Charges are inclusive of VAT and Landfill levy which are subject to change by the Minister of Environment, Heritage and Local Government from time to time.

(2) Recycling

Visit to Civic Amenity Sites	€2 per visit
------------------------------	--------------

(3) Burial Grounds – Licence to Burial

(VAT will be added to the charge here, where applicable)

Crosstown Burial Ground

Grave Space licencing	
Licencing of 2 Burial Plot	€260.00
Licencing of 3 Burial Plot	€400.00
Grave Opening	€400.00
Interment of Cremation	€175.00
Purchase of Niche in Columbarium Wall	€1,000.00
<u>St Stephen's Cemetery, New Ross</u>	
Licencing of Single Plot	€500.00
Licencing of Double Plot	€1,000.00
Headstone Permit	€20.00

All other Wexford County Council Burial Grounds

Licencing of a single plot	€1,000.00
Licencing of a double plot	€2,000.00
Breach of Burial Ground Bye-Laws	€75.00

(4) Fire Fighting

In accordance with Section 35 of the Fire Services Acts, 1981 and 2003 and the Local Government (Financial Provisions) (No.2) Act, 1983:-

Domestic Incidents/Call-outs	Charge per incident	€350.00
Non-domestic incidents/Call-outs	Charge per appliance per hour or part thereof	€700.00
Copies of Fire Reports	Cost per copy	€100.00

(5) Building Control Acts 1990 and 2007

Fire Safety Certificate, Disability Access Certificate and all other Building Control Fees – to be determined in accordance with the Building Control Acts 1990 and 2007 and the Building Control Regulations 1997 – 2015

Oversight Inspection in relation to Building Control Regulations (including Administration)	€150.00
---------------------------------------------------------------------------------------------	---------

Copying and Printing

Maps and drawings

A4 sheet	Black and White 50c	Colour €3.00
A3 sheet	Black and White €1.00	Colour €3.00

Reports/Application forms.

A4 multiple of 5 pages black and white	€1.20 per 5 pages
Certified copy of certificates granted	€12.50

(6) Inspection under the Dangerous Substances Act 1972

Licence Application Fee – In accordance with the Dangerous Substances (Licensing Fees) Regulations 1979.

(7) Fire Services Acts, 1981 and 2003.

Inspections in relation to licensed premises. Each inspection	€200.00
------------------------------------------------------------------	---------

6. RECREATION & AMENITY

(1) Caravan Park Licences

€15 per pitch
Subject to minimum of €100 per annum
Subject to maximum of €1,000 per annum

(2) Library Charges

Membership Fees (per annum):

Adult	Free
Unwaged & Pensioners	Free
Children	Free

Replacement of lost Library card	€1
Internet Access – All Internet Access	Free

Library Fines Removed from 1st January 2019
Library Photocopying & Printouts

Charge Per Sheet	A4	A3
Black & White	€0.20	€0.40
Colour	€0.40	€0.80

(c) **Enniscorthy Sports Hub**

Groups – Per Hour	€30.00
Individual – Per Hour	€2.00

(d) **Presentation Centre – Room Hire etc**

Rate	Theatre	Foyer	Meeting Rooms
1 hour	€20	€10	€10
Up to 2 hours	€35	€20	€20
Half Day (Up to 4 hours)	€50	€35	€35
Full Day (Up to 8 hours)	€100	€50	€50
Nightly Rental	€125		
Nightly Rental (Commercial)	€250		
Rehearsal	€35		
<i>Discounts available for 2 or more bookings per week with block booking</i>			
Hire & Set up of Equipment (No operator)	€25	€50	€25
Technical Operator	€16 p/hr		
Tea/Coffee (per flask	€10		

(e) **Allotments – New Ross**

Charge per pitch - per annum	€50.00
Charge per pitch – per annum (social welfare recipients)	€40.00

7. AGRICULTURE, HEALTH AND WELFARE

Marina, Harbour and Port Fees, where applicable

7.1 Leisure Crafts – Resident & Visitor Rates – Kilmore Quay

(a) **Passenger Pontoon**

Annual Charge	€800.00
---------------	---------

(b) **Back of Marina**

Punts – Annually	€100.00
Annual (Other Vessels)	€800.00

(c) **Berths Summer Season***

	Summer Season*	Annual
7.5M Berths	€1,425.00	€1,850.00
9.5M Berths	€1,700.00	€2,125.00
10.5M Berths	€1,925.00	€2,350.00
12.5M Berths	€2,150.00	€2,575.00
13.5M Berths	€2,375.00	€2,800.00

(d) **Visitor Rates**

Summer - €2.50 per metre per night – Min Charge	€25.00
Shoulder - €2.00 per metre per night – Min Charge	€20.00
Winter Rate - €1.50 per meter per night – Min Charge	€15.00
Short Stay	€10.00
Half Berth	€15.00
Summer Berth on Fishing Pier	€140.00
Weekly Rate for commercial fishing vessels	€50.00

(e) **Winter Rates for Leisure Craft****

(1 st Oct – 31 st March)		
Daily Rate per metre	Min Charge €15	€1.50
Weekly Rate per metre	Min Charge €90	€9.00
Monthly Rate per metre	Min Charge €300	€30.00
Winter Season Rate per metre	Min Charge €1,000	€100.00
Back of Marina berths charged at 1/3 rate		

- (f) **Shoulder Rate for Leisure Craft*****
- | | | |
|------------------------|-----------------|--------|
| Daily Rate per metre | Min Charge €20 | €2.00 |
| Weekly Rate per metre | Min Charge €120 | €12.00 |
| Monthly Rate per metre | Min Charge €400 | €40.00 |
- Back of Marina berths charged at 1/3 rate
- (g) **Winter Rates for Commercial Vessels - Marina & Passenger Pontoon**
(1st Oct – 31st March)
- | | |
|--------------------------|---------|
| Daily Rate | €15.00 |
| Weekly Rate | €50.00 |
| Monthly Rate | €100.00 |
| Winter Season (6 months) | €475.00 |

* Summer refers to the period from 1st June – 31st August

** Winter refers to the period from 1st October- 31st March

*** Shoulder refers to the period from 1st April to 31st May and month of September.

Annual refers to the period from 1st April – 31st March

Where metre charges are applied rounding down is permissible to the nearest €

Rates include water usage and vessel generated waste disposal

7.2 Leisure Crafts – Resident & Visitor Rates – New Ross Marina

Leisure Crafts – Resident/Visitor rates – New Ross Marina						
Berth	Per Night	Per Week	Per Month	Summer	Winter	Annual
7.5m	€10.00	€50.00	€150.00	€550.00	€300.00	€750.00
9.5m	€10.00	€50.00	€150.00	€700.00	€350.00	€950.00
10.5m	€20.00	€100.00	€250.00	€950.00	€450.00	€1250.00
12.5m	€20.00	€120.00	€350.00	€1250.00	€650.00	€1500.00
13.5m	€30.00	€150.00	€500.00	€1400.00	€750.00	€1700.00

Restricted Small Boat berths on both side of main walkway – Annual Charge of €500

Rates include water usage and vessel generated waste disposal

7.3 Fishing Vessels Per GRT

7.3.1 Fishing Vessels – Combined Charge

Fishing Vessels – Combined Charge for Vessels using Wexford, Kilmore Quay and/or Duncannon Harbours and/or New Ross Port			
GRT	Daily	Monthly	Annual
< 10	€30.00	€140.00	€425.00
10 – 29	€48.00	€170.00	€505.00
30 – 74	€50.00	€225.00	€995.00
75 – 99	€72.00	€333.00	€1450.00
100 – 149	€135.00	€448.00	€1920.00
150 – 199	€160.00	€540.00	€2190.00
200 – 299	€196.00	€665.00	€2600.00
300 or greater	€225.00	€788.00	€3150.00

- GRT Rates include water usage and waste disposal
- < 10 GRT Charge includes landing fees
- GRT for double hulled vessels will be X 1.5

7.3.2 Landing Charges

Separate landing Charges are applicable to all vessels over 10 GRT using Wexford, Kilmore Quay and/or Duncannon Harbours and/or New Ross Port. These charges will be levied based on certified data provided by SFFA or from the vessel's official log book by the owner or master.

Rates will be based on the following criteria:

Value of Catch	Charge to be applied
€0 - €250 p/ton	€2 per tonne/€0.10 per 50kg
€251 - €500 p/ton	€4 per tonne/€0.20 per 50kg
€501 - €1,000 p/ton	€6 per tonne/€0.30 per 50kg
€1,001 - €1,500 p/ton	€8 per tonne/€0.40 per 50kg
€1,501 - €2,500 p/ton	€10 per tonne/€0.50 per 50kg
€2,501 - €5,000 p/ton	€12 per tonne/€0.60 per 50kg
€5,001 - €10,000 p/ton	€20 per tonne/€1.00 per 50kg
€10,001 or more p/ton	€40 per tonne/€2.00 per 50kg
Mussels	€5 per tonne /bulk bag

Where such information cannot be obtained from either party the landing charges will be levied as per the table below

Fishing Vessels – Landing Charges where data is not provided by Owner or SPFA	
GRT	Charge to be applied
< 10	N/A
10 – 29	€1,000
30 – 74	€1,500
75 – 99	€2,000
100 – 149	€3,000
150 – 199	€4,000
200 – 299	€6,000
300 or greater	€7,000

Landing fee is incurred on single entry and based on typical landing figures for vessels

7.3.3 Storage in Laydown Area

Storage Bay or part thereof	Monthly	50.00
	Annual	360.00

7.3.4 Parking in Boat Trailer Parking Area

Charge per Trailer	Monthly	50.00
	Annual	360.00

7.4 Passenger Vessels

Passenger Vessels – Combined Charge for Vessels using Kilmore Quay, Wexford, New Ross and/or Duncannon Harbours				
Capacity	Daily	Monthly	6 Monthly	Annual
12 and less	€50	€150	€450	€800
13 to 25	€100	€300	€900	€1,600
26 to 50	€200	€600	€1,800	€3,200
51 or more	€400	€1,200	€3,600	€6,400

- Rates include water usage and waste disposal
- Rates for double hulled vessels x 1.5
- Vessels engaged in Pilot operations will be rated at the equivalent passenger vessel rate.
- Rates for non-resident passenger vessels, which embark/disembark passengers only without laying over X 0.5
- Pilot Vessels are rated at the equivalent passenger vessel rate

7.5 Other Harbour and Marina Fees

(a) Mooring Fees

Visitor Moorings Wexford/Rosslare	Per Day/Night	€10.00
Authorised Private Owned Moorings Duncannon/Wexford	Annual	€250.00

Removal of unauthorised moorings will be charged at the cost of removal with a minimum charge per unit of €500

(b) Laid up Fees (applicable in all piers & harbours & New Ross Port)

Charge per metre per day	€5.00
--------------------------	-------

(c) Use of Slipway (Combined Charge for Wexford, Kilmore Quay & Courtown)

Annual	€100.00
Daily	€25.00
Freshwater Washdown	€20.00
Unauthorised Use of Slipway	€200.00

(d) Hoisting/Crane Operations (Wexford, Kilmore Quay & Duncannon)

Per Lift	€50.00
Half Yearly	€450.00
Annually	€800.00

(e) Electricity

Metered Electricity Harbour and Marina per Unit	€0.35
Electricity Smart Card	€5.00
Harbour Electricity Card	€5.00

(f) Bicycle Hire

Minimum Charge	€5.00
Half Day	€10.00
Full Day	€15.00
Overnight	€20.00
Weekly	€50.00

(g) Other

Merchant Vessels, tugs, barges, etc (Excl New Ross Port)	
Entry charge	€100.00
Per day charge (after 1 week)	€20.00
Maximum Monthly Charge	€300.00

Unauthorised use of berth or any other harbour/port facilities
Charge per day €500.00

On the spot fines for minor breaches of Byelaws
Charge per occurrence/day €100.00

Waste Disposal for non harbour rate payers	
Oil per litre	€0.30
Batteries	Free
Oil Filters	€3.00
Disposal of Grease (All vessels) Per Drum	€300.00
Daily Hire of WCC Rib	€400.00

7.6 New Ross Port – Charges

General Ships Dues		
Tonnage Dues	per GRT	€0.67
Cargo Dues		
Fertilizer	Outturn/Weight of cargo Per Ton of Cargo	€0.68
Animal Feed		€0.68
Scrap Metal		€0.68
Coal/Pet Coke/Briquettes/Anthracite		€0.68
Beet Pulp		€0.68
Sulphuric Acid		€1.00
Soil		€0.68
Timber Poles		€0.68
Cement		€0.68
Other Dry Bulk Cargoes		€0.68
Liquid Cargoes		€1.00
Pilotage		Per GRT
	Minimum Charge per Ship	€400.00
Non – Piloted Vessels	Per Ship	€100.00
Pilot Boat Inwards	Per Ship	€175.00
Pilot Boat Outwards	Per Ship	€175.00
Transfer WD Pilot	Per Movement	€100.00
Light Dues	per GRT	€0.00
Moorings/Unmoorings		€336.00
Cancellation per ship		€250.00
Shift Berth		€250.00
Lay By	Per Day or Part Thereof	€350.00
Watchman	Per Hour	€50.00
Other Charges		
Garbage	Per Ship	€120.00
Car park spaces	Annually	€315.00

7.7 Veterinary Inspection Fees

Fees and charges are charged in compliance Section 19 of SI No 432 of European Communities (Food & Feed Hygiene) Regulations 2009 & Article 27 and 28 of Regulation (EC) No 882/2004 of the European Parliament and of the Council.

Fees or Charges for the Official Controls in Slaughterhouses

(a) Beef meat:

- (i) adult bovine animals: 5 EUR/animal,
- (ii) young bovine animals: 2 EUR/animal,

(b) Solipeds/Equidae meat: 3 EUR/animal,

(c) Pigmeat: animals of a carcass weight:

- (i) of less than 25 kg: 0,5 EUR/animal,
- (ii) equal to or greater than 25 kg: 1 EUR/animal,

(d) Sheepmeat and goatmeat: animals of a carcass weight:

- (i) of less than 12 kg: 0,15 EUR/animal,
- (ii) equal to or greater than 12 kg: 0,25 EUR/animal,

(e) poultry meat:

- (i) poultry of genus Gallus and guinea fowl: 0,005 EUR/animal,
- (ii) ducks and geese: 0,01 EUR/animal,
- (iii) turkeys: 0,025 EUR/animal,
- (iv) farmed rabbit meat: 0,005 EUR/animal,
- (v) quails and partridges: 0,002 EUR/animal.

8. MISCELLANEOUS SERVICES

8.1 Register of Electors

In accordance with the Electoral Reform Act 2022 the fee for a copy of the Register of Electors the fee to be applied with be a reasonable cost of producing the register including administration and postage costs.

8.2 P.L.V. Certificate

P.L.V. Certificate €20.00

8.3 Weighbridge Fees

Weighbridge Fees €30.00

8.4 Freedom of Information

Freedom of Information Requests:

Fees - In accordance with S27 of the Freedom of Information Act 2014 and subsequent guidelines, fee orders or regulations issued.

8.5 Data Protection

Requests under this heading will be dealt with free of charge.

However, where requests from a data subject are considered 'manifestly unfounded or excessive' (as set out in section 12(5) of the GDPR, for example if a data subject is making repeated requests for the same data) the data controller may:

1. Charge a reasonable fee, taking into account the administrative costs of providing the information/ taking the action requested; or
2. Refuse to act on the request.

8.6 Access to Information on the Environment (AIE)

AIE Requests

Under the European Communities (Access to information on the Environment) Regulations 2007 (S.I. No 133 of 2007) – Fees set out hereunder will be charged for making available environmental information.

Supply of Information

Charge per hour spent in efficiently locating records €20.95

Photocopying Charges Charge per page €0.04

Waiver A fee in respect of search and retrieval and photocopying may be waived where the cost is estimated at less than €10.00.

8.7 Casual Trading Licences

Wexford	Log Cabins – Per Annum	€2,000.00
	Other Bays – Per Annum	€1,000.00
	Wexford Quayfront - Per Annum	€2,000.00
	Min Ryan Park - Per Annum	€1,000.00
	Carrigfoyle – Per Annum	€1,000.00
Enniscorthy	The Duffry - Per 3 Car Park Spaces	€ 250.00
	Abbey Square – Per Annum	€1,600.00
Gorey	Market Square,	
	Annual Licence Fee – 1 day p/wk (Saturday)	€1,000.00
	Courtown	
	Annual Licence Fee – 1 day p/wk	€ 500.00
	Annual Licence Fee – for additional days (per day)	€ 165.00

8.8 Skip Licences		
Per Week or Part thereof		€60.00
8.9 On Road Appliance Licence		
Per Week or Part thereof		€60.00
8.10 Scaffold/Hoarding Licence		
Charge per Day		€25.00
Charge per Week		€125.00
Annual Charge		€1,250.00
8.11 Street Furniture		
1 Table & 4 Chairs – Per Annum		€125.00
8.12 Section 254 Licencing of Telephone and Other Communication Poles/Masts		
Licence Fee		€60
8.13 Pound Fees		
In accordance with the Pound Regulations 1985, (transportation costs may be determined from time to time).		
8.14 Dog Licencing		
In accordance with the Control of Dogs Act 1986 (As amended)		
Fee for surrender of Dog	Per Adult Dog	€50.00
Fee for reclaiming dog at pound (Micro chipping included free)		€60.00
Fee for reclaiming a microchipped dog (with evidence of a licence)		€40.00
Rehoming Fee		€70.00
(To include health check, 1 st and 2 nd vaccination, microchip/registration and a €50 Voucher for spaying/neutering the dog)		
Fees for Dog Breeding Establishment in accordance with the Dog Breeding Establishment Act 2010.		
8.15 Requests for Information		
Solicitor's Queries etc – Minimum Charge of €50		
To be determined based on costs associated with delivering responses (Estimate and Breakdown of Fee to be provided)		
8.16 Budget Tables		
Budget Tables		€6.00

STATUTORY TABLES

TABLE A CALCULATION OF ANNUAL RATE ON VALUATION

WEXFORD COUNTY COUNCIL

<i>Summary by Service Division</i>		Expenditure	Income	Budget Net Expenditure 2023		Budget Net Expenditure 2022	
Gross Revenue Expenditure & Income		€	€	€	%	€	%
A	Housing and Building	32,541,808	35,507,089	-2,965,281	-5.22%	-2,936,717	-5.17%
B	Road Transport & Safety	41,987,701	28,050,932	13,936,769	24.54%	13,529,830	23.84%
C	Water Services	12,508,330	11,426,910	1,081,420	1.90%	760,732	1.34%
D	Development Management	16,561,506	3,605,070	12,956,436	22.82%	11,769,185	20.74%
E	Environmental Services	16,410,273	2,020,954	14,389,319	25.34%	13,679,280	24.10%
F	Recreation & Amenity	11,707,537	1,005,417	10,702,120	18.85%	9,638,002	16.98%
G	Agriculture, Education, Health & Welfare	2,746,242	1,320,667	1,425,575	2.51%	1,563,894	2.76%
H	Miscellaneous Services	16,787,459	11,526,219	5,261,240	9.26%	8,755,263	15.43%
		151,250,856	94,463,257	56,787,599	100.00%	56,759,469	100.00%
	Provision for Debit Balance	0	0	0			
	Adjusted Gross Expenditure & Income (A)	151,250,856	94,463,257	56,787,599			
	Financed by Other Income/Credit Balances						
	Local Property Tax	15,272,231		15,272,231			
	Sub - Total (B)	15,272,231		15,272,231			
	Net Amount of Rates to be Levied (A-B)			41,515,368			
	Value of Base Year Adjustment			0			
	Amount of Rates to be Levied (Gross of BYA) (D)			41,515,368			
	Net Effective Valuation (E)			164,092,360			
	General Annual Rate on Valuation (D)/(E)			0.253			

TABLE B: Expenditure & Income for 2023 & Estimated Outturn for 2021

Table B

Division & Services		2023				2022			
		Expenditure		Income		Expenditure		Income	
		Estimated €	Adopted €	Estimated €	Adopted €	Estimated €	Adopted €	Estimated €	Adopted €
Housing and Building Service Division									
A01	Maintenance/Improvement of LA Housing Units	7,901,602	7,901,602	18,827,348	18,827,348	7,300,487	7,300,487	17,927,220	17,927,220
A02	Housing Assessment, Allocation and Transfer	1,066,440	1,066,440	13,025	13,025	999,652	999,652	13,771	13,771
A03	Housing Rent and Tenant Purchase Administration	973,132	973,132	13,620	13,620	934,037	934,037	14,800	14,800
A04	Housing Community Development Support	556,764	556,764	6,579	6,579	543,309	543,309	7,292	7,292
A05	Administration of Homeless Service	1,415,483	1,415,483	1,016,617	1,016,617	1,156,598	1,156,598	743,421	743,421
A06	Support to Housing Capital Programme	2,490,851	2,490,851	549,933	549,933	2,036,904	2,036,904	440,233	440,233
A07	RAS & Leasing Programme	11,748,555	11,748,555	9,922,604	9,922,604	9,733,932	9,733,932	7,535,205	7,535,205
A08	Housing Loans	1,869,059	1,869,059	1,634,120	1,634,120	1,761,505	1,761,505	1,602,434	1,602,434
A09	Housing Grant	3,996,398	3,996,398	3,008,119	3,008,119	3,602,386	3,602,386	2,766,777	2,766,777
A11	Agency & Recoupable Services	0	0	0	0	0	0	0	0
A12	HAP Programme	523,523	523,523	515,123	515,123	463,679	463,679	418,055	418,055
Division A Total		32,541,808	32,541,808	35,507,089	35,507,089	28,532,490	28,532,490	31,469,208	31,469,208
Roads Transport & Safety									
B01	National Primary Road – Maintenance and Improvement	2,086,356	2,086,356	1,543,114	1,543,114	981,043	981,043	555,184	555,184
B02	National Secondary Road – Maintenance and Improvement	150,810	150,810	35,211	35,211	152,106	152,106	35,478	35,478
B03	Regional Road – Maintenance and Improvement	3,397,961	3,397,961	1,002,688	1,002,688	2,883,925	2,883,925	517,964	517,964
B04	Local Road – Maintenance and Improvement	30,710,455	30,710,455	21,283,092	21,283,092	25,802,348	25,802,348	16,591,942	16,591,942
B05	Public Lighting	1,954,222	1,954,222	20,053	20,053	1,956,764	1,956,764	20,132	20,132
B06	Traffic Management Improvement	64,723	64,723	213	213	66,453	66,453	413	413
B07	Road Safety Engineering Improvements	722,280	722,280	449,841	449,841	617,183	617,183	345,021	345,021
B08	Road Safety Promotion/Education	211,450	211,450	3,139	3,139	226,029	226,029	3,907	3,907
B09	Maintenance & Management of Car Parks	1,384,839	1,384,839	2,712,417	2,712,417	1,395,938	1,395,938	2,814,382	2,814,382
B10	Support to Roads Capital Programme	285,585	285,585	910	910	276,109	276,109	1,088	1,088
B11	Agency & Recoupable Services	1,019,019	1,019,019	1,000,254	1,000,254	1,058,565	1,058,565	1,001,122	1,001,122
Division B Total		41,987,701	41,987,701	28,050,932	28,050,932	35,416,463	35,416,463	21,886,633	21,886,633

TABLE B: Expenditure & Income for 2023 & Estimated Outturn for 2021

Table B

Division & Services		2023				2022			
		Expenditure		Income		Expenditure		Income	
		Estimated €	Adopted €	Estimated €	Adopted €	Estimated €	Adopted €	Estimated €	Adopted €
Water Services									
C01	Water Supply	5,022,262	5,022,262	5,011,337	5,011,337	4,549,170	4,549,170	4,639,965	4,639,965
C02	Waste Water Treatment	2,717,681	2,717,681	2,692,166	2,692,166	2,451,683	2,451,683	2,451,681	2,451,681
C03	Collection of Water and Waste Water Charges	345,139	345,139	345,059	345,059	382,962	382,962	382,868	382,868
C04	Public Conveniences	602,660	602,660	15,227	15,227	529,497	529,497	15,667	15,667
C05	Administration of Group and Private Installations	2,172,372	2,172,372	2,065,663	2,065,663	2,151,536	2,151,536	2,010,290	2,010,290
C06	Support to Water Capital Programme	1,257,217	1,257,217	1,267,458	1,267,458	1,225,265	1,225,265	1,267,894	1,267,894
C07	Agency & Recoupable Services	30,000	30,000	30,000	30,000	30,000	30,000	31,015	31,015
C08	LA Water & Sanitary Services	361,000	361,000	0	0	240,000	240,000	0	0
Division C Total		12,508,330	12,508,330	11,426,910	11,426,910	11,560,113	11,560,113	10,799,381	10,799,381
Development Management									
D01	Forward Planning	1,065,316	1,065,316	13,359	13,359	942,312	942,312	12,308	12,308
D02	Development Management	2,259,369	2,259,369	859,533	859,533	2,244,884	2,244,884	814,598	814,598
D03	Enforcement	1,289,689	1,289,689	42,664	42,664	1,238,478	1,238,478	43,709	43,709
D04	Industrial and Commercial Facilities	0	0			0	0		
D05	Tourism Development and Promotion	287,544	287,544	33,500	33,500	257,526	257,526	33,500	33,500
D06	Community and Enterprise Function	2,952,537	2,986,537	763,397	763,397	1,738,527	1,738,527	329,303	329,303
D07	Unfinished Housing Estates	71,618	71,618	0	0	71,611	71,611	0	0
D08	Building Control	908,886	908,886	51,976	51,976	960,585	960,585	55,021	55,021
D09	Economic Development and Promotion	6,180,454	6,180,454	1,421,841	1,421,841	5,811,635	5,811,635	1,264,428	1,264,428
D10	Property Management	1,015,013	1,015,013	379,365	379,365	849,793	849,793	287,286	287,286
D11	Heritage and Conservation Services	531,079	531,079	39,435	39,435	508,528	508,528	14,543	14,543
D12	Agency & Recoupable Services	0	0			0	0		
Division D Total		16,561,506	16,595,506	3,605,070	3,605,070	14,623,880	14,623,880	2,854,695	2,854,695

TABLE B: Expenditure & Income for 2023 & Estimated Outturn for 2021

Table B

Division & Services		2023				2022			
		Expenditure		Income		Expenditure		Income	
		Estimated €	Adopted €	Estimated €	Adopted €	Estimated €	Adopted €	Estimated €	Adopted €
Environmental Service									
E01	Landfill Operations & Aftercare	1,764,091	1,764,091	5,264	5,264	1,714,121	1,714,121	5,097	5,097
E02	Recovery and Recycling Facilities Operations	1,658,967	1,658,967	740,584	740,584	1,773,762	1,773,762	694,057	694,057
E03	Waste to Energy Facilities Operations	0	0			0	0		
E04	Provision of Waste Collection Services	74,427	74,427	134	134	64,984	64,984	0	0
E05	Litter Management	1,125,381	1,125,381	67,107	67,107	1,171,149	1,171,149	69,444	69,444
E06	Street Cleaning	2,115,667	2,115,667	30,246	30,246	1,930,220	1,930,220	19,773	19,773
E07	Waste Regulations, Monitoring and Enforcement	728,121	728,121	159,094	159,094	693,727	693,727	159,824	159,824
E08	Waste Management Planning	101,186	101,186	231	231	100,269	100,269	250	250
E09	Maintenance of Burial Grounds	599,369	599,369	138,097	138,097	576,577	576,577	138,946	138,946
E10	Safety of Structures and Places	1,156,774	1,156,774	136,744	136,744	1,111,258	1,111,258	137,750	137,750
E11	Operation of Fire Service	5,487,538	5,487,538	407,935	407,935	4,957,960	4,957,960	407,901	407,901
E12	Fire Prevention	402,864	402,864	186,662	186,662	381,297	381,297	167,120	167,120
E13	Water Quality, Air and Noise Pollution	1,018,926	1,018,926	147,640	147,640	986,540	986,540	148,877	148,877
E14	Agency & Recoupable Services	0	0	1,214	1,214	0	0	2,388	2,388
E15	Climate Change & Flooding	176,959	176,959	0	0	168,843	168,843	0	0
Division E Total		16,410,273	16,410,273	2,020,954	2,020,954	15,630,706	15,630,706	1,951,426	1,951,426
Recreation & Amenity									
F01	Leisure Facilities Operations	361,150	361,150	410	410	358,826	358,826	438	438
F02	Operation of Library and Archival Service	5,840,131	5,840,131	332,455	332,455	5,372,583	5,372,583	295,230	295,230
F03	Outdoor Leisure Areas Operations	2,323,886	2,323,886	22,268	22,268	1,880,245	1,880,245	19,143	19,143
F04	Community, Sports and Recreational Development	1,403,195	1,369,195	416,135	416,135	1,258,777	1,258,777	396,362	396,362
F05	Operation of Arts Programme	1,779,176	1,779,176	234,149	234,149	1,673,297	1,673,297	194,553	194,553
F06	Agency & Recoupable Services	0	0			0	0		
Division F Total		11,707,537	11,673,537	1,005,417	1,005,417	10,543,728	10,543,728	905,725	905,725

TABLE B: Expenditure & Income for 2023 & Estimated Outturn for 2021 **Table B**

Division & Services	2023				2022				
	Expenditure		Income		Expenditure		Income		
	Estimated €	Adopted €	Estimated €	Adopted €	Estimated €	Adopted €	Estimated €	Adopted €	
<u>Agriculture, Education, Health & Welfare</u>									
G01	Land Drainage Costs	28,085	28,085			28,666	28,666		
G02	Operation and Maintenance of Piers and Harbours	1,626,762	1,626,762	890,037	890,037	1,526,450	1,526,450	905,012	905,012
G03	Coastal Protection	271,896	271,896	7,538	7,538	219,636	219,636	7,634	7,634
G04	Veterinary Service	754,000	754,000	391,091	391,091	718,556	718,556	391,242	391,242
G05	Educational Support Services	65,500	65,500	32,000	32,000	406,475	406,475	32,000	32,000
G06	Agency & Recoupable Services	0	-			0	0		
Division G Total		2,746,242	2,746,242	1,320,667	1,320,667	2,899,782	2,899,782	1,335,888	1,335,888
<u>Miscellaneous Services</u>									
H01	Profit/Loss Machinery Account	769,508	769,508	33,339	33,339	789,761	789,761	41,641	41,641
H02	Profit/Loss Stores Account	207,750	207,750	4,420	4,420	149,626	149,626	2,014	2,014
H03	Administration of Rates	7,854,900	7,854,900	23,300	23,300	8,786,556	8,786,556	21,042	21,042
H04	Franchise Costs	331,103	331,103	3,459	3,459	281,343	281,343	2,750	2,750
H05	Operation and Morgue and Coroner Expenses	227,512	227,512	603	603	225,931	225,931	659	659
H06	Weighbridges	16,000	16,000	0	-	16,000	16,000	0	0
H07	Operation of Markets and Casual Trading	25,206	25,206	37,000	37,000	25,206	25,206	37,000	37,000
H08	Malicious Damage	0	-			0	0		
H09	Local Representation/Civic Leadership	2,334,551	2,334,551	0	-	2,045,126	2,045,126	0	0
H10	Motor Taxation	1,155,777	1,155,777	35,604	35,604	1,111,962	1,111,962	37,043	37,043
H11	Agency & Recoupable Services	3,865,152	3,865,152	11,388,494	11,388,494	1,555,339	1,555,339	6,089,439	6,089,439
Division H Total		16,787,459	16,787,459	11,526,219	11,526,219	14,986,851	14,986,851	6,231,588	6,231,588
OVERALL TOTAL		151,250,856	151,250,856	94,463,257	94,463,257	134,194,013	134,194,013	77,434,544	77,434,544

TABLE C: Calculation of Base Year Adjustment					
Wexford County Council					
	(i)	(ii)	(iii)	(iv)	(v)
Rating Authority	Annual Rate on Valuation 2023	Effective ARV (Net of BYA) 2023	Base Year Adjustment 2023	Net Effective Valuation	Value of Base Year Adjustment
			(ii) - (i)		(iii) * (iv)
Wexford County Council					
Enniscorthy Town Council					
New Ross Town Council					
TOTAL					

No longer Applicable to County Wexford

TABLE D		
Analysis of Budget Income 2023 from Goods & Services		
Source of Income	2023 €	2022 €
Rents from houses	18,450,000	17,550,000
Housing Loans Interest & Charges	1,280,274	1,212,902
Parking Fines & Charges	2,700,000	2,800,000
Irish Water	9,242,093	8,666,733
Planning Fees	800,000	750,000
Domestic Refuse Charges	0	0
Commercial Refuse Charges	0	0
Landfill Charges	0	0
Fire Charges	510,000	490,000
Recreation/Amenity/Culture	0	0
Agency Services & Repayable Works	975,272	860,861
Local Authority Contributions	0	0
Superannuation	984,376	1,029,683
NPPR	125,000	250,000
Other Income	3,910,495	3,765,480
Total Goods & Services	38,977,510	37,375,658

0

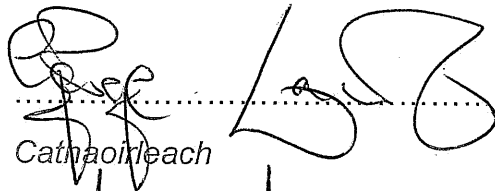
TABLE E


Analysis of Budget Income 2023 from Grants & Subsidies

Department of Housing, Local Government & Heritage	2023 €	2022 €
Housing & Building	15,153,915	11,924,277
Road Transport & Safety	22,565,905	17,253,189
Water Services	2,047,000	1,990,000
Development Management	435,700	235,765
Environmental Services	311,850	311,850
Recreation & Amenity	0	0
Agriculture, Education, Health & Welfare	235,000	235,000
Miscellaneous Services	9,928,713	4,688,017
Sub-Total	50,678,083	36,638,099
Other Departments and Bodies		
TII Transport Infrastructure Ireland	1,562,143	579,660
Media, Tourism, Arts, Culture, Sport & the Gaeltacht	695,721	285,721
National Transport Authority	0	0
Social Protection	0	0
Defence	103,000	103,000
Education	0	0
Library Council	0	0
Arts Council	0	105,000
Transport	0	0
Justice	0	0
Agriculture & Marine	0	0
Entreprise, Trade & Employment		
Community, Rural Development & the Islands		
Climate Action & Communications Networks		
Food Safety Authority of Ireland		
Other	2,446,800	2,347,406
Sub-Total	4,807,664	3,420,787
Total Grants & Subsidies	55,485,747	40,058,886

CERTIFICATE OF ADOPTION

I hereby certify that at the budget meeting of Wexford County Council held this 28th day of November, 2022 the Council, by Resolution, adopted for the financial year ending on the 31st December, 2023, the budget set out in Tables A-F and by Resolution, determined in accordance with the said budget the Rates set out in Table A and C to be the annual rate on valuation to be levied for that year for the purposes set out in those Tables.

Signed 
Cathaoirleach

Countersigned 
Chief Executive/County Secretary

Dated this 28th day of November, 2022

BUDGET TABLES - EXPENDITURE

Division A - Housing and Building

TABLE F - EXPENDITURE

DIVISION A - HOUSING AND BUILDING SERVICE

	Expenditure by Service and Sub-Service	2023		2022	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
A0101	Maintenance of LA Housing Units	4,770,463	4,770,463	4,475,365	4,600,000
A0102	Maintenance of Traveller Accommodation Units	300,000	300,000	300,000	300,000
A0103	Traveller Accommodation Management	216,544	216,544	202,657	208,500
A0104	Estate Maintenance	243,000	243,000	243,000	243,000
A0199	Service Support Costs	2,371,595	2,371,595	2,079,465	2,250,000
	A01 Maintenance/Improvement of LA Housing Units	7,901,602	7,901,602	7,300,487	7,601,500
A0201	Assessment of Housing Need Applications, Housing Allocations & tfrs	557,242	557,242	515,009	530,000
A0299	Service Support Costs	509,199	509,199	484,644	490,000
	A02 Housing Assessment, Allocation and Transfer	1,066,440	1,066,440	999,652	1,020,000
A0301	Debt Management & Rent Assessment	612,083	612,083	589,837	595,000
A0399	Service Support Costs	361,049	361,049	344,200	352,000
	A03 Housing Rent and Tenant Purchase Administration	973,132	973,132	934,037	947,000
A0401	Housing Estate Management	81,000	81,000	81,000	81,000
A0402	Tenancy Management	306,868	306,868	301,112	303,000
A0403	Social and Community Housing Service	-	0	0	-
A0499	Service Support Costs	168,896	168,896	161,198	165,500
	A04 Housing Community Development Support	556,764	556,764	543,309	549,500

TABLE F - EXPENDITURE

DIVISION A - HOUSING AND BUILDING SERVICE

	Expenditure by Service and Sub-Service	2023		2022	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
A0501	Homeless Grants Other Bodies	795,857	795,857	630,245	705,000
A0502	Homeless Service	212,368	212,368	136,049	175,500
A0599	Service Support Costs	407,258	407,258	390,304	398,000
	A05 Administration of Homeless Service	1,415,483	1,415,483	1,156,598	1,278,500
A0601	Technical & Administrative Support	1,033,634	1,033,634	621,261	820,500
A0602	Loan Charges	1,119,709	1,119,709	1,137,984	1,137,984
A0699	Service Support Costs	337,508	337,508	277,659	298,000
	A06 Support to Housing Capital	2,490,851	2,490,851	2,036,904	2,256,484
A0701	RAS Operations	3,630,000	3,630,000	4,100,000	3,875,000
A0702	Long Term Leasing	1,690,165	1,690,165	1,405,000	1,560,000
A0703	Payment & Availability	5,400,000	5,400,000	3,300,000	4,500,000
A0704	Affordable Leases	0	0	0	0
A0799	Service Support Costs	1,028,390	1,028,390	928,932	967,000
	A07 RAS and Leasing Programme	11,748,555	11,748,555	9,733,932	10,902,000
A0801	Loan Interest and Other Charges	1,409,505	1,409,505	1,318,758	1,318,758
A0802	Debt Management Housing Loans	48,943	48,943	62,990	57,000
A0899	Service Support Costs	410,611	410,611	379,756	398,000
	A08 Housing Loans	1,869,059	1,869,059	1,761,505	1,773,758

TABLE F - EXPENDITURE

DIVISION A - HOUSING AND BUILDING SERVICE

	Expenditure by Service and Sub-Service	2023		2022	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
A0901	Housing Adaptation Grant Scheme	-	-	-	-
A0902	Loan Charges DPG/ERG	-	-	-	-
A0903	Essential Repair Grants	-	-	-	-
A0904	Other Housing Grant Payments	2,801,590	2,801,590	2,501,590	2,500,000
A0905	Mobility Aids Housing Grants	846,710	846,710	846,710	850,000
A0999	Service Support Costs	348,098	348,098	254,086	268,000
	A09 Housing Grants	3,996,398	3,996,398	3,602,386	3,618,000
A1101	Agency & Recoupable Services	-	-	-	-
A1199	Service Support Costs	-	-	-	-
	A11 Agency & Recoupable Services	-	-	-	-
A1201	HAP Operations	348,493	348,493	297,848	325,000
A1299	Service Support Costs	175,030	175,030	165,832	168,000
	A12 HAP Programme	523,523	523,523	463,679	493,000
	Division A Total	32,541,808	32,541,808	28,532,490	30,439,742

Division B – Road Transport and Safety

TABLE F - EXPENDITURE

DIVISION B - ROADS TRANSPORTATION & SAFETY

	Expenditure by Service and Sub-Service	2023		2022	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
B0101	NP - Surface Dressing	-	-	-	-
B0102	NP - Pavement Overlay/Reconstruction	-	-	-	-
B0103	NP - Winter Maintenance	169,500	169,500	169,500	169,500
B0104	NP - Bridge Maintenance (Eirspan)	0	-	-	-
B0105	NPs - General Maintenance	197,547	197,547	251,912	197,547
B0106	NP - General Improvement Works	1,161,426	1,161,426	124,577	1,161,426
B0199	Service Support Costs	557,883	557,883	435,053	492,000
	B01 NP Road - Maintenance and Improvement	2,086,356	2,086,356	981,043	2,020,473
B0201	NS - Surface Dressing	-	-	-	-
B0202	NS - Overlay/Reconstruction	-	-	-	-
B0203	NS - Overlay/Reconstruction - Urban	-	-	-	-
B0204	NS - Winter Maintenance	10,000	10,000	10,000	10,000
B0205	NS - Bridge Maintenance (Eirspan)	0	-	-	-
B0206	NS - General Maintenance	18,735	18,735	18,735	18,735
B0207	NS - General Improvements Works	4,935	4,935	4,935	4,935
B0299	Service Support Costs	117,140	117,140	118,436	118,000
	B02 NS Road - Maintenance and Improvement	150,810	150,810	152,106	151,670

TABLE F - EXPENDITURE

DIVISION B - ROADS TRANSPORTATION & SAFETY

	Expenditure by Service and Sub-Service	2023		2022	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
B0301	Regional Roads Surface Dressing	-	-	-	-
B0302	Reg Rd Surface Rest/Road Reconstruction/Overlay	-	-	-	-
B0303	Regional Road Winter Maintenance	80,000	80,000	40,000	80,000
B0304	Regional Road Bridge Maintenance	-	-	-	-
B0305	Regional Road General Maintenance Works	1,850,000	1,850,000	1,540,000	1,850,000
B0306	Regional Roads General Improvement Works	603,000	603,000	464,000	603,000
B0399	Service Support Costs	864,962	864,962	839,924	855,000
	B03 Regional Roads - Maintenance and Improvement	3,397,961	3,397,961	2,883,925	3,388,000
B0401	Local Road Surface Dressing	2,841,000	2,841,000	2,727,502	2,841,000
B0402	Local Rd Surface Rest/Road Reconstruction/Overlay	10,812,600	10,812,600	10,008,002	10,812,600
B0403	Local Road Winter Maintenance	-	-	-	-
B0404	Local Road Bridge Maintenance	-	-	-	-
B0405	Local Road General Maintenance Works	6,942,846	6,942,846	6,942,846	7,300,000
B0406	Local Road General Improvement Works	5,461,100	5,461,100	1,660,685	5,461,100
B0499	Service Support Costs	4,652,909	4,652,909	4,463,315	4,575,000
	B04 Local Roads - Maintenance and Improvement	30,710,455	30,710,455	25,802,348	30,989,700

TABLE F - EXPENDITURE

DIVISION B - ROADS TRANSPORTATION & SAFETY

	Expenditure by Service and Sub-Service	2023		2022	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
B0501	Public Lighting Operating Costs	1,865,953	1,865,953	1,865,879	2,200,000
B0502	Public Lighting Improvement	80,000	80,000	80,000	80,000
B0599	Service Support Costs	8,269	8,269	10,885	9,000
	B05 Public Lighting	1,954,222	1,954,222	1,956,764	2,289,000
B0601	Traffic Management	-	-	-	
B0602	Traffic Maintenance	-	-	-	
B0603	Traffic Improvement Measures	-	-	-	
B0699	Service Support Costs	64,723	64,723	66,453	65,000
	B06 Traffic Management Improvement	64,723	64,723	66,453	65,000
B0701	Low Cost Remedial Measures	449,305	449,305	344,000	449,305
B0702	Other Engineering Improvements	70,000	70,000	70,000	70,000
B0799	Service Support Costs	202,975	202,975	203,183	203,000
	B07 Road Safety Engineering Improvement	722,280	722,280	617,183	722,305

TABLE F - EXPENDITURE

DIVISION B - ROADS TRANSPORTATION & SAFETY

	Expenditure by Service and Sub-Service	2023		2022	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
B0801	School Wardens	95,583	95,583	105,683	96,000
B0802	Publicity and Promotion Road Safety	30,000	30,000	30,000	30,000
B0899	Service Support Costs	85,866	85,866	90,346	87,000
	B08 Road Safety Promotion/Education	211,450	211,450	226,029	213,000
B0901	Maintenance and Management of Car Parking	219,000	219,000	219,000	219,000
B0902	Operation of Street Parking	120,000	120,000	120,000	120,000
B0903	Parking Enforcement	781,192	781,192	792,157	780,000
B0999	Service Support Costs	264,647	264,647	264,781	264,000
	B09 Car Parking	1,384,839	1,384,839	1,395,938	1,383,000
B1001	Administration of Roads Capital Programme	167,515	167,515	167,515	167,515
B1099	Service Support Costs	118,070	118,070	108,594	110,000
	B10 Support to Roads Capital Programme	285,585	285,585	276,109	277,515
B1101	Agency & Recoupable Services	1,000,000	1,000,000	1,000,000	1,000,000
B1199	Service Support Costs	19,019	19,019	58,565	46,000
	B11 Agency & Recoupable Services	1,019,019	1,019,019	1,058,565	1,046,000
	Division B Total	41,987,701	41,987,701	35,416,463	42,545,663

Division C – Water Services

TABLE F - EXPENDITURE

DIVISION C - WATER SERVICES

	Expenditure by Service and Sub-Service	2023		2022	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
C0101	Water Plants and Networks	2,423,985	2,423,985	2,169,238	2,300,000
C0199	Service Support Costs	2,598,276	2,598,276	2,379,932	2,500,000
	C01 Water Supply	5,022,262	5,022,262	4,549,170	4,800,000
C0201	Waste Plants and Networks	1,221,847	1,221,847	1,116,613	1,190,000
C0299	Service Support Costs	1,495,834	1,495,834	1,335,070	1,395,000
	C02 Waste Water Treatment	2,717,681	2,717,681	2,451,683	2,585,000
C0301	Debt Management Water and Waste Water	132,106	132,106	175,862	140,000
C0399	Service Support Costs	213,033	213,033	207,100	208,000
	C03 Collection of Water and Waste Water Charges	345,139	345,139	382,962	348,000
C0401	Operation and Maintenance of Public Conveniences	433,843	433,843	402,392	430,000
C0499	Service Support Costs	168,817	168,817	127,106	130,000
	C04 Public Conveniences	602,660	602,660	529,497	560,000

TABLE F - EXPENDITURE

DIVISION C - WATER SERVICES

	Expenditure by Service and Sub-Service	2023		2022	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
C0501	Grants for Individual Installations	390,000	390,000	390,000	390,000
C0502	Grants for Water Group Schemes	468,372	468,372	406,872	460,000
C0503	Grants for Waste Water Group Schemes	500,000	500,000	500,000	500,000
C0504	Group Water Scheme Subsidies	560,000	560,000	560,000	560,000
C0599	Service Support Costs	253,999	253,999	294,664	280,000
	C05 Admin of Group Schemes and Private Installations	2,172,372	2,172,372	2,151,536	2,190,000
C0601	Technical Design and Supervision	892,191	892,191	873,258	880,000
C0699	Service Support Costs	365,025	365,025	352,007	360,000
	C06 Support to Water Capital Programme	1,257,217	1,257,217	1,225,265	1,240,000
C0701	Agency & Recoupable Services	30,000	30,000	30,000	30,000
C0799	Service Support Costs	0	-	-	-
	C07 Agency & Recoupable Services	30,000	30,000	30,000	30,000
C0801	Local Authority Water Services	166,000	166,000	-	160,000
C0802	Local Authority Sanitary Services	195,000	195,000	240,000	193,000
C0899	Service Support Costs	0	-	-	-
	C08 Local Authority Water & Sanitary Services	361,000	361,000	240,000	353,000
	Division C Total	12,508,330	12,508,330	11,560,113	12,106,000

Division D – Development Management

TABLE F - EXPENDITURE

DIVISION D - DEVELOPMENT MANAGEMENT

	Expenditure by Service and Sub-Service	2023		2022	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
D0101	Statutory Plans and Policy	731,719	731,719	632,290	675,000
D0199	Service Support Costs	333,597	333,597	310,022	320,000
	D01 Forward Planning	1,065,316	1,065,316	942,312	995,000
D0201	Planning Control	1,337,027	1,337,027	1,333,855	1,335,000
D0299	Service Support Costs	922,342	922,342	911,029	915,000
	D02 Development Management	2,259,369	2,259,369	2,244,884	2,250,000
D0301	Enforcement Costs	768,061	768,061	737,147	745,000
D0399	Service Support Costs	521,628	521,628	501,331	515,000
	D03 Enforcement	1,289,689	1,289,689	1,238,478	1,260,000
D0401	Industrial Sites Operations	-	-	-	-
D0403	Management of and Contribs to Other Commercial Facs	-	-	-	-
D0404	General Development Promotion Work	-	-	-	-
D0499	Service Support Costs	0	-	-	-
	D04 Industrial and Commercial Facilities	-	-	-	-

TABLE F - EXPENDITURE

DIVISION D - DEVELOPMENT MANAGEMENT

	Expenditure by Service and Sub-Service	2023		2022	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
D0501	Tourism Promotion	253,768	253,768	223,768	235,000
D0502	Tourist Facilities Operations	30,000	30,000	30,000	30,000
D0599	Service Support Costs	3,776	3,776	3,758	3,750
	D05 Tourism Development and Promotion	287,544	287,544	257,526	268,750
D0601	General Community & Enterprise Expenses	1,889,842	1,923,842	952,688	1,010,000
D0602	RAPID Costs	300,000	300,000	150,065	300,000
D0603	Social Inclusion	150,594	150,594	133,889	340,000
D0699	Service Support Costs	612,101	612,101	501,885	555,000
	D06 Community and Enterprise Function	2,952,537	2,986,537	1,738,527	2,205,000
D0701	Unfinished Housing Estates	70,000	70,000	70,000	70,000
D0799	Service Support Costs	1,618	1,618	1,611	1,610
	D07 Unfinished Housing Estates	71,618	71,618	71,611	71,610
D0801	Building Control Inspection Costs	566,676	566,676	617,580	575,000
D0802	Building Control Enforcement Costs	-	-	-	-
D0899	Service Support Costs	342,210	342,210	343,005	342,000
	D08 Building Control	908,886	908,886	960,585	917,000

TABLE F - EXPENDITURE

DIVISION D - DEVELOPMENT MANAGEMENT

	Expenditure by Service and Sub-Service	2023		2022	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
D0901	Urban and Village Renewal	156,000	156,000	156,000	156,000
D0902	EU Projects	-	-	-	-
D0903	Town Twinning	27,000	27,000	27,000	27,000
D0904	European Office	-	-	-	-
D0905	Economic Development and Promotion	3,816,608	3,816,608	3,478,591	3,500,000
D0906	Local Enterprise Office	1,288,656	1,288,656	1,265,562	1,270,000
D0999	Service Support Costs	892,189	892,189	884,483	885,000
	D09 Economic Development and Promotion	6,180,454	6,180,454	5,811,635	5,838,000
D1001	Property Management Costs	925,476	925,476	771,382	780,000
D1099	Service Support Costs	89,537	89,537	78,411	82,000
	D10 Property Management	1,015,013	1,015,013	849,793	862,000
D1101	Heritage Services	206,501	206,501	189,562	192,000
D1102	Conservation Services	10,000	10,000	10,000	10,000
D1103	Conservation Grants	217,000	217,000	217,000	217,000
D1199	Service Support Costs	97,578	97,578	91,966	93,000
	D11 Heritage and Conservation Services	531,079	531,079	508,528	512,000
D1201	Agency & Recoupable Services	0	-	-	0
D1299	Service Support Costs	0	-	-	0
	D12 Agency & Recoupable Services	0	-	0	0
	Division D Total	16,561,506	16,595,506	14,623,880	15,179,360

Division E – Environmental Services

TABLE F - EXPENDITURE

DIVISION E - ENVIRONMENTAL SERVICES

	Expenditure by Service and Sub-Service	2023		2022	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
E0101	Landfill Operation	1,514,871	1,514,871	1,499,229	1,502,000
E0102	Contribution to other LA's - Landfill Facilities	-	-	-	-
E0103	Landfill Aftercare Costs.	-	-	-	-
E0199	Service Support Costs	249,219	249,219	214,893	232,000
	E01 Landfill Operation & Aftercare	1,764,091	1,764,091	1,714,121	1,734,000
E0201	Recycling Facilities Operations	1,018,071	1,018,071	1,007,267	1,010,000
E0202	Bring Centres Operations	271,890	271,890	354,044	350,000
E0204	Other Recycling Services	-	-	-	-
E0299	Service Support Costs	369,006	369,006	412,451	403,000
	E02 Recovery and Recycling Facilities Operations	1,658,967	1,658,967	1,773,762	1,763,000
E0301	Waste to Energy Facilities Operations	-	-	-	-
E0399	Service Support Costs	-	-	-	-
	E03 Waste to Energy Facilities Operations	-	-	-	-

TABLE F - EXPENDITURE

DIVISION E - ENVIRONMENTAL SERVICES

	Expenditure by Service and Sub-Service	2023		2022	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
E0401	Recycling Waste Collection Services	-	-	-	0
E0402	Organic Waste Collection Services	-	-	-	0
E0403	Residual Waste Collection Services	41,000	41,000	41,000	41,000
E0404	Commercial Waste Collection Services	-	-	-	
E0406	Contribution to Waste Collection Services	-	-	-	
E0407	Other Costs Waste Collection	-	-	-	
E0499	Service Support Costs	33,427	33,427	23,984	25,000
	E04 Provision of Waste Collection Services	74,427	74,427	64,984	66,000
E0501	Litter Warden Service	119,917	119,917	121,483	120,000
E0502	Litter Control Initiatives	535,808	535,808	601,242	600,000
E0503	Educational Awareness Services	50,000	50,000	50,000	50,000
E0599	Service Support Costs	419,656	419,656	398,424	402,000
	E05 Litter Management	1,125,381	1,125,381	1,171,149	1,172,000
E0601	Operation of Street Cleaning Service	1,653,827	1,653,827	1,624,490	1,640,000
E0602	Provision and Improvement of Litter Bins	10,000	10,000	10,000	10,000
E0699	Service Support Costs	451,840	451,840	295,730	340,000
	E06 Street Cleaning	2,115,667	2,115,667	1,930,220	1,990,000

TABLE F - EXPENDITURE

DIVISION E - ENVIRONMENTAL SERVICES

	Expenditure by Service and Sub-Service	2023		2022	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
E0701	Monitoring of Waste Regs (incl Private Landfills)	42,380	42,380	37,609	39,000
E0702	Enforcement of Waste Regulations	41,000	41,000	41,000	41,000
E0799	Service Support Costs	644,741	644,741	615,117	635,000
	E07 Waste Regulation, Monitoring and Enforcement	728,121	728,121	693,727	715,000
E0801	Waste Management Plan	86,000	86,000	86,000	86,000
E0802	Contrib to Other Bodies Waste Management Planning	-	-	-	
E0899	Service Support Costs	15,186	15,186	14,269	14,500
	E08 Waste Management Planning	101,186	101,186	100,269	100,500
E0901	Maintenance of Burial Grounds	490,682	490,682	466,981	475,000
E0999	Service Support Costs	108,687	108,687	109,596	109,000
	E09 Maintenance of Burial Grounds	599,369	599,369	576,577	584,000
E1001	Operation Costs Civil Defence	244,909	244,909	269,424	250,000
E1002	Dangerous Buildings	40,000	40,000	40,000	40,000
E1003	Emergency Planning	99,241	99,241	98,642	98,500
E1004	Derelict sites	20,000	20,000	20,000	20,000
E1005	Water Safety Operation	420,549	420,549	365,392	380,000
E1099	Service Support Costs	332,075	332,075	317,801	320,000
	E10 Safety of Structures and Places	1,156,774	1,156,774	1,111,258	1,108,500

TABLE F - EXPENDITURE

DIVISION E - ENVIRONMENTAL SERVICES

	Expenditure by Service and Sub-Service	2023		2022	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
E1101	Operation of Fire Brigade Service	3,902,892	3,902,892	3,517,226	3,850,000
E1103	Fire Services Training	232,000	232,000	183,000	200,000
E1104	Operation of Ambulance Service	-	-	-	
E1199	Service Support Costs	1,352,646	1,352,646	1,257,734	1,295,000
	E11 Operation of Fire Service	5,487,538	5,487,538	4,957,960	5,345,000
E1201	Fire Safety Control Cert Costs	-	-	-	
E1202	Fire Prevention and Education	15,000	15,000	15,000	15,000
E1203	Inspection/Monitoring of Commercial Facilities	-	-	-	
E1299	Service Support Costs	387,864	387,864	366,297	370,000
	E12 Fire Prevention	402,864	402,864	381,297	385,000
E1301	Water Quality Management	500,511	500,511	536,584	510,000
E1302	Licensing and Monitoring of Air and Noise Quality	215,657	215,657	156,548	175,000
E1399	Service Support Costs	302,759	302,759	293,407	290,000
	E13 Water Quality, Air and Noise Pollution	1,018,926	1,018,926	986,540	975,000
E1401	Agency & Recoupable Services	-	-	-	-
E1499	Service Support Costs	0	-	-	0
	E14 Agency & Recoupable Services	0	-	0	0
E1501	Climate Change & Flooding	148,318	148,318	133,891	140,000
E1599	Service Support Costs	28,642	28,642	34,952	32,000
	E15 Climate Change & Flooding	176,959	176,959	168,843	172,000
	Division E Total	16,410,273	16,410,273	15,630,706	16,110,000

Division F – Recreation & Amenity

TABLE F - EXPENDITURE

DIVISION F - RECREATION AND AMENITY

	Expenditure by Service and Sub-Service	2023		2022	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
F0101	Leisure Facilities Operations	312,239	312,239	311,284	312,000
F0103	Contribution to External Bodies Leisure Facilities	42,000	42,000	40,000	40,000
F0199	Service Support Costs	6,910	6,910	7,542	7,000
	F01 Leisure Facilities Operations	361,150	361,150	358,826	359,000
F0201	Library Service Operations	3,467,296	3,467,296	3,155,848	3,200,000
F0202	Archive Service	97,721	97,721	125,308	120,000
F0204	Purchase of Books, CD's etc.	360,000	360,000	350,000	350,000
F0205	Contributions to Library Organisations	-	-	-	
F0299	Service Support Costs	1,915,114	1,915,114	1,741,427	1,800,000
	F02 Operation of Library and Archive Service	5,840,131	5,840,131	5,372,583	5,470,000
F0301	Parks, Pitches and Open Spaces	1,475,717	1,475,717	1,098,926	1,200,000
F0302	Playgrounds	259,295	259,295	232,130	245,000
F0303	Beaches	225,134	225,134	220,157	220,000
F0399	Service Support Costs	363,739	363,739	329,032	345,000
	F03 Outdoor Leisure Areas Operations	2,323,886	2,323,886	1,880,245	2,010,000

TABLE F - EXPENDITURE

DIVISION F - RECREATION AND AMENITY

	Expenditure by Service and Sub-Service	2023		2022	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
F0401	Community Grants	544,000	510,000	510,000	510,000
F0402	Operation of Sports Hall/Stadium	70,000	70,000	70,000	70,000
F0403	Community Facilities	85,000	85,000	85,000	85,000
F0404	Recreational Development	503,574	503,574	421,478	450,000
F0499	Service Support Costs	200,621	200,621	172,299	180,000
	F04 Community, Sport and Recreational Development	1,403,195	1,369,195	1,258,777	1,295,000
F0501	Administration of the Arts Programme	964,442	964,442	891,529	892,000
F0502	Contribution to Other Bodies Arts Programme	-	-	-	-
F0503	Museums Operations	-	-	-	-
F0504	Heritage/Interpretive Facilities Operations	-	-	-	-
F0505	Festivals & Concerts	632,000	632,000	632,000	632,000
F0599	Service Support Costs	182,734	182,734	149,767	153,000
	F05 Operation of Arts Programme	1,779,176	1,779,176	1,673,297	1,677,000
F0601	Agency & Recoupable Services	-	-	-	-
F0699	Service Support Costs	-	-	-	-
	F06 Agency & Recoupable Services	-	-	-	-
	Division F Total	11,707,537	11,673,537	10,543,728	10,811,000

Division G - Agriculture, Education, Health & Welfare

TABLE F - EXPENDITURE

DIVISION G - AGRICULTURE, EDUCATION, HEALTH & WELFARE

	Expenditure by Service and Sub-Service	2023		2022	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
G0101	Maintenance of Land Drainage Areas	28,000	28,000	28,000	28,000
G0102	Contributions to Joint Drainage Bodies	-	-	-	-
G0103	Payment of Agricultural Pensions	0	-	-	-
G0199	Service Support Costs	85	85	666	100
	G01 Land Drainage Costs	28,085	28,085	28,666	28,100
G0201	Operation of Piers	150,000	150,000	100,000	100,000
G0203	Operation of Harbours	1,074,848	1,074,848	1,051,031	1,060,000
G0299	Service Support Costs	401,913	401,913	375,419	380,000
	G02 Operation and Maintenance of Piers and Harbours	1,626,762	1,626,762	1,526,450	1,540,000
G0301	General Maintenance - Coastal Regions	-	-	-	-
G0302	Planned Protection of Coastal Regions	251,324	251,324	199,846	200,000
G0399	Service Support Costs	20,571	20,571	19,790	20,000
	G03 Coastal Protection	271,896	271,896	219,636	220,000

TABLE F - EXPENDITURE

DIVISION G - AGRICULTURE, EDUCATION, HEALTH & WELFARE

	Expenditure by Service and Sub-Service	2023		2022	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
G0401	Provision of Veterinary Service	11,060	11,060	10,590	11,000
G0402	Inspection of Abattoirs etc	25,050	25,050	25,050	25,000
G0403	Food Safety	98,366	98,366	88,172	90,000
G0404	Operation of Dog Warden Service	378,473	378,473	364,335	368,000
G0405	Other Animal Welfare Services (incl. Horse Control)	96,261	96,261	95,104	90,000
G0499	Service Support Costs	144,790	144,790	135,304	138,000
	G04 Veterinary Service	754,000	754,000	718,556	722,000
G0501	Payment of Higher Education Grants	0	-	-	
G0502	Administration Higher Education Grants	-	-	-	
G0505	Contribution to Education & Training Board	0	-	-	
G0506	Other Educational Services	1,500	1,500	1,500	0
G0507	School Meals	64,000	64,000	64,000	64,000
G0599	Service Support Costs	0	-	340,975	0
	G05 Educational Support Services	65,500	65,500	406,475	64,000
G0601	Agency & Recoupable Services	-	-	-	-
G0699	Service Support Costs	-	-	-	-
	G06 Agency & Recoupable Services	-	-	-	-
	Division G Total	2,746,242	2,746,242	2,899,782	2,574,100

Division H – Miscellaneous Services

TABLE F - EXPENDITURE

DIVISION H - MISCELLANEOUS SERVICES

	Expenditure by Service and Sub-Service	2023		2022	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
H0101	Maintenance of Machinery Service	-	-	-	-
H0102	Plant and Machinery Operations	-	-	-	-
H0199	Service Support Costs	769,508	769,508	789,761	770,000
	H01 Profit/Loss Machinery Account	769,508	769,508	789,761	770,000
H0201	Purchase of Materials, Stores	-	-	10,000	-
H0202	Administrative Costs Stores	-	-	-	-
H0203	Upkeep of Buildings, Stores	-	-	-	-
H0299	Service Support Costs	207,750	207,750	139,626	148,000
	H02 Profit/Loss Stores Account	207,750	207,750	149,626	148,000
H0301	Administration of Rates Office	480,984	480,984	454,750	470,000
H0302	Debt Management Service Rates	543,385	543,385	423,171	475,000
H0303	Refunds and Irrecoverable Rates	6,233,455	6,233,455	7,359,866	6,100,000
H0399	Service Support Costs	597,077	597,077	548,769	560,000
	H03 Administration of Rates	7,854,900	7,854,900	8,786,556	7,605,000

TABLE F - EXPENDITURE

DIVISION H - MISCELLANEOUS SERVICES

	Expenditure by Service and Sub-Service	2023		2022	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
H0401	Register of Elector Costs	176,663	176,663	135,584	150,000
H0402	Local Election Costs	65,000	65,000	65,000	65,000
H0499	Service Support Costs	89,440	89,440	80,759	83,000
	H04 Franchise Costs	331,103	331,103	281,343	298,000
H0501	Coroner Fees and Expenses	199,007	199,007	198,134	195,000
H0502	Operation of Morgue	-	-	-	-
H0599	Service Support Costs	28,505	28,505	27,797	28,000
	H05 Operation of Morgue and Coroner Expenses	227,512	227,512	225,931	223,000
H0601	Weighbridge Operations	16,000	16,000	16,000	16,000
H0699	Service Support Costs	-	-	-	-
	H06 Weighbridges	16,000	16,000	16,000	16,000
H0701	Operation of Markets	10,000	10,000	10,000	10,000
H0702	Casual Trading Areas	15,206	15,206	15,206	15,206
H0799	Service Support Costs	-	-	-	-
	H07 Operation of Markets and Casual Trading	25,206	25,206	25,206	25,206

TABLE F - EXPENDITURE

DIVISION H - MISCELLANEOUS SERVICES

	Expenditure by Service and Sub-Service	2023		2022	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
H0801	Malicious Damage	-	-	-	-
H0899	Service Support Costs	-	-	-	-
	H08 Malicious Damage	-	-	-	-
H0901	Representational Payments	992,890	992,890	978,706	985,000
H0902	Chair/Vice-chair Allowances	102,000	102,000	102,000	102,000
H0903	Annual Allowances LA Members	237,700	237,700	342,700	230,000
H0904	Expenses LA Members	57,800	57,800	57,800	57,800
H0905	Other Expenses	141,000	141,000	141,000	141,000
H0906	Conferences Abroad	32,000	32,000	32,000	32,000
H0907	Retirement Gratuities	50,000	50,000	50,000	50,000
H0908	Contributions to Members Associations	29,285	29,285	24,785	27,000
H0909	General Municipal Allocations (GMA)	675,000	675,000	300,000	300,000
H0999	Service Support Costs	16,876	16,876	16,135	16,400
	H09 Local Representation/Civic Leadership	2,334,551	2,334,551	2,045,126	1,941,200
H1001	Motor Taxation Operation	681,068	681,068	658,630	670,000
H1099	Service Support Costs	474,709	474,709	453,332	460,000
	H10 Motor Taxation	1,155,777	1,155,777	1,111,962	1,130,000

TABLE F - EXPENDITURE

DIVISION H - MISCELLANEOUS SERVICES

	Expenditure by Service and Sub-Service	2023		2022	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
H1101	Agency & Recoupable Services	3,280,453	3,280,453	955,861	950,000
H1102	NPPR	229,808	229,808	263,669	250,000
H1199	Service Support Costs	354,891	354,891	335,809	350,000
	H11 Agency & Recoupable Services	3,865,152	3,865,152	1,555,339	1,550,000
	Division H Total	16,787,459	16,787,459	14,986,851	13,706,406
	Overall Total	151,250,856	151,250,856	134,194,013	143,472,271

BUDGET TABLES – INCOME

DIVISION A - HOUSING AND BUILDING SERVICE					
Income by Source	2023		2022		
	Estimated by Chief Executive	Adopted by Council	Adopted by Council	Estimated Outturn	
	€	€	€	€	
Government Grants & Subsidies					
Housing, Local Government & Heritage	15,153,915	15,153,915	11,924,277	12,015,000	
Other			90,000	0	
Total Grants & Subsidies	15,153,915	15,153,915	12,014,277	12,015,000	
Goods & Services					
Rent from houses	18,450,000	18,450,000	17,550,000	18,000,000	
Housing Loans Interest & Charges	1,280,274	1,280,274	1,212,902	1,260,000	
Superannuation	129,771	129,771	128,335	129,000	
Agency Services & Repayable Works					
Local Authority Contributions					
Other Income	493,129	493,129	563,694	520,000	
Total Goods & Services	20,353,174	20,353,174	19,454,930	19,909,000	
Division A Total	35,507,089	35,507,089	31,469,208	31,924,000	

0

DIVISION B - ROADS TRANSPORTATION & SAFETY				
Income by Source	2023		2022	
	Estimated by Chief Executive	Adopted by Council	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants & Subsidies				
Housing, Local Government & Heritage				
TII Transport Infrastructure Ireland	22,565,905	22,565,905	17,253,189	22,565,905
National Transport Authority	1,562,143	1,562,143	579,660	1,562,143
Transport				
Community, Rural Development and the Islands				
Other	1,000,000	1,000,000	1,000,000	1,000,000
Total Grants & Subsidies	25,128,048	25,128,048	18,832,849	25,128,048
Goods & Services				
Parking Fines & Charges	2,700,000	2,700,000	2,800,000	2,675,000
Superannuation	191,634	191,634	222,534	200,000
Agency Services & Repayable Works				
Local Authority Contributions				
Other Income	31,250	31,250	31,250	31,250
Total Goods & Services	2,922,884	2,922,884	3,053,784	2,906,250
Division B Total	28,050,932	28,050,932	21,886,633	28,034,298

DIVISION C - WATER SERVICES					
Income by Source	2023		2022		Estimated Outturn
	Estimated by Chief Executive	Adopted by Council	Adopted by Council	Estimated Outturn	
	€	€	€	€	
Government Grants & Subsidies					
Housing, Local Government & Heritage	2,047,000	2,047,000	1,990,000	1,990,000	
Other					
Total Grants & Subsidies	2,047,000	2,047,000	1,990,000	1,990,000	
Goods & Services					
Irish Water	9,242,093	9,242,093	8,666,733	8,700,000	
Superannuation	112,317	112,317	117,148	117,000	
Agency Services & Repayable Works					
Local Authority Contributions					
Other Income	25,500	25,500	25,500	25,500	
Total Goods and Services	9,379,910	9,379,910	8,809,381	8,842,500	
Division C Total	11,426,910	11,426,910	10,799,381	10,832,500	

0

DIVISION D - DEVELOPMENT MANAGEMENT					
	Income by Source	2023		2022	
		Estimated by Chief Executive	Adopted by Council	Adopted by Council	Estimated Outturn
		€	€	€	€
	Government Grants & Subsidies				
	Housing, Local Government & Heritage	435,700	435,700	235,765	400,000
	Media, Tourism, Arts, Culture, Sport & the Gaeltacht Enterprise, Trade & Employment	325,560	325,560	75,560	250,000
	Community, Rural Development & the Islands				
	Other	1,399,800	1,399,800	1,235,406	1,285,000
	Total Grants & Subsidies	2,161,060	2,161,060	1,546,731	1,935,000
	Goods & Services				
	Planning Fees	800,000	800,000	750,000	775,000
	Superannuation	137,510	137,510	142,806	140,000
	Agency Services & Repayable Works				
	Local Authority Contributions				
	Other Income	506,500	506,500	415,158	465,000
	Total Goods & Services	1,444,010	1,444,010	1,307,964	1,380,000
Division D Total					
		3,605,070	3,605,070	2,854,695	3,315,000

DIVISION E - ENVIRONMENTAL SERVICES					
	Income by Source	2023		2022	
		Estimated by Chief Executive	Adopted by Council	Adopted by Council	Estimated Outturn
		€	€	€	€
	Government Grants & Subsidies				
	Housing, Local Government & Heritage	311,850	311,850	311,850	311,850
	Social Protection				
	Defence	103,000	103,000	103,000	103,000
	Climate Action & Communications Network				
	Other				
	Total Grants & Subsidies	414,850	414,850	414,850	414,850
	Goods & Services				
	Domestic Refuse Charges				
	Commercial Refuse Charges				
	Landfill Charges				
	Fire Charges	510,000	510,000	490,000	490,000
	Superannuation	193,747	193,747	194,219	193,000
	Agency Services & Repayable Works				
	Local Authority Contributions				
	Other Income	902,357	902,357	852,357	875,000
	Total Goods and Services	1,606,104	1,606,104	1,536,576	1,558,000
	Division E Total	2,020,954	2,020,954	1,951,426	1,972,850

DIVISION F - RECREATION AND AMENITY					
	Income by Source	2023		2022	
		Estimated by Chief Executive	Adopted by Council	Adopted by Council	Estimated Outturn
		€	€	€	€
	Government Grants & Subsidies				
	Housing, Local Government & Heritage				
	Education				
	Media, Tourism, Art, Culture, Sport & the Gaeltacht	370,161	370,161	315,161	350,000
	Social Protection				
	Library Council				
	Transport				
	Community, Rural Development & the Islands				
	Other	47,000	47,000	22,000	35,000
	Total Grants & Subsidies	417,161	417,161	337,161	385,000
	Goods & Services				
	Recreation/Amenity/Culture				
	Superannuation	99,256	99,256	98,323	98,000
	Agency Services & Repayable Works				
	Local Authority Contributions				
	Other Income	489,000	489,000	470,241	475,000
	Total Goods and Services	588,256	588,256	568,564	573,000
	Division F Total	1,005,417	1,005,417	905,725	958,000

DIVISION G - AGRICULTURE, EDUCATION, HEALTH & WELFARE					
Income by Source	2023		2022		Estimated Outturn
	Estimated by Chief Executive	Adopted by Council	Adopted by Council	Estimated	
	€	€	€	€	
Government Grants & Subsidies					
Housing, Local Government & Heritage	235,000	235,000	235,000		235,000
Media, Tourism, Art, Culture, Sport & the Gaeltacht					
Education	0	0	-		
Transport					
Food Safety Authority of Ireland					
Agriculture & Marine					
Other					
Total Grants & Subsidies	235,000	235,000	235,000		235,000
Goods & Services					
Superannuation	22,167	22,167	23,388		22,500
Agency Services & Repayable Works					
Local Authority Contributions					
Other income	1,063,500	1,063,500	1,077,500		1,060,000
Total Goods & Services	1,085,667	1,085,667	1,100,888		1,082,500
Division G Total	1,320,667	1,320,667	1,335,888		1,317,500

0

MISCELLANEOUS SERVICES - DIVISION H					
Income by Source	2023		2022		Estimated Outturn
	Estimated by Chief Executive	Adopted by Council	Adopted by Council	Estimated Outturn	
	€	€	€	€	
Government Grants & Subsidies					
Housing, Local Government & Heritage	9,928,713	9,928,713	4,688,017	4,688,017	
Agriculture & the Marine					
Social Protection					
Justice					
Other					
Total Grants & Subsidies	9,928,713	9,928,713	4,688,017	4,688,017	
Goods and Services					
Superannuation	97,975	97,975	102,929	98,000	
Agency Services & Repayable Works	975,272	975,272	860,861	935,000	
Local Authority Contributions					
NPPR	125,000	125,000	250,000	200,000	
Other income	399,259	399,259	329,780	345,000	
Total Goods and Services	1,597,506	1,597,506	1,543,570	1,578,000	
Divison H Total	11,526,219	11,526,219	6,231,588	6,266,017	
Overall Total	94,463,257	94,463,257	77,434,544	84,620,165	

0

APPENDIX 1
CENTRAL MANAGEMENT CHARGES

APPENDIX 1**SUMMARY OF CENTRAL MANAGEMENT CHARGE FOR THE YEAR 2023**

Description	2023 €
Area Office Overhead	3,114,334
Corporate Buildings Overhead	4,130,057
Corporate Affairs Overhead	1,507,426
Finance Function Overhead	1,595,279
Human Resource Function Overhead	2,256,343
IT Applications Overhead	1,863,811
IT Services Overhead	1,415,819
Print & Post Room Service Overhead	450,097
Pension & Lump Sum Overhead	9,390,000
Insurances	2,384,607
Sub-Total	28,107,774

0

APPENDIX 2
SUMMARY OF LOCAL PROPERTY
ALLOCATION

APPENDIX 2

SUMMARY OF LOCAL PROPERTY TAX ALLOCATION FOR 2023

Description	€	€
Discretionary		
Discretionary Local Property Tax (Table A)	15,272,231	
		15,272,231
Self Funding - Revenue Budget		
Housing & Building	0	
Roads Transport & Safety	0	
		0
Total Local Property Tax - Revenue Budget		15,272,231
Self Funding - Capital Budget		
Housing & Building	0	
Roads Transport & Safety	0	
		0
Total Local Property Tax - Capital Budget		0
Total Local Property Tax Allocation (Post Variation)		15,272,231

APPENDIX 3
GENERAL MUNICIPAL ALLOCATIONS

APPENDIX 3

MUNICIPAL DISTRICT DRAFT BUDGETARY PLAN 2023

	€		€	€	€	€
	Municipal District Wexford	Municipal District Rosslare	Municipal District Enniscorthy	Municipal District New Ross	Municipal District Gorey/Kilmuckridge	Municipal District Total
General Municipal Allocation	482,000	332,000	439,000	414,000	540,000	2,207,000
Increase/decrease in other charges	0	0	0	0	0	0
Total (A)	482,000	332,000	439,000	414,000	540,000	2,207,000
To finance Gross Revenue Expenditure						
Details by Service Division	Municipal District Proposed Expenditure	Municipal District Proposed Expenditure	Municipal District Proposed Expenditure	Municipal District Proposed Expenditure	Municipal District Proposed Expenditure	Municipal District Proposed Expenditure
Housing and Building						
A0401 Housing Estate Management <i>Grants to Residents Associations etc</i>	16,000	12,000	15,000	15,000	23,000	81,000
	16,000	12,000	15,000	15,000	23,000	81,000
Roads Transport & Safety						
B0406 Local Road General Improvement Works <i>Members Allocations for small works</i>	63,000	45,000	54,000	54,000	90,000	306,000
B0406 Community Involvement Scheme <i>Local Co-Funded Schemes</i>	39,000	29,000	37,000	37,000	59,000	201,000
	102,000	74,000	91,000	91,000	149,000	507,000
Development Management						
D0502 Tourist facilities operations <i>Allocation for Promotion of District</i>	4,000	4,000	9,000	4,000	4,000	25,000
D0903 Town Twinning <i>Town Twinning Commitments and Development</i>	12,000	5,000	0	5,000	5,000	27,000
	16,000	9,000	9,000	9,000	9,000	52,000
Environmental Services						
E0502 Litter control initiatives <i>Incl Plantings/Hanging Baskets etc</i>	9,000	7,000	7,000	7,000	10,000	40,000
	9,000	7,000	7,000	7,000	10,000	40,000
Recreation & Amenity						
F0401 Community grants - sports & recreational <i>Amenity Grant €7,000 per member</i>	49,000	35,000	42,000	42,000	70,000	238,000
F0505 Festivals and concerts <i>Festivals, Concerts, Festive Lighting</i>	125,000	50,000	100,000	100,000	125,000	500,000
	174,000	85,000	142,000	142,000	195,000	738,000
Agricultural, Education, Health and Welfare						
G0507 School meals <i>School Meals Programme</i>	20,000	0	30,000	5,000	9,000	64,000
	20,000	0	30,000	5,000	9,000	64,000
Miscellaneous Services						
H0905 Local Representation/Civic Leadership	10,000	10,000	10,000	10,000	10,000	50,000
H0909 General Municipal Allocation (GMA)	60,000	60,000	60,000	60,000	60,000	300,000
H0909 District Project Development Programme	75,000	75,000	75,000	75,000	75,000	375,000
	145,000	145,000	145,000	145,000	145,000	725,000
Relevant Gross Expenditure B = A	482,000	332,000	439,000	414,000	540,000	2,207,000