

**MINUTES OF THE ANNUAL BUDGET MEETING OF WICKLOW COUNTY COUNCIL HELD ON
MONDAY 25TH NOVEMBER, 2024, COMMENCING 10.00 AM AND VIA MICROSOFT TEAMS**

PRESENT:

COUNCILLORS D. ALVEY, M. BARRY, J. BEHAN, S. BOURKE, M. CORRIGAN, A. CRONIN, E. DOYLE, G. DUNNE, L. FENELON-GASKIN, O. FINN, P. FITZGERALD, A. FLYNN KENNEDY, T. FORTUNE, P. GLENNON, P. KENNEDY, S. LANGRELL, J. MULHALL, I. NEARY, D. O'BRIEN, P. O'BRIEN CATHAOIRLEACH, G. RICHMOND, L. SCOTT, J. SNELL, P. STAPLETON, S. STOKES, C. WINSTANLEY (26)

APOLOGIES

CLLRS. M. DUDDY, P. LEONARD, M. MURPHY, G. O'NEILL, W. O'TOOLE, E. TIMMINS (6)

IN ATTENDANCE:

**MS. E. O'GORMAN, CHIEF EXECUTIVE
MS. L. GALLAGHER, DIRECTOR OF SERVICES
MS. H. PURCELL, SENIOR EXECUTIVE OFFICER/MEETINGS ADMINISTRATOR
MR. B. GLEESON, HEAD OF FINANCE
MR. M. NICHOLSON, DIRECTOR OF SERVICES
MS. LEONORA EARLS, DIRECTOR OF SERVICES
MR. JOE LANE, DIRECTOR OF SERVICES
MS. THERESA O'BRIEN, T/DIRECTOR OF SERVICES
MR. MARC DEVEREUX, T/DIRECTOR OF SERVICES
MS. H. FALLON, SENIOR ENGINEER
MS. S. WALSH, SENIOR PLANNER
MS. E. O'DONOVAN, HEAD OF INFORMATION SYSTEMS
MS. B. MCCARTHY, FINANCIAL MANAGEMENT ACCOUNTANT
MS. D. KINSELLA, FINANCIAL MANAGEMENT ACCOUNTANT
MS. L. HEALY, A/SENIOR EXECUTIVE OFFICER
MS. S. NICHOLS, A/SENIOR EXECUTIVE OFFICER
MS. V. ARMSTRONG, EXECUTIVE ACCOUNTANT
MR. M. CANAVAN, SENIOR STAFF OFFICER
MR. S. DOYLE, IS TECNICAL SUPPORT OFFICER
MR. G. MURPHY, IS TECHNICAL SUPPORT OFFICER
MS. A. M. ROBERTS, ASSISTANT STAFF OFFICER**

At the commencement of the meeting a roll call was taken. The Meetings Administrator advised of meetings etiquette for online meetings and that the press and some members of the public were also present.

ITEM NO. 1

To consider and adopt the Wicklow County Council Draft Annual Budget from the financial year ended 31st December 2025 in accordance with Section 103 of the Local Government Act 2001, as amended, the Local Government (Financial and Audit Procedures) Regulations 2014 and the Local Government (Financial and Audit Procedures) (Amendment) Regulations.

Elected Members were circulated with Wicklow County Council Local Authority Budget 2024 with report of the Chief Executive dated 15th November 2024.

TO: CATHAOIRLEACH AND MEMBERS OF WICKLOW COUNTY COUNCIL

**Report of Chief Executive on the Draft Budget for Wicklow County Council
for the local financial year ending 31st December, 2025**

Dear Councillors,

The Draft Annual Budget and Chief Executive's Report for the financial year ended 31st December 2025 has been prepared in the statutory format, in accordance with S102 of the Local Government Act 2001 (as amended). The Minister for Housing, Local Government and Heritage has determined that the prescribed period for the holding of the Annual Budget Meeting for 2025 is from 1st November to 6th December 2024. Accordingly, the statutory Annual Budget Meeting is scheduled for Monday November 25th. The Budget must be adopted within a 14-day period commencing on that date.

As you are aware, there are four main stages to the Local Authority budgetary process.

1. Agree the Budget Strategy and Local Property Tax variation.
2. Develop Draft Budgetary plans for the Municipal Districts.
3. Draft and Adopt the Statutory Annual Budget.
4. Prepare the Schedule of Municipal District Works and Service Delivery Plan.

Furthermore, the attached Draft Budget has been prepared in consultation with the Corporate Policy Group (CPG) taking account of all known financial parameters.

The 2025 Budget presented to you provides for expenditure of €168.2m. This represents an increase of €8.1m (or 5%) on last year's budget. This increase is mainly as a result of increased funded leasing costs under Housing Payment & Availability schemes, extra provision for housing repairs and preletting works, additional payroll costs due to national pay increases and new staff appointments, as well as increases in key policy driven services such as climate action, energy conservation works and town regeneration.

Budget 2025 is framed following a challenging 2024 impacted by cost-of-living increases on businesses, voluntary groups and citizens. While global inflation has stabilised in 2024, it should be noted the CPI index for the period 2019 to 2024 is 21.5%, which has significantly impacted the spending power of Wicklow County Council over this period.

Notwithstanding these challenges, I believe this Budget represents a positive outcome for Wicklow County Council in that it avoids any cuts to front line services, through the maximisation of existing resources, strong budgetary management, and securing higher levels of Government grant funding. In addition, no increase to the Commercial Rates ARV has been proposed for 2025, while extra provisions have been made for priority areas of housing, local roads maintenance and climate action.

Local Property Tax

At the Local Property Tax meeting of 14th October, the LPT variation rate of 6% was maintained, resulting in no increase to household payments for 2025. Furthermore, the €1.3m raised was ring-fenced for discretionary funding within the 5 Municipal Districts to implement important public realm projects and was distributed as follows:

Arklow	Baltinglass	Bray	Greystones	Wicklow	Total
235,650	235,650	314,200	235,650	235,650	1,256,800

Wicklow County Council's LPT allocation for 2025 is €20,946,669. This increase is based on increased property numbers and revised valuations and represents an increase of €1.1m on the 2024 gross allocation of €19,824,676. Wicklow will receive €4,713,001 (22.5% of the LPT allocation of €20.9m) in addition to the set funding baseline of €11,230,668. Added to this is the increase secured by the elected members by retaining the Local Adjustment Factor of 6%. Consequently, the amount retained for own use in the Revenue Budget 2025 is €17,200,469, an increase of €319,768 on the 2024 LPT amount.

Details on the 2025 LPT Allocation are provided in Table 1 below and in Appendix 2 of the Draft Budget Tables.

Table 1 – 2025 Local Property Tax Allocation

Wicklow LPT Allocation 2025		€
100% of LPT Income Allocations for Wicklow	A	20,946,669
0% to National Equalisation Fund	B	0
100% of LPT to be retained locally	C	20,946,669
Baseline - Minimum level of funding	D	11,230,668
"Surplus"	E = (C-D)	9,716,001
LPT Surplus - Net Discretionary Income	F = 22.5% of A	4,713,001
Amount of surplus to self-fund housing	G = E-F	5,003,000
Additional LPT funding on retaining 6% LAF	H	1,256,800
LPT Funding available for Budget 2025	I = C-G +H	17,200,469

General Municipal Allocation

The General Municipal Allocations (GMA) totalling €1.573m were considered by the Members under the draft Budgetary Plan that was presented to them at the Municipal District meetings held between the prescribed period of 14 October and 15 November. The 2025 GMA includes Discretionary Funding, Town Twinning, Economic Development, Festivals, and Civic Reception funding allocations.

Table 2 – 2025 Revised General Municipal Allocations

Description	Arklow	Baltinglass	Bray	Greystones	Wicklow	Total
Town Twinning	6,000	6,000	10,000	6,000	6,000	34,000
Economic Development and Promotion	28,000	9,000	9,500	10,000	9,000	65,500
Festivals / Other	25,000	20,000	52,000	20,000	25,000	142,000
Civic Receptions	2,000	2,000	2,000	2,000	2,000	10,000
Discretionary Funding	235,650	235,650	379,200	235,650	235,650	1,321,800
Total	296,650	272,650	452,700	273,650	277,650	1,573,300

Additional income of €65k for the Bray Municipal District has been added to the discretionary fund allocation for 2025 as result of their decision in 2022 to increase parking charges within their area. It should be noted, all other Municipal Districts may also consider changes to the local charges applied in their district, with any increase or decrease in those charges impacting on the overall level of funding made available to the district.

Schedule of Municipal District Works

Following the adoption of the annual budget, a schedule of proposed works of maintenance and repairs to be carried out in each municipal district shall be prepared for adoption by the members in early 2025. To this end, it is appropriate that each Municipal District review their 2024 operations to assess how they have delivered on the Service Plan with a view to agreeing the 2025 works early next year. Furthermore, the process allowing Members' input into the decision-making process for the Roads Programme will continue in 2025. To this end, Members will be asked to submit their requests in December in respect of Restoration Improvement and Restoration Maintenance works for next year.

Commercial Rates

Commercial Rates income is estimated at €32.5m for Budget 2025 which represents an increase of circa €1.4m. Approximately €0.8m was due to global revaluation increases on national utility companies, with

the balance from the inclusion of new property builds. This figure is also net of any reductions in relation to revaluation appeals heard by the Valuation Tribunal and downwards revisions and delistings applied during 2024.

Similar to last year, the 2025 budgeted rates amount of €32.5m includes a 'G Factor' provision which must be set aside in the form of a capital reserve to cover any future losses arising from appeals made to the Valuation Tribunal. The annual capital transfer provision included in the 2025 Budget is €0.3m. Details of movements in valuations are outlined below in Table 3:

Table 3 – 2025 Commercial Rates

	Valuation	ARV	Rate Demand
Budget 2024 Rates Book	143,068,594	0.217	31,045,885
Valuation Tribunal Appeals	-372,860	0.217	-80,911
Global Revaluations	3,664,941	0.217	795,292
New Build Additions	3,955,770	0.217	858,402
Revisions/Delisted	-783,607	0.217	-170,043
2025 Valuation Listing and Rates Income	149,532,838	0.217	32,448,626

2025 Annual Rate on Valuation (ARV)

The total valuation figure for Wicklow properties is €149,532,838. However, the ARV, which is set by the Elected Members each year, acts as the multiplier to calculate the ratepayer's estimated liability for the coming year. Given the operational cost pressures facing businesses, it is not proposed to increase the ARV for 2025 from its current rate of 0.217. The decision to confirm the ARV for 2025 must be taken by the Members at the Annual Budget Meeting. However, given the reduced spending power of the Council due to inflation, along with increasing demands for local services, this is an area that the Elected Members will need to examine for Budget 2026.

2024 saw the commencement of a number of new rates provisions included in the Local Government Rates and Other Matters Act (LGROMA) 2019 and the Historic and Archaeological Heritage and Miscellaneous Provisions Act 2024. The main changes saw the removal of the current two moiety process – there is now a single bill issued for the year. In addition, any amendments (additions, removals and revisions) made by Tailte Éireann to the valuation list will be effective immediately i.e. there will now be provision for pro-rata liability and billing where occupation ends or begins mid-year. As this new billing system replaced the heretofore Property Entry Levy (PEL) charge, it has a neutral impact on the Council Budget. An amount of €0.5m has been included in the budget for new builds in 2025 which is an increase on 2024 provision.

Rates Incentive Schemes

The current Small Business Rates Incentive Scheme provides for grants of between 5% and 7% up to a maximum of €350 as a financial support to occupiers of commercial properties with total annual commercial rates bills of up to and including €10,000, subject to certain terms and conditions. Nearly 90% of ratepayers currently operating in County Wicklow are small and medium businesses who are deemed eligible to apply under this incentive scheme.

We are also recommending the continuation of a separate rates incentive scheme that was introduced for new businesses. This scheme is aimed at encouraging the use of long-term vacant premises in the County through the provision of grant support to new businesses. Wicklow County Council aims to encourage the establishment of new businesses and wants to see the number of vacant retail/commercial properties decrease. This grant scheme is intended to incentivise and encourage new commercial ventures, reoccupy vacant properties and assist in job creation.

Rates on Vacant Premises

Section 9 of the Local Government Rates & Other Matters Act 2019, as amended by the Historic and Archaeological Heritage & Miscellaneous Provisions Act 2023, provides for the abatement of rates in respect of vacant properties.

S.I No. 349 of 2024 dated 10 July 2024 gave effect to the Local Government Abatement of Rates in respect of Vacant Properties Regulation 2024. As a result of this new legislation, a local Authority must now consult with the public in its administrative area in relation to its consideration of making or amending an existing abatement scheme. An advert in the prescribed format was published on 25th September 2024 inviting submissions from the public by 11th October 2024. No submissions were received during this period.

It is estimated that approximately 12% of commercial properties are vacant across County Wicklow, which is lower than the national average of 14.4%. However, vacant and sometimes semi-derelict properties have a negative impact on the vibrancy and economic strength of any town. Many vacant commercial properties have been converted to residential use in recent years, therefore the sale of vacant commercial properties for either commercial or residential use is an option for owners of vacant properties.

To act as an incentive to secure occupancy of vacant properties for either commercial or residential, in 2020 Wicklow County Council reduced the Vacancy Abatement Rate from 100% to 60%, which also generated an estimated €0.75m of addition income for the Budget that year. Further decreases to the abatement rate in 2025 will yield an additional net income and will have the added benefit of incentivizing property owners to sell or lease such properties or alternatively to convert them for residential use. Following agreement with the Corporate Policy Group, it is recommended that the Vacancy Abatement Rate for 2025 is reduced from 60% to 20% generating additional revenue of €0.465m.

The decision to alter the rate of abatement is a reserve function and must be taken by the elected members at the Annual Budget Meeting. A separate report has been issued to the members on this matter, in line with Section 9 of the Local Government Rates & Other Matters Act 2019.

Matched Funding for Capital Projects

A capital funding provision of €0.4m has been included in the 2025 Budget which represents an increase of 100k on last year. Heretofore, the Retained Earnings Distribution (RED) income paid over from IPB was used to fund the Council's annual Match Funding capital provision, however this fund has now been fully disseminated. In 2025, we expect receipt of a special member dividend to offset the RED income loss. This special dividend to Local Authorities is in recognition of the reduction of injury claims frequency, together with the positive impact of the Personal Injury Guidelines (PIGS). It should be noted that the special dividend is a once-off payment and therefore a new source of funding will have to be identified for this expenditure commitment from 2026 onwards.

This provision is considered essential to the strategic vision of Wicklow County Council, as it allows us the opportunity to apply for and drawdown substantial Government funding under the National Development Plan Schemes, such as the Urban Regeneration and Development Fund and the Rural Regeneration and Development Funds etc. Wicklow County Council has been successful in securing over €60m in Government funding in respect of ongoing capital projects which require matched funding of at least €15m. Moreover, we have other applications submitted and plans for future projects which will require further match funding.

A minimum matched funding element of 25% must be provided by the local authority for successful applications. In the majority of applications, the use of development contributions is used for matched funding. However, this will not be the case for all projects especially in relation to smaller funding schemes such as Town and Village, CLAR and Community CCTV etc., and for certain economic development and climate action projects, therefore this matched funding element must be provided from within the Revenue Budget.

Payroll / Pensions

A total of €61.7m is included in the budget for pay and pension costs. This is an increase of €4.3m on the 2024 budgeted figure and is a result of pay increases included in the National Pay Agreement, the recruitment of new staff and additional pension costs. Provision has been made for the recoupment from Central Government of the majority of the pay increase costs, however pay and pensions continue to be a significant cost driver for the Council, currently representing nearly 40% of all expenditure.

There is an ongoing need to recruit staff to maintain services and Budget 2025 attempts to address these demands within the existing financial constraints. The Budget provides for additional personnel in the areas of Housing, Planning, Communications, Community Development, Libraries, Climate & Energy, Corporate and Law. WCC applied for a number of graduate posts under the 2025 LGMA Graduate Recruitment Programme, which have now been appointed and the full year cost of these positions is included in the Budget. Provision has also been made in respect of a new national scheme for the recruitment of apprentices.

The full impact of these additional pay costs has been offset by savings generated from natural timing delays associated with recruitment campaigns, as well as the central funding of certain positions such as the new fully funded €300k Integration Team. The primary role of the Local Authority Integration Team (LAIT) is to provide ongoing integration supports information, advice and guidance to International Protection applicants and refugees (both programme refugees and beneficiaries of temporary

protection). This will mainly involve linking these new arrivals with mainstream support services, ensuring their basic needs are met and facilitating independent living within the community.

The implementation of the Retained Firefighter WRC Agreement commenced during 2024. Budget 2025 is prepared on the assumption that all costs associated with the agreement will be recouped from the Department of Housing, Local Government and Heritage.

The appointment of outdoor staff going forward will be linked to the Uisce Éireann transition, as it is likely that excess staff will arise under this process. At the end of the transition period in 2026 local authorities will cease to be involved in the public water system. As part of the transition process a joint trade union/management water services forum comprising of management and union representatives has been established, chaired by the Director of Services HR. The primary purpose of the forum is to discuss and agree procedures to facilitate those staff who wish to reassign out of water services to other roles in the local authority. For those staff that wish to remain as local authority employees but working outside of water services, Wicklow County Council will work to re-assign staff to suitable vacancies within grade and competence to other local authority service areas.

Furthermore, Wicklow County Council has recently commenced the preparation of a Strategic Workforce Plan, in accordance with the objectives set out in our Corporate Plan, which will proactively manage the current and future workforce to support the service delivery of the Council going forward.

Pension costs of €8.8m are included in the total payroll costs which is an increase of €0.7m on 2024. There is no central funding provided for these costs and as such they must be met from the Council's own resources. Moreover, based on the age profile of Council staff and our projected retirements, one-off gratuity payments will continue to require a significant budget going forward. Due to the unsatisfactory nature of this situation and the significant burden it places on Local Authority finances each year, the CCMA Finance Committee established a sub-group to examine this specific area. A report including recommendations about how to address this funding gap into the future will be submitted to the Department for consideration shortly.

2025 Draft Budget Overview

The Draft Budget presented to you provides for expenditure of €168.2 in 2025. However, as the Council is statutorily required to prepare a balanced budget, expenditure provisions must be matched by income. The Draft Budget has therefore been prepared with the following income projections:

Divisional Income	€118.6m
Local Property Tax	€17.2m
Commercial Rates	€32.5m

While Budget 2025 is set at a higher level compared to last year, this is mainly due to increased grant aid for housing services and the roads programme which are contra items and also pay and pension increases.

Budget Adjustments in 2025

In line with national priorities, Wicklow County Council's main focus for Budget 2025 has been on the areas of Housing and Climate Action.

Housing and Building

Of the total Budget of €160m, over €61.8m has been allocated under Division A – Housing and Building. One of the main expenditure demands each year relates to pre-letting repair costs on local authority houses. The net allocation for 2025 is €4.2m based on gross expenditure of €5.4m offset by central funding of €1.2m. The gross amount represents an increase of over €0.4m on last year's allocation.

An increase of €324k is provided for housing repairs and maintenance, bringing the total allocation up to €3.1m. Furthermore, an extra €190k has been allocated for central heating/boiler/heat pumps/alarm maintenance/conditional surveys.

The allocation under the Croí Cónaithe Vacancy Property Grant Scheme, has been maintained at €3.3m for 2025. In addition, Payment and Availability allocations have increased by €1.9m and now amount to €23.1m.

As a consequence of Wicklow County Council continuing to exceed its social housing delivery targets, the annual rental income has increased by just under €0.9m, all of which has been retained under the Housing and Building Programme to fund the additional services outlined above.

Climate Change/Energy Initiatives

Wicklow County Council is currently progressing its first ever Climate Action Plan which was adopted by the elected members in January 2024. An amount of €230k has been included in the 2025 Budget to implement priority actions within the plan.

Following the establishment of the Mid East Energy Unit with Kildare, Meath and Louth County Councils, a number of joint initiatives will commence throughout 2025 under the SEAI Pathfinder Programme. An amount of €490k is included in the Budget to support Wicklow's commitment under the retrofit programme as well as funding other Council led energy saving initiatives.

A new provision of €100k has also been included for a Local Biodiversity Action Fund. The total expenditure allocated for Climate Action and Energy Measures in 2025 is €2.3m, an increase of €0.5m on 2024.

Furthermore, under the Road Budget, the Public Lighting Energy Efficiency Project (PLEEP) for Eastern Region is expected to be rolled out in Wicklow during in 2026. The Budget includes a capital transfer provision of €350k which was established previously to build up a reserve to fund these works.

Water Services

In relation to Water Services, Wicklow County Council has been operating under a Service Level Agreement with Uisce Éireann since 2014 for the provision of water supply and wastewater operation and maintenance. The Minister for Housing, Local Government and Heritage published a framework for the future delivery of Water Services in 2022, which sets out the policy on Uisce Éireann taking full control of water and wastewater services and this took effect in Wicklow on September 6th 2023. Wicklow County Council will continue to work with Uisce Éireann under a new Master Co-operation Agreement, which includes a Service Support Agreement, until 31st December 2026. In this context, the budget is prepared on the basis that the cost of Local Authority staff (now under the direction and control

of Uisce Éireann) will be recouped directly from Uisce Éireann. Central Management Charges, previously recovered from Uisce Éireann, will now be recouped from the Housing, Local Government and Heritage Memorandum until 2026.

Other significant budget items and relevant adjustments for Budget 2025 include:

- The Roads budget remains more or less in line with the revised 2024 allocation and will ultimately be determined by the DTTAS /TII allocations made in Q1 2025. The provision in the 2025 budget represents an increase of €1m on the 2024 adopted budget.
- Non-Principal Private Residence (NPPR) income has been reduced by 150k to a nominal amount of €50k as this charge will completely expire on 1st April 2025.
- Our general insurance premium has remained unchanged for 2025 at circa €2.8m. However, a number of new policies are being purchased in 2025 to take account of the changing risk environment in Local Government. Moreover, additional properties were also added to our existing policies during this year. As a result, the extra cost in 2025 will be circa €0.25m.
- ICT costs will increase significantly due to increased licence and maintenance commitments for existing systems and new necessary technology supports. In addition, the current Financial Management System is being upgraded to a cloud-based solution for the Local Government Sector. Implementation of this new project will commence next year resulting in new costs of circa €100k. Overall, additional ICT costs of €330k have been included in Budget 2025.
- HFA land loans, which heretofore were interest only, have now moved onto a principal and interest payment schedule. This will cost an extra €313k in the 2025 Budget.
- Economic Development has received additional funding of €238k in respect of Town Regeneration, Rates Incentive Schemes, Match Funding for Capital Projects and other economic initiatives.
- The Community Grant Scheme allocation for 2025 remains unchanged at €120k.
- Library Book Fund remains unchanged at €300k.
- Estimated rental income and management fees in respect of the newly opened Greystones Regional Innovation District (GRID) have also been included in Budget 2025.
- The Local Enterprise Office is funded primarily by Enterprise Ireland. However, a growing funding gap has emerged through this funding model. As such, this matter will be considered at Sectoral level during 2025.
- An additional financial provision of €163k has been provided to support works associated with the installation of CCTV security systems at Wicklow and Arklow Harbours, as well as other ancillary works.

While addressing the financial challenges we face in 2025, we are restricted in the areas from which savings can be identified and taken. Up to 90% of our expenditure each year is considered to be 'Non-Discretionary', covering items like pay and pensions, contra/grant funded areas such as RAS/HAP, DPGs, Housing the Homeless, Roads Grants, SICAP, LEO, Sports Partnership, Irish Water and the Machinery Yard. Other non-discretionary costs include light and heat, insurance, loan interest, capital

transfers and statutory contributions. This leaves the following limited areas of 'Discretionary' costs from which to find savings:

- Regional and Local Roads Maintenance (own resources)
- Public Lighting
- Housing Maintenance
- Community Supports
- Environmental Initiatives
- Arts and Festivals
- Library Book Purchases
- Economic supports
- Matching funding for Capital Programmes
- Discretionary spend in Municipal Districts

However, I am pleased to report that in order to meet our statutory obligation to balance the budget we have not had to cut front line services.

Key changes in the Draft Annual Budget are summarised in Tables 4 & 5 below.

Table 4 - Budget 2024 v 2025 Main Expenditure Variances

Division	Expenditure	€000's
Housing	Pre-letting	430
	P&A Agreements	1,937
	Repairs and Maintenance	324
	Servicing of Heat pumps	80
	Traveller Accommodation Maintenance	57
	Conditional Survey	100
	Rental Allowance Scheme	-530
	Housing of the Homeless	268
Road Transport	Regional Road Maintenance	-260
& Safety	Local Road Maintenance	1,126
	Public Lighting Energy Efficiency (PLEEP)	150
	Car Parking	-271
Development	Tourism Promotion	63
Management	Town Regeneration	64
	Forward Planning	403
Environment	Climate Action & Energy	538
	Fire Service Operations	1,362
	Street Cleaning	116
	Operation of Harbours	163
Recreation &	Libraries	282

Amenity	Outdoor Leisure Areas Operations	417
Miscellaneous	Discretionary Expenditure	62
	ICT Costs	330
	Pensions	693
	IPB Premium	247
	Administration of Rates	-729

Table 5 - Budget 2024 v 2025 Main Income Variances

Division	Income	€000s
Housing	Rental income	867
	RAS Operations	-629
	P&A Agreements	1,929
	Housing of the Homeless	196
Road Transport	Roads Income	535
Development	Planning Fees	-228
Management	Ukraine Response	-214
	SICAP	745
	Greystones Regional Innovation District (GRID)	444
Environment	Local Biodiversity Action Fund	100
	Retained Firefighters WRC Agreement	500
	Recycling Facility Operations	60
Miscellaneous	Pay Agreement Compensation	2,460
	IPB Dividends	131
	Investment Income	375
	NPPR	-150
	New Property Commercial Rates Valuations	100
Other	Local Property Tax	320
	Commercial Rates	1,403

Conclusion

I have prepared the 2025 Draft Annual Budget in consultation with the Corporate Policy Group and in accordance with the Local Government Act, 2001 (Section 133). This consultation with the Corporate Policy Group has been a key aspect of the budget preparation. At these meetings significant factors within the Budget were raised and discussed and I am grateful to the Members of the Corporate Policy Group and the Cathaoirleach Cllr. Paul O'Brien for their constructive engagement with the budgetary process.

The 2025 Draft Budget before you today is a plan of action to best deal with the challenging environment of local government. While significant challenges remain in dealing with the economic realities facing the Council next year, we can cautiously look to build on the progress achieved to date and translate this to increased and improved services growth across the County. Moreover, we will continue to seek out alternative sources of funding and work in collaboration with the relevant State Agencies, Government Departments, Business Community and the Community and Voluntary Sector to maximise all available opportunities to address the local needs and support the economic and social development of County Wicklow.

Organisationally, we continue to expand our workforce to deliver the level of services committed to in this budget. There is also ongoing investment provided for key organisational and workforce development, enhancing our connectivity with local communities and citizens and other key corporate and governance measures including managing data access, cyber security, ongoing digitisation of services, and debt management.

The draft budget has been prepared in accordance with the relevant statutory provisions, and this report, with the accompanying detailed financial tables, sets out the position for consideration by the Council. There is considerable detail contained in the Draft Budget Report to assist the Members in their deliberations. Please take the opportunity to discuss aspects of the Draft Budget with each of the Directors of Service.

I would like to take this opportunity to thank the Members of the Council for their support and look forward to continuing to work with the Elected Members to deliver high quality services for the people of Wicklow.

The Draft Budget preparation required significant input from staff across the Council's Divisions. I wish to thank all the Directors and their staff who have contributed to and supported that process. Finally, I would like to express my appreciation to the Director of Finance, Brian Gleeson and the staff in the Finance Section for their hard work in preparing and framing this Budget.

I recommend the 2025 Budget to you for adoption.



EMER O'GORMAN
CHIEF EXECUTIVE
WICKLOW COUNTY COUNCIL

The Chief Executive gave a brief overview of the budget. She thanked members of the Corporate Policy Group and all of the Elected Members for their input into the deliberations in order to get a balanced budget. The Chief Executive noted the lack of discretionary funding and stated an increase in commercial rates is a way to increase this.

Mr. B.Gleeson, Head of Finance presented to the Elected Members covering the following areas:-

Summary

- 2025 Budgetary Process
- 2025 Planned Expenditure and Income
- Budgetary Challenges for 2025
- Expenditure/Income Adjustments to 2025 Budget
- Commercial Rates – 2025 ARV and Rates Vacancy Relief
- Budget Review by Service Division
- Adoption of Budget 2025

2025 Budget Meeting Decisions

1. Agree Annual Rate of Valuation (ARV) for 2024 Commercial Rates.
2. Agree Rates Relief % on Vacant Premises.
3. Adopt Statutory Annual Budget for 2024.

2025 Budget Process

- Local Property Tax Rate Variation Decision
- Municipal District Draft Budgetary Plans including the General Municipal Allocation (GMA)
- Adoption of the Statutory Annual Budget
- Schedule of Municipal District Works

Local Property Tax

- Wicklow County Council's LPT gross allocation for 2025 is €20,946,669. Increase of €1.1m relates to new properties and valuations.
- LPT 2025 net provision **€17.2m** (2024 €16.9m)
- The decision taken by Members at the LPT meeting on Oct 14th to retain the variation rate of 6% generated **€1.3m** income.
- 100% of this money has been ring-fenced for Discretionary Funding in the Municipal Districts.

Arklow	Baltinglass	Bray	Greystones	Wicklow	Total
235,650	235,650	314,200	235,650	235,650	1,256,800

Municipal District Expenditure

- General Municipal Allocation includes Twinning, Festivals, Economic Development & Discretionary Funding. Total allocation €1.5m.

Description	Arklow	Baltinglass	Bray	Greystones	Wicklow	Total
Town Twinning	6,000	6,000	10,000	6,000	6,000	34,000
Economic Development and Promotion	28,000	9,000	9,500	10,000	9,000	65,500
Festivals / Other	25,000	20,000	52,000	20,000	25,000	142,000
Civic Receptions	2,000	2,000	2,000	2,000	2,000	10,000
Discretionary Funding	235,650	235,650	379,200	235,650	235,650	1,321,800
Total	296,650	272,650	452,700	273,650	277,650	1,573,300

2025 Budgeted Expenditure

Div	Description	2025	2024	Variance	Variance %	Divisional %
A	Housing and Building	61,841,947	58,328,381	3,513,566	6%	37%
B	Road Transportation and Safety	31,114,006	30,120,720	993,286	3%	18%
C	Water Services	6,486,994	6,623,181	-136,187	-2%	4%
D	Development Management	20,594,189	19,665,715	928,474	5%	12%
E	Environmental Services	20,393,000	18,254,318	2,138,682	10%	12%
F	Recreation & Amenity	12,956,267	12,280,857	675,410	5%	8%
G	Agriculture, Education, H & Welfare	2,733,340	2,607,094	126,426	5%	2%

H	Miscellaneous Services	11,970,932	12,118,659	-147,727	-1%	7%
	Provision for Debit Balance	150,000	150,000	0	0%	0%
	TOTAL EXPENDITURE	168,240,675	160,148,925	8,091,750	5%	100%

2025 Sources of Income

Income Category	€	%
Grants & Subsidies	78,468,060	47%
Goods & Services	40,123,520	24%
Commercial Rates	32,448,626	19%
Local Property Tax	17,200,469	10%
Total income	168,240,675	100%

2025 Budget Challenges

- Inflationary impact
- Increased Pay & Pension Costs
- Climate Action commitments/Energy Targets
- Increased demand for Housing services
- Continued demand for Road improvements
- Match Funding Capital commitments
- Implementation of new Government policies
- Additional ICT requirements
- Discretionary v Non-Discretionary Costs
- Per Legislation must approve a Balanced Budget

Non-Discretionary Costs

- **Payroll Costs:** Salary/Wages/Pensions.
- **Contra/Grant Funded Items:** RAS/HAP, DPGs, Homeless Funding, Road Grants, SICAP, LEO, Sports Partnership, Irish Water, Machinery Yard.
- **Other Non-Discretionary Costs:** Light & Heat, Insurance, Loan Interest, Capital Transfers, Statutory Contributions, Rates Write Offs.
- 90% of Budget Expenditure

Discretionary Costs

- 10% of Budget
- Regional & Local Roads Maintenance (own resources)
- Public Lighting
- Housing Repairs & Maintenance
- Community Grants

- Environmental Initiatives
- Arts and Festivals
- Library Book Purchases
- Economic and Tourism supports
- Match funding for Capital Programmes
- Discretionary Funding for the Municipal Districts

Corporate Policy Group Input

- The Local Government Act 2001, as amended by the Local Government Reform Act 2014, provides the legislative basis for the budget process.
- The adoption of the budget is a reserved function of the members of the local authority.
- The CPG should assist with the setting of overall parameters and the identification of issues and approaches to be taken.
- CPG met to agree Budget Proposals on 4th, 11th & 18th November 2024.

2025 Budget Adjustments

Pay & Pensions

- A total of €61.7m is included in the budget for pay and pension costs
- Increase of €4.3m on 2024 Budget
- Nearly 40% of total expenditure
- Assumption made for full cost recoupment of Retained Firefighters WRC Agreement implementation
- Government compensation - 85% of National Pay Agreement increases
- Additional outdoor staff linked to Uisce Eireann transition
- Commencement of new Strategic Workforce Plan
- Pension costs of €8.8m - increase of €0.7m on 2024

Housing & Building

- Increased expenditure of €3.5m
- Extra Rental Income €0.9m up to €19.3m
- Pre-letting increase of €0.4m up to €5.4m
- Housing R&M increase of €324k up to €3.1m
- Additional provision of €190k for heat pump servicing, conditional surveys, radon remediation
- Housing of the Homeless up €268k to €3.2m
- Payment & Availability expenditure and income increased by €1.9m to €23.1m.

Roads, Transport and Safety

- 2025 allocation up €1m to €31.1m
- Expenditure in line with the revised 2024 allocation
- Regional Road Maintenance €260k decrease
- Local Road Maintenance €1.126m increase
- Public Lighting Energy Efficiency Project (PLEEP) 150k increase

- Car parking costs reduced by €271k
- 2025 Budget to be determined by DTTAS /TII allocations in Q1 2025.

Development Management

- Town Regeneration €64k Increase
- Tourism Promotion €63k increase
- Forward Planning €403k increase
- Planning Fees 228k reduction
- Matched Funding €100k increase
- Small Business Rates Incentive Scheme €63k
- SICAP contra increase of €0.75m
- GRID Expenditure and Income provision

Environment

- Climate Action Plan allocation retained at €230k
- Mid-East Energy Bureau €456k
- Energy Initiatives €490k - increase of €50k
- Local Biodiversity Action Fund €100k
- Wicklow & Arklow Harbour CCTV security systems and other ancillary works €167k
- Fire Service Operations €1.3m
- Street Cleaning increase of €116k
- Recycling Centre Fees increase of €60k

Community and Recreation

- Community Grant Scheme retained at €120k
- Libraries operations €282k increase
- Library Book Fund retained at €300k
- Outdoor Leisure Area Operations €417k increase
- Recreational Development incl. Sports Partnership and Healthy Ireland €144k increase to €845k.

Miscellaneous

- NPPR income reduced by 150k
- Insurance cost increase of €247k
- IPB Dividends increase of €131k
- Investment Income increase of €375k
- Pay Compensation €2.46m
- ICT expenditure increase €330k
- Commercial Rates admin cost reduction of €729k
- New commercial property valuations – increase €100k

Budget 2025 Summary

- €168m Budget
- €8m (5%) increase on last year
- Avoids reductions to existing services
- Focus on Housing and Climate Action
- Increases across most services to address pay increases, cost inflation and increased demands
- Provision of €1.3m Discretionary Funding for the Municipal Districts

- Proposals to retain Commercial Rates ARV at 0.217 and reduce Vacancy Abatement Rate to 20%

Budget 2025 Divisional Review

- Division A – Housing & Building: Pages 66, 77-79
- Expenditure €61.8m Income €59.6m
- Division B – Roads, Trans & Safety: Pages 67, 80-82
- Expenditure €31.1m Income €19.1m
- Division C - Water Services: Pages 68, 83-84
- Expenditure €6.5m Income €5.7m
- Division D – Development Mgt: Pages 69, 85-87
- Expenditure €20.6m Income €10.2m
- Division E – Environmental Services: Pages 70, 88-90
- Expenditure €20.4m Income €5.2m
- Division F – Recreation & Amenity: Pages 71, 91-92
- Expenditure €13m Income €1.3m
- Division G – Agriculture, Ed, H&W: Pages 72, 93-94
- Expenditure €2.7m Income €1.1m
- Division H – Miscellaneous Services: Pages 73, 95-97
- Expenditure €12m Income €16.5m

Post Presentation Decisions

1. Agree Annual Rate of Valuation (ARV) for 2025 Commercial Rates
2. Agree Rates Relief % on Vacant Premises
3. Adopt Statutory Annual Budget for 2025.

A discussion followed. The Elected Members acknowledged the amount of work involved in preparing the draft budget and some of the items discussed were as follows:

- The need for hard copy documentation
- Request for the provision of an executive summary of the budget book
- The reduction of the rates rebate from 60% to 20%
- Increase in budget for health and maintenance of housing particularly for the elderly.
- Local road maintenance
- Public lighting maintenance.
- Footpaths and road marking maintenance
- Housing for the homeless
- Chapel Road, Greystones project
- Operation and maintenance of car parks
- Housing loans
- Upgrade of the N81
- Rural road maintenance
- Maintenance of parks and open spaces
- Increase of outdoor staff in MD areas
- Ballinclare Quarry
- Staffing levels.
- Regeneration of town centres.
- Tourism

- Social inclusion
- Transition of staff to Uisce Eireann from Wicklow County Council
- Legal fees breakdown
- Mermaid Theatre funding
- Investment income
- Recycling Centres and Litter Warden Services
- Maintenance of burial grounds
- Review of Flood risk areas
- Fire prevention and education
- Baltinglass – Town Team establishment
- Management and operation of sports and community halls
- Farrankelly housing estate
- Operation and maintenance of piers and harbours
- Dog Warden services - recruiting of extra dog wardens.
- Operation and provision of weighbridges
- School wardens
- Workshop agreed for outlining discretionary items
- Income from Uisce Éireann
- Service Support Costs

A motion was proposed by Cllr. Peter Stapleton, seconded by Cllr. A. Flynn-Kennedy and agreed by all to ‘Propose that Wicklow County Council report to the Members listing the footpaths throughout the county they acknowledge require full replacement and that we commit to using a portion of our development levy contributions, starting with an initial €1m fund, to provide for the new build of footpaths to serve communities where their footpaths are in a state of disrepair’.

TO RETAIN THE ANNUAL RATE OF VALUATION FOR 2025 SET AT 0.217

‘Subject to Section 6 of the Local Government Rates and Other Matters Act 2019, as amended and in accordance with the proposed budget, Wicklow County Council has determined the annual rate on valuation applicable in the calculation of the amount of the rate under Section 4 of the Local Government Rates & Other Matters Act 2019 as amended to be 0.217 for 2025’

It was proposed by Cllr. L. Fenelon-Gaskin, seconded by Cllr. C. Winstanley and following a roll call it was agreed by a margin of 24 votes for and 8 not present to retain the ARV for 2025 at 0.217 viz:-

FOR 24	CLLRS. D. ALVEY, J. BEHAN, S. BOURKE, M. CORRIGAN, A. CRONIN, E. DOYLE, G. DUNNE, L. FENELON-GASKIN, O. FINNS, P. FITZGERALD, A. FLYNN KENNEDY, T. FORTUNE, P. GLENNON, P. KENNEDY, S. LANGRELL, J. MULHALL, I. NEARY, D. O'BRIEN, P. O'BRIEN, G. RICHMOND, L. SCOTT, J. SNELL, S. STOKES, AND C. WINSTANLEY.
NOT PRESENT 8	CLLRS M. BARRY, M. DUDDY, P. LEONARD, M. MURPHY, G O'NEILL, W. O'TOOLE, P. STAPLETON. E. TIMMINS

TO MAKE A SCHEME FOR THE ABATEMENT OF RATES DUE TO IT

‘That Wicklow County Council makes a scheme for the abatement of rates due to it by liable persons, or classes of liable persons, in respect of vacant properties in accordance with the provisions of Section 9 of the Local Government Rates and Other Matters Act 2019. Such a scheme will provide for a 20% abatement of rates on vacant premises as provided for in Section 9(1) of the Local Government Rates & Other Matters Act of 2019 for the financial year ending of 31st December 2025’

It was proposed by Cllr. E. Doyle, seconded by Cllr. D. Alvey and following a roll call it was agreed by a margin of 24 votes for and 8 not present.

FOR 24	CLLRS. D. ALVEY, J. BEHAN, S. BOURKE, M. CORRIGAN, A. CRONIN, E. DOYLE, G. DUNNE, L. FENELON-GASKIN, O. FINNS, P. FITZGERALD, A. FLYNN KENNEDY, T. FORTUNE, P. GLENNON, P. KENNEDY, S. LANGRELL, J. MULHALL, I. NEARY, D. O'BRIEN, P. O'BRIEN, G. RICHMOND, L. SCOTT, J. SNELL, P. STAPLETON, AND C. WINSTANLEY.
NOT PRESENT 8	CLLRS M. BARRY, M. DUDDY, P. LEONARD, M. MURPHY, G O'NEILL, W. O'TOOLE, S. STOKES, E. TIMMINS

TO ADOPT THE STATUTORY ANNUAL BUDGET FOR 2025, AS PRESENTED.

‘To consider the Chief Executive’s Draft Budget of Wicklow County Council for the year ending 31st December 2025 and subject to the provisions of Section 103 of the Local Government Act 2001, as amended, pass a resolution adopting the Draft Budget for 2025, without amendment’

It was proposed by Cllr. G. Dunne, seconded by Cllr. J. Snell and following a roll call it was agreed by a margin of 24 for and 8 not present to adopt the statutory Annual Budget 2025, as presented.

FOR 24	CLLRS. D. ALVEY, J. BEHAN, S. BOURKE, M. CORRIGAN, A. CRONIN, E. DOYLE, G. DUNNE, L. FENELON-GASKIN, O. FINNS, P. FITZGERALD, A. FLYNN KENNEDY, T. FORTUNE, P. GLENNON, P. KENNEDY, S. LANGRELL, J. MULHALL, I. NEARY, D. O'BRIEN, P. O'BRIEN, G. RICHMOND, L. SCOTT, J. SNELL, P. STAPLETON, S. STOKES, AND C. WINSTANLEY.
NOT PRESENT 8	CLLRS M. BARRY, M. DUDDY, P. LEONARD, M. MURPHY, G O'NEILL, W. O'TOOLE, S. STOKES. E. TIMMINS

In conclusion, the Cathaoirleach thanked all of the Elected Members for their time and attention.

Chief Executive Emer O’Gorman thanked the Head of Finance Brian Gleeson and his team in Finance and the Management Team and staff of Wicklow County Council involved in the process.

THIS CONCLUDED THE BUSINESS OF THE MEETING

**CLLR. PAUL O’BRIEN
CATHAOIRLEACH
WICKLOW COUNTY COUNCIL**

**MS. HELEN PURCELL
SENIOR EXECUTIVE OFFICER/
MEETINGS ADMINISTRATOR**

Confirmed at meeting of Wicklow County Council held on Monday the 10th February 2025