



Comhairle Chontae Liatroma
Leitrim County Council

Annual Budget 2026

Incorporating Reports & Explanatory Tables

November 2025

www.leitrim.ie



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BUDGET DETAILS 2026

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Budget 2026 – Financial Context

The Minister for Housing, Local Government and Heritage has determined the period from 3rd November 2025 to 28th November 2025 as the prescribed period for Local Authorities to hold the 2026 Budget Meeting as per Circular Fin 10/2025. The Statutory Budget Meeting will be held on Monday 10th November 2025.

Leitrim County Council will receive a total Local Property Tax (LPT) allocation of €10,978,059 for 2026, as notified by the Department in Circular Fin 12/2025. The decision was made at the Council Meeting on the 7th of July 2025 to vary the LPT adjustment factor upwards by 15% for 2026.

In line with the provisions of Section 9 of the Local Government Rates and Other Matters Act 2019 and SI No 348 of 2024, Budget 2026 proposes the continuation of the existing abatement scheme in respect of vacant properties, whereby Leitrim County Council will grant a maximum write off equivalent to 75% of commercial rates invoiced during 2026.

In mid-2022 the “Framework for Future Delivery of Water Services” was published which provided the roadmap for the transition of water services to Irish Water during 2023. In September 2023, the Water Services function in Leitrim, transitioned to Uisce Eireann in line with the provisions of a sectoral master agreement. In this context, the budget is prepared on the basis that the cost of remaining Local Authority staff (now under the direction and control of Uisce Eireann) will be recouped directly from Uisce Eireann. Central Management Charge previously recovered from Uisce Eireann will also be substantially recouped from Central Government until the end of 2026. It is essential that such ongoing costs are recognised beyond 2026 and funded by Central Government as part of a permanent financial work out.

Municipal Districts – General Municipal Allocation (GMA) and Draft Budgetary Plan

The GMA and Draft Budgetary Plan were considered and adopted by the three Municipal Districts at the following meetings:

Carrick Municipal District – 14th October 2025

Ballinamore Municipal District – 20th October 2025

Manorhamilton Municipal District – 20th October 2025

The GMA and Draft Budgetary Plan provision of €112,000 as adopted by each Municipal District has been included in Budget 2026 as follows:

| LEITRIM COUNTY COUNCIL - GENERAL MUNICIPAL ALLOCATION 2026 DRAFT BUDGET | | | | | | | | | |
|---|---------------------------------------|----------------------------------|-----------------------|-----------|-----------------|------------------------|--------------------------------------|---------------------------------|------------------------------|
| Division | | | Total Budget Proposed | Committed | Available to MD | Basis of Allocation | GMA Carrick-on-Shannon 11,361 35.45% | GMA Manorhamilton 10,821 33.77% | GMA Ballinamore 9,862 30.78% |
| A04 | HOUSING AND BUILDING | Schedule of MD Works | | | - | | | | |
| A04 | Housing Estate Management | General Municipal Allocation | 20,000 | 5,000 | 15,000 | Active Residents Assoc | 4,737 | 6,316 | 3,947 |
| | LA Housing Estate Funding | General Municipal Allocation | 9,000 | | 9,000 | | 3,000 | 3,000 | 3,000 |
| B | ROAD TRANSPORT AND SAFETY | Schedule of MD Works | | | - | | | | |
| C | WATER SERVICES | IW ALLOCATION | | | - | | | | |
| D | DEVELOPMENT MANAGEMENT | Strategic County wide objectives | | | - | | | | |
| D05 | Community Tourism and Arts Grants | General Municipal Allocation | 21,000 | | 21,000 | Population | 7,445 | 7,092 | 6,463 |
| D09 | Love Where You Live Leitrim Programme | General Municipal Allocation | 15,000 | 3,000 | 12,000 | Population | 4,255 | 4,052 | 3,693 |
| E | ENVIRONMENTAL SERVICES | Strategic County wide objectives | | | - | | | | |
| E05 | Adapt a Road/Bring Bank | General Municipal Allocation | 5,000 | - | 5,000 | Population | 1,773 | 1,688 | 1,539 |
| F | RECREATION AND AMENITY | General Municipal Allocation | | | - | | | | |
| F03 | Amenities/ Tidy Towns | General Municipal Allocation | 187,000 | 137,000 | 50,000 | Settlement Hierarchy | 21,429 | 15,178 | 13,393 |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | €257,000 | €145,000 | €112,000 | | 42,639 | 37,326 | 32,035 |

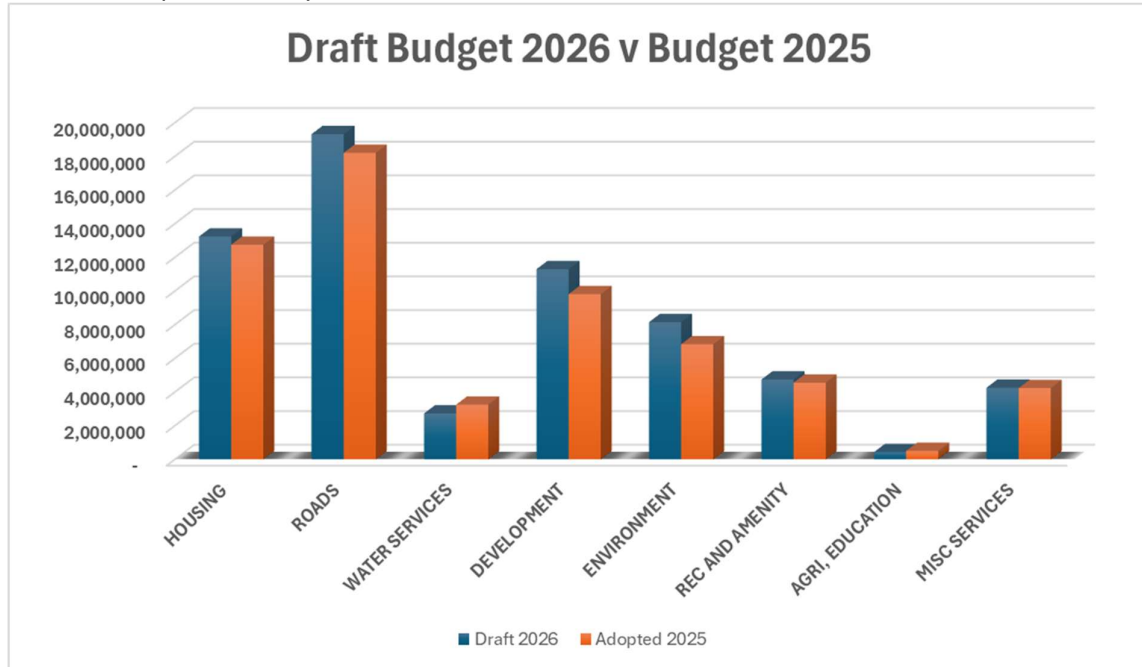
Budget Drivers 2026

The draft budget as presented has regard to the following service delivery and cost drivers:

- **Capital Investment Programme:** Provision has been made to meet the Councils projected match funding requirements of the six-year capital investment programme through ring fenced commercial rates and LPT increases. The Capital Investment Programme presented as part of the Budget Meeting reflects the continued delivery of an ambitious investment programme over the next 6 years. This programme provides the Council with the opportunity to maximise the potential of the expected strong economic situation nationally and the anticipated ongoing commitment to fund opportunities that will continue to be very impactful for the County, particularly Urban and Rural Regeneration Development Funds.
- **Retained Fire Service Pay Agreement:** Additional expenditure in the fire service has been provided on the basis of substantial recoupment from Central Government.
- Budget 2026 will continue to support the **Housing Capital Delivery programme**.

Principle Service Costs included in Budget 2026

Budget 2026 provides for a total expenditure of €64m. This represents an increase of over 6.5% on budgeted expenditure for 2025. The following table shows the distribution of this increased expenditure by service division level.



The increased expenditure is financed as follows

| | Draft 2026 | Adopted 2025 | Variance |
|---------------------------------|-------------------|-------------------|------------------|
| GOODS & SERVICES | 11,989,129 | 11,507,628 | 481,501 |
| GRANTS | 33,012,184 | 30,172,119 | 2,840,065 |
| COMMERICAL RATES (GROSS) | 8,147,405 | 7,694,007 | 453,398 |
| LPT/LGF | 10,978,059 | 10,745,778 | 232,281 |
| TOTAL | 64,126,777 | 60,119,532 | 4,007,245 |

Budget 2026 highlights

- The rent review process that commenced in 2025 will continue in 2026 with the development of a new Differential Rent Scheme.
- The Vacant Homes Refurbishment Grant continues to bring derelict and vacant properties back into productive use revitalizing our towns and villages, with expenditure of €4,000,000 annually.
- Providing energy efficient homes for our housing tenants is a key priority and expenditure of €700,000 is budgeted for 2026 to achieve this goal.

- The Housing section is committed to the improvement of its Housing Stock with €133,600 budgeted in 2026 for planned maintenance informed by the Stock Condition surveys recently completed.
- Budget 2026 will continue to assist the elderly and disabled to undertake necessary improvement works to extend the useful life of their homes.
- The Local Roads funding has increased by 3% in Budget 2026, highlighting the importance attached to maintaining and improving our local road network and building on an 8% increase in the 2025 budget.
- Planning Control includes a 10% increase arising from the strengthening of staff resources in the development management area supported by the Department of Housing Local Government and Heritage. County Leitrim now has a complete up to date suite of legislatively required forward planning documents following the completion of the Carrick-on-Shannon Joint Local Area Plan 2025-2031. A variation to the County Development Plan 2023-2029 will seek to increase the quantum of lands zoned for housing purposes and will be completed in 2026.
- 2026 will see the investment in an integrated CRM platform to streamline citizen engagement and service delivery across all departments. The provision of online services will allow customers to apply, report and pay for council services online. The solution will enable data-driven insights and automation within CRM to improve responsiveness, transparency, and overall user experience. This solution empowers Leitrim County Council to align closely to the connecting Government 2030 directive.
- Budget 2026 includes provision to enable the continued investment in strengthening the Leitrim Tourism brand by incorporating Slow Tourism as a core theme.
- Leitrim County Council will invest in targeted PR campaigns to effectively communicate the many new developments in tourism across the county, to include, promotion of the new innovative Visitor App, to enhance the visitor experience and engagement.
- The budget will allow us to explore creative and innovative marketing strategies to showcase Leitrim as a must-visit destination.
- Budget 2026 makes provision to support potential projects such as the holding of Leitrim Business Summit event, the development of the Leitrim Diaspora Strategy and a county-wide Festival Strategy.
- The development of the Leitrim Economic and Skills Strategy is a key action under the work programme of the Leitrim Economic Forum, designed to deliver on the goals and priorities of the Leitrim Economic and Community Plan (LECP). The combined Economic and Skills Strategy will assess Leitrim's economic structure and performance, identify priority sectors for growth, analyse current and future skills demand and supply, and propose a joined-up roadmap ensuring that Leitrim's people, places and enterprises are equipped for a dynamic future economy.
- Budget 2026 makes provision to support the preparation of a new heritage plan and the increased delivery of heritage and biodiversity projects.
- Budget 2026 includes a 3% increase for the Upkeep of Parks, Pitches and Open Spaces acknowledging the importance of the upkeep and appearance of our amenities and opens spaces.
- The overall operation of the Civic Amenity Sites will be reviewed in 2026 in light of the requirements of the National Waste Management Plan for a Circular Economy 2024 – 2030.

- Leitrim County Council will continue to implement the 206 no actions contained in the Climate Action Plan in collaboration with the CARO and all other stakeholders. 2026 will see particular emphasis on the retrofit of public lighting, fleet management and the ongoing engagement by Leitrim County Council in the pathfinder project in collaboration with Cavan, Monaghan, CARO and SEAI. The national ZEV (Zero Emission Vehicle Ireland) projects overall goal is to increase EV charging accessibility and encourage the transition to zero-emission transport throughout the county. This will be championed in 2026 by a ZEV coordinator position within the local authority.
- 2026 will see a continued commitment to water quality and environmental protection, with additional staff recently recruited in the area of Farm Inspections. A new River Basin Management Planning process is approaching completion, and it is anticipated that implementation will commence in 2026.
- Budget 2026 provides for additional expenditure in the fire service based upon substantial recoupment from Central Government to fund the Retained Firefighter Pay Agreement, including additional non pay costs.
- Budget 2026 will maintain the focus on town renewal, town teams, town regeneration facilitation and capital investment. Additional resources are being made available to tackle dereliction in 2026.
- Leitrim County Council will continue the rollout of the Community Safety Partnership and the Local Authority Integration Team (LAIT) in 2026, alongside ongoing support for Comhairle na nÓg, Age Friendly Leitrim, Pride of Place, and the Love Where You Live Awards – strengthening community engagement and wellbeing across the county.
- In 2026, the Local Enterprise Office (LEO) will continue to play a pivotal role in supporting micro-enterprises and fostering entrepreneurship across the county. Budget 2026 will enable the delivery of targeted supports including financial assistance, mentoring, training, and networking opportunities for start-ups and small businesses. In 2026, the LEO will prioritise initiatives directed towards enhancing digital transformation, green business practices and innovation among Leitrim SMEs.
- In 2026, Leitrim County Council will continue to invest in the development of library services as inclusive, multifunctional, and community-focused spaces. Budget 2026 will support improvements to both library services and physical infrastructure, ensuring buildings are more accessible to all users. This includes upgrades to library signage, internal layouts, and facilities to better accommodate individuals with disabilities, older adults and those with diverse needs.
- Budget 2026 will continue to develop and deliver age-friendly programmes and environments, supporting older members of the community to remain active, engaged and connected.
- Libraries will play a central role in equipping individuals with essential life skills through workshops, classes, and access to learning resources. These initiatives will support digital literacy, lifelong learning, and personal development across all age groups.



02 July 2025

Circular Fin 09/2025

Chief Executive

cc. Director of Finance

Provisional Local Property Tax Allocations 2026 – Leitrim County Council

A Chara,

I am directed by the Minister for Housing, Local Government and Heritage to inform you that the provisional Local Property Tax (LPT) allocations from the Local Government Fund for 2026 have been agreed and Leitrim County Council's allocation is set out below and in **Appendix A** to this document. This approach differs from previous years given that a revaluation of LPT will take place later this year, which will lead to changes in both the overall LPT yield and to the yield in each local authority area.

LPT allocations have been calculated based on an estimated yield (pre variation) for the 2026 LPT liability year of €601.5m, based on data regarding 2025 LPT liabilities (including deferrals) as provided by the Revenue Commissioners, adjusted for newly liable properties in 2026 and including an estimated €42m arising from the 2026 revaluation process (as set out in **Appendix B** to this document).

LPT Baseline and Distribution Methodology

Under the current LPT allocation model, every local authority is entitled to receive a minimum amount of funding under the LPT allocation process, known as the Baseline. Following a review of LPT Baselines in 2023, local authority Baselines were increased overall to €428.4m for 2024 and 2025. Government has now agreed that LPT Baselines in 2026 be further increased from €428.4m to €470.4m; in line with the Government Agreement of 26th March last that any additional LPT generated as a result of the upcoming revaluation is to be retained by local authorities for discretionary spending.

As well as assisting local authorities to meet the costs of providing essential services, ensuring an increase in baseline funding to each local authority enables a level of flexibility and discretion for each authority to address priority resource demands arising.

LPT allocations for 2026 are set in line with the methodology whereby 100% of the estimated LPT yield is retained locally within the local authority area where it is collected.

Leitrim County Council's Baseline for 2026 is €10,656,315.

Equalisation.

As previously, all equalisation funding will be met by the Exchequer, to ensure that all authorities receive, at a minimum, an amount equivalent to their Baseline. The equalisation funding requirement will be based on the total expected level of LPT in each local authority area and will not be adjusted if the basic rate of LPT is varied.

Based on its shortfall position when expected 2026 LPT receipts are compared to the 2026 Baseline, Leitrim County Council will be in receipt of equalisation funding in 2026.

Self-Funding

The LPT allocation model for 2026 will also change from previous years for those authorities with a surplus LPT yield above their baseline, whereby those authorities shall now be entitled to retain an increased portion of that surplus (pre-variation) for their own use.

Those local authorities with a surplus LPT yield above their baseline, will have that surplus allocated in two ways:

- Part of the surplus, up to the equivalent of 31% (was 22.5% previously) of total expected LPT income (or the full amount of the surplus if that is less than 31%), can be used as additional income by local authorities for the authority's own use as part of their normal budgetary process; and that Government noted that any local authority who benefits from the move to 31% retention will be expected to use this additional funding towards urban regeneration programmes in their areas.
- The remainder of the surplus, if any, will then be available to the local authority to fund services in the housing and/or roads areas thereby replacing Central Government funding for some of these services. Authorities are expected to continue providing such services regardless of the changed approach to funding. Accordingly, all LPT collected locally will be spent on the provision of services in the local authority's area.
- The self-funding requirement will be based on the total expected level of LPT in each local authority area before any application of a local variation decision and will not be adjusted if the basic rate of LPT is varied.

Based on its shortfall position when expected 2026 LPT receipts are compared to the 2026 Baseline, Leitrim County Council will not be required to self-fund services in the Housing and/or Roads areas.

The specific detail of the level of Central Government Voted grants funding to be provided to local authorities is a matter that will be considered, as normal, as part of the Estimates process.

Provisional LPT allocation to Leitrim County Council in 2026

The LPT allocation for Leitrim County Council for 2026 (**pending any decision to locally vary the basic rate**) is **€10,656,315**. As a local authority where the expected 2026 LPT yield is less than the **€10,656,315 Baseline**, this allocation includes **€8,511,357** equalisation funding in order to ensure that the allocation is at least matched to the Baseline.

Please refer to the table in **Appendix A**, which sets out the basis for the allocation.

Variation

Every local authority has the power to vary the basic rate of LPT by up to 15%. While recent changes to the LPT legislation will allow elected members to adjust the Local Adjustment Factor (LAF) upwards to a maximum of 25%; due to the timing of the legislation, commencement of this section will be delayed until the 2027 LPT liability year.

It should be noted that if a local authority decides to vary the LPT basic rate upwards in 2026; 100% of the resultant additional income will be available for the authorities' own use. Similarly, if an authority decides to vary the LPT basic rate downwards (by up to 15%) in 2026, the resultant loss in LPT income will be reflected in reduced LPT funding to the authority.

Local authorities are further reminded of their statutory obligations as set out in the Local Property Tax (Local Adjustment Factor) Regulations 2022 (S.I. 358 of 2022) which take account of relevant provisions in the Finance (Local Property Tax) Acts. These regulations provide the updated requirements for local authorities who may wish to vary their local property tax rates for a specified period, in accordance with section 20 of the Act.

Apart from the formal notification to the Minister of the passing of a resolution in accordance with the regulations, local authorities are requested, as a procedural matter, to confirm with the Department, the local adjustment factor (or the basic rate, as the case may be) that should apply for the 2026 LPT liability year, on or before 31 August 2025.

Previous guidance circular Fin 08/2014 and Fin 06/2022 also refers.

LPT Statistics and Property Valuation Bands

2025 LPT Preliminary Statistics and Property Valuation Bands are available on the Revenue Commissioners website at the following web link:

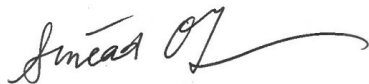
<https://www.revenue.ie/en/corporate/information-about-revenue/statistics/property-taxes/yearly-stats/2025/index.aspx>

LPT amounts set out in **Appendix B** to this document outline the following:

- Estimated Net LPT Liabilities for 2026 (before the application of any local adjustment factor variation).
- Estimated Newly Liable Properties in 2026 (before any local variation). Included in the Net LPT Liabilities column.
- Estimate of 2026 yield increase arising from revaluation. Included in the Net LPT Liabilities column.

The projected amounts for 2026 LPT do not reflect any local decision to lower/increase the basic rate by the local adjustment factor in 2026, i.e. data provided is pre-variation.

Is mise, le meas,



Sinéad O'Gorman,
Principal,
Local Government Finance

Appendix A

Leitrim County Council - 2026 LPT Allocation (pending any decision to vary the basic rate)

| | |
|---|-------------------|
| | € |
| LPT Retained Locally 100% | 2,144,958 |
| 2026 Baseline | <u>10,656,315</u> |
| 2026 Shortfall (LPT Retained Locally – 2026 Baseline) | <u>-8,511,357</u> |
| Distribution of Equalisation Funding | 8,511,357 |

| | |
|---|--------------------------|
| Total LPT Funding to be provided in 2026 | <u>10,656,315</u> |
|---|--------------------------|

Value of potential increase or decrease in 2026 LPT Allocation

| | |
|---|-------------------|
| <u>for every 1%</u> of variation implemented | +/- 21,450 |
|---|-------------------|

TABLE A - CALCULATION OF ANNUAL RATE ON VALUATION FOR THE FINANCIAL YEAR

| Summary by Service Division | Expenditure € | Income € | Budget Net Expenditure 2026 € | % | Estimated Net Expenditure Outturn 2025 € | % |
|--|--------------------------|---------------------|--|----------|---|----------|
| Gross Revenue Expenditure & Income | | | | | | |
| A Housing and Building | 13,234,760 | 12,840,667 | 394,093 | 2.1% | 304,277 | 1.7% |
| B Road Transport & Safety | 19,314,283 | 14,628,645 | 4,685,638 | 24.5% | 4,635,426 | 25.4% |
| C Water Services | 2,721,921 | 2,361,229 | 360,692 | 1.9% | 281,693 | 1.5% |
| D Development Management | 11,293,097 | 4,527,880 | 6,765,217 | 35.4% | 5,909,900 | 32.4% |
| E Environmental Services | 8,147,280 | 3,765,175 | 4,382,105 | 22.9% | 4,061,750 | 22.3% |
| F Recreation and Amenity | 4,737,454 | 480,440 | 4,257,014 | 22.3% | 4,126,448 | 22.6% |
| G Agriculture, Education, Health & Welfare | 426,673 | 65,185 | 361,488 | 1.9% | 415,750 | 2.3% |
| H Miscellaneous Services | 4,251,309 | 6,332,092 | (2,080,783) | (10.9%) | (1,512,751) | (8.3%) |
| | 64,126,777 | 45,001,313 | 19,125,464 | 100.0% | 18,222,493 | 100.0% |
| Provision for Debit Balance | - | | - | | | |
| ADJUSTED GROSS EXPENDITURE AND INCOME (A) | 64,126,777 | 45,001,313 | 19,125,464 | | 18,222,493 | |
| Financed by Other Income/Credit Balances | | | | | | |
| Provision for Credit Balance | | - | - | | | |
| Local Property Tax | | 10,978,059 | 10,978,059 | | | |
| SUB-TOTAL (B) | | | 10,978,059 | | | |
| AMOUNT OF RATES TO BE LEVIED C=(A-B) | | | 8,147,405 | | | |
| Net Effective Valuation (E) | | | 30,332,828 | | | |
| GENERAL ANNUAL RATE ON VALUATION (C/E) | | | 0.2686 | | | |

TABLE B: Expenditure and Income for 2026 and Estimated Outturn for 2025

| Division & Services | 2026 | | | | 2025 | | | |
|---|-------------------------|--|-------------------------|--|-------------------------|------------------------|-------------------------|------------------------|
| | Expenditure | | Income | | Expenditure | | Income | |
| | Adopted by Council € | Estimated by Chief Executive /Mayor € | Adopted by Council € | Estimated by Chief Executive /Mayor € | Adopted by Council € | Estimated Outturn € | Adopted by Council € | Estimated Outturn € |
| A Housing and Building | | | | | | | | |
| A01 Maintenance & Improvement of LA Housing Units | | 3,631,886 | | 4,779,527 | 3,529,930 | 3,503,442 | 4,413,715 | 4,423,302 |
| A02 Housing Assessment, Allocation and Transfer | | 299,239 | | 68,915 | 287,461 | 269,886 | 62,914 | 68,914 |
| A03 Housing Rent and Tenant Purchase Administration | | 146,240 | | 6,817 | 152,322 | 152,331 | 6,816 | 6,816 |
| A04 Housing Community Development Support | | 240,491 | | 3,657 | 241,259 | 184,179 | 3,656 | 3,656 |
| A05 Administration of Homeless Service | | 573,600 | | 466,447 | 539,628 | 624,175 | 436,247 | 536,247 |
| A06 Support to Housing Capital Prog. | | 1,686,246 | | 1,205,007 | 1,673,915 | 1,547,722 | 1,172,552 | 1,172,552 |
| A07 RAS and Leasing Programme | | 941,994 | | 924,385 | 934,955 | 934,181 | 894,970 | 901,511 |
| A08 Housing Loans | | 164,184 | | 166,777 | 145,267 | 160,353 | 135,489 | 158,777 |
| A09 Housing Grants | | 5,479,238 | | 5,164,135 | 5,168,011 | 4,662,817 | 4,965,877 | 4,465,877 |
| A11 Agency & Recoupable Services | | 3,858 | | - | 3,892 | 3,503 | - | - |
| A12 HAP Programme | | 67,784 | | 55,000 | 66,478 | 54,340 | 55,000 | 55,000 |
| A13 Cost Rental | | - | | - | - | - | - | - |
| Division A Total | | 13,234,760 | | 12,840,667 | 12,743,118 | 12,096,929 | 12,147,236 | 11,792,652 |

TABLE B: Expenditure and Income for 2026 and Estimated Outturn for 2025

| Division & Services | 2026 | | | | 2025 | | | |
|---|-------------------------|--|-------------------------|--|-------------------------|------------------------|-------------------------|------------------------|
| | Expenditure | | Income | | Expenditure | | Income | |
| | Adopted by Council € | Estimated by Chief Executive /Mayor € | Adopted by Council € | Estimated by Chief Executive /Mayor € | Adopted by Council € | Estimated Outturn € | Adopted by Council € | Estimated Outturn € |
| B Road Transport & Safety | | | | | | | | |
| B01 NP Road - Maintenance and Improvement | | 896,667 | | 480,624 | 945,814 | 937,658 | 480,620 | 486,065 |
| B02 NS Road - Maintenance and Improvement | | - | | - | - | - | - | - |
| B03 Regional Road - Maintenance and Improvement | | 6,292,659 | | 5,544,886 | 5,507,720 | 5,832,034 | 4,810,503 | 5,130,504 |
| B04 Local Road - Maintenance and Improvement | | 8,757,922 | | 6,855,640 | 8,616,879 | 8,675,715 | 6,802,004 | 6,855,629 |
| B05 Public Lighting | | 556,117 | | 44,423 | 586,012 | 584,899 | 44,423 | 44,423 |
| B06 Traffic Management Improvement | | 179,415 | | 2,690 | 179,988 | 179,043 | 2,689 | 2,689 |
| B07 Road Safety Engineering Improvement | | 419,533 | | 347,343 | 348,691 | 347,759 | 277,342 | 347,342 |
| B08 Road Safety Promotion & Education | | 27,932 | | 191 | 29,818 | 29,652 | 191 | 191 |
| B09 Car Parking | | 99,618 | | 102,217 | 84,015 | 77,713 | 117,217 | 47,217 |
| B10 Support to Roads Capital Prog | | 893,919 | | 100,379 | 735,335 | 742,577 | 10,770 | 10,770 |
| B11 Agency & Recoupable Services | | 1,190,501 | | 1,150,252 | 1,169,094 | 1,168,458 | 981,752 | 1,015,252 |
| Division B Total | | 19,314,283 | | 14,628,645 | 18,203,366 | 18,575,508 | 13,527,511 | 13,940,082 |

TABLE B: Expenditure and Income for 2026 and Estimated Outturn for 2025

| Division & Services | 2026 | | | | 2025 | | | |
|---|-------------------------|--|-------------------------|--|-------------------------|------------------------|-------------------------|------------------------|
| | Expenditure | | Income | | Expenditure | | Income | |
| | Adopted by Council € | Estimated by Chief Executive /Mayor € | Adopted by Council € | Estimated by Chief Executive /Mayor € | Adopted by Council € | Estimated Outturn € | Adopted by Council € | Estimated Outturn € |
| C Water Services | | | | | | | | |
| C01 Water Supply | | 930,179 | | 873,976 | 1,323,883 | 1,317,228 | 1,240,041 | 1,240,041 |
| C02 Waste Water Treatment | | 667,969 | | 639,103 | 964,533 | 953,392 | 920,846 | 920,846 |
| C03 Collection of Water and Waste Water Charges | | 146,992 | | 138,796 | 140,677 | 140,245 | 122,131 | 122,131 |
| C04 Public Conveniences | | 10,674 | | - | 10,689 | 10,520 | - | - |
| C05 Admin of Group and Private Installations | | 425,769 | | 184,701 | 301,675 | 261,046 | 164,699 | 164,699 |
| C06 Support to Water Capital Programme | | 488,494 | | 446,425 | 468,425 | 471,438 | 397,536 | 397,536 |
| C07 Agency & Recoupable Services | | 7,134 | | 6,569 | 7,197 | 6,478 | 5,950 | 5,950 |
| C08 Local authority Water & Sanitary Services | | 44,710 | | 71,659 | 29,758 | 44,208 | 71,659 | 71,659 |
| Division C Total | | 2,721,921 | | 2,361,229 | 3,246,837 | 3,204,555 | 2,922,862 | 2,922,862 |

TABLE B: Expenditure and Income for 2026 and Estimated Outturn for 2025

| Division & Services | 2026 | | | | 2025 | | | |
|--|-------------------------|--|-------------------------|--|-------------------------|------------------------|-------------------------|------------------------|
| | Expenditure | | Income | | Expenditure | | Income | |
| | Adopted by Council € | Estimated by Chief Executive /Mayor € | Adopted by Council € | Estimated by Chief Executive /Mayor € | Adopted by Council € | Estimated Outturn € | Adopted by Council € | Estimated Outturn € |
| D Development Management | | | | | | | | |
| D01 Forward Planning | | 755,610 | | 52,448 | 559,212 | 565,798 | 25,095 | 25,095 |
| D02 Development Management | | 1,192,418 | | 455,671 | 1,100,941 | 957,054 | 316,229 | 255,166 |
| D03 Enforcement | | 237,370 | | 4,139 | 229,734 | 223,512 | 4,138 | 4,138 |
| D04 Industrial and Commercial Facilities | | - | | - | - | - | - | - |
| D05 Tourism Development and Promotion | | 654,740 | | 12,672 | 608,508 | 602,332 | 17,670 | 17,670 |
| D06 Community and Enterprise Function | | 1,590,558 | | 1,144,583 | 1,261,488 | 1,166,394 | 768,054 | 708,037 |
| D07 Unfinished Housing Estates | | 196,770 | | 6,450 | 191,844 | 192,052 | 6,448 | 6,448 |
| D08 Building Control | | 138,590 | | 2,023 | 113,546 | 102,300 | 2,022 | 2,022 |
| D09 Economic Development and Promotion | | 5,996,951 | | 2,466,924 | 4,916,235 | 4,826,996 | 1,759,971 | 1,902,586 |
| D10 Property Management | | 1,893 | | 21,400 | 1,909 | 1,719 | 11,400 | 11,400 |
| D11 Heritage and Conservation Services | | 428,974 | | 292,865 | 537,844 | 505,641 | 352,364 | 330,364 |
| D12 Agency & Recoupable Services | | 99,223 | | 68,705 | 96,037 | 95,317 | 65,837 | 66,289 |
| Division D Total | | 11,293,097 | | 4,527,880 | 9,617,298 | 9,239,115 | 3,329,228 | 3,329,215 |

TABLE B: Expenditure and Income for 2026 and Estimated Outturn for 2025

| Division & Services | 2026 | | | | 2025 | | | |
|---|-------------------------|--|-------------------------|--|-------------------------|------------------------|-------------------------|------------------------|
| | Expenditure | | Income | | Expenditure | | Income | |
| | Adopted by Council € | Estimated by Chief Executive /Mayor € | Adopted by Council € | Estimated by Chief Executive /Mayor € | Adopted by Council € | Estimated Outturn € | Adopted by Council € | Estimated Outturn € |
| E Environmental Services | | | | | | | | |
| E01 Landfill Operation and Aftercare | | 94,489 | | 50,162 | 87,427 | 93,197 | 50,162 | 50,162 |
| E02 Recovery & Recycling Facilities Operations | | 230,858 | | 51,099 | 273,723 | 274,900 | 76,098 | 51,098 |
| E03 Waste to Energy Facilities Operations | | - | | - | - | - | - | - |
| E04 Provision of Waste to Collection Services | | 28,285 | | 1,563 | 38,316 | 47,837 | 563 | 1,563 |
| E05 Litter Management | | 324,769 | | 121,079 | 326,766 | 335,017 | 121,078 | 121,078 |
| E06 Street Cleaning | | 31,986 | | 498 | 34,382 | 32,030 | 498 | 498 |
| E07 Waste Regulations, Monitoring and Enforcement | | 1,844,446 | | 1,573,747 | 1,520,537 | 1,244,870 | 1,517,819 | 1,235,279 |
| E08 Waste Management Planning | | 49,458 | | - | 52,739 | 41,983 | - | - |
| E09 Maintenance of Burial Grounds | | 39,898 | | 22,568 | 36,373 | 32,837 | 22,568 | 15,568 |
| E10 Safety of Structures and Places | | 394,680 | | 124,172 | 382,411 | 342,202 | 124,170 | 114,170 |
| E11 Operation of Fire Service | | 3,829,839 | | 1,308,382 | 3,095,714 | 3,647,398 | 1,043,380 | 1,096,380 |
| E12 Fire Prevention | | 176,173 | | 45,230 | 167,541 | 148,799 | 40,229 | 40,229 |
| E13 Water Quality, Air and Noise Pollution | | 632,495 | | 87,938 | 611,526 | 569,816 | 61,882 | 82,843 |
| E14 Agency & Recoupable Services | | 49,913 | | 648 | 35,589 | 35,380 | 648 | 648 |
| E15 Climate Change and Flooding | | 419,991 | | 378,089 | 361,307 | 233,041 | 346,307 | 208,041 |
| Division E Total | | 8,147,280 | | 3,765,175 | 7,024,351 | 7,079,307 | 3,405,402 | 3,017,557 |

TABLE B: Expenditure and Income for 2026 and Estimated Outturn for 2025

| Division & Services | 2026 | | | | 2025 | | | |
|--|-------------------------|--|-------------------------|--|-------------------------|------------------------|-------------------------|------------------------|
| | Expenditure | | Income | | Expenditure | | Income | |
| | Adopted by Council € | Estimated by Chief Executive /Mayor € | Adopted by Council € | Estimated by Chief Executive /Mayor € | Adopted by Council € | Estimated Outturn € | Adopted by Council € | Estimated Outturn € |
| F Recreation and Amenity | | | | | | | | |
| F01 Leisure Facilities Operations | | 253,378 | | 43 | 256,883 | 249,932 | 43 | 43 |
| F02 Operation of Library and Archival Service | | 2,093,459 | | 34,868 | 2,023,838 | 2,027,232 | 37,158 | 37,158 |
| F03 Outdoor Leisure Areas Operations | | 805,213 | | 34,034 | 788,931 | 801,032 | 34,033 | 34,033 |
| F04 Community Sport and Recreational Development | | 409,774 | | 10,927 | 386,604 | 384,275 | 10,923 | 10,923 |
| F05 Operation of Arts Programme | | 1,172,427 | | 400,568 | 1,095,181 | 1,077,776 | 334,550 | 334,550 |
| F06 Agency & Recoupable Services | | 3,203 | | - | 3,231 | 2,908 | - | - |
| Division F Total | | 4,737,454 | | 480,440 | 4,554,668 | 4,543,155 | 416,707 | 416,707 |

TABLE B: Expenditure and Income for 2026 and Estimated Outturn for 2025

| Division & Services | 2026 | | | | 2025 | | | |
|---|-------------------------|--|-------------------------|--|-------------------------|------------------------|-------------------------|------------------------|
| | Expenditure | | Income | | Expenditure | | Income | |
| | Adopted by Council € | Estimated by Chief Executive /Mayor € | Adopted by Council € | Estimated by Chief Executive /Mayor € | Adopted by Council € | Estimated Outturn € | Adopted by Council € | Estimated Outturn € |
| G Agriculture, Education, Health & Welfare | | | | | | | | |
| G01 Land Drainage Costs | | 112,314 | | 1,077 | 130,958 | 110,109 | 21,077 | 1,077 |
| G02 Operation and Maintenance of Piers and Harbours | | - | | - | - | - | - | - |
| G03 Coastal Protection | | - | | - | - | - | - | - |
| G04 Veterinary Service | | 314,359 | | 64,108 | 366,826 | 365,824 | 59,106 | 59,106 |
| G05 Educational Support Services | | - | | - | - | - | - | - |
| G06 Agency & Recoupable Services | | - | | - | - | - | - | - |
| Division G Total | | 426,673 | | 65,185 | 497,784 | 475,933 | 80,183 | 60,183 |

TABLE B: Expenditure and Income for 2026 and Estimated Outturn for 2025

| Division & Services | 2026 | | | | 2025 | | | |
|--|-------------------------|--|-------------------------|--|-------------------------|------------------------|-------------------------|------------------------|
| | Expenditure | | Income | | Expenditure | | Income | |
| | Adopted by Council € | Estimated by Chief Executive /Mayor € | Adopted by Council € | Estimated by Chief Executive /Mayor € | Adopted by Council € | Estimated Outturn € | Adopted by Council € | Estimated Outturn € |
| H Miscellaneous Services | | | | | | | | |
| H01 Profit & Loss Machinery Account | | 719,256 | | 592,952 | 710,252 | 710,079 | 592,950 | 592,950 |
| H02 Profit & Loss Stores Account | | - | | - | - | - | - | - |
| H03 Adminstration of Rates | | 758,673 | | 41,336 | 767,189 | 755,753 | 86,334 | 36,334 |
| H04 Franchise Costs | | 176,967 | | 56,661 | 202,508 | 201,312 | 35,412 | 35,412 |
| H05 Operation of Morgue and Coroner Expenses | | 94,896 | | 778 | 90,339 | 114,458 | 778 | 778 |
| H06 Weighbridges | | - | | - | - | - | - | - |
| H07 Operation of Markets and Casual Trading | | 2,966 | | 200 | 3,983 | 3,785 | 200 | 200 |
| H08 Malicious Damage | | - | | - | - | - | - | - |
| H09 Local Representation & Civic Leadership | | 1,464,445 | | 3,847 | 1,509,362 | 1,462,799 | 3,846 | 3,846 |
| H10 Motor Taxation | | 264,391 | | 15,960 | 258,945 | 239,137 | 15,959 | 15,959 |
| H11 Agency & Recoupable Services | | 769,715 | | 5,620,358 | 689,532 | 714,896 | 5,115,139 | 5,029,491 |
| Division H Total | | 4,251,309 | | 6,332,092 | 4,232,110 | 4,202,219 | 5,850,618 | 5,714,970 |
| OVERALL TOTAL | | 64,126,777 | | 45,001,313 | 60,119,532 | 59,416,721 | 41,679,747 | 41,194,228 |

| TABLE C - CALCULATION OF BASE YEAR ADJUSTMENT | | | | | |
|---|--------------------------------------|--|----------------------------------|-------------------------------------|--|
| | | | | | |
| Rating Authority | (i) | (ii) | (iii) | (iv) | (v) |
| | Annual Rate on Valuation € | Effective ARV (Net of BYA) € | Base Year Adjustment € | Net Effective Valuation € | Value of Base Year Adjustment € |
| | | | | | |
| TOTAL | | | | | |

| Table D | | |
|--|-------------------|-------------------|
| ANALYSIS OF BUDGET INCOME 2026 FROM GOODS AND SERVICES | | |
| Source of Income | 2026 € | 2025 € |
| Rents from Houses | 3,698,281 | 3,344,663 |
| Housing Loans Interest & Charges | 163,050 | 131,762 |
| Parking Fines & Charges | 102,000 | 117,000 |
| Uisce Éireann | 2,031,234 | 2,612,897 |
| Planning Fees | 174,700 | 174,700 |
| Domestic Refuse Charges | - | - |
| Commercial Refuse Charges | - | - |
| Landfill Charges | - | - |
| Fire Charges | 130,000 | 125,000 |
| Recreation/Amenity/Culture | 30,000 | 30,000 |
| Agency Services & Repayable Works | 40,000 | 35,000 |
| Local Authority Contributions | 405,000 | 367,500 |
| Superannuation | 449,998 | 449,998 |
| NPPR | - | 11,437 |
| Other income | 4,764,866 | 4,107,671 |
| Total Goods & Services | 11,989,129 | 11,507,628 |

| Table E | | |
|---|-------------------|-------------------|
| ANALYSIS OF BUDGET INCOME 2026 FROM GRANTS & SUBSIDIES | | |
| | 2026 € | 2025 € |
| Department of Housing, Local Government and Heritage | | |
| Housing and Building | 8,390,771 | 8,064,109 |
| Road Transport & Safety | 89,605 | - |
| Water Services | 238,159 | 218,159 |
| Development Management | 380,093 | 350,000 |
| Environmental Services | 2,346,841 | 2,261,219 |
| Recreation and Amenity | - | - |
| Agriculture, Education, Health & Welfare | - | - |
| Miscellaneous Services | 4,869,856 | 4,526,607 |
| Sub-total | 16,315,325 | 15,420,094 |
| Other Departments and Bodies | | |
| TII Transport Infrastructure Ireland | 13,236,909 | 12,378,909 |
| Culture, Communications, & Sport | 89,100 | 85,770 |
| National Transport Authority | - | - |
| Social Protection | - | - |
| Defence | 119,203 | 119,203 |
| Education & Youth | - | - |
| Library Council | - | - |
| Arts Council | - | - |
| Transport | - | - |
| Justice, Home Affairs, & Migration | - | - |
| Agriculture, Food, Fisheries, & The Marine | - | - |
| Enterprise, Tourism, & Employment | 1,377,040 | 1,291,456 |
| Rural, Community Development, & The Gaeltacht | 270,000 | 10,000 |
| Climate, Environment, & Energy | 378,089 | 164,938 |
| Food Safety Authority of Ireland | - | - |
| Other | 1,226,518 | 701,749 |
| Sub-total | 16,696,859 | 14,752,025 |
| Total Grants & Subsidies | 33,012,184 | 30,172,119 |

| Table F - Expenditure | | | | |
|--|-------------------------|--|-------------------------|------------------------|
| Division A - Housing and Building | | | | |
| Expenditure by Service and Sub-Service | 2026 | | 2025 | |
| | Adopted by Council € | Estimated by Chief Executive /Mayor € | Adopted by Council € | Estimated Outturn € |
| A0101 Maintenance of LA Housing Units | | 2,514,833 | 2,458,430 | 2,464,334 |
| A0102 Maintenance of Traveller Accommodation Units | | 18,500 | 18,500 | 18,500 |
| A0103 Traveller Accommodation Management | | 99,326 | 92,196 | 87,381 |
| A0104 Estate Maintenance | | - | - | - |
| A0199 Service Support Costs | | 999,227 | 960,804 | 933,227 |
| A01 Maintenance & Improvement of LA Housing Units | | 3,631,886 | 3,529,930 | 3,503,442 |
| A0201 Assessment of Housing Needs, Allocs. & Trans. | | 209,429 | 201,984 | 183,689 |
| A0299 Service Support Costs | | 89,810 | 85,477 | 86,197 |
| A02 Housing Assessment, Allocation and Transfer | | 299,239 | 287,461 | 269,886 |
| A0301 Debt Management & Rent Assessment | | 94,108 | 102,641 | 102,987 |
| A0399 Service Support Costs | | 52,132 | 49,681 | 49,344 |
| A03 Housing Rent and Tenant Purchase Administration | | 146,240 | 152,322 | 152,331 |
| A0401 Housing Estate Management | | 155,665 | 157,843 | 100,479 |
| A0402 Tenancy Management | | 2,000 | 4,000 | 4,000 |
| A0403 Social and Community Housing Service | | - | - | - |
| A0499 Service Support Costs | | 82,826 | 79,416 | 79,700 |
| A04 Housing Community Development Support | | 240,491 | 241,259 | 184,179 |
| A0501 Homeless Grants Other Bodies | | - | - | - |
| A0502 Homeless Service | | 551,731 | 518,600 | 603,213 |
| A0599 Service Support Costs | | 21,869 | 21,028 | 20,962 |
| A05 Administration of Homeless Service | | 573,600 | 539,628 | 624,175 |
| A0601 Technical and Administrative Support | | 673,770 | 671,791 | 549,057 |
| A0602 Loan Charges | | 681,622 | 681,622 | 681,622 |
| A0699 Service Support Costs | | 330,854 | 320,502 | 317,043 |
| A06 Support to Housing Capital Prog. | | 1,686,246 | 1,673,915 | 1,547,722 |
| A0701 RAS Operations | | 676,303 | 672,237 | 671,388 |
| A0702 Long Term Leasing | | 203,580 | 203,580 | 203,580 |
| A0703 Payment & Availability | | - | - | - |
| A0704 Affordable Leases | | - | - | - |
| A0799 Service Support Costs | | 62,111 | 59,138 | 59,213 |
| A07 RAS and Leasing Programme | | 941,994 | 934,955 | 934,181 |
| A0801 Loan Interest and Other Charges | | 94,720 | 75,300 | 93,350 |
| A0802 Debt Management Housing Loans | | 47,572 | 49,025 | 46,256 |
| A0899 Service Support Costs | | 21,892 | 20,942 | 20,747 |
| A08 Housing Loans | | 164,184 | 145,267 | 160,353 |

| Table F - Expenditure | | | | |
|---|-------------------------|--|-------------------------|------------------------|
| Division A - Housing and Building | | | | |
| Expenditure by Service and Sub-Service | 2026 | | 2025 | |
| | Adopted by Council € | Estimated by Chief Executive /Mayor € | Adopted by Council € | Estimated Outturn € |
| A0901 Housing Adaptation Grant Schemes | | 1,231,357 | 976,755 | 976,755 |
| A0902 Loan Charges DPG/ERG | | - | - | - |
| A0903 Essential Repair Grants | | - | - | - |
| A0904 Other Housing Grant Payments | | 4,000,000 | 4,000,000 | 3,500,000 |
| A0905 Mobility Aids Housing Grants | | 136,817 | 87,935 | 87,935 |
| A0999 Service Support Costs | | 111,064 | 103,321 | 98,127 |
| A09 Housing Grants | | 5,479,238 | 5,168,011 | 4,662,817 |
| A1101 Agency & Recoupable Service | | - | - | - |
| A1199 Service Support Costs | | 3,858 | 3,892 | 3,503 |
| A11 Agency & Recoupable Services | | 3,858 | 3,892 | 3,503 |
| A1201 HAP | | 64,168 | 63,055 | 51,111 |
| A1202 HAP Agency Services | | - | - | - |
| A1299 Service Support Costs | | 3,616 | 3,423 | 3,229 |
| A12 HAP Programme | | 67,784 | 66,478 | 54,340 |
| A1301 Cost Rental Operations | | - | - | - |
| A1399 Service Support Costs for Cost Rental | | - | - | - |
| A13 Cost Rental | | - | - | - |
| Division A Total | | 13,234,760 | 12,743,118 | 12,096,929 |

| Table F - Income | | | | |
|--|-------------------------|-----------------------------------|-------------------------|------------------------|
| Division A - Housing and Building | | | | |
| Income by Source | 2026 | | 2025 | |
| | Adopted by Council € | Estimated by Chief Executive € | Adopted by Council € | Estimated Outturn € |
| Government Grants & Subsidies | | | | |
| Housing, Local Government & Heritage | | 8,390,771 | 8,064,109 | 7,563,809 |
| Other | | 138,600 | 125,000 | 141,587 |
| Total Government Grants & Subsidies | | 8,529,371 | 8,189,109 | 7,705,396 |
| Goods & Services | | | | |
| Rents from Houses | | 3,698,281 | 3,344,663 | 3,351,204 |
| Housing Loans Interest & Charges | | 163,050 | 131,762 | 155,050 |
| Superannuation | | 51,699 | 51,699 | 51,699 |
| Agency Services & Repayable Works | | - | - | - |
| Local Authority Contributions | | 337,500 | 315,000 | 405,000 |
| Other income | | 60,766 | 115,003 | 124,303 |
| Total Goods & Services | | 4,311,296 | 3,958,127 | 4,087,256 |
| Division A Total | | 12,840,667 | 12,147,236 | 11,792,652 |

| Table F - Expenditure | | | | |
|---|-------------------------|--|-------------------------|------------------------|
| Division B - Road Transport & Safety | | | | |
| Expenditure by Service and Sub-Service | 2026 | | 2025 | |
| | Adopted by Council € | Estimated by Chief Executive /Mayor € | Adopted by Council € | Estimated Outturn € |
| B0101 NP - Surface Dressing | | - | - | - |
| B0102 NP - Pavement Overlay/Reconstruction | | - | - | - |
| B0103 NP - Winter Maintenance | | 113,179 | 113,179 | 113,179 |
| B0104 NP - Bridge Maintenance (Eirspan) | | - | - | - |
| B0105 NP - General Maintenance | | 115,507 | 115,507 | 120,952 |
| B0106 NP - General Improvements Works | | - | - | - |
| B0199 Service Support Costs | | 667,981 | 717,128 | 703,527 |
| B01 NP Road - Maintenance and Improvement | | 896,667 | 945,814 | 937,658 |
| B0201 NS - Surface Dressing | | - | - | - |
| B0202 NS - Overlay/Reconstruction | | - | - | - |
| B0203 NS - Overlay/Reconstruction – Urban | | - | - | - |
| B0204 NS - Winter Maintenance | | - | - | - |
| B0205 NS - Bridge Maintenance (Eirspan) | | - | - | - |
| B0206 NS - General Maintenance | | - | - | - |
| B0207 NS - General Improvement Works | | - | - | - |
| B0299 Service Support Costs | | - | - | - |
| B02 NS Road - Maintenance and Improvement | | - | - | - |
| B0301 Regional Roads Surface Dressing | | 451,425 | 291,000 | 451,425 |
| B0302 Reg Rd Surface Rest/Road Reconstruction/Overlay | | 2,841,825 | 2,281,875 | 2,427,451 |
| B0303 Regional Road Winter Maintenance | | 270,000 | 270,000 | 270,000 |
| B0304 Regional Road Bridge Maintenance | | 490,000 | 515,000 | 490,000 |
| B0305 Regional Road General Maintenance Works | | 1,467,000 | 1,428,000 | 1,467,000 |
| B0306 Regional Road General Improvement Works | | - | - | - |
| B0399 Service Support Costs | | 772,409 | 721,845 | 726,158 |
| B03 Regional Road - Maintenance and Improvement | | 6,292,659 | 5,507,720 | 5,832,034 |
| B0401 Local Road Surface Dressing | | 1,286,075 | 1,446,500 | 1,286,075 |
| B0402 Local Rd Surface Rest/Road Reconstruction/Overlay | | 5,537,675 | 5,323,625 | 5,537,675 |
| B0403 Local Roads Winter Maintenance | | - | - | - |
| B0404 Local Roads Bridge Maintenance | | - | - | - |
| B0405 Local Roads General Maintenance Works | | 1,020,550 | 987,000 | 987,000 |
| B0406 Local Roads General Improvement Works | | - | - | - |
| B0499 Service Support Costs | | 913,622 | 859,754 | 864,965 |
| B04 Local Road - Maintenance and Improvement | | 8,757,922 | 8,616,879 | 8,675,715 |
| B0501 Public Lighting Operating Costs | | 534,423 | 564,423 | 564,423 |
| B0502 Public Lighting Improvement | | - | - | - |
| B0599 Service Support Costs | | 21,694 | 21,589 | 20,476 |
| B05 Public Lighting | | 556,117 | 586,012 | 584,899 |

| Table F - Expenditure | | | | |
|--|-------------------------|--|-------------------------|------------------------|
| Division B - Road Transport & Safety | | | | |
| Expenditure by Service and Sub-Service | 2026 | | 2025 | |
| | Adopted by Council € | Estimated by Chief Executive /Mayor € | Adopted by Council € | Estimated Outturn € |
| B0601 Traffic Management | | - | - | - |
| B0602 Traffic Maintenance | | - | - | - |
| B0603 Traffic Improvement Measures | | - | - | - |
| B0699 Service Support Costs | | 179,415 | 179,988 | 179,043 |
| B06 Traffic Management Improvement | | 179,415 | 179,988 | 179,043 |
| B0701 Low Cost Remedial Measures | | 345,000 | 275,000 | 275,000 |
| B0702 Other Engineering Improvements | | - | - | - |
| B0799 Service Support Costs | | 74,533 | 73,691 | 72,759 |
| B07 Road Safety Engineering Improvement | | 419,533 | 348,691 | 347,759 |
| B0801 School Wardens | | - | - | - |
| B0802 Publicity and Promotion Road Safety | | 22,377 | 24,370 | 24,370 |
| B0899 Service Support Costs | | 5,555 | 5,448 | 5,282 |
| B08 Road Safety Promotion & Education | | 27,932 | 29,818 | 29,652 |
| B0901 Maintenance and Management of Car Parks | | - | - | - |
| B0902 Operation of Street Parking | | 20,000 | 20,000 | 20,000 |
| B0903 Parking Enforcement | | 41,166 | 28,977 | 23,770 |
| B0999 Service Support Costs | | 38,452 | 35,038 | 33,943 |
| B09 Car Parking | | 99,618 | 84,015 | 77,713 |
| B1001 Administration of Roads Capital Programme | | 621,662 | 474,401 | 481,281 |
| B1099 Service Support Costs | | 272,257 | 260,934 | 261,296 |
| B10 Support to Roads Capital Prog | | 893,919 | 735,335 | 742,577 |
| B1101 Agency & Recoupable Service | | 1,141,419 | 1,120,313 | 1,122,653 |
| B1199 Service Support Costs | | 49,082 | 48,781 | 45,805 |
| B11 Agency & Recoupable Services | | 1,190,501 | 1,169,094 | 1,168,458 |
| Division B Total | | 19,314,283 | 18,203,366 | 18,575,508 |

| Table F - Income | | | | |
|--|-------------------------|-----------------------------------|-------------------------|------------------------|
| Division B - Road Transport & Safety | | | | |
| Income by Source | 2026 | | 2025 | |
| | Adopted by Council € | Estimated by Chief Executive € | Adopted by Council € | Estimated Outturn € |
| Government Grants & Subsidies | | | | |
| Housing, Local Government & Heritage | | 89,605 | - | - |
| TII Transport Infrastructure Ireland | | 13,236,909 | 12,378,909 | 12,827,980 |
| Culture, Communications, & Sport | | - | - | - |
| National Transport Authority | | - | - | - |
| Transport | | - | - | - |
| Rural, Community Development, & The Gaeltacht | | - | - | - |
| Other | | - | - | - |
| Total Government Grants & Subsidies | | 13,326,514 | 12,378,909 | 12,827,980 |
| Goods & Services | | | | |
| Parking Fines & Charges | | 102,000 | 117,000 | 47,000 |
| Superannuation | | 86,102 | 86,102 | 86,102 |
| Agency Services & Repayable Works | | 40,000 | 35,000 | 40,000 |
| Local Authority Contributions | | - | - | - |
| Other income | | 1,074,029 | 910,500 | 939,000 |
| Total Goods & Services | | 1,302,131 | 1,148,602 | 1,112,102 |
| Division B Total | | 14,628,645 | 13,527,511 | 13,940,082 |

| Table F - Expenditure | | | | |
|--|-------------------------|--|-------------------------|------------------------|
| Division C - Water Services | | | | |
| Expenditure by Service and Sub-Service | 2026 | | 2025 | |
| | Adopted by Council € | Estimated by Chief Executive /Mayor € | Adopted by Council € | Estimated Outturn € |
| C0101 Water Plants & Networks | | 317,892 | 661,452 | 661,452 |
| C0199 Service Support Costs | | 612,287 | 662,431 | 655,776 |
| C01 Water Supply | | 930,179 | 1,323,883 | 1,317,228 |
| C0201 Waste Plants and Networks | | 236,647 | 477,693 | 477,693 |
| C0299 Service Support Costs | | 431,322 | 486,840 | 475,699 |
| C02 Waste Water Treatment | | 667,969 | 964,533 | 953,392 |
| C0301 Debt Management Water and Waste Water | | 58,609 | 56,854 | 56,139 |
| C0399 Service Support Costs | | 88,383 | 83,823 | 84,106 |
| C03 Collection of Water and Waste Water Charges | | 146,992 | 140,677 | 140,245 |
| C0401 Operation and Maintenance of Public Conveniences | | 9,000 | 9,000 | 9,000 |
| C0499 Service Support Costs | | 1,674 | 1,689 | 1,520 |
| C04 Public Conveniences | | 10,674 | 10,689 | 10,520 |
| C0501 Grants for Individual Installations | | - | 3,433 | 1,763 |
| C0502 Grants for Water Group Schemes | | 76,448 | 82,733 | 44,113 |
| C0503 Grants for Waste Water Group Schemes | | - | - | - |
| C0504 Group Water Scheme Subsidies | | 56,140 | 6,865 | 3,527 |
| C0599 Service Support Costs | | 293,181 | 208,644 | 211,643 |
| C05 Admin of Group and Private Installations | | 425,769 | 301,675 | 261,046 |
| C0601 Technical Design and Supervision | | - | - | - |
| C0699 Service Support Costs | | 488,494 | 468,425 | 471,438 |
| C06 Support to Water Capital Programme | | 488,494 | 468,425 | 471,438 |
| C0701 Agency & Recoupable Service | | - | - | - |
| C0799 Service Support Costs | | 7,134 | 7,197 | 6,478 |
| C07 Agency & Recoupable Services | | 7,134 | 7,197 | 6,478 |
| C0801 Local Authority Water Services | | - | - | - |
| C0802 Local Authority Sanitary Services | | 25,750 | 10,750 | 25,750 |
| C0899 Local Authority Service Support Costs | | 18,960 | 19,008 | 18,458 |
| C08 Local authority Water & Sanitary Services | | 44,710 | 29,758 | 44,208 |
| Division C Total | | 2,721,921 | 3,246,837 | 3,204,555 |

| Table F - Income | | | | |
|--|-------------------------|-----------------------------------|-------------------------|------------------------|
| Division C - Water Services | | | | |
| Income by Source | 2026 | | 2025 | |
| | Adopted by Council € | Estimated by Chief Executive € | Adopted by Council € | Estimated Outturn € |
| Government Grants & Subsidies | | | | |
| Housing, Local Government & Heritage | | 238,159 | 218,159 | 218,159 |
| Other | | - | - | - |
| Total Government Grants & Subsidies | | 238,159 | 218,159 | 218,159 |
| Goods & Services | | | | |
| Uisce Éireann | | 2,031,234 | 2,612,897 | 2,612,897 |
| Superannuation | | 91,806 | 91,806 | 91,806 |
| Agency Services & Repayable Works | | - | - | - |
| Local Authority Contributions | | - | - | - |
| Other income | | 30 | - | - |
| Total Goods & Services | | 2,123,070 | 2,704,703 | 2,704,703 |
| Division C Total | | 2,361,229 | 2,922,862 | 2,922,862 |

| Table F - Expenditure | | | | |
|--|-------------------------|--|-------------------------|------------------------|
| Division D - Development Management | | | | |
| Expenditure by Service and Sub-Service | 2026 | | 2025 | |
| | Adopted by Council € | Estimated by Chief Executive /Mayor € | Adopted by Council € | Estimated Outturn € |
| D0101 Statutory Plans and Policy | | 613,921 | 423,553 | 427,925 |
| D0199 Service Support Costs | | 141,689 | 135,659 | 137,873 |
| D01 Forward Planning | | 755,610 | 559,212 | 565,798 |
| D0201 Planning Control | | 835,025 | 758,359 | 614,085 |
| D0299 Service Support Costs | | 357,393 | 342,582 | 342,969 |
| D02 Development Management | | 1,192,418 | 1,100,941 | 957,054 |
| D0301 Enforcement Costs | | 143,806 | 141,371 | 134,239 |
| D0399 Service Support Costs | | 93,564 | 88,363 | 89,273 |
| D03 Enforcement | | 237,370 | 229,734 | 223,512 |
| D0401 Industrial Sites Operations | | - | - | - |
| D0403 Management of & Contris to Other Commercial Facs | | - | - | - |
| D0404 General Development Promotion Work | | - | - | - |
| D0499 Service Support Costs | | - | - | - |
| D04 Industrial and Commercial Facilities | | - | - | - |
| D0501 Tourism Promotion | | 483,262 | 449,794 | 441,773 |
| D0502 Tourist Facilities Operations | | - | - | - |
| D0599 Service Support Costs | | 171,478 | 158,714 | 160,559 |
| D05 Tourism Development and Promotion | | 654,740 | 608,508 | 602,332 |
| D0601 General Community & Enterprise Expenses | | 615,633 | 646,161 | 561,249 |
| D0602 RAPID Costs | | - | - | - |
| D0603 Social Inclusion | | 665,043 | 318,199 | 307,957 |
| D0699 Service Support Costs | | 309,882 | 297,128 | 297,188 |
| D06 Community and Enterprise Function | | 1,590,558 | 1,261,488 | 1,166,394 |
| D0701 Unfinished Housing Estates | | 69,704 | 70,204 | 69,246 |
| D0799 Service Support Costs | | 127,066 | 121,640 | 122,806 |
| D07 Unfinished Housing Estates | | 196,770 | 191,844 | 192,052 |
| D0801 Building Control Inspection Costs | | - | - | - |
| D0802 Building Control Enforcement Costs | | 55,114 | 50,284 | 38,525 |
| D0899 Service Support Costs | | 83,476 | 63,262 | 63,775 |
| D08 Building Control | | 138,590 | 113,546 | 102,300 |

| Table F - Expenditure | | | | |
|---|-------------------------|--|-------------------------|------------------------|
| Division D - Development Management | | | | |
| Expenditure by Service and Sub-Service | 2026 | | 2025 | |
| | Adopted by Council € | Estimated by Chief Executive /Mayor € | Adopted by Council € | Estimated Outturn € |
| D0901 Urban and Village Renewal | | 106,383 | 91,702 | 33,276 |
| D0902 EU Projects | | 441,888 | 115,933 | 123,549 |
| D0903 Town Twinning | | 1,000 | 1,000 | 1,000 |
| D0904 European Office | | - | - | - |
| D0905 Economic Development & Promotion | | 3,143,867 | 2,524,074 | 2,466,416 |
| D0906 Local Enterprise Office | | 1,506,270 | 1,414,279 | 1,430,149 |
| D0999 Service Support Costs | | 797,543 | 769,247 | 772,606 |
| D09 Economic Development and Promotion | | 5,996,951 | 4,916,235 | 4,826,996 |
| D1001 Property Management Costs | | - | - | - |
| D1099 Service Support Costs | | 1,893 | 1,909 | 1,719 |
| D10 Property Management | | 1,893 | 1,909 | 1,719 |
| D1101 Heritage Services | | 43,000 | 73,000 | 68,000 |
| D1102 Conservation Services | | - | - | - |
| D1103 Conservation Grants | | 240,000 | 240,000 | 240,000 |
| D1199 Service Support Costs | | 145,974 | 224,844 | 197,641 |
| D11 Heritage and Conservation Services | | 428,974 | 537,844 | 505,641 |
| D1201 Agency & Recoupable Service | | 62,318 | 60,451 | 59,903 |
| D1299 Service Support Costs | | 36,905 | 35,586 | 35,414 |
| D12 Agency & Recoupable Services | | 99,223 | 96,037 | 95,317 |
| Division D Total | | 11,293,097 | 9,617,298 | 9,239,115 |

| Table F - Income | | | | |
|--|-------------------------|-----------------------------------|-------------------------|------------------------|
| Division D - Development Management | | | | |
| Income by Source | 2026 | | 2025 | |
| | Adopted by Council € | Estimated by Chief Executive € | Adopted by Council € | Estimated Outturn € |
| Government Grants & Subsidies | | | | |
| Housing, Local Government & Heritage | | 380,093 | 350,000 | 335,243 |
| Culture, Communications, & Sport | | - | - | - |
| Enterprise, Tourism, & Employment | | 1,377,040 | 1,291,456 | 1,309,314 |
| Rural, Community Development, & The Gaeltacht | | 270,000 | 10,000 | 10,000 |
| Justice, Home Affairs, & Migration | | - | - | - |
| Other | | 893,418 | 494,749 | 626,600 |
| Total Government Grants & Subsidies | | 2,920,551 | 2,146,205 | 2,281,157 |
| Goods & Services | | | | |
| Planning Fees | | 174,700 | 174,700 | 173,200 |
| Superannuation | | 98,661 | 98,661 | 98,661 |
| Agency Services & Repayable Works | | - | - | - |
| Local Authority Contributions | | 7,000 | 7,000 | 7,000 |
| Other income | | 1,326,968 | 902,662 | 769,197 |
| Total Goods & Services | | 1,607,329 | 1,183,023 | 1,048,058 |
| Division D Total | | 4,527,880 | 3,329,228 | 3,329,215 |

| Table F - Expenditure | | | | |
|---|-------------------------|--|-------------------------|------------------------|
| Division E - Environmental Services | | | | |
| Expenditure by Service and Sub-Service | 2026 | | 2025 | |
| | Adopted by Council € | Estimated by Chief Executive /Mayor € | Adopted by Council € | Estimated Outturn € |
| E0101 Landfill Operations | | - | - | - |
| E0102 Contribution to other LAs - Landfill Facilities | | - | - | - |
| E0103 Landfill Aftercare Costs. | | 70,000 | 70,000 | 69,810 |
| E0199 Service Support Costs | | 24,489 | 17,427 | 23,387 |
| E01 Landfill Operation and Aftercare | | 94,489 | 87,427 | 93,197 |
| E0201 Recycling Facilities Operations | | 75,226 | 98,813 | 149,095 |
| E0202 Bring Centres Operations | | 20,000 | 30,000 | 30,194 |
| E0204 Other Recycling Services | | - | - | - |
| E0299 Service Support Costs | | 135,632 | 144,910 | 95,611 |
| E02 Recovery & Recycling Facilities Operations | | 230,858 | 273,723 | 274,900 |
| E0301 Waste to Energy Facilities Operations | | - | - | - |
| E0399 Service Support Costs | | - | - | - |
| E03 Waste to Energy Facilities Operations | | - | - | - |
| E0401 Recycling Waste Collection Services | | - | - | - |
| E0402 Organic Waste Collection Services | | - | - | - |
| E0403 Residual Waste Collection Services | | - | - | - |
| E0404 Commercial Waste Collection Services | | - | - | - |
| E0406 Contribution to Waste Collection Services | | - | - | - |
| E0407 Other Costs Waste Collection | | 20,000 | 30,000 | 40,208 |
| E0499 Service Support Costs | | 8,285 | 8,316 | 7,629 |
| E04 Provision of Waste to Collection Services | | 28,285 | 38,316 | 47,837 |
| E0501 Litter Warden Service | | 52,207 | 52,722 | 54,249 |
| E0502 Litter Control Initiatives | | 121,000 | 124,000 | 132,935 |
| E0503 Environmental Awareness Services | | 69,950 | 70,988 | 69,183 |
| E0599 Service Support Costs | | 81,612 | 79,056 | 78,650 |
| E05 Litter Management | | 324,769 | 326,766 | 335,017 |
| E0601 Operation of Street Cleaning Service | | 10,684 | 13,489 | 11,557 |
| E0602 Provision and Improvement of Litter Bins | | - | - | - |
| E0699 Service Support Costs | | 21,302 | 20,893 | 20,473 |
| E06 Street Cleaning | | 31,986 | 34,382 | 32,030 |
| E0701 Monitoring of Waste Regs (incl Private Landfills) | | - | - | - |
| E0702 Enforcement of Waste Regulations | | 1,456,727 | 1,196,643 | 922,253 |
| E0799 Service Support Costs | | 387,719 | 323,894 | 322,617 |
| E07 Waste Regulations, Monitoring and Enforcement | | 1,844,446 | 1,520,537 | 1,244,870 |

| Table F - Expenditure | | | | |
|---|-------------------------|--|-------------------------|------------------------|
| Division E - Environmental Services | | | | |
| Expenditure by Service and Sub-Service | 2026 | | 2025 | |
| | Adopted by Council € | Estimated by Chief Executive /Mayor € | Adopted by Council € | Estimated Outturn € |
| E0801 Waste Management Plan | | 24,279 | 27,697 | 17,757 |
| E0802 Contrib to Other Bodies Waste Management Planning | | 15,000 | 15,000 | 15,000 |
| E0899 Service Support Costs | | 10,179 | 10,042 | 9,226 |
| E08 Waste Management Planning | | 49,458 | 52,739 | 41,983 |
| E0901 Maintenance of Burial Grounds | | 28,016 | 24,568 | 21,714 |
| E0999 Service Support Costs | | 11,882 | 11,805 | 11,123 |
| E09 Maintenance of Burial Grounds | | 39,898 | 36,373 | 32,837 |
| E1001 Operation Costs Civil Defence | | 193,795 | 183,320 | 141,017 |
| E1002 Dangerous Buildings | | - | - | - |
| E1003 Emergency Planning | | 98,372 | 97,248 | 98,485 |
| E1004 Derelict Sites | | 2,000 | 2,000 | 2,000 |
| E1005 Water Safety Operation | | 4,000 | 6,500 | 6,500 |
| E1099 Service Support Costs | | 96,513 | 93,343 | 94,200 |
| E10 Safety of Structures and Places | | 394,680 | 382,411 | 342,202 |
| E1101 Operation of Fire Brigade Service | | 3,390,263 | 2,769,588 | 3,169,427 |
| E1103 Fire Services Training | | 257,500 | 150,000 | 303,762 |
| E1104 Operation of Ambulance Service | | - | - | - |
| E1199 Service Support Costs | | 182,076 | 176,126 | 174,209 |
| E11 Operation of Fire Service | | 3,829,839 | 3,095,714 | 3,647,398 |
| E1201 Fire Safety Control Cert Costs | | - | - | - |
| E1202 Fire Prevention and Education | | 4,000 | 6,000 | 6,000 |
| E1203 Inspection & Monitoring of Commercial Facilities | | - | - | - |
| E1299 Service Support Costs | | 172,173 | 161,541 | 142,799 |
| E12 Fire Prevention | | 176,173 | 167,541 | 148,799 |
| E1301 Water Quality Management | | 356,782 | 359,309 | 344,528 |
| E1302 Licensing and Monitoring of Air and Noise Quality | | 1,000 | 1,000 | 1,000 |
| E1399 Service Support Costs | | 274,713 | 251,217 | 224,288 |
| E13 Water Quality, Air and Noise Pollution | | 632,495 | 611,526 | 569,816 |
| E1401 Agency & Recoupable Service | | 35,958 | 21,927 | 21,845 |
| E1499 Service Support Costs | | 13,955 | 13,662 | 13,535 |
| E14 Agency & Recoupable Services | | 49,913 | 35,589 | 35,380 |
| E1501 Climate Change and Flooding | | 419,991 | 361,307 | 233,041 |
| E1599 Service Support Costs | | - | - | - |
| E15 Climate Change and Flooding | | 419,991 | 361,307 | 233,041 |
| Division E Total | | 8,147,280 | 7,024,351 | 7,079,307 |

| Table F - Income | | | | |
|--|-------------------------|-----------------------------------|-------------------------|------------------------|
| Division E - Environmental Services | | | | |
| Income by Source | 2026 | | 2025 | |
| | Adopted by Council € | Estimated by Chief Executive € | Adopted by Council € | Estimated Outturn € |
| Government Grants & Subsidies | | | | |
| Housing, Local Government & Heritage | | 2,346,841 | 2,261,219 | 2,040,709 |
| Social Protection | | - | - | - |
| Defence | | 119,203 | 119,203 | 109,203 |
| Climate, Environment, & Energy | | 378,089 | 164,938 | 208,041 |
| Other | | 182,500 | 50,000 | 75,000 |
| Total Government Grants & Subsidies | | 3,026,633 | 2,595,360 | 2,432,953 |
| Goods & Services | | | | |
| Domestic Refuse Charges | | - | - | - |
| Commercial Refuse Charges | | - | - | - |
| Landfill Charges | | - | - | - |
| Fire Charges | | 130,000 | 125,000 | 125,000 |
| Superannuation | | 43,102 | 43,102 | 43,102 |
| Agency Services & Repayable Works | | - | - | - |
| Local Authority Contributions | | 60,500 | 45,500 | 94,500 |
| Other income | | 504,940 | 596,440 | 322,002 |
| Total Goods & Services | | 738,542 | 810,042 | 584,604 |
| Division E Total | | 3,765,175 | 3,405,402 | 3,017,557 |

| Table F - Expenditure | | | | |
|--|-------------------------|--|-------------------------|------------------------|
| Division F - Recreation and Amenity | | | | |
| Expenditure by Service and Sub-Service | 2026 | | 2025 | |
| | Adopted by Council € | Estimated by Chief Executive /Mayor € | Adopted by Council € | Estimated Outturn € |
| F0101 Leisure Facilities Operations | | 238,160 | 241,760 | 235,666 |
| F0103 Contribution to External Bodies Leisure Facilities | | - | - | - |
| F0199 Service Support Costs | | 15,218 | 15,123 | 14,266 |
| F01 Leisure Facilities Operations | | 253,378 | 256,883 | 249,932 |
| F0201 Library Service Operations | | 1,371,632 | 1,321,313 | 1,320,382 |
| F0202 Archive Service | | 22,000 | 27,000 | 22,000 |
| F0204 Purchase of Books, CD's etc. | | 90,000 | 90,000 | 90,000 |
| F0205 Contributions to Library Organisations | | - | - | - |
| F0299 Service Support Costs | | 609,827 | 585,525 | 594,850 |
| F02 Operation of Library and Archival Service | | 2,093,459 | 2,023,838 | 2,027,232 |
| F0301 Parks, Pitches & Open Spaces | | 569,821 | 554,895 | 553,262 |
| F0302 Playgrounds | | 42,500 | 42,500 | 42,500 |
| F0303 Beaches | | - | - | - |
| F0399 Service Support Costs | | 192,892 | 191,536 | 205,270 |
| F03 Outdoor Leisure Areas Operations | | 805,213 | 788,931 | 801,032 |
| F0401 Community Grants | | - | - | - |
| F0402 Operation of Sports Hall/Stadium | | - | - | - |
| F0403 Community Facilities | | - | - | - |
| F0404 Recreational Development | | 125,194 | 112,376 | 113,488 |
| F0499 Service Support Costs | | 284,580 | 274,228 | 270,787 |
| F04 Community Sport and Recreational Development | | 409,774 | 386,604 | 384,275 |
| F0501 Administration of the Arts Programme | | 743,771 | 665,292 | 652,076 |
| F0502 Contributions to other Bodies Arts Programme | | - | - | - |
| F0503 Museums Operations | | - | - | - |
| F0504 Heritage/Interpretive Facilities Operations | | 334,500 | 338,500 | 335,891 |
| F0505 Festivals & Concerts | | - | - | - |
| F0599 Service Support Costs | | 94,156 | 91,389 | 89,809 |
| F05 Operation of Arts Programme | | 1,172,427 | 1,095,181 | 1,077,776 |
| F0601 Agency & Recoupable Service | | - | - | - |
| F0699 Service Support Costs | | 3,203 | 3,231 | 2,908 |
| F06 Agency & Recoupable Services | | 3,203 | 3,231 | 2,908 |
| Division F Total | | 4,737,454 | 4,554,668 | 4,543,155 |

| Table F - Income | | | | |
|--|-------------------------|-----------------------------------|-------------------------|------------------------|
| Division F - Recreation and Amenity | | | | |
| Income by Source | 2026 | | 2025 | |
| | Adopted by Council € | Estimated by Chief Executive € | Adopted by Council € | Estimated Outturn € |
| Government Grants & Subsidies | | | | |
| Housing, Local Government & Heritage | | - | - | - |
| Education & Youth | | - | - | - |
| Culture, Communications, & Sport | | 89,100 | 85,770 | 85,770 |
| Social Protection | | - | - | - |
| Library Council | | - | - | - |
| Arts Council | | - | - | - |
| Transport | | - | - | - |
| Rural, Community Development, & The Gaeltacht | | - | - | - |
| Other | | - | - | - |
| Total Government Grants & Subsidies | | 89,100 | 85,770 | 85,770 |
| Goods & Services | | | | |
| Recreation/Amenity/Culture | | 30,000 | 30,000 | 30,000 |
| Superannuation | | 49,816 | 49,816 | 49,816 |
| Agency Services & Repayable Works | | - | - | - |
| Local Authority Contributions | | - | - | - |
| Other income | | 311,524 | 251,121 | 251,121 |
| Total Goods & Services | | 391,340 | 330,937 | 330,937 |
| Division F Total | | 480,440 | 416,707 | 416,707 |

| Table F - Expenditure | | | | |
|--|-------------------------|--|-------------------------|------------------------|
| Division G - Agriculture, Education, Health & Welfare | | | | |
| Expenditure by Service and Sub-Service | 2026 | | 2025 | |
| | Adopted by Council € | Estimated by Chief Executive /Mayor € | Adopted by Council € | Estimated Outturn € |
| G0101 Maintenance of Land Drainage Areas | | - | 20,000 | - |
| G0102 Contributions to Joint Drainage Bodies | | 60,000 | 60,000 | 60,000 |
| G0103 Payment of Agricultural Pensions | | 18,303 | 17,465 | 17,238 |
| G0199 Service Support Costs | | 34,011 | 33,493 | 32,871 |
| G01 Land Drainage Costs | | 112,314 | 130,958 | 110,109 |
| G0201 Operation of Piers | | - | - | - |
| G0203 Operation of Harbours | | - | - | - |
| G0299 Service Support Costs | | - | - | - |
| G02 Operation and Maintenance of Piers and Harbours | | - | - | - |
| G0301 General Maintenance - Coastal Regions | | - | - | - |
| G0302 Planned Protection of Coastal Regions | | - | - | - |
| G0399 Service Support Costs | | - | - | - |
| G03 Coastal Protection | | - | - | - |
| G0401 Provision of Veterinary Service | | - | - | - |
| G0402 Inspection of Abattoirs etc | | - | - | - |
| G0403 Food Safety | | - | - | - |
| G0404 Operation of Dog Warden Service | | 193,024 | 193,024 | 193,024 |
| G0405 Other Animal Welfare Services (incl Horse Control) | | 2,000 | 2,000 | 2,000 |
| G0499 Service Support Costs | | 119,335 | 171,802 | 170,800 |
| G04 Veterinary Service | | 314,359 | 366,826 | 365,824 |
| G0501 Payment of Higher Education Grants | | - | - | - |
| G0502 Administration Higher Education Grants | | - | - | - |
| G0503 Payment of VEC Pensions | | - | - | - |
| G0504 Administration VEC Pension | | - | - | - |
| G0505 Contribution to Education & Training Board | | - | - | - |
| G0506 Other Educational Services | | - | - | - |
| G0507 School Meals | | - | - | - |
| G0599 Service Support Costs | | - | - | - |
| G05 Educational Support Services | | - | - | - |
| G0601 Agency & Recoupable Service | | - | - | - |
| G0699 Service Support Costs | | - | - | - |
| G06 Agency & Recoupable Services | | - | - | - |
| Division G Total | | 426,673 | 497,784 | 475,933 |

| Table F - Income | | | | |
|---|-------------------------|-----------------------------------|-------------------------|------------------------|
| Division G - Agriculture, Education, Health & Welfare | | | | |
| Income by Source | 2026 | | 2025 | |
| | Adopted by Council € | Estimated by Chief Executive € | Adopted by Council € | Estimated Outturn € |
| Government Grants & Subsidies | | | | |
| Housing, Local Government & Heritage | | - | - | - |
| Culture, Communications, & Sport | | - | - | - |
| Education & Youth | | - | - | - |
| Transport | | - | - | - |
| Food Safety Authority of Ireland | | - | - | - |
| Agriculture, Food, Fisheries, & The Marine | | - | - | - |
| Other | | - | 20,000 | - |
| Total Government Grants & Subsidies | | - | 20,000 | - |
| Goods & Services | | | | |
| Superannuation | | 6,583 | 6,583 | 6,583 |
| Agency Services & Repayable Works | | - | - | - |
| Local Authority Contributions | | - | - | - |
| Other income | | 58,602 | 53,600 | 53,600 |
| Total Goods & Services | | 65,185 | 60,183 | 60,183 |
| Division G Total | | 65,185 | 80,183 | 60,183 |

| Table F - Expenditure | | | | |
|---|-------------------------|--|-------------------------|------------------------|
| Division H - Miscellaneous Services | | | | |
| Expenditure by Service and Sub-Service | 2026 | | 2025 | |
| | Adopted by Council € | Estimated by Chief Executive /Mayor € | Adopted by Council € | Estimated Outturn € |
| H0101 Maintenance of Machinery Service | | - | - | - |
| H0102 Plant and Machinery Operations | | 488,900 | 488,900 | 490,362 |
| H0199 Service Support Costs | | 230,356 | 221,352 | 219,717 |
| H01 Profit & Loss Machinery Account | | 719,256 | 710,252 | 710,079 |
| H0201 Purchase of Materials, Stores | | - | - | - |
| H0202 Administrative Costs Stores | | - | - | - |
| H0203 Upkeep of Buildings, stores | | - | - | - |
| H0299 Service Support Costs | | - | - | - |
| H02 Profit & Loss Stores Account | | - | - | - |
| H0301 Administration of Rates Office | | 75,447 | 75,512 | 67,300 |
| H0302 Debt Management Service Rates | | 127,965 | 128,583 | 124,306 |
| H0303 Refunds and Irrecoverable Rates | | 416,780 | 430,988 | 430,852 |
| H0399 Service Support Costs | | 138,481 | 132,106 | 133,295 |
| H03 Adminstration of Rates | | 758,673 | 767,189 | 755,753 |
| H0401 Register of Elector Costs | | 16,615 | 33,000 | 33,000 |
| H0402 Local Election Costs | | 25,000 | 50,000 | 50,000 |
| H0499 Service Support Costs | | 135,352 | 119,508 | 118,312 |
| H04 Franchise Costs | | 176,967 | 202,508 | 201,312 |
| H0501 Coroner Fees and Expenses | | 75,211 | 70,965 | 95,584 |
| H0502 Operation of Morgue | | - | - | - |
| H0599 Service Support Costs | | 19,685 | 19,374 | 18,874 |
| H05 Operation of Morgue and Coroner Expenses | | 94,896 | 90,339 | 114,458 |
| H0601 Weighbridge Operations | | - | - | - |
| H0699 Service Support Costs | | - | - | - |
| H06 Weighbridges | | - | - | - |
| H0701 Operation of Markets | | - | - | - |
| H0702 Casual Trading Areas | | 1,000 | 2,000 | 2,000 |
| H0799 Service Support Costs | | 1,966 | 1,983 | 1,785 |
| H07 Operation of Markets and Casual Trading | | 2,966 | 3,983 | 3,785 |
| H0801 Malicious Damage | | - | - | - |
| H0899 Service Support Costs | | - | - | - |
| H08 Malicious Damage | | - | - | - |

| Table F - Expenditure | | | | |
|--|-------------------------|--|-------------------------|------------------------|
| Division H - Miscellaneous Services | | | | |
| Expenditure by Service and Sub-Service | 2026 | | 2025 | |
| | Adopted by Council € | Estimated by Chief Executive /Mayor € | Adopted by Council € | Estimated Outturn € |
| H0901 Representational Payments | | 581,680 | 566,240 | 566,240 |
| H0902 Chair/Vice Chair Allowances | | 24,000 | 24,000 | 24,000 |
| H0903 Annual Allowances LA Members | | 60,400 | 60,500 | 60,500 |
| H0904 Expenses LA Members | | 172,280 | 171,280 | 171,280 |
| H0905 Other Expenses | | 49,393 | 49,393 | 49,393 |
| H0906 Conferences Abroad | | 12,000 | 11,000 | 11,000 |
| H0907 Retirement Gratuities | | 75,000 | 150,000 | 150,000 |
| H0908 Contribution to Members Associations | | 6,250 | 6,250 | 6,250 |
| H0909 General Municipal Allocation | | - | - | - |
| H0999 Service Support Costs | | 483,442 | 470,699 | 424,136 |
| H09 Local Representation & Civic Leadership | | 1,464,445 | 1,509,362 | 1,462,799 |
| H1001 Motor Taxation Operation | | 173,652 | 172,226 | 151,963 |
| H1099 Service Support Costs | | 90,739 | 86,719 | 87,174 |
| H10 Motor Taxation | | 264,391 | 258,945 | 239,137 |
| H1101 Agency & Recoupable Service | | 728,947 | 648,406 | 677,880 |
| H1102 NPPR | | - | - | - |
| H1199 Service Support Costs | | 40,768 | 41,126 | 37,016 |
| H11 Agency & Recoupable Services | | 769,715 | 689,532 | 714,896 |
| Division H Total | | 4,251,309 | 4,232,110 | 4,202,219 |
| OVERALL TOTAL | | 64,126,777 | 60,119,532 | 59,416,721 |

| Table F - Income | | | | |
|--|-------------------------|-----------------------------------|-------------------------|------------------------|
| Division H - Miscellaneous Services | | | | |
| Income by Source | 2026 | | 2025 | |
| | Adopted by Council € | Estimated by Chief Executive € | Adopted by Council € | Estimated Outturn € |
| Government Grants & Subsidies | | | | |
| Housing, Local Government & Heritage | | 4,869,856 | 4,526,607 | 4,341,240 |
| Agriculture, Food, Fisheries, & The Marine | | - | - | - |
| Social Protection | | - | - | - |
| Justice, Home Affairs, & Migration | | - | - | - |
| Other | | 12,000 | 12,000 | 12,000 |
| Total Government Grants & Subsidies | | 4,881,856 | 4,538,607 | 4,353,240 |
| Goods & Services | | | | |
| Superannuation | | 22,229 | 22,229 | 22,229 |
| Agency Services & Repayable Works | | - | - | - |
| Local Authority Contributions | | - | - | - |
| NPPR | | - | 11,437 | 3,713 |
| Other income | | 1,428,007 | 1,278,345 | 1,335,788 |
| Total Goods & Services | | 1,450,236 | 1,312,011 | 1,361,730 |
| Division H Total | | 6,332,092 | 5,850,618 | 5,714,970 |
| OVERALL TOTAL | | 45,001,313 | 41,679,747 | 41,194,228 |

CERTIFICATE OF ADOPTION

I hereby certify that at the budget meeting of Leitrim County Council held this 10th day of November 2025, the Council by Resolution adopted for the financial year ending on the 31st day of December, 2026 the budget set out in Tables A to F and by Resolution determined in accordance with the said budget the Rate set out in Table A to be the annual rate on valuation to be levied for that year for the purposes set out in those Tables.

Signed


Cathaoirleach

Countersigned


Chief Executive

Dated this 10th day of November 2025

| APPENDIX 1 | | |
|---|-------------------|------------------|
| SUMMARY OF CENTRAL MANAGEMENT CHARGES FOR YEAR 2026 | | |
| Description | 2026 € | 2025 € |
| Area Office Overhead | 279,504 | 287,690 |
| Corporate Affairs Overhead | 1,125,621 | 996,524 |
| Corporate Buildings Overhead | 1,137,930 | 1,092,982 |
| Finance Function Overhead | 752,229 | 785,475 |
| Human Resource Function Overhead | 1,370,536 | 1,285,664 |
| IT Services | 1,479,586 | 1,287,933 |
| Print/Post Room Service Overhead Allocation | 156,403 | 145,627 |
| Pension & Lump Sum Overhead | 3,859,010 | 3,920,059 |
| Total Expenditure Allocated to Services | 10,160,819 | 9,801,954 |

| APPENDIX 2 | | |
|---|-------------------|--------------------------|
| SUMMARY OF LOCAL PROPERTY TAX ALLOCATION FOR YEAR 2026 | | |
| Description | 2026 € | 2026 € |
| Discretionary | | |
| ** Discretionary Local Property Tax (Table A) | <u>10,978,059</u> | 10,978,059 |
| Self Funding - Revenue Budget | | |
| Housing & Building | - | |
| Roads, Transport & Safety | <u>-</u> | - |
| Total Local Property Tax - Revenue Budget | | <u>10,978,059</u> |
| Self Funding - Capital Budget | | |
| Housing & Building | - | |
| Roads, Transport & Safety | <u>-</u> | - |
| Total Local Property Tax - Capital Budget | | <u>-</u> |
| Total Local Property Tax Allocation (Post Variation) | | 10,978,059 |

**This amount includes an equalisation contribution of €8,511,357 from the Exchequer/Local Government Fund.