



Carlow County Council

Draft Local Authority Budget

2026



COMHAIRLE CONTAE
CHEATHARLACH
CARLOW COUNTY COUNCIL

CARLOW COUNTY COUNCIL

COMHAIRLE CHONTAE CHEATHARLOCHA

DRAFT BUDGET REPORT 2026

To the Cathaoirleach and Each Member of Carlow County Council

Dear Councillor,

Attached for your consideration is the draft budget for Carlow County Council for the 2026 financial year.

1. Introduction

The Minister for Housing, Local Government & Heritage has determined that the prescribed period for the holding of the 2026 Annual Budget meeting is 3rd November 2025 to 28th November 2025. The statutory budget meeting will be held on Thursday 20th November 2025 and the budget must be adopted within a 14-day period commencing on that date. The draft budget has been prepared in the format prescribed by the Department of Housing, Local Government and Heritage.

2026 will again present varied financial challenges and in particular:

- **Demands for enhanced and expanded services**
- **Increasing demand for fire services and costs associated with the retained fire service pay agreement**
- **Inflationary impact on the procurement of goods and services**
- **Match funding requirements for the capital investment programme**
- **Pension costs**

In preparing budget 2026 particular emphasis is given to maintaining customer facing services including public realm. A focus of capital investment in recent years has been the enhancement of open spaces across the county. The 2026 budget has ringfenced additional funding secured from Local Property Tax to maintain and enhance high standards of public realm.

2. Local Property Tax

(a) Variation of the basic rate of Local Property Tax

Under section 20 of the Finance (Local Property Tax) Act 2012, as amended by Local Property Tax Act 2013 and the Local Property Tax and Other Provisions (Amendment) Act 2025, a local authority may as a reserved function resolve to vary the basic rate of the Local Property Tax within its functional area. **The Local Property Tax (Local Adjustment Factor) Regulations 2022** 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.

(b) Local Property Tax/ Local Government Fund allocation 2026.

By circular letter Fin 09/2025 the Department of Housing, Local Government and Heritage notified the Council of a 2026 provisional Local Property Tax (LPT) allocation of **€9.214 million**. LPT allocations were calculated based on an estimated yield (pre variation) for the 2026 LPT liability year given that a revaluation of LPT is taken place in 2025.

LOCAL PROPERTY TAX ALLOCATION	Local Variation	2025	Local Variation	2026	Variance 25/26
LOCAL PROPERTY TAX 100%		4,122,540		4,465,579	343,039
ALLOCATION FROM EQUALISATION FUND		4,791,930		4,748,891	-43,039
TOTAL LPT ALLOCATION		8,914,470		9,214,470	300,000
LOCAL VARIATION	5%	206,127	15%	669,837	463,710
TOTAL LPT FUNDING		9,120,597		9,884,307	763,710

At the meeting of the Council held on Monday 14th July 2025, it was resolved to vary the basic rate by +15% for the years 2026 – 2029 generating an additional income of €669,837 in 2026. (€206,127 in 2025).

The Council will continue to engage with the Department to make its case for additional funding in the future.

3. Municipal Districts - General Municipal Allocation and Draft Budgetary Plan

The meetings of the Tullow Municipal District, the Carlow Municipal District and the Muinebheag Municipal District to consider the 2026 General Municipal Allocation and Draft Budgetary Plan were held on Thursday 16th October, Monday 20th October and Wednesday 22nd October 2025 respectively. The following Budgetary Plans were adopted and include an increased provision of € 527,000 with particular emphasis on

maintaining frontline and customer facing services including public realm, the maintenance of parks, open spaces, and street cleaning. In addition, the cost of maintaining the Councils social housing stock including general maintenance and relets under the VOIDS programme required increased budget allocations.

The increased allocation for Municipal Districts in 2026 follows additional allocations of €200,000 in 2025 and circa € 600,000 in 2024 as part of funding secured under the Local Property Tax baseline review in 2023.

		Carlow Municipal District Adopted Budgetary Plan 2026	Muinebheag Municipal District Adopted Budgetary Plan 2026	Tullow Municipal District Adopted Budgetary Plan 2026
A0101	MAINTENANCE OF LA HOUSING UNITS	663,000	321,100	420,900
B0405	LOCAL ROADS MTCE (LOCAL CONTRIB.)	88,050	358,950	293,500
D0603	COMMUNITY GRANTS	63,000	45,000	54,000
D0603	SPECIAL PROJECTS (MEMBERS)	70,000	50,000	60,000
D0603	MAYOR / CATHAOIRLEACH AWARDS	1,500	1,500	1,500
D0903	TOWN TWINNING / DIASPORA	15,300	11,750	13,450
D0905	CHRISTMAS PROGRAM	64,000	26,000	26,000
D0905	STREET SCAPES / SHOP FRONTS	24,000	15,000	18,000
E0502	LITTER CONTROL INITIATIVES	21,090	13,500	18,810
E0601	STREET CLEANING - CARLOW TOWN	274,000		
E0601	STREET CLEANING - TULLOW	-	-	105,800
E0601	STREET CLEANING VILLAGES - TULLOW MD	-		81,500
E0601	STREET CLEANING - MUINEBHEAG	-	101,100	-
E0601	STREET CLEANING VILLAGES - MUINEBHEAG MD	-	75,000	-
F0103	CONTRIBUTION TO SWIMMING POOLS	60,000	25,000	22,500
F0301	DUCKETTS GROVE AMENITY AREA	124,200		
F0301	OAK PARK AMENITY AREA	55,900		-
F0301	TULLOW TOWN PARK	-		17,500
F0301	OPEN SPACES - TULLOW	-		71,900
F0301	OPEN SPACES - MUINEBHEAG	-	42,900	-
F0301	OPEN SPACES - BORRIS	-	21,200	-
F0301	OPEN SPACES - HACKETSTOWN			30,700
F0301	OPEN SPACES - LEIGHLINBRIDGE	-	21,200	-
F0301	OPEN SPACES - RATHVILLY			30,700
F0301	OPEN SPACES - BALLON			17,850
F0301	OPEN SPACES - MUINEBHEAG MD		71,950	
F0301	CARLOW TOWN PARK & OPEN SPACES	345,200		-
H0702	CASUAL TRADING AREAS		9,800	
RELEVANT GROSS EXPENDITURE		1,869,240	1,210,950	1,284,610

4. Commercial Rates

Commercial rates are a contribution towards the upkeep of the community. The income generated from commercial rates is reinvested annually in the county and supports services including the following:

- Economic Development
- Community Supports & Initiatives
- Public Lighting
- Street Cleansing
- Roads & Footpath upkeep
- Fire Service
- Parks & Open Space
- Libraries
- Visual / Museum / Tourism / Heritage
- Quality of Life in Carlow

(a) General Annual Rate on Valuation 2025

In 2023 the Council approved a 5% increase in the Annual Rate on Valuation (ARV) which was the first increase in thirteen years. In addition, the Council adopted a Business Support Grant Scheme in 2023, 2024 and 2025 which enabled rate payers to avail of a grant to the value of circa 10% of their annual rate demand (*excluding arrears*) to a maximum of € 250 and subject to prompt payment.

COMMERCIAL RATES	2025 (adopted)	2026 (draft)	Variance 25/26
ANNUAL RATE ON VALUATION	0.27	0.27	0
AMOUNT OF RATES TO BE LEVIED	16,159,300	16,260,500	101,200

Increasing commercial rates income needs to be considered again in 2026. **Each 1% increase in 2026 will yield circa € 136,000 to fund local services.**

(b) Profile of Commercial Rate accounts

The table below profiles the commercial rate accounts within bands. It should be noted that **73% of rate payers in Carlow fall within the lowest three bands.**

ANNUAL RATE DEMAND	% OF RATE ACCOUNTS	% OF RATE ACCOUNTS (CUMULATIVE)
€ 1 to € 2,000	39.0%	39.0%
€ 2,000 - € 4,000	27.9%	66.9%
€ 4,000 - € 5,000	6.5%	73.4%
€ 5,000 - € 6,000	4.7%	78.2%
€ 6,000 - € 8,000	4.9%	83.1%
€ 8,000 - € 10,000	2.4%	85.5%
€ 10,000 - € 20,000	7.8%	93.3%
€ 20,000 - € 30,000	2.5%	95.8%
€ 30,000 - € 50,000	2.0%	97.8%
€ 50,000 - € 100,000	1.4%	99.2%
€ 100,000 - € 200,000	0.5%	99.7%
>€ 500,000	0.3%	100.0%

As in previous years, provision has been made in the draft budget for a package to assist in stimulating economic/business development in the county. The provision which is set out in the following table is contingent on the anticipated level of Commercial Rates income.

ECONOMIC / BUSINESS DEVELOPMENT PACKAGE	
GENERAL PROMOTIONAL WORK	20,000
FOREIGN DIRECT INVESTMENT PROMOTION	15,000
RETAIL SECTOR DEVELOPMENT FUND	10,000
BUSINESS INCUBATION & DEVELOPMENT	5,000
LOCAL ENTERPRISE SEED FUNDING	15,000
REGIONAL ACTION PLAN FOR JOBS	40,000
TOURISM PREDEVELOPMENT	10,000
AGE FRIENDLY BUSINESS PROGRAMME	5,000
CARLOW BUSINESS ENGAGEMENT	10,000
CHRISTMAS PROGRAMME CARLOW MD	64,000
CHRISTMAS PROGRAMME MUINEBHEAG MD	26,000
CHRISTMAS PROGRAMME TULLOW MD	26,000
PAY PARKING INCENTIVES	50,000
BUSINESS SUPPORT GRANT SCHEME (RATES)	200,000
VACANT PROPERTY INCENTIVES	20,000
FESTIVALS & EVENTS	329,500
STREETSCAPE PAINT SCHEMES	57,000
TOTAL	902,500

(c) Rates on vacant premises:

Section 9 of the Local Government Rates & Other Matters Act 2019 commenced on 6th November 2023 and provides for a scheme for the abatement of rates in respect of vacant properties.

2025 Scheme

At the 2025 Annual Budget meeting the elected members resolved to make a scheme for the abatement of rates due 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, as amended. Section 9 allows for greater flexibility and customisation of schemes than heretofore to be used as a tool to discourage commercial vacancy. The scheme in respect of vacant properties provided for the abatement set out in the table below in respect of rates due to Carlow County Council by a liable person for the financial year ending 31st December 2025.

Scheme for the Abatement of Rates in respect of Vacant Properties <i>(Section 9 of the Local Government Rates and Other Matters Act 2019 as amended)</i>				
Band	Annual Rate Demand Financial Year Ending 31st December 2025			% Abatement
Band A	Less than or Equal to	€	5,000.00	100%
Band B	Greater Than	€	5,000.00	100%
			First € 5,000	
			Greater Than € 5,000	50%

Levels of Vacancy & Collection

The current level of commercial vacant property in Carlow is circa €1.4 million. Under the terms of the 2025 abatement scheme circa €200,000 net per annum is payable. While the current abatement scheme may not generate a significant amount of cash in the short term, it does, however, act as an incentive to bring vacant commercial property back into productive use and supports the Councils objectives for town centre regeneration. **A similar provision has been factored into the 2026 draft budget.**

(d) Scheme for waiver of rates:

By circular letter Fin 10/2024 the Local Government Waiver of Rate Regulations 2024 (Section 15) which came into effect from 10 July 2024. Elected members have the discretion to introduce waiver schemes that support objectives outlined in their County Development Plans, Local Area Plans, Local Economic and Community Plans and the National Planning Framework.

A proposal to recommend a waiver scheme (or an amendment to a waiver scheme) must be put before a Strategic Policy Committee (SPC) by the 30th June in a given year. An SPC may endorse, reject or renew a proposal as it sees fit and a Local

Authority shall not be permitted to have in operation more than one waiver scheme in any given local financial year.

Funding of a waiver scheme may be approved at the annual budget meeting. The options available to fund a scheme include:

- **Increasing commercial rates**
- **Increasing LPT**
- **Reducing services**
- **Increasing other income where there is discretion to do so locally**

Any proposal under Section 15 requires careful consideration from members of the Strategic Policy Committee having regard to the impact on ratepayers and the revenue implications for the Council.

An invitation was extended to all elected members to attend a meeting of the Strategic Policy Committee for Planning, Economic Development, Regeneration, Finance, and ICT on 15th April 2025, for an outline of the requirements and implications of commencing a Section 15 waiver scheme. The members of the committee agreed not to bring forward a scheme as part of budget 2026.

It is also important to note that locally designed business incentive schemes under Part 9 of the Local Government Act 2001 can continue to be used after the commencement of Section 15 and the Council has successfully adopted such a scheme since 2023 as outlined earlier in the report.

5. Parameters for the Draft Budget 2026

Additional funding secured for 2026 following a variation of the basic rate of Local Property Tax is ringfenced for the Municipal Districts and will have a very positive impact on frontline customer facing services and public realm. Significant challenges have persisted however, with the impact of inflation in the procurement of goods and services and the requirement for the Council to continue to deliver high standards of services against a background of a largely static commercial rates base.

Other significant challenges include increasing demand for fire services, match funding requirements for the capital investment programme, increasing pension costs, funding for additional staff, office accommodation needs and funding uncertainty for stranded costs associated with the Uisce Eireann transition programme post 2026.

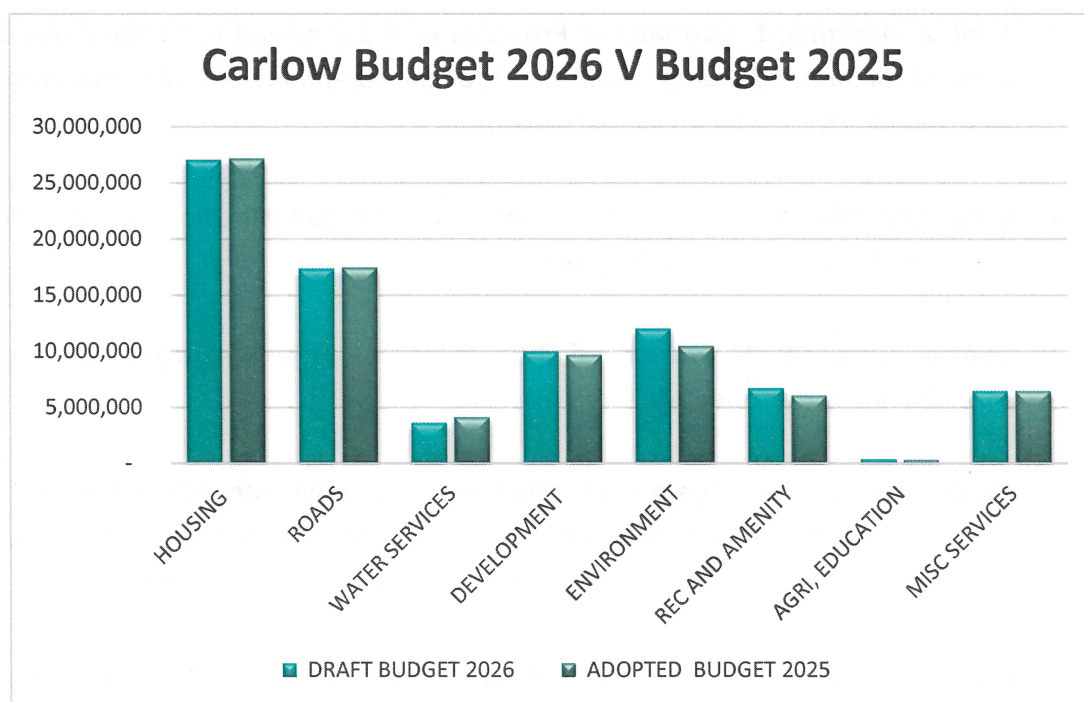
The Draft 2026 Budget as presented has regard to the following drivers.

- ***Core Services:*** Provisions have been prioritised to maintain core services and to limit the impact of recent inflation for goods and services.
- ***Public Realm:*** Additional provision of € 446,000 has been allocated to Municipal Districts to include support for open spaces and street cleaning to maintain existing high standards, following significant capital investment to town streetscapes across the county in 2024 and 2025.
- ***Public Service Pay Agreements:*** Provision has been made for the estimated additional costs on the basis that those costs will be recouped by Central Government.
- ***Fire Service Costs:*** A provision of € 640,000 has been made for the estimated net additional costs in 2026 of operating the Fire Service due to increasing demands for services and costs associated with retained fire service pay agreements. The net additional cost includes Central Government support for retained fire service pay costs and revenue generated from the Hacketstown Training Centre.
- ***Energy Costs:*** Provision of € 450,000 has been made to meet continuing additional energy costs when compared with the 2022 adopted budget.
- ***Climate Change:*** Provision has been made for climate change initiatives including the implementation of the Climate Action Plan.

- **Economic Development:** Provision of € 902,500 has been made to assist in stimulating economic and business development.
- **Community Development:** Provision of € 2.2 million has been made to support the Council's role in advancing community development and public participation.
- **Capital Investment Programme:** Provision of € 1.0 million has been made to support the match funding requirement for the capital investment programme as a stimulus for future economic growth.
- **Corporate Estate:** Provision has been made to address the current office accommodation and carparking needs.
- **Central Government Grants:** € 39.9 million in projected grant income is included in the draft budget.
- **Uisce Eireann:** The assumption is made that the implementation of the Uisce Eireann transition programme will be cost neutral on the Council and any stranded costs arising will be fully recouped by Central Government in 2026.
- **Integration/Ukrainian humanitarian response:** The assumption is made that all associated costs will be fully recouped by Central Government in 2026.
- **Commercial Rates:** The General Annual Rate on Valuation in Carlow for 2026 has been calculated at € 0.2700. It is recommended that the members continue with the current abatement scheme in 2026 to encourage the productive use of vacant commercial premises.
- **Local Property Tax:** In July 2025, the Council resolved to vary the basic rate by + 15% for the period 2026 - 2029 generating additional income of €669,800 in 2026.

6. Principal Service Costs included in the Draft Budget 2026

Expenditure included in the 2026 draft budget amounts to **€ 83.3 million** (an increase of **€ 1.9 million** on 2025). The following table shows the distribution of that expenditure at service division level.



The increased expenditure is financed as follows.

	2026	2025	Variance
GOODS & SERVICES	17,273,600	16,989,250	284,350
GRANTS	39,899,810	39,118,370	781,440
COMMERCIAL RATES (GROSS)	16,260,500	16,159,300	101,200
LPT/LGF	9,884,300	9,120,600	763,700
TOTAL	83,318,210	81,387,520	1,930,690

A). Housing –

€ 2.996 million is included for the housing maintenance programme (an increase of € 210,000) conditional on Central Government Grants of € 760,000 to support a re-lets and energy efficiency retrofitting programme for vacated social housing units. €370,000 is provided to meet the 15% local funding requirement for disability, mobility, and aid for the older people grants which will facilitate a € 2.46 million programme of works subject to funding from Central Government. € 1.52 million is provided for the homeless services (an increase of € 119,000) which is 90% funded from Central Government. Provision is also made for Housing Loan charges,

Voluntary Housing Loan charges, RAS, Social leasing, Capital Advance Leasing Facility (CALF) agreements and Housing Assistance Payments (HAP) administration. € 2.5 million is included for the Croi Conaithe vacant property refurbishment grant. **Total provision € 27.02 million.**

B). Road Transportation –

The Council's local contribution to county roads in 2026 is € 1.8 million (an increase of € 36,000 on 2025). € 10.15 million is provisionally included in respect of Road Grants, however the actual allocations will not be notified until February 2026 at which time a comprehensive programme of works will be brought to Council and included in schedule of Municipal District Works. € 1,091,000 has been provided for the operation and maintenance of public lighting to include loan charges in respect of the Public Lighting Energy Efficiency Programme (PLEEP). Provision is also made for the management of on and off- streetcar parking and road safety. **Total provision € 17.34 million.**

C). Public Water Production and Waste-Water Treatment –

Uisce Éireann assumed full accountability for the delivery of water services and the management and direction of all eligible water services staff in Carlow from 27th July 2023 in accordance with the Uisce Eireann Master Cooperation Agreement. A Services Support Agreement was signed in July 2024 and projected costs associated with both agreements are included in the draft budget for 2026. The estimates are presented on the understanding that any stranded costs arising will be fully recouped by Central Government in 2026. Provision is also made for the operation of public conveniences, rural water and water sampling services. **Total provision € 3.61 million.**

D). Physical Planning and Community Promotion –

Continued support for planning services, business parks, economic development, and community initiatives. New provisions are included for additional staff resources for planning, Local Community Safety Partnership and capital delivery teams which are fully recouped from Central Government. € 155,000 has been included for Carlow Tourism. Provision has been made to support the capital investment programme and for future economic growth. Ongoing administrative costs associated with the Integration and the Ukrainian Humanitarian Response estimated at € 0.4 million have been included on the assumption that those costs will be fully recouped by Central Government in 2026. € 329,500 is included for festivals and events in the County (an increase of € 10,000). Provision has also been made for Heritage Services and the Local Enterprise Office (LEO) and unfinished housing developments. Specific funding for other economic development and community initiatives are detailed later in this report. **Total provision of € 9.95 million.**

E). Environmental Protection, Waste Disposal, Recycling, Litter Control, Emergency Services and Pollution Control –

Expenditure in this area relates primarily to waste management, street cleaning, recycling, emergency services, pollution control and burial grounds. The Powerstown landfill site reached capacity and closed in 2018. The aftercare cost is funded from a reserve provided to support a closure, restoration and aftercare management plan (CRAMP). The civic amenity/recycling facility in operation at Powerstown has seen increasing demand for services and will continue in 2026. A net cost of € 607,000 has been provided for all waste management and recycling services (an increase of € 39,000 on 2025). € 221,000 is provided for the environmental patrol officers and illegal dumping clean-ups (an increase of € 12,000 on 2025).

Provision of € 5.7 million is made for the fire service and fire prevention (which includes a net increase of € 640,000 on 2025 for operating the Fire Service due to increasing demands for services and costs associated with retained fire service pay agreements. The net additional cost includes Central Government support for retained fire service pay costs in addition to operational costs and revenue generated from the Hacketstown Training Centre).

Provision of €141,000 is included for the operation of the Civil Defence. € 1,010,000 is provided for street cleaning. € 422,000 is provided for burial grounds (an increase of € 53,000 on 2025) including a provision for future burial ground development. Provision is included for climate change, biodiversity and an energy officer to advance climate related projects including the Pathfinder programme on corporate buildings as part of commitments under the Councils Climate Action Plan. **Total provision of € 11.95 million.**

F). Recreation and Amenity –

Provision of €1,339,000 (an increase of € 300,000 on 2025) has been made for the upkeep and the maintenance of parks/open spaces. A provision of € 8,700 is included for insurance support for tidy towns groups. € 1.69 million is provided for Library Services in Carlow, Tullow, Bagenalstown and Borris. € 630,000 is included for Visual and the George Bernard Shaw Theatre. Provision is also included for Swimming Pools, the Arts Programme, Sports Development, and the Carlow County Museum. **Total provision of € 6.70 million.**

G). Agriculture, Education and Health –

Provision is made for Animal Welfare and Land Drainage Areas (River Burren) including provision for an additional dog warden in the county. **Total provision of € 0.4 million.**

H). Miscellaneous Services –

Includes council plant, local elections, agency services, rate collection, member's expenses, and motor taxation. **Total provision of € 6.40 million.**

J). Central Management –

*Includes corporate office accommodation and carparking, management services, financial management, staff training and recruitment, health and safety, disability access and information technology. Provision is included for internal audit and the audit committee. **Total provision of € 11.77 million – (apportioned over A – H above).***

7. Enterprise and Community based funding

The Council has a statutory role in supporting / facilitating enterprise and in the development of local communities. The Council's remit was extended following the establishment of the Local Enterprise Office, the Local Community Development Committee, the Public Participation Network and the adoption of the Local Economic and Community Plan. To progress the development of these areas of responsibility the Council is required to provide match funding from limited resources to support funding allocations from government departments and state agencies. I mentioned earlier in this report that provision has been made to assist in stimulating economic development in the county which is contingent on the anticipated level of Commercial Rates income. In total **€ 3.13 million** detailed in the following table is included in the draft budget to support enterprise and local communities.

ENTERPRISE AND COMMUNITY FUNDING	DRAFT BUDGET 2026	ENTERPRISE AND COMMUNITY FUNDING	DRAFT BUDGET 2026
GENERAL PROMOTIONAL WORK	20,000	TIDY TOWNS INSURANCE SCHEME	7,500
FOREIGN DIRECT INVESTMENT PROMOTION	15,000	MAYORS AWARDS CARLOW MD	1,500
RETAIL SECTOR DEVELOPMENT FUND	10,000	CATHAOIRLEACHS AWARDS M BEAG MD	1,500
BUSINESS INCUBATION & DEVELOPMENT	5,000	CATHAOIRLEACHS AWARDS TULLOW MD	1,500
LOCAL ENTERPRISE SEED FUNDING	15,000	CARLOWS PRIDE OF PLACE (PROMOTION)	30,000
REGIONAL ACTION PLAN FOR JOBS	40,000	CO - OPERATION IRELAND PRIDE OF PLACE	12,000
TOURISM PREDEVELOPMENT	10,000	CO-OPERATION PRIDE OF PLACE - OPEN SPACES	5,000
AGE FRIENDLY BUSINESS PROGRAMME	5,000	TRAVELLER INTERAGENCY WORKING GROUP	6,000
CARLOW BUSINESS ENGAGEMENT	10,000	AGE FRIENDLY PROGRAMME	24,000
CHRISTMAS PROGRAMME CARLOW MD	64,000	LOCAL ECONOMIC & COMMUNITY PLAN	20,000
CHRISTMAS PROGRAMME MUINEBHEAG MD	26,000	SOUTHERN REGIONAL ASSEMBLY	75,000
CHRISTMAS PROGRAMME TULLOW MD	26,000	ARTS GRANTS	60,000
PAY PARKING INCENTIVES	50,000	CARLOW YOUTH THEATRE	31,200
BUSINESS SUPPORT GRANT SCHEME (RATES)	200,000	ARTIST RESIDENCY	19,500
VACANT PROPERTY INCENTIVES	20,000	MUSIC GENERATION	40,000
FESTIVALS & EVENTS	329,500	CARLOW ARTS CENTRE	630,000
STREETSCAPE / SHOPFRONT PAINT SCHEMES	57,000	SOUTH EAST ARTS PARTNERSHIP SCHEME	20,000
AMENITY TRUST	23,000	HERITAGE WEEK	12,000
CARLOW TOURISM	155,000	HERITAGE PROJECTS	12,000
TWINNING/DIASPORA	40,500	LIBRARY BOOKS & CDS	100,000
CENTENARIES	10,000	ACCESS BOOK SCHEME	10,000
SOUTH EAST ENERGY AGENCY .	62,000	ANTI-LITTER CAMPAIGN	10,000
CARLOW RURAL TRANSPORT	5,000	CATHAOIRLEACHAS ENV. AWARDS	2,000
LOCAL COMMUNITY DEVEL. COMMITTEE	15,000	GREEN SCHOOLS PROJECT	6,000
PUBLIC PARTICIPATION NETWORK	44,940	SKIPS AND BINS	4,000
SPECIAL PROJECTS CARLOW MD	70,000	ILLEGAL DUMPING/LITTERING CLEAN UP	46,400
SPECIAL PROJECTS MUINEBHEAG MD	50,000	SPRING CLEAN CAMPAIGN	3,000
SPECIAL PROJECTS TULLOW MD	60,000	CLIMATE CHANGE INITIATIVES	70,000
COMMUNITY GRANTS CARLOW MD	63,000	BURIAL GROUND FUND	100,000
COMMUNITY GRANTS MUINEBHEAG MD	45,000	SWIMMING POOLS	107,500
COMMUNITY GRANTS TULLOW MD	54,000	SPORTS DEVELOPMENT	59,000
TOTAL			3,126,540

8. Capital Investment Programme 2026 – 2028

Section 135 of the Local Government Act, 2001 (*as amended*) requires the Chief Executive, prior to the start of each financial year, to prepare and submit to the elected members a report indicating the programme of capital projects proposed by the local authority for the forthcoming and the following two local financial years having due regard to the availability of resources. As estimated in the following table circa 82% of capital expenditure is funded through grants from Central Government and as the notification of certain grants are communicated on an annual basis it is difficult to project capital spend over a three-year period. Accordingly, the tables below are indicative only and subject to funding allocations over the three-year period. Individual capital projects will be brought to members on a scheme-by-scheme basis during 2026 and thereafter.

2026 - 2028 (DRAFT) CAPITAL PROGRAMME	ESTIMATED EXPENDITURE	GRANTS	LOANS	OTHER INCOME	TOTAL INCOME
SOCIAL HOUSING PROGRAMME	111,000,000	111,000,000			111,000,000
SOCIAL HOUSING LANDS	5,000,000	5,000,000			5,000,000
HOUSING RETROFITTING & UPGRADES	18,000,000	9,900,000		8,100,000	18,000,000
HOUSING LOANS	6,000,000		6,000,000		6,000,000
HOUSING GRANTS	6,000,000	5,100,000		900,000	6,000,000
HOUSING TOTAL	146,000,000	131,000,000	6,000,000	9,000,000	146,000,000
ACTIVE TRAVEL	9,500,000	9,500,000			9,500,000
ROADS	35,765,000	34,000,000	650,000	1,115,000	35,765,000
RURAL WATER & DRAINAGE (NON IW)	5,835,000	4,675,000	1,160,000		5,835,000
ENTERPRISE / ECONOMIC DEV.	5,100,000	2,400,000	1,000,000	1,700,000	5,100,000
COMMUNITY & INTEGRATION	1,769,000	1,695,000		74,000	1,769,000
LEADER	4,750,000	4,750,000			4,750,000
PLANNING ENFORCEMENT (BONDS/CPO)	1,450,000		300,000	1,150,000	1,450,000
RURAL REGENERATION PROGRAMME	5,277,400	4,589,900		687,500	5,277,400
SICAP	2,850,000	2,850,000			2,850,000
TOWN & VILLAGE RENEWAL	5,250,000	4,710,000		540,000	5,250,000
URBAN REGENERATION PROGRAMME (URDF)	23,978,000	17,983,500	3,147,250	2,847,250	23,978,000
URBAN REGENERATION (OTHER)	7,570,000	5,400,000	1,000,000	1,170,000	7,570,000
BURIAL GROUNDS	2,100,000		1,600,000	500,000	2,100,000
CLIMATE ACTION (PATHFINDER)	2,900,000	1,450,000	1,450,000		2,900,000
CLIMATE ACTION (PLEEP)	2,900,000		2,900,000		2,900,000
CLIMATE ACTION (OTHER)	1,920,000	1,590,000		330,000	1,920,000
EMERGENCY SERVICES	10,040,000	10,040,000			10,040,000
ENVIRONMENTAL & WASTE MGT	9,535,000	410,000	8,850,000	275,000	9,535,000
ARTS	1,375,000	1,155,000		220,000	1,375,000
LIBRARIES	13,415,000	10,218,750	3,100,000	96,250	13,415,000
RECREATION & AMENITY	20,305,000	14,480,000	5,114,500	710,500	20,305,000
CORPORATE BUILDINGS	1,750,000		1,750,000		1,750,000
INFORMATION TECHNOLOGY	500,000		270,000	230,000	500,000
TOTAL	321,834,400	262,897,150	38,291,750	20,645,500	321,834,400

In addition to the ongoing delivery of the Housing Capital Programme the Council has secured significant Central Government funding for capital projects that will be advanced over the period 2026 – 2028 including the Carlow Town Urban Regeneration Project (URDF € 17.1 million), Tullow Road Community Hub (€ 4.1 million), Water Hub Activity Centre (€ 4.2 million) and the Former Bank of Ireland Regeneration (€ 3.9 million). A regeneration team continues to deliver the Governments Town Centre First

Policy through a series of funding streams utilised to support the repurposing of vacant properties and derelict sites. The provision of match funding of € 1 million in the 2026 budget is a key enabler for the current capital investment programme and a stimulus for future economic growth.

9. Conclusion

In conclusion, the adoption of the annual budget is one of the most important functions of the elected members. I wish to thank An Cathaoirleach, Cllr. Ken Murnane, the members of the Corporate Policy Group and all the members of the Council for their role in advancing the annual budget. I wish to thank the Cathaoirleach of the Muinebheag Municipal District, Cllr. Daniel Pender, the Mayor of the Carlow Municipal District, Cllr. Paul Doogue and the Cathaoirleach of the Tullow Municipal District, Cllr. John Pender. I also wish to thank staff in the Finance Department, the Management Team and staff at all levels in the Council who inputted into the budget process.

This Council like all Local Authorities is again facing significant challenges in 2026 due to demands for enhanced and expanded services, the impact of inflation in the procurement of goods and services and additional pay costs. In addition, match funding requirements are projected to increase significantly in line with the capital investment programme. Additional funding opportunities at a local level including commercial rates will be key enablers going forward to maintain the Council on a firm financial footing and to stimulate economic growth.

The 2026 draft budget has been prepared based on best available information and accordingly I recommend the draft budget 2026 to Council for consideration and adoption.

Coilín O'Reilly

Chief Executive

12th November 2025



TABLE A - CALCULATION OF ANNUAL RATE ON VALUATION							
Summary by Service Division							
		Expenditure	Income	Budget Net Expenditure 2026		Estimated Net Expenditure Outturn 2025	
		€	€	€	%	€	%
Gross Revenue Expenditure & Income							
Housing and Building		27,019,454	28,034,755	-1,015,301	-4%	-1,171,161	-5%
Road Transport & Safety		17,336,651	10,851,254	6,485,397	25%	6,619,952	26%
Water Services		3,606,933	3,246,560	360,373	1%	277,888	1%
Development Management		9,931,616	3,202,710	6,728,906	26%	6,556,902	26%
Environmental Services		11,948,052	3,129,202	8,818,850	34%	8,418,879	33%
Recreation and Amenity		6,689,239	199,562	6,489,677	25%	5,770,334	23%
Agriculture, Food and the Marine		387,452	131,039	256,413	1%	224,659	1%
Miscellaneous Services		6,398,812	8,378,328	-1,979,516	-8%	-1,417,553	-6%
		83,318,210	57,173,410	26,144,800	100%	25,279,900	100%
Provision for Debit Balance							
Adjusted Gross Expenditure & Income	(A)	83,318,210	57,173,410	26,144,800		25,279,900	
Financed by Other Income/Credit Balances							
Provision for Credit Balance							
Local Property Tax			9,884,300	9,884,300		9,120,600	
Sub - Total	(B)			9,884,300		16,159,300	
Amount of Rates to be Levied	C=(A-B)			16,260,500			
Net Effective Valuation	(E)			60,224,026			
General Annual Rate on Valuation	C/E			0.27			

Table B Expenditure & Income for 2026 and Estimated Outturn for 2025									
Division & Services		2026				2025			
		Expenditure		Income		Expenditure		Income	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn	Adopted by Council	Estimated Outturn
		€	€	€	€	€	€	€	€
Code	Housing and Building								
A01	Maintenance/Improvement of LA Housing Units	0	4,309,187	0	8,491,467	4,012,955	4,017,612	8,028,237	8,203,237
A02	Housing Assessment, Allocation and Transfer	0	414,809	0	3,257	371,989	371,225	3,553	3,553
A03	Housing Rent and Tenant Purchase Administration	0	369,544	0	4,086	367,882	366,891	4,458	4,458
A04	Housing Community Development Support	0	376,782	0	74,323	368,178	372,391	79,034	79,034
A05	Administration of Homeless Service	0	1,525,123	0	1,321,236	1,406,081	1,405,350	1,212,531	1,212,531
A06	Support to Housing Capital Prog.	0	1,955,033	0	1,346,884	1,926,744	1,922,255	1,358,664	1,358,664
A07	RAS and Leasing Programme	0	13,475,937	0	13,193,017	14,065,139	12,791,287	13,873,900	12,573,900
A08	Housing Loans	0	986,174	0	793,362	965,064	963,924	791,168	791,168
A09	Housing Grants	0	3,118,189	0	2,535,757	3,189,944	3,189,286	2,533,444	2,533,443
A11	Agency & Recoupable Services	0	0	0	0	0	0	0	0
A12	HAP Programme	0	488,675	0	271,367	473,058	471,652	283,046	283,046
A13	Cost Rental	0	0	0	0	0	0	0	0
	Service Division Total	0	27,019,454	0	28,034,755	27,147,034	25,871,873	28,168,034	27,043,034
Code	Road Transport & Safety								
B01	NP Road - Maintenance and Improvement	0	0	0	0	0	0	0	0
B02	NS Road - Maintenance and Improvement	0	686,101	0	453,232	684,513	683,135	434,108	454,107
B03	Regional Road - Maintenance and Improvement	0	4,744,737	0	4,064,111	4,713,189	4,713,414	4,065,394	4,065,394
B04	Local Road - Maintenance and Improvement	0	8,933,607	0	5,400,279	9,193,775	9,282,132	5,353,578	5,443,578
B05	Public Lighting	0	1,320,028	0	82,867	1,278,380	1,280,504	82,946	82,946
B06	Traffic Management Improvement	0	246,309	0	17,544	239,691	239,877	18,048	18,048
B07	Road Safety Engineering Improvement	0	318,373	0	252,256	313,955	314,027	252,462	252,462
B08	Road Safety Promotion/Education	0	289,131	0	5,680	275,994	277,426	6,197	6,197
B09	Car Parking	0	343,415	0	438,149	306,907	312,422	438,436	438,436
B10	Support to Roads Capital Prog.	0	454,949	0	11,635	413,852	411,375	12,692	12,692
B11	Agency & Recoupable Services	0	0	0	125,500	0	0	100,500	120,500
	Service Division Total	0	17,336,651	0	10,851,254	17,420,256	17,514,312	10,764,359	10,894,360

Table B		Expenditure & Income for 2026 and Estimated Outturn for 2025							
Division & Services		2026				2025			
		Expenditure		Income		Expenditure		Income	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn	Adopted by Council	Estimated Outturn
		€	€	€	€	€	€	€	€
	Water Services								
Code									
C01	Water Supply	0	2,049,388	0	57,437	2,341,385	2,194,643	62,659	62,659
C02	Waste Water Treatment	0	1,314,393	0	30,414	1,440,193	1,440,631	33,179	33,179
C03	Collection of Water and Waste Water Charges	0	32,284	0	1,419	35,972	35,683	1,548	1,548
C04	Public Conveniences	0	119,296	0	410	110,421	113,311	448	448
C05	Admin of Group and Private Installations	0	91,573	0	4,679	101,041	88,686	4,832	4,832
C06	Support to Water Capital Programme	0	0	0	0	0	0	0	0
C07	Agency & Recoupable Services	0	0	0	1,304,000	45,000	45,000	1,304,000	1,304,000
C08	Local Authority Water and Sanitary Services	0	0	0	1,848,200	0	0	2,383,400	2,233,400
	Service Division Total	0	3,606,933	0	3,246,560	4,074,012	3,917,954	3,790,066	3,640,066
	Development Management								
Code									
D01	Forward Planning	0	418,557	0	29,872	390,256	396,697	5,315	12,815
D02	Development Management	0	2,250,394	0	535,828	1,977,199	1,997,702	420,799	451,999
D03	Enforcement	0	450,293	0	7,317	447,679	430,100	7,983	7,983
D04	Industrial and Commercial Facilities	0	125,782	0	2,326	126,243	125,597	2,538	2,538
D05	Tourism Development and Promotion	0	155,000	0	0	155,000	155,000	0	0
D06	Community and Enterprise Function	0	2,183,318	0	649,521	2,262,965	2,065,003	924,672	705,172
D07	Unfinished Housing Estates	0	241,567	0	2,001	232,469	232,008	2,183	2,183
D08	Building Control	0	225,429	0	11,198	212,043	211,202	15,489	12,489
D09	Economic Development and Promotion	0	3,616,245	0	1,930,938	3,567,760	3,839,055	1,644,878	1,923,278
D10	Property Management	0	119,072	0	12,970	115,911	115,504	8,149	11,149
D11	Heritage and Conservation Services	0	145,960	0	20,738	142,048	138,654	20,014	20,014
D12	Agency & Recoupable Services	0	0	0	0	0	0	0	0
	Service Division Total	0	9,931,616	0	3,202,710	9,629,573	9,706,522	3,052,019	3,149,620

Table B Expenditure & Income for 2026 and Estimated Outturn for 2025									
Division & Services		2026				2025			
		Expenditure		Income		Expenditure		Income	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn	Adopted by Council	Estimated Outturn
		€	€	€	€	€	€	€	€
	Environmental Services								
Code									
E01	Landfill Operation and Aftercare	0	352,474	0	283,325	349,044	348,488	283,600	283,600
E02	Recovery & Recycling Facilities Operations	0	1,219,648	0	428,478	1,138,774	1,165,332	398,158	408,158
E03	Waste to Energy Facilities Operations	0	0	0	0	0	0	0	0
E04	Provision of Waste to Collection Services	0	0	0	0	0	0	0	0
E05	Litter Management	0	403,325	0	7,283	375,065	375,166	8,764	8,764
E06	Street Cleaning	0	1,321,860	0	15,037	1,309,985	1,311,553	16,404	16,404
E07	Waste Regulations, Monitoring and Enforcement	0	516,969	0	157,537	491,904	488,289	152,986	155,886
E08	Waste Management Planning	0	216,210	0	2,525	192,233	199,426	2,754	2,754
E09	Maintenance of Burial Grounds	0	510,358	0	96,755	451,860	459,372	101,914	101,914
E10	Safety of Structures and Places	0	713,648	0	107,263	592,348	595,316	58,559	58,559
E11	Operation of Fire Service	0	5,617,241	0	1,542,353	4,453,622	5,299,219	1,111,249	1,342,249
E12	Fire Prevention	0	137,654	0	90,692	108,170	125,555	88,755	88,755
E13	Water Quality, Air and Noise Pollution	0	410,604	0	143,224	397,758	394,845	138,217	138,217
E14	Agency & Recoupable Services	0	0	0	0	0	0	0	0
E15	Climate Change and Flooding	0	528,062	0	254,729	534,990	468,446	270,968	206,868
	Service Division Total	0	11,948,052	0	3,129,202	10,395,753	11,231,007	2,632,329	2,812,128

Table B		Expenditure & Income for 2026 and Estimated Outturn for 2025							
Division & Services		2026				2025			
		Expenditure		Income		Expenditure		Income	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn	Adopted by Council	Estimated Outturn
		€	€	€	€	€	€	€	€
	Recreation & Amenity								
<u>Code</u>									
F01	Leisure Facilities Operations	0	138,500	0	0	126,000	126,000	0	0
F02	Operation of Library and Archival Service	0	2,508,318	0	30,178	2,321,718	2,310,220	32,921	32,921
F03	Outdoor Leisure Areas Operations	0	1,965,776	0	12,152	1,559,507	1,555,108	13,257	13,257
F04	Community Sport and Recreational Development	0	210,070	0	6,105	185,929	189,019	6,660	6,660
F05	Operation of Arts Programme	0	1,866,575	0	151,127	1,818,669	1,784,964	157,139	142,139
F06	Agency & Recoupable Services	0	0	0	0	0	0	0	0
	Service Division Total	0	6,689,239	0	199,562	6,011,823	5,965,311	209,976	194,977
	Agriculture, Food and the Marine								
<u>Code</u>									
G01	Land Drainage Costs	0	35,932	0	539	35,349	35,465	588	588
G02	Operation and Maintenance of Piers and Harbours	0	0	0	0	0	0	0	0
G03	Coastal Protection	0	0	0	0	0	0	0	0
G04	Veterinary Service	0	347,195	0	128,800	263,763	308,564	56,400	121,400
G05	Educational Support Services	0	4,325	0	1,700	5,123	4,318	2,200	1,700
G06	Agency & Recoupable Services	0	0	0	0	0	0	0	0
	Service Division Total	0	387,452	0	131,039	304,235	348,347	59,188	123,688
	Miscellaneous Services								
<u>Code</u>									
H01	Profit/Loss Machinery Account	0	341,054	0	154,172	358,335	346,625	177,370	167,370
H02	Profit/Loss Stores Account	0	0	0	0	0	0	0	0
H03	Adminstration of Rates	0	3,148,242	0	7,357	3,340,793	3,145,320	8,026	8,026
H04	Franchise Costs	0	305,374	0	78,138	218,678	263,283	2,115	47,115
H05	Operation of Morgue and Coroner Expenses	0	187,946	0	1,645	200,443	184,935	1,794	1,794
H06	Weighbridges	0	0	0	0	0	0	0	0
H07	Operation of Markets and Casual Trading	0	39,169	0	5,268	38,571	38,615	5,293	5,293
H08	Malicious Damage	0	0	0	0	0	0	0	0
H09	Local Representation/Civic Leadership	0	1,257,208	0	3,287	1,245,472	1,223,701	3,586	3,586
H10	Motor Taxation	0	560,118	0	16,110	550,843	547,017	18,665	18,665
H11	Agency & Recoupable Services	0	559,700	0	8,112,350	451,700	487,600	7,214,800	7,402,800
	Service Division Total	0	6,398,812	0	8,378,328	6,404,835	6,237,096	7,431,649	7,654,649
	OVERALL TOTAL	0	83,318,210	0	57,173,410	81,387,520	80,792,422	56,107,620	55,512,522

Table C

Table D	
ANALYSIS OF BUDGET 2026 INCOME FROM GOODS AND SERVICES	
Source of Income	2026 €
Rents from Houses	7,850,000
Housing Loans Interest & Charges	791,100
Parking Fines/Charges	435,000
Uisce Éireann	1,848,200
Planning Fees	192,600
Domestic Refuse	0
Commercial Refuse	0
Landfill Charges	0
Fire Charges	220,000
Recreation / Amenity / Culture	0
Agency Services & Repayable Works	482,900
Local Authority Contributions	590,000
Superannuation	550,000
NPPR	0
Misc. (Detail)	4,313,800
TOTAL	17,273,600

Table E	
ANALYSIS OF BUDGET INCOME 2026 FROM GRANTS AND SUBSIDIES	
	2026 €
Department of Housing, Local Government and Heritage	
Housing and Building	18,569,160
Road Transport & Safety	0
Water Services	1,304,000
Development Management	544,700
Environmental Services	1,172,700
Recreation and Amenity	0
Agriculture, Food and the Marine	1,700
Miscellaneous Services	5,392,250
	26,984,510
Other Departments and Bodies	
TII Transport Infrastructure Ireland	10,150,000
Culture, Communications and Sport	25,000
National Transport Authority	0
Social Protection	0
Defence	99,700
Education and Youth	0
Library Council	0
Arts Council	105,000
Transport	0
Justice, Home Affairs and Migration	0
Agriculture, Food, Fisheries and the Marine	0
Enterprise, Tourism and Employment	1,390,000
Rural, Community Development and the Gaeltacht	287,800
Climate, Environment and Energy	0
Food Safety Authority of Ireland	0
Other	857,800
	12,915,300
Total Grants & Subsidies	39,899,810

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

HOUSING AND BUILDING					
Code	Expenditure by Service and Sub-Service	2026		2025	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
A0101	Maintenance of LA Housing Units	0	2,996,400	2,786,000	2,786,000
A0102	Maintenance of Traveller Accommodation Units	0	125,000	115,500	124,000
A0103	Traveller Accommodation Management	0	72,000	72,900	72,900
A0104	Estate Maintenance	0	0	0	0
A0199	Service Support Costs	0	1,115,787	1,038,555	1,034,712
	Maintenance/Improvement of LA Housing	0	4,309,187	4,012,955	4,017,612
A0201	Assessment of Housing Needs, Allocs. & Trans.	0	315,500	278,000	278,000
A0299	Service Support Costs	0	99,309	93,989	93,225
	Housing Assessment, Allocation and Transfer	0	414,809	371,989	371,225
A0301	Debt Management & Rent Assessment	0	263,500	268,100	268,100
A0399	Service Support Costs	0	106,044	99,782	98,791
	Housing Rent and Tenant Purchase Administration	0	369,544	367,882	366,891
A0401	Housing Estate Management	0	15,000	15,000	15,000
A0402	Tenancy Management	0	295,000	290,100	295,100
A0403	Social and Community Housing Service	0	0	0	0
A0499	Service Support Costs	0	66,782	63,078	62,291
	Housing Community Development Support	0	376,782	368,178	372,391
A0501	Homeless Grants Other Bodies	0	535,000	525,000	525,000
A0502	Homeless Service	0	888,300	782,900	782,900
A0599	Service Support Costs	0	101,823	98,181	97,450
	Administration of Homeless Service	0	1,525,123	1,406,081	1,405,350
A0601	Technical and Administrative Support	0	267,100	258,200	258,200
A0602	Loan Charges	0	1,207,300	1,217,300	1,217,300
A0699	Service Support Costs	0	480,633	451,244	446,755
	Support to Housing Capital Prog.	0	1,955,033	1,926,744	1,922,255
A0701	RAS Operations	0	3,475,000	3,695,000	3,695,000
A0702	Long Term Leasing	0	1,735,000	1,578,000	1,583,000
A0703	Payment & Availability	0	7,668,700	8,237,200	6,937,200
A0704	Affordable Leases	0	68,300	68,300	68,300
A0799	Service Support Costs	0	528,937	486,639	507,787
	RAS and Leasing Programme	0	13,475,937	14,065,139	12,791,287

HOUSING AND BUILDING					
Code	Expenditure by Service and Sub-Service	2026		2025	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
A0801	Loan Interest and Other Charges	0	766,700	751,800	751,800
A0802	Debt Management Housing Loans	0	136,500	134,300	134,300
A0899	Service Support Costs	0	82,974	78,964	77,824
	Housing Loans	0	986,174	965,064	963,924
A0901	Housing Adaptation Grant Scheme	0	0	0	0
A0902	Loan Charges DPG/ERG	0	170,000	210,000	210,000
A0903	Essential Repair Grants	0	0	0	0
A0904	Other Housing Grant Payments	0	2,543,500	2,539,800	2,539,800
A0905	Mobility Aids Housing Grants	0	200,000	240,000	240,000
A0999	Service Support Costs	0	204,689	200,144	199,486
	Housing Grants	0	3,118,189	3,189,944	3,189,286
A1101	Agency & Recoupable Service	0	0	0	0
A1199	Service Support Costs	0	0	0	0
	Agency & Recoupable Services	0	0	0	0
A1201	HAP Operations	0	343,100	336,800	336,800
A1299	Service Support Costs	0	145,575	136,258	134,852
	HAP Programme	0	488,675	473,058	471,652
A1301	Cost Rental Operations	0	0	0	0
A1399	Service Support Costs	0	0	0	0
	Cost Rental	0	0	0	0
	Service Division Total	0	27,019,454	27,147,034	25,871,873

HOUSING AND BUILDING				
	2026		2025	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants & Subsidies				
Housing, Local Government and Heritage	0	18,569,160	18,997,630	17,692,630
Other	0	260,000	255,000	255,000
Total Grants & Subsidies (a)	0	18,829,160	19,252,630	17,947,630
Goods and Services				
Rents from houses	0	7,850,000	7,620,000	7,800,000
Housing Loans Interest & Charges	0	791,100	779,100	779,100
Superannuation	0	67,195	73,304	73,304
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	0	497,300	443,000	443,000
Total Goods and Services (b)	0	9,205,595	8,915,404	9,095,404
Total Income c=(a+b)	0	28,034,755	28,168,034	27,043,034

ROAD TRANSPORT & SAFETY					
Code	Expenditure by Service and Sub-Service	2026		2025	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
B0101	NP - Surface Dressing	0	0	0	0
B0102	NP – Pavement Overlay/Reconstruction	0	0	0	0
B0103	NP – Winter Maintenance	0	0	0	0
B0104	NP – Bridge Maintenance (Eirspan)	0	0	0	0
B0105	NP - General Maintenance	0	0	0	0
B0106	NP – General Improvements Works	0	0	0	0
B0199	Service Support Costs	0	0	0	0
	National Primary Road – Maintenance and Improvement	0	0	0	0
B0201	NS - Surface Dressing	0	0	0	0
B0202	NS - Overlay/Reconstruction	0	0	0	0
B0203	NS - Overlay/Reconstruction – Urban	0	0	0	0
B0204	NS - Winter Maintenance	0	48,000	48,400	48,400
B0205	NS – Bridge Maintenance (Eirspan)	0	0	0	0
B0206	NS - General Maintenance	0	250,000	250,000	250,000
B0207	NS – General Improvement Works	0	0	0	0
B0299	Service Support Costs	0	388,101	386,113	384,735
	National Secondary Road – Maintenance and Improvement	0	686,101	684,513	683,135
B0301	Regional Roads Surface Dressing	0	200,000	200,000	200,000
B0302	Reg Rd Surface Rest/Road Reconstruction/Overlay	0	1,300,000	1,300,000	1,300,000
B0303	Regional Road Winter Maintenance	0	0	0	0
B0304	Regional Road Bridge Maintenance	0	0	0	0
B0305	Regional Road General Maintenance Works	0	1,550,000	1,550,000	1,550,000
B0306	Regional Road General Improvement Works	0	1,000,000	1,000,000	1,000,000
B0399	Service Support Costs	0	694,737	663,189	663,414
	Regional Road – Improvement and Maintenance	0	4,744,737	4,713,189	4,713,414
B0401	Local Road Surface Dressing	0	900,000	900,000	890,000
B0402	Local Rd Surface Rest/Road Reconstruction/Overlay	0	3,550,000	3,550,000	3,650,000
B0403	Local Roads Winter Maintenance	0	0	0	0
B0404	Local Roads Bridge Maintenance	0	0	0	0
B0405	Local Roads General Maintenance Works	0	1,797,800	2,211,400	2,211,400
B0406	Local Roads General Improvement Works	0	900,000	850,000	850,000
B0499	Service Support Costs	0	1,785,807	1,682,375	1,680,732
	Local Road - Maintenance and Improvement	0	8,933,607	9,193,775	9,282,132
B0501	Public Lighting Operating Costs	0	1,091,000	1,057,000	1,062,000
B0502	Public Lighting Improvement	0	70,000	70,000	70,000
B0599	Service Support Costs	0	159,028	151,380	148,504
	Public Lighting	0	1,320,028	1,278,380	1,280,504

ROAD TRANSPORT & SAFETY					
Code	Expenditure by Service and Sub-Service	2026		2025	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
B0601	Traffic Management	0	0	0	0
B0602	Traffic Maintenance	0	0	0	0
B0603	Traffic Improvement Measures	0	0	0	0
B0699	Service Support Costs	0	246,309	239,691	239,877
	Traffic Management Improvement	0	246,309	239,691	239,877
B0701	Low Cost Remedial Measures	0	250,000	250,000	250,000
B0702	Other Engineering Improvements	0	0	0	0
B0799	Service Support Costs	0	68,373	63,955	64,027
	Road Safety Engineering Improvements	0	318,373	313,955	314,027
B0801	School Wardens	0	223,000	216,000	216,000
B0802	Publicity and Promotion Road Safety	0	8,900	8,800	8,800
B0899	Service Support Costs	0	57,231	51,194	52,626
	Road Safety Promotion/Education	0	289,131	275,994	277,426
B0901	Maintenance and Management of Car Parks	0	133,900	98,900	108,900
B0902	Operation of Street Parking	0	38,000	43,000	38,000
B0903	Parking Enforcement	0	132,000	129,000	129,000
B0999	Service Support Costs	0	39,515	36,007	36,522
	Car Parking	0	343,415	306,907	312,422
B1001	Administration of Roads Capital Programme	0	0	0	0
B1099	Service Support Costs	0	454,949	413,852	411,375
	Support to Roads Capital Programme	0	454,949	413,852	411,375
B1101	Agency & Recoupable Service	0	0	0	0
B1199	Service Support Costs	0	0	0	0
	Agency & Recoupable Services	0	0	0	0
	Service Division Total	0	17,336,651	17,420,256	17,514,312

ROAD TRANSPORT & SAFETY				
	2026		2025	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Housing, Local Government and Heritage	0	0	0	0
TII Transport Infrastructure Ireland	0	10,150,000	10,080,400	10,190,400
Culture, Communications, and Sport	0	0	0	0
National Transport Authority	0	0	0	0
Transport	0	0	0	0
Rural, Community Development and the Gaeltacht	0	0	0	0
Other	0	0	0	0
Total Grants & Subsidies (a)	0	10,150,000	10,080,400	10,190,400
Goods and Services				
Parking Fines & Charges	0	435,000	435,000	435,000
Superannuation	0	95,754	104,459	104,460
Agency Services & Repayable Works	0	90,000	70,000	85,000
Local Authority Contributions	0	0	0	0
Other income	0	80,500	74,500	79,500
Total Goods and Services (b)	0	701,254	683,959	703,960
Total Income c=(a+b)	0	10,851,254	10,764,359	10,894,360

WATER SERVICES					
Code	Expenditure by Service and Sub-Service	2026		2025	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
C0101	Water Plants & Networks	0	932,000	1,235,750	1,085,750
C0199	Service Support Costs	0	1,117,388	1,105,635	1,108,893
	Water Supply	0	2,049,388	2,341,385	2,194,643
C0201	Waste Plants and Networks	0	663,000	767,000	767,000
C0299	Service Support Costs	0	651,393	673,193	673,631
	Waste Water Treatment	0	1,314,393	1,440,193	1,440,631
C0301	Debt Management Water and Waste Water	0	500	6,250	6,250
C0399	Service Support Costs	0	31,784	29,722	29,433
	Collection of Water and Waste Water Charges	0	32,284	35,972	35,683
C0401	Operation and Maintenance of Public Conveniences	0	108,900	100,600	103,600
C0499	Service Support Costs	0	10,396	9,821	9,711
	Public Conveniences	0	119,296	110,421	113,311
C0501	Grants for Individual Installations	0	51,000	63,000	51,000
C0502	Grants for Water Group Schemes	0	0	0	0
C0503	Grants for Waste Water Group Schemes	0	0	0	0
C0504	Group Water Scheme Subsidies	0	0	0	0
C0599	Service Support Costs	0	40,573	38,041	37,686
	Admin of Group and Private Installations	0	91,573	101,041	88,686
C0601	Technical Design and Supervision	0	0	0	0
C0699	Service Support Costs	0	0	0	0
	Support to Water Capital Programme	0	0	0	0
C0701	Agency & Recoupable Service	0	0	45,000	45,000
C0799	Service Support Costs	0	0	0	0
	Agency & Recoupable Services	0	0	45,000	45,000
C0801	Local Authority Water Services	0	0	0	0
C0802	Local Authority Sanitary Services	0	0	0	0
C0899	Service Support Costs	0	0	0	0
	Local Authority Water and Sanitary Services	0	0	0	0
	Service Division Total	0	3,606,933	4,074,012	3,917,954

WATER SERVICES				
	2026		2025	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Housing, Local Government and Heritage	0	1,304,000	1,304,000	1,304,000
Other	0	0	0	0
Total Grants & Subsidies (a)	0	1,304,000	1,304,000	1,304,000
Goods and Services				
Uisce Éireann	0	1,848,200	2,383,400	2,233,400
Superannuation	0	91,360	99,666	99,666
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	0	3,000	3,000	3,000
Total Goods and Services (b)	0	1,942,560	2,486,066	2,336,066
Total Income c=(a+b)	0	3,246,560	3,790,066	3,640,066

DEVELOPMENT MANAGEMENT					
Code	Expenditure by Service and Sub-Service	2026		2025	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
D0101	Statutory Plans and Policy	0	285,700	265,100	272,600
D0199	Service Support Costs	0	132,857	125,156	124,097
	Forward Planning	0	418,557	390,256	396,697
D0201	Planning Control	0	1,496,000	1,266,500	1,293,700
D0299	Service Support Costs	0	754,394	710,699	704,002
	Development Management	0	2,250,394	1,977,199	1,997,702
D0301	Enforcement Costs	0	263,500	272,100	256,200
D0399	Service Support Costs	0	186,793	175,579	173,900
	Enforcement	0	450,293	447,679	430,100
D0401	Industrial Sites Operations	0	15,000	15,000	15,000
D0403	Management of & Contris to Other Commercial Facs	0	0	0	0
D0404	General Development Promotion Work	0	51,400	55,400	55,400
D0499	Service Support Costs	0	59,382	55,843	55,197
	Industrial and Commercial Facilities	0	125,782	126,243	125,597
D0501	Tourism Promotion	0	155,000	155,000	155,000
D0502	Tourist Facilities Operations	0	0	0	0
D0599	Service Support Costs	0	0	0	0
	Tourism Development and Promotion	0	155,000	155,000	155,000
D0601	General Community & Enterprise Expenses	0	434,100	358,500	381,500
D0602	RAPID Costs	0	0	0	0
D0603	Social Inclusion	0	1,240,540	1,425,240	1,208,740
D0699	Service Support Costs	0	508,678	479,225	474,763
	Community and Enterprise Function	0	2,183,318	2,262,965	2,065,003
D0701	Unfinished Housing Estates	0	193,100	187,000	187,000
D0799	Service Support Costs	0	48,467	45,469	45,008
	Unfinished Housing Estates	0	241,567	232,469	232,008

DEVELOPMENT MANAGEMENT					
Code	Expenditure by Service and Sub-Service	2026		2025	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
D0801	Building Control Inspection Costs	0	98,700	91,100	91,100
D0802	Building Control Enforcement Costs	0	45,200	44,300	44,300
D0899	Service Support Costs	0	81,529	76,643	75,802
	Building Control	0	225,429	212,043	211,202
D0901	Urban and Village Renewal	0	287,800	0	180,000
D0902	EU Projects	0	0	0	0
D0903	Town Twinning	0	40,500	30,050	30,050
D0904	European Office	0	0	0	0
D0905	Economic Development & Promotion	0	912,500	1,198,700	1,337,100
D0906	Local Enterprise Office	0	1,988,650	1,977,750	1,936,550
D0999	Service Support Costs	0	386,795	361,260	355,355
	Economic Development and Promotion	0	3,616,245	3,567,760	3,839,055
D1001	Property Management Costs	0	74,900	74,600	74,600
D1099	Service Support Costs	0	44,172	41,311	40,904
	Property Management	0	119,072	115,911	115,504
D1101	Heritage Services	0	102,700	101,600	98,600
D1102	Conservation Services	0	0	0	0
D1103	Conservation Grants	0	0	0	0
D1199	Service Support Costs	0	43,260	40,448	40,054
	Heritage and Conservation Services	0	145,960	142,048	138,654
D1201	Agency & Recoupable Service	0	0	0	0
D1299	Service Support Costs	0	0	0	0
	Agency & Recoupable Services	0	0	0	0
	Service Division Total	0	9,931,616	9,629,573	9,706,522

DEVELOPMENT MANAGEMENT				
	2026		2025	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Housing, Local Government and Heritage	0	544,700	422,740	415,240
Culture, Communications and Sport	0	0	0	0
Enterprise, Tourism and Employment	0	1,390,000	1,390,000	1,488,400
Rural, Community Development and the Gaeltacht	0	287,800	0	180,000
Justice, Home Affairs and Migration	0	0	0	0
Other	0	471,800	716,800	546,500
Total Grants & Subsidies (a)	0	2,694,300	2,529,540	2,630,140
Goods and Services				
Planning Fees	0	192,600	202,550	196,550
Superannuation	0	89,310	97,429	97,430
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	0	226,500	222,500	225,500
Total Goods and Services (b)	0	508,410	522,479	519,480
Total Income c=(a+b)	0	3,202,710	3,052,019	3,149,620

ENVIRONMENTAL SERVICES					
Code	Expenditure by Service and Sub-Service	2026		2025	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
E0101	Landfill Operations	0	0	0	0
E0102	Contribution to other LA's - Landfill Facilities	0	0	0	0
E0103	Landfill Aftercare Costs.	0	281,400	281,500	281,500
E0199	Service Support Costs	0	71,074	67,544	66,988
	Landfill Operation and Aftercare	0	352,474	349,044	348,488
E0201	Recycling Facilities Operations	0	827,000	745,500	775,500
E0202	Bring Centres Operations	0	92,450	92,450	92,250
E0204	Other Recycling Services	0	14,500	16,500	14,500
E0299	Service Support Costs	0	285,698	284,324	283,082
	Recovery & Recycling Facilities Operations	0	1,219,648	1,138,774	1,165,332
E0301	Waste to Energy Facilities Operations	0	0	0	0
E0399	Service Support Costs	0	0	0	0
	Waste to Energy Facilities Operations	0	0	0	0
E0401	Recycling Waste Collection Services	0	0	0	0
E0402	Organic Waste Collection Services	0	0	0	0
E0403	Residual Waste Collection Services	0	0	0	0
E0404	Commercial Waste Collection Services	0	0	0	0
E0406	Contribution to Waste Collection Services	0	0	0	0
E0407	Other Costs Waste Collection	0	0	0	0
E0499	Service Support Costs	0	0	0	0
	Provision of Waste to Collection Services	0	0	0	0
E0501	Litter Warden Service	0	159,150	154,150	154,150
E0502	Litter Control Initiatives	0	53,400	45,000	45,000
E0503	Environmental Awareness Services	0	6,000	6,000	6,000
E0599	Service Support Costs	0	184,775	169,915	170,016
	Litter Management	0	403,325	375,065	375,166
E0601	Operation of Street Cleaning Service	0	1,010,400	1,028,200	1,028,200
E0602	Provision and Improvement of Litter Bins	0	4,000	4,000	4,000
E0699	Service Support Costs	0	307,460	277,785	279,353
	Street Cleaning	0	1,321,860	1,309,985	1,311,553
E0701	Monitoring of Waste Regs (incl Private Landfills)	0	0	0	0
E0702	Enforcement of Waste Regulations	0	36,400	38,500	36,500
E0799	Service Support Costs	0	480,569	453,404	451,789
	Waste Regulations, Monitoring and Enforcement	0	516,969	491,904	488,289

ENVIRONMENTAL SERVICES					
Code	Expenditure by Service and Sub-Service	2026		2025	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
E0801	Waste Management Plan	0	0	0	0
E0802	Contrib to Other Bodies Waste Management Planning	0	18,300	18,300	18,300
E0899	Service Support Costs	0	197,910	173,933	181,126
	Waste Management Planning	0	216,210	192,233	199,426
E0901	Maintenance of Burial Grounds	0	422,400	368,850	376,850
E0999	Service Support Costs	0	87,958	83,010	82,522
	Maintenance and Upkeep of Burial Grounds	0	510,358	451,860	459,372
E1001	Operation Costs Civil Defence	0	141,200	75,700	75,700
E1002	Dangerous Buildings	0	86,100	71,300	71,300
E1003	Emergency Planning	0	110,000	99,400	99,400
E1004	Derelict Sites	0	95,600	81,000	81,000
E1005	Water Safety Operation	0	82,100	77,100	82,100
E1099	Service Support Costs	0	198,648	187,848	185,816
	Safety of Structures and Places	0	713,648	592,348	595,316
E1101	Operation of Fire Brigade Service	0	3,911,080	3,020,080	3,700,080
E1103	Fire Services Training	0	573,500	413,500	553,500
E1104	Operation of Ambulance Service	0	0	0	0
E1199	Service Support Costs	0	1,132,661	1,020,042	1,045,639
	Operation of Fire Service	0	5,617,241	4,453,622	5,299,219
E1201	Fire Safety Control Cert Costs	0	27,900	19,700	27,700
E1202	Fire Prevention and Education	0	12,300	11,200	11,200
E1203	Inspection/Monitoring of Commercial Facilities	0	62,700	44,100	53,700
E1299	Service Support Costs	0	34,754	33,170	32,955
	Fire Prevention	0	137,654	108,170	125,555
E1301	Water Quality Management	0	3,000	5,000	3,000
E1302	Licensing and Monitoring of Air and Noise Quality	0	0	0	0
E1399	Service Support Costs	0	407,604	392,758	391,845
	Water Quality, Air and Noise Pollution	0	410,604	397,758	394,845
E1401	Agency & Recoupable Service	0	0	0	0
E1499	Service Support Costs	0	0	0	0
	Agency & Recoupable Services	0	0	0	0
E1501	Climate Change and Flooding	0	462,000	472,900	407,100
E1599	Service Support Costs	0	66,062	62,090	61,346
	Climate Change and Flooding	0	528,062	534,990	468,446
	Service Division Total	0	11,948,052	10,395,753	11,231,007

ENVIRONMENTAL SERVICES				
	2026		2025	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Housing, Local Government and Heritage	0	1,172,700	1,023,900	959,800
Social Protection	0	0	0	0
Defence	0	99,700	50,400	50,400
Climate, Environment and Energy	0	0	0	0
Other	0	0	0	0
Total Grants & Subsidies (a)	0	1,272,400	1,074,300	1,010,200
Goods and Services				
Domestic Refuse Charges	0	0	0	0
Commercial Refuse Charges	0	0	0	0
Landfill Charges	0	0	0	0
Fire Charges	0	220,000	190,000	200,000
Superannuation	0	123,502	134,729	134,728
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	590,000	340,000	565,000
Other income	0	923,300	893,300	902,200
Total Goods and Services (b)	0	1,856,802	1,558,029	1,801,928
Total Income c=(a+b)	0	3,129,202	2,632,329	2,812,128

RECREATION & AMENITY					
Code	Expenditure by Service and Sub-Service	2026		2025	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
F0101	Leisure Facilities Operations	0	0	0	0
F0103	Contribution to External Bodies Leisure Facilities	0	138,500	126,000	126,000
F0199	Service Support Costs	0	0	0	0
	Leisure Facilities Operations	0	138,500	126,000	126,000
F0201	Library Service Operations	0	1,692,100	1,549,200	1,545,300
F0202	Archive Service	0	0	0	0
F0204	Purchase of Books, CD's etc.	0	110,000	110,000	110,000
F0205	Contributions to Library Organisations	0	0	0	0
F0299	Service Support Costs	0	706,218	662,518	654,920
	Operation of Library and Archival Service	0	2,508,318	2,321,718	2,310,220
F0301	Parks, Pitches & Open Spaces	0	1,338,900	1,039,050	1,036,050
F0302	Playgrounds	0	0	0	0
F0303	Beaches	0	0	0	0
F0399	Service Support Costs	0	626,876	520,457	519,058
	Outdoor Leisure Areas Operations	0	1,965,776	1,559,507	1,555,108
F0401	Community Grants	0	0	0	0
F0402	Operation of Sports Hall/Stadium	0	0	0	0
F0403	Community Facilities	0	15,600	10,300	14,600
F0404	Recreational Development	0	59,000	49,000	49,000
F0499	Service Support Costs	0	135,470	126,629	125,419
	Community Sport and Recreational Development	0	210,070	185,929	189,019
F0501	Administration of the Arts Programme	0	483,700	439,000	413,500
F0502	Contributions to other Bodies Arts Programme	0	816,000	836,000	836,000
F0503	Museums Operations	0	293,200	286,600	281,600
F0504	Heritage/Interpretive Facilities Operations	0	0	0	0
F0505	Festivals & Concerts	0	0	0	0
F0599	Service Support Costs	0	273,675	257,069	253,864
	Operation of Arts Programme	0	1,866,575	1,818,669	1,784,964
F0601	Agency & Recoupable Service	0	0	0	0
F0699	Service Support Costs	0	0	0	0
	Agency & Recoupable Services	0	0	0	0
	Service Division Total	0	6,689,239	6,011,823	5,965,311

RECREATION & AMENITY				
	2026		2025	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Housing, Local Government and Heritage	0	0	0	0
Education and Youth	0	0	0	0
Culture, Communications and Sport	0	25,000	25,000	10,000
Social Protection	0	0	0	0
Library Council	0	0	0	0
Arts Council	0	105,000	110,000	110,000
Transport	0	0	0	0
Rural, Community Development and the Gaeltacht	0	0	0	0
Other	0	10,000	10,000	10,000
Total Grants & Subsidies (a)	0	140,000	145,000	130,000
Goods and Services				
Recreation/Amenity/Culture	0	0	0	0
Superannuation	0	59,562	64,976	64,977
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	0	0	0	0
Total Goods and Services (b)	0	59,562	64,976	64,977
Total Income c=(a+b)	0	199,562	209,976	194,977

AGRICULTURE, FOOD AND THE MARINE					
Code	Expenditure by Service and Sub-Service	2026		2025	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
G0101	Maintenance of Land Drainage Areas	0	30,000	30,000	30,000
G0102	Contributions to Joint Drainage Bodies	0	0	0	0
G0103	Payment of Agricultural Pensions	0	0	0	0
G0199	Service Support Costs	0	5,932	5,349	5,465
	Land Drainage Costs	0	35,932	35,349	35,465
G0201	Operation of Piers	0	0	0	0
G0203	Operation of Harbours	0	0	0	0
G0299	Service Support Costs	0	0	0	0
	Operation and Maintenance of Piers and Harbours	0	0	0	0
G0301	General Maintenance - Costal Regions	0	0	0	0
G0302	Planned Protection of Coastal Regions	0	0	0	0
G0399	Service Support Costs	0	0	0	0
	Coastal Protection	0	0	0	0
G0401	Provision of Veterinary Service	0	0	0	0
G0402	Inspection of Abattoirs etc	0	0	0	0
G0403	Food Safety	0	0	0	0
G0404	Operation of Dog Warden Service	0	314,300	219,500	276,000
G0405	Other Animal Welfare Services (incl Horse Control)	0	27,000	38,500	27,000
G0499	Service Support Costs	0	5,895	5,763	5,564
	Veterinary Service	0	347,195	263,763	308,564
G0501	Payment of Higher Education Grants	0	0	0	0
G0502	Administration Higher Education Grants	0	0	0	0
G0505	Contribution to Education & Training Board	0	0	0	0
G0506	Other Educational Services	0	0	0	0
G0507	School Meals	0	4,200	5,000	4,200
G0599	Service Support Costs	0	125	123	118
	Educational Support Services	0	4,325	5,123	4,318
G0601	Agency & Recoupable Service	0	0	0	0
G0699	Service Support Costs	0	0	0	0
	Agency & Recoupable Services	0	0	0	0
	Service Division Total	0	387,452	304,235	348,347

AGRICULTURE, FOOD AND THE MARINE				
	2026		2025	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Housing, Local Government and Heritage	0	1,700	2,200	1,700
Culture, Communications and Sport	0	0	0	0
Education and Youth	0	0	0	0
Transport	0	0	0	0
Food Safety Authority of Ireland	0	0	0	0
Agriculture, Food, Fisheries and the Marine	0	0	0	0
Other	0	50,000	0	50,000
Total Grants & Subsidies (a)	0	51,700	2,200	51,700
Goods and Services				
Superannuation	0	539	588	588
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	0	78,800	56,400	71,400
Total Goods and Services (b)	0	79,339	56,988	71,988
Total Income c=(a+b)	0	131,039	59,188	123,688

MISCELLANEOUS SERVICES					
Code	Expenditure by Service and Sub-Service	2026		2025	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
H0101	Maintenance of Machinery Service	0	60,700	60,700	59,200
H0102	Plant and Machinery Operations	0	152,000	175,000	165,000
H0199	Service Support Costs	0	128,354	122,635	122,425
	Profit/Loss Machinery Account	0	341,054	358,335	346,625
H0201	Purchase of Materials, Stores	0	0	0	0
H0202	Administrative Costs Stores	0	0	0	0
H0203	Upkeep of Buildings, Stores	0	0	0	0
H0299	Service Support Costs	0	0	0	0
	Profit/Loss Stores Account	0	0	0	0
H0301	Administration of Rates Office	0	84,300	81,600	81,600
H0302	Debt Management Service Rates	0	292,900	299,700	299,700
H0303	Refunds and Irrecoverable Rates	0	2,576,900	2,776,900	2,583,100
H0399	Service Support Costs	0	194,142	182,593	180,920
	Administration of Rates	0	3,148,242	3,340,793	3,145,320
H0401	Register of Elector Costs	0	180,600	98,000	143,000
H0402	Local Election Costs	0	40,000	40,000	40,000
H0499	Service Support Costs	0	84,774	80,678	80,283
	Franchise Costs	0	305,374	218,678	263,283
H0501	Coroner Fees and Expenses	0	146,000	161,000	146,000
H0502	Operation of Morgue	0	0	0	0
H0599	Service Support Costs	0	41,946	39,443	38,935
	Operation of Morgue and Coroner Expenses	0	187,946	200,443	184,935
H0601	Weighbridge Operations	0	0	0	0
H0699	Service Support Costs	0	0	0	0
	Weighbridges	0	0	0	0

MISCELLANEOUS SERVICES					
Code	Expenditure by Service and Sub-Service	2026		2025	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
H0701	Operation of Markets	0	0	0	0
H0702	Casual Trading Areas	0	35,800	35,500	35,500
H0799	Service Support Costs	0	3,369	3,071	3,115
	Operation of Markets and Casual Trading	0	39,169	38,571	38,615
H0801	Malicious Damage	0	0	0	0
H0899	Service Support Costs	0	0	0	0
	Malicious Damage	0	0	0	0
H0901	Representational Payments	0	574,000	550,000	550,000
H0902	Chair/Vice Chair Allowances	0	30,500	30,500	30,500
H0903	Annual Allowances LA Members	0	142,900	142,900	142,900
H0904	Expenses LA Members	0	36,600	36,600	36,600
H0905	Other Expenses	0	132,500	157,500	138,000
H0906	Conferences Abroad	0	0	0	0
H0907	Retirement Gratuities	0	20,000	20,000	20,000
H0908	Contribution to Members Associations	0	33,000	25,000	25,000
H0909	General Municipal Allocation	0	0	0	0
H0999	Service Support Costs	0	287,708	282,972	280,701
	Local Representation/Civic Leadership	0	1,257,208	1,245,472	1,223,701
H1001	Motor Taxation Operation	0	286,600	289,700	287,300
H1099	Service Support Costs	0	273,518	261,143	259,717
	Motor Taxation	0	560,118	550,843	547,017
H1101	Agency & Recoupable Service	0	542,900	434,100	470,000
H1102	NPPR	0	0	0	0
H1199	Service Support Costs	0	16,800	17,600	17,600
	Agency & Recoupable Services	0	559,700	451,700	487,600
	Service Division Total	0	6,398,812	6,404,835	6,237,096

MISCELLANEOUS SERVICES				
	2026		2025	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants		0		
Housing, Local Government and Heritage	0	5,392,250	4,730,300	4,775,300
Agriculture, Food, Fisheries and the Marine	0	0	0	0
Social Protection	0	0	0	0
Justice, Home Affairs and Migration	0	0	0	0
Other	0	66,000	0	0
Total Grants & Subsidies (a)	0	5,458,250	4,730,300	4,775,300
Goods and Services				
Superannuation	0	22,778	24,849	24,849
Agency Services & Repayable Works	0	392,900	284,100	320,000
Local Authority Contributions	0	0	0	0
NPPR	0	0	0	0
Other income	0	2,504,400	2,392,400	2,534,500
Total Goods and Services (b)	0	2,920,078	2,701,349	2,879,349
Total Income c=(a+b)	0	8,378,328	7,431,649	7,654,649

APPENDIX 1	
Summary of Central Management Charge	
	2026 €
Area Office Overhead	0
Corporate Affairs Overhead	1,326,800
Corporate Buildings Overhead	1,727,160
Finance Function Overhead	1,149,100
Human Resource Function	1,125,480
IT Services	2,071,700
Print/Post Room Service Overhead Allocation	140,000
Pension & Lump Sum Overhead	4,230,000
Total Expenditure Allocated to Services	11,770,240

APPENDIX 2			
Summary of Local Property Tax Allocation			
			2026 €
**Discretionary Local Property Tax - Revenue Budget (Table A)			9,884,300
Local Property Tax Self Funding - Revenue Budget	Housing & Building	0	
	Road Transport & Safety	0	
			0
Total Local Property Tax - Revenue Budget			9,884,300
Local Property Tax Self Funding - Capital Budget	Housing & Building	0	
	Road Transport & Safety	0	
			0
Total Local Property Tax - Capital Budget			0
Total Local Property Tax Allocation (Post Variation)			9,884,300

** This amount includes an equalisation contribution of € 4,748,891 from the Exchequer/Local Government Fund

CERTIFICATE OF ADOPTION

I hereby certify that at the budget meeting of Carlow County Council held this 20th 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 day of....., 2...