



**Comhairle Contae
Dhún na nGall**
Donegal County Council

Buiséad Ioncaim

Revenue Budget

2026





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**Statutory Revenue Budget
2026**

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Front Cover: Beltany Stone Circle - Gareth Wray

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Carrickabraghy Castle at the Isle of Doagh – Norman Gibson

MEMORANDUM – BUDGET 2026

The Draft Revenue Budget 2026 was considered by the Council at the adjourned Statutory Budget Meeting held on the 4th of December 2025. The Adopted Revenue Budget incorporates several amendments from the Draft Revenue Budget. These amendments resulted in a reduction to total expenditure in the sum of €1,974,950 and an equal/corresponding reduction to total income. The individual amendments are listed by Service Division and Service ('Code') on the following page. Amendments to the Draft Revenue Budget have been incorporated herein. The statutory tables (pages 45 to 93) have been amended accordingly.

The words 'Draft Revenue Budget' can now be replaced with 'Adopted Revenue Budget' throughout the text.

Amendments to Draft Revenue Budget 2026 – As Adopted at the Adjourned Statutory Budget Meeting of 4th of December 2025

The Draft Revenue Budget for 2026 contained a proposal to increase the Annual Rate of Valuation (ARV) on Commercial Rates by 5%. The Adopted Budget includes no increase in the Commercial Rates ARV for 2026. This necessitated income and expenditure adjustments in the sum of €1,974,950 to produce a balanced budget for 2026.

Readers should be aware that the amendments listed below and on the following page need to be considered when reading the Chief Executive's Report, Director of Finance Commentary, and Divisional Preambles.

All tables and charts contained within this document have been updated to include the adopted budget figures.

Notes have been added to the Chief Executive's Report, Director of Finance Commentary, and Divisional Preambles to reflect the amendments made in the Adopted Revenue Budget. These additions are in the format of italics enclosed in brackets, thus '*[adopted €x]*', for example.

Total Gross Income & Expenditure

	Draft 2026	Adopted 2026	Net Change
Expenditure	€224,034,793	€222,059,843	(€1,974,950)
Income	€224,034,793	€222,059,843	(€1,974,950)

Expenditure Reductions by Sub-Service

Code	Description	Expenditure Estimated by Chief Executive €	Expenditure Adopted by Council €	Net Change €
A0101	Maintenance of LA Housing Units (Housing Maintenance)	6,563,515	6,263,515	(300,000)
D0601	General Community & Enterprise Expenses (Sports Bursaries)	4,868,594	4,858,594	(10,000)
D0905	Economic Development and Promotion (Public Lights & Minor Infrastructure Fund)	3,439,454	3,328,454	(111,000)
D1102	Conservation Services [National Inventory of Architectural Heritage (NIAH)]	579,315	479,315	(100,000)
E0503	Environmental Awareness Services (Tidy Towns Contributions)	477,061	405,061	(72,000)
E1501	Climate Change and Flooding (Climate Action Fund)	807,739	707,739	(100,000)
F0204	Purchase of Books, CD's etc. (Library Book Fund)	220,000	207,000	(13,000)
H1101	Agency & Recoupable Service [Borrowing Capacity (€1,050,000) Workforce Plan Payroll (€188,950)]	8,247,708	7,008,758	(1,238,950)
J0501	Human Resources Administration (Training)	1,838,634	1,808,634	(30,000)
Total				(1,974,950)

**Standard Rounding rules apply throughout*

The text in parenthesis provides additional information with respect to the adjusted expenditure budget heading.

Division J relates to central management charges and will be allocated throughout all divisions in the Adopted Budget.

Income Reductions by Sub-Service

Code	Description	Income Estimated by Chief Executive €	Income Adopted by Council €	Net Change €
RA	Rates	41,474,042	39,499,088	(1,974,954)
H1101	Agency & Recoupable Service	24,896,902	24,896,906	*4
Total				(1,974,950)

*Balancing Figure

Annual Budget 2026

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BUISÉAD BLIANTÚIL IONCAIM 2026

1.0 Réamhrá

Cuirim isteach dréachtbhuiséad na gCoimisinéirí Ioncaim do 2026 lena bhreithniú. Foráiltear leis an Dréachtbhuiséad seo do chaiteachas i suim €224,034,793 [glactha: €222,059,843] don bhliain dar críoch an 31 Nollaig 2026. Níor mhéadaigh an Chomhairle na rátaí tráchtála ón bhliain 2018 agus bhain costais arda boilscithe leis na 7 mbliana sin. Is é a bhí mar thiochar air sin ná laghdú ar chumhacht caiteachais an airgid. Is mar seo atá sé i measc na n-earnálacha uile agus sa tsochaí i gcoitinne agus aithnítear go bhfuil gnólachtaí faoi bhrú mór agus méadú tagtha ar chostais. Buiséad an-dúshlánach a bhí ann le tabhairt chun cinn. Mar sin féin, is deis iontach é do Dhún na nGall agus tá an Dréachtbhuiséad seo leagtha amach leis an rud is fearr a dhéanamh do Dhún na nGall agus a áit le forbairt Réigiún an Iarthuaiscirt i gcoitinne a bhrú chun cinn.

Clúdófar ann na gníomhaíochtaí bunúsacha agus riachtanacha a bhfuiltear ag súil leis a gcuirfidh an Chomhairle i gcrích iad. Cuirfear roinnt airgid ar fáil ann fosta le tuilleadh forbartha a cheadú. Is é an comhthéacs atá leis seo fócas a choinneáil ar chroíghnó na Comhairle agus ar na riachtanais oibríochtúla laethúla a thiocfaidh chun cinn le linn 2026.

Threoraigh cuspóirí straitéiseacha na Comhairle, mar atá leagtha amach inár bPlean Corparáideach nua 2024-2029, dréachtú an bhuiséid ioncaim do 2026. Le roinnt blianta anuas, bhí sé ina thosaíocht ríthábhachtach ag an Chomhairle na cúinsí a chruthú le hacmhainn airgeadais na heagraíochta a fhorbairt. Chuige sin, creidim go bhfuil cothromaíocht mhaith bainte amach ag an Chomhairle idir staid airgeadais inbhuanaithe láidir a bhunú agus, ag an am céanna, a chinntiú gur leor na forálacha caiteachais le soláthar seirbhísí riachtanacha a chumasú agus le hobair a mhaoiniú a thacaíonn agus a fhorbraíonn an Contae agus an geilleagar ag leibhéal áitiúil.

Cuirfear ar fáil sa dréachtbhuiséad seo fosta airgead breise chun tuilleadh tacaíochta a chur ar fáil chun iasachtaí a tharraingt anuas agus chun frithmhaoiniú a dhéanamh ar thionscadail chaipitil sna blianta atá le teacht. Tá géarghá leis na tionscadail chaipitil seo agus rachaidh siad chun sochair don chontae nuair atá siad curtha i gcrích.

2.0 Timpeallacht Airgeadais Reatha

Mar thoradh ar an ghéarchéim shuntasach "costas maireachtála" agus an brú boilscithe le trí bliana anuas, tá creimeadh déanta ar chumhacht chaiteachais bhuiséid na Comhairle.

Tá méadú suntasach tagtha ar chostas sheirbhísí agus chonarthaí na Comhairle i ngach rannóg. B'éigean déileáil leis na himpleachtaí costais trí chistí breise a fháil agus trí chomhpháirteanna eile a choigeartú agus a laghdú leis an bhuiséad atá ar fáil a chomhlíonadh. Tá sé tábhachtach a aithint gur chuidigh ár rialtas láir, ag obair i gcomhar leis an Chomhairle agus lenár n-earnáil i gcoitinne, le cúnamh airgeadais a chur ar fáil le bearnaí i maoiniú a líonadh nuair is féidir. Murach an cúnamh sin ón rialtas láir, ní bheadh sé indéanta an buiséad cothrom seo a thabhairt chun cinn mar atá sé á chur i láthair.

Ar leithligh mar Chomhairle, is mian linn aitheantas a thabhairt don tionchar atá ag na méaduithe "costas maireachtála" ar ár saoránaigh agus ar ár bpobail. Tá méadú ollmhór tagtha ar phraghas riachtanais riachtanacha tí amhail bia, ola, gás agus leictreachas agus bíonn sé deacair ar go leor teaghlach íoc as gach rud sa bhreis ar a gcostais tithíochta agus eile.

3.0 Breithnithe Buiséid Ghinearálta 2026

Agus an Dréachtbhuiséad Ioncaim do 2026 á chur le chéile agam, chuir mé tosaíochtaí na Comhairle Tofa san áireamh, le béim ar roinnt príomhréimsí lena n-áirítear:

- a) Cothabháil agus feabhsú tithe, bóithre, agus príomhbhonneagar eile,
- b) Tacaíocht d'fhorbairt eacnamaíoch agus do chruthú post,
- c) Píblíne pleananna a ullmhú le haghaidh tithíochta, bóithre, feabhsuithe ar an réimse poiblí, athghiniúint lár an bhaile, caitheamh aimsire/fóillíochta, agus bonneagar cruthaithe post,
- d) Forbairt turasóireachta, cur chun cinn, agus forbairt táirgí,
- e) Forbairt i mbailte tuaithe, sráidbhailte agus pobail ar fud an Chontae
- f) Díriú ar shruthanna cistiúcháin breise agus cómhaoiniú a chumasú
- g) Díriú ar dheontais chaipitil ón rialtas le haghaidh feabhsúcháin i mbailte agus sráidbhailte
- h) Tacú le fás Réigiún an Iarthuaiscirt

Foráiltear sa Dréachtbhuiséad anseo do phríomhréimsí amhail €925,000 don Tionscnamh Cistí Forbartha €370,000 do Chistí Forbartha na mBall, €370,000 *[glactha: €259,000]* breise do Chiste na Soilse Poiblí agus Mionbhonneagair, €205,000 breise (€555,000 san iomlán) le tabhairt faoi chothabháil ar Eastáit Tithíochta na Comhairle, (an 'Back Lane Programme' roimhe seo), soláthar seirbhísí riachtanacha túslíne, na riachtanais chómhaoinithe a bhfuiltear ag súil leo a chomhlíonadh in 2026 do na tionscadail go léir atá ar siúl.

Ní thig na forálacha seo a dhéanamh gan an riachtanas le haghaidh méadú ar na Rátaí Tráchtála. Agus an Dréachtbhuiséad seo á dhéanamh agam, thug mé aird ar thuairimí na mBall Tofa mar a cuireadh i láthair iad trí phlé ag an Ghrúpa Beartais Chorparáidigh, ag an Chomhairle Iomlánach, ag Cruinnithe an Cheantair Bhardasaigh, agus ag próisis Bhuiséad an Cheantair Bhardasaigh do 2026.

4.0 Tionscadail Forbartha a Chómhaoiniú

D'éirigh thar cionn leis an Chomhairle le blianta beaga anuas agus í san iomaíocht do thionscadail shuntasacha forbartha agus iad a bhaint, mar shampla:

- i. Tionscadal SEED Bhealach Féich
- ii. RRDF Bhéal Átha Seanaidh
- iii. URDF Leitir Ceanainn
- iv. Bun Cranncha a Athchumhachtú
- v. Ailt an Chorráin/Árainn Mhór
- vi. Tionscadail Shuntasacha Calafórt agus Cuanta

Ag an pointe seo, tá tionscadail ar leith ar fiú breis is €230 milliún iad agus a bhfuil cómhaoiniú de €60 milliún go €70 milliún de dhíth ón Chomhairle ceadaithe don Chomhairle. Cé go bhfuil €35 milliún faighte ar iasacht ag an Chomhairle, caithear tuilleadh maoinithe a chur ar fáil as seo go ceann cúpla bliain. Go deimhin, is é ár n-uaimhian dul san iomaíocht do thionscadail eile den chineál céanna agus iad a bhaint. Braitheann forbairt agus rath Dhún na nGall ar an chineál seo infheistíochta agus tá dualgas orainn ar fad an deis seo a thapú nuair atá sé ann. Tá laghdú déanta ag an rialtas le tamall anuas ar an chéatadán cómhaoiniú ar roinnt tograí úra agus cuideoidh sé seo go mór le tograí a chur ar fáil i nDún na nGall amach anseo.

Cuireann an Dréachtbhuiséad €1,050,000 *[glactha: €0]* ar fáil rud a cheadóidh d'iasacht bhreise €15m chun a chur i dtreo cómhaoiniú ar thionscadail chaipitil.

Níor mhéadaigh an Chomhairle Rátaí Tráchtála sna blianta 2019, 2020, 2021, 2022, 2023, 2024 nó 2025. Tá cumhacht caiteachais an airgid ón bhliain 2019 laghdaithe go mór anois i bhfianaise na leibhéal boilscithe agus brú costais le blianta beaga anuas. Dá bhrí sin, i bhfianaise na seacht mbliana as a chéile gan aon mhéadú ar iolraitheoirí Rátaí Tráchtála, na costais mhéadaitheacha atá os comhair na Comhairle agus í i mbun a gnó agus an gá atá le soláthar a dhéanamh d'obair a bhfuil géarghá léi agus le Dréachtbhuiséad cothrom a chur ar fáil do 2026, caithefear Rátaí Tráchtála a mhéadú 5%.

5.0 Réigiún an Iarthuaiscirt: Saincheisteanna agus Deiseanna

Tá ár n-obair leanúnach agus ár ndlúthcheangail le Comhairle Chathair Dhoire agus Cheantar an tSraitha Báin i ndiaidh muid a chur in áit faoi leith go náisiúnta agus go cinnte san Eoraip ó thaobh ár réigiúin trasteorann agus ó thaobh ár gcomhoibrithe de. Tá an Chomhpháirtíocht uathúil um Fhás Straitéiseach seanbhunaithe agus tugtar tacaíocht mhaith di. Tá sé ríthábhachtach na chéad chéimeanna eile a ghlacadh le hinfheistíocht a chinntiú sa réigiún agus is féidir leis cuidiú leis an réigiún lena thabhairt chuig áit ina dtig leis cur go mór leis an gheilleagar ar bhonn fadtéarmach agus inbhuanaithe. Tá muid ag súil go mór le comhoibriú leis na Comhairlí eile timpeall orainn i bhFear Manach/ar an Ómaigh/ i Liatroim agus i Sligeach.

Amharcann an Chomhairle go dearfach ar na deiseanna atá ann ag an am seo dár gcontae agus dár réigiún. Oibríonn an Chomhairle go dlúth lenár gcomhpháirtithe straitéiseacha san oideachas/scileanna, sa chúram sláinte agus sna hearnálacha gnó i gcoitinne. Tabharfaidh soláthar an ATU i Leitir Ceanainn mar aon le hobair an Bhoird Oideachais agus Oilíúna (BOO) agus na comhlachtaí oideachais trasteorann deis iontach do mhic léinn agus d'oibrithe amach anseo inár réigiún.

Foráiltear sa Dréachtbhuiséad do 2026 don Chomhairle leanúint dá rannpháirtíocht i réimse na dtionscnamh a théann i bhfeidhm ar Réigiún an Iarthuaiscirt.

Tá tacaíocht léirithe arís eile ag an Chomhairle do Bhóthar an A5 a nascann Baile Átha Cliath. Táthar ag súil go gcuirfear ár dTionscadail Bhóthair TEN-T áitiúla isteach le haghaidh faomhadh reachtúla go luath in 2026, tá dul chun cinn suntasach á dhéanamh ag an tionscadal Leathanbhanda Náisiúnta, an cuimsiú (ar bhealach teoranta) san Athbhreithniú Uile-Oileáin Iarnróid – cuidíonn siad go léir le Dún na nGall a chur i dtimpeallacht níos fearr le haghaidh fáis.

6.0 Bloic Choincréite Lochtacha

Tá ceist na mBloc Coincréite Lochtach ina cnámh spairne i nDún na nGall le roinnt blianta anuas, agus go leor teaghlach ag fulaingt agus faitíos orthu a bheith ina gcónaí ina dtithe. Tá an cheist go mór faoi chaibidil i nDún na nGall agus níos faide i gcéin i gcónaí. Tháinig Scéim Feabhsaithe an Rialtais do réadmhaoine faoi úinéireacht phríobháideach i bhfeidhm i mí Iúil 2023. Tá tús á chur le réitigh do roinnt teaghlach faoin scéim. Aithnítear fosta go bhfuil sé ráite ag roinnt teaghlach nach bhfuil fáil acu ar an Scéim agus leanfaidh an chomhairle orthu ag lorg leasuithe. Táthar ag súil go mbeidh an scéim in ann dul chun cinn suntasach a dhéanamh in 2026 agus ina dhiaidh sin. Tá méadú tagtha ar líon na foirne atá ag an Chomhairle leis an scéim nua a riar. Tá deontais iníoctha faoin Scéim inaisíoctha go hiomlán ag an Chomhairle ón Roinn.

Tá thart ar 1,200 teach sóisialta ag an Chomhairle a bhfuil bloic choincréite lochtacha den chineál céanna iontu. Tá aighneacht curtha faoi bhráid an Rialtais ag an Chomhairle ag lorg cead agus maoiniú do na tithe seo. Bhí roinnt plé déanta leis an Roinn agus tuigtear go bhfuil cúrsaí ag dul chun cinn agus is dócha go dtabharfaidh an Roinn cead dul ar aghaidh in 2026.

7.0 Tithíocht do Chách

Is dúshlán ollmhór é tithíocht a chur ar fáil i ngach contae ag an phointe seo. Tá an cheist ag dul i bhfeidhm ar go leor daoine agus ar theaghlaigh, lena n-áirítear tionóntaí tithíochta sóisialta, daoine atá ag iarraidh dul ar dhréimire na réadmhaoine, oibrithe ag bogadh go háit eile agus go deimhin daoine aosta atá ag iarraidh go mbeadh an "méid ceart" ina dteach féin. Tá éifeacht aige seo ar chomhlachtaí atá ag fostú oibrithe a bhfuil deacracht acu tithe a fháil.

Sheol an tAire Tithíochta an plean nua Tithíocht do Chách ag deireadh 2021. Tá plean ilbhliana forbartha ag an Chomhairle agus d'aontaigh sí leis an Roinn Tithíochta é. Is infheistíocht shuntasach í i dtithíocht shóisialta ar ardchaighdeán. Cuimsíonn sé roinnt roghanna soláthair lena n-áirítear talamh a cheannach / tithe a thógáil, pacáistí lándéanta, dearadh / tógáil agus ceannacháin dhíreacha.

Aithnítear go bhfuil go leor iarrachtaí ar bun ag baill foirne agus ag baill thofa agus tá dea-thoradh ar an phíblíne soláthair ina bhfuil breis agus 500 teach á dtógáil faoi láthair.

Tá fadhb mhór ag baint le seirbhísí do dhaoine gan dídean a chur ar fáil i nDún na nGall, rud nach raibh amhlaidh san am a chuaigh thart agus caithfear clár seirbhísí a chur ar fáil.

8.0 Bearta um Gníomhú ar son na hAeráide

Tá an deis agus an dualgas orainn go léir gníomhú agus oibriú le réitigh a chuideoidh linn an méid a chuirimid le téamh domhanda a laghdú. Ní mór don Chomhairle a cuid féin a dhéanamh agus a treo a choigeartú le freastal ar na héilimh a bhaineann lena lorg carbóin a laghdú.

Tá maoiniú faighte ón rialtas láir do thrí phost i nDún na nGall ina mbeifear ag obair go lánaimseartha ar bhearta Athrú Aeráide agus táthar ag súil go gcuideoidh sé seo lenár bhfreagairt ar fud na Comhairle agus na sochaí i gcoitinne i dtaca leis an Phlean um Gníomhú ar son na hAeráide a bhrú chun cinn. Glacadh lenár gcéad Phlean um Gníomhú ar son na hAeráide go luath in 2024 agus tá Foireann Gníomhaithe ar son na hAeráide curtha ar bun againn.

9.0 Ceanncheathrú Lifford

Is gá feabhas a chur ar Chóiríocht na Comhairle ag a Ceanncheathrú i Leifear. Áirítear i nDréachtbhuiséad 2026 soláthar €100,000 le leanúint leis an scrúdú ar riachtanais na Comhairle sna blianta amach romhainn. D'fhéadfadh infheistíocht de roinnt milliún Euro i Leifear a bheith mar thoradh air seo. Beidh an teagmháil leis an fhoireann, leis na Baill Thofa agus leis an phobal ríthábhachtach, agus táthar ag súil go gcuirfear leis seo in 2026.

Tá sé d'acmhainn ag an infheistíocht i gCeanncheathrú na Comhairle i Leifear infheistíochtaí eile a dhéanamh i Leifear ar nós Tionscadail Abhann, Forbairt Choiteann Leifir agus na Glasbhealaí agus tionscadail TEN-T atá á stiúradh ag an Chomhairle. Le chéile, athróidh na hinfeistíochtaí seo baile Leifir.

Ní mór go gcuirfidh ár gcuid riachtanas na nithe seo san áireamh; na socrúithe nua oibre hibríde, seirbhísí díláraithe, seirbhísí nua srl. buailfidh an mheitheal oibre de bhaill foirne agus de bhaill thofa lena chéile sula gcuirfear tús leis an obair seo.

10.0 Nóta Buíochais

Ba mhaith liom mo bhuíochas a ghabháil leis an Chathaoirleach, an Clr. Paul Canning, leis an iar-Chathaoirleach, an Clr. Niamh Kennedy, agus le Baill Thofa na Comhairle as a dtacaíocht agus a gcomhoibriú i rith na bliana. Ba mhaith liom buíochas a ghabháil leis an Ghrúpa Beartais Chorporáidigh agus leis an Bheartas Straitéiseach agus le coistí eile as a n-iarrachtaí agus as plean oibre 2025 a chur i bhfeidhm. Ba mhaith liom aitheantas a thabhairt don obair shuntasach agus leanúnach a rinne mo chomhghleacaithe ar Fhoireann Bainistíochta na Comhairle agus lena bhfoireann le dianchlár oibreacha agus seirbhísí a chur ar fáil le blianta beaga anuas. Ba mhaith liom aitheantas a thabhairt fosta d'iarrachtaí na Stiúrthóirí Seirbhíse agus dá mbaill foirne as an Dréachtbhuiséad Ioncaim seo a ullmhú do 2026. Agus aitheantas á thabhairt agam d'iarrachtaí an Uasail Richard Gibson agus a fhoireann, ba mhaith liom aitheantas a thabhairt fosta don méid a rinne Tanya Kee mar Chuntasóir Bainistíochta na Comhairle. Ba

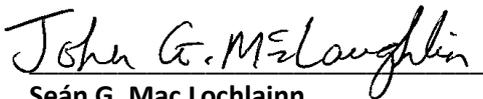
mhaith liom buíochas a ghabháil le hAnne McElchar agus le Cara Patton as an ról atá acu i dtacú agus i reáchtáil Oifig an Phríomhfheidhmeannaigh.

Lena chois sin, ba mhaith liom aitheantas agus buíochas a thabhairt don Uasal Liam Ward, Stiúrthóir Seirbhísí agus Leas-Phríomh-Fheidhmeannach a chuaigh ar scor i mí Dheireadh Fómhair 2025 tar éis 42 bliain dílis a chaitheamh le Comhairle Contae Dhún na nGall agus a thug seirbhís d'ardchaighdeán don Chomhairle.

Ar deireadh, ba mhaith liom aitheantas a thabhairt don Chomhairle ar bhronn LAMA agus Chambers Ireland an gradam 'Comhairle na Bliana 2025' uirthi. Mo bhuíochas lenár bhfoireann agus lenár mbaill thofa as a gcuid oibre, rud a chuir san iomaíocht muid agus a raibh gradam náisiúnta bronnta orainn mar thoradh uirthi.

MOLADH

Molaim go nglacfadh an Chomhairle le Dréachtbhuiséad Ioncaim 2026 a cuireadh i láthair le Ráta Luachála Bliantúil (ARV) de 0.2436 do Chontae Dhún na nGall, arb ionann é agus méadú 5% ar an ráta do 2025.



Seán G. Mac Lochlainn
Príomh-Fheidhmeannach

10 Samhain 2025

ANNUAL REVENUE BUDGET 2026

1.0 Introduction

I submit for your consideration the Draft Revenue Budget for 2026. This Draft Budget provides for expenditure in the sum of €224,034,793 [*adopted €222,059,843*] for the year ending 31st December 2026. The Council has not raised commercial rates since 2018 and there has been huge inflation in those 7 years which has had the effect of eroding the spending power of the existing monies. That is a similar position across all sectors and society in general and it is also acknowledged that there is a huge pressure on businesses and a drive upwards in costs. In that regard, it has been a very challenging budget to bring forward. However, it is a time of great opportunity for Donegal and this Draft Budget is structured to do the very best for Donegal and its place to drive the development of the wider North West Region.

The Draft Budget will cover the basic and essential activities that the Council is expected to deliver. It will also provide some monies to allow further development. It is set in the context of maintaining a focus on the core business of the Council and on the day-to-day operational requirements that will arise during 2026.

The strategic objectives of the Council, as outlined in our new Corporate Plan 2024 to 2029, have guided the drafting of the revenue budget for 2026. Creating the circumstances to build the financial capacity of the organisation has, during the past number of years, been a critical priority of the Council. To this end, the Council has, I believe, struck a good balance between establishing a solid sustainable financial position and, at the same time, ensuring that expenditure provisions are sufficient to enable the delivery of required services and to fund work that supports and develops the County and economy at local level.

The Draft Budget will provide additional monies to further support the drawing down of loans to counter fund capital projects in the years ahead. These capital projects are very much necessary and will help transform the County when completed.

2.0 Current Financial Environment

The significant “cost of living” crisis and inflationary pressures over the last three years has resulted in eroding the spending power of the Council’s budgets.

The cost of the Council’s services and contracts have increased significantly right across all divisions. The cost implications have had to be dealt with by obtaining additional funds and by adjusting and reducing other components to meet the budget available. It is important to acknowledge that our central government, working along with Council and our wider sector has been helpful in providing financial assistance towards bridging gaps in funding where possible. Without that central government assistance, it would not have been possible to bring forward this balanced budget in the manner it is being presented.

Separately as a Council, we wish to acknowledge the effects the “cost of living” increases are having on our citizens and communities. The price of essential household necessities such as food, oil, gas and electricity has seen massive increases and many families find it difficult to pay for everything on top of their housing and other costs.

3.0 General Budget Considerations 2026

In framing the Draft Revenue Budget for 2026, I have taken account of the priorities of the Elected Council, with an emphasis on a number of key areas including:

- a) The maintenance and improvement of houses, roads, and other key infrastructure,
- b) Support for economic development and job creation,
- c) Preparing a pipeline of plans for housing, roads, public-realm improvements, town centre regeneration, recreation/leisure, and job-creation infrastructure,
- d) Tourism development, promotion, and product development,

- e) Development in rural towns, villages, and communities across the County
- f) Targeting additional funding streams and enabling co-financing
- g) Targeting capital grants from government for improvements in towns and villages
- h) Support the growth of the North West Region

The Draft Budget herein provides for key areas such as the €925,000 for the Development Funds Initiative, €370,000 for the Members Development Funds, an increase to the Public Lights and Minor Infrastructure Fund at €370,000 *[adopted €259,000]*, an additional €205,000 (Total €555,000) to undertake maintenance in Housing Estates, (formerly the 'Back Lane Programme'), the provision of essential frontline services, and meeting the anticipated co-funding requirements in 2026 for all the projects underway.

These provisions cannot be made without the requirement for an increase in the Commercial Rates. In making this Draft Budget, I have had regard to the views of the Elected Members as presented through deliberations at Corporate Policy Group, Plenary Council, the Municipal District Meetings, and the Municipal District Budget processes for 2026.

4.0 Co-Funding of Development Projects

The Council has been particularly successful in recent years at competing for and winning significant development projects such as:

- i. Ballybofey SEED Project
- ii. Ballyshannon RRDF
- iii. Letterkenny URDF
- iv. Repowering Bunrana
- v. Ailt an Chorráin/Árainn Mhór
- vi. Significant Piers and Harbours Projects

At this point, particular projects to the value of over €230 million that require co-funding from the Council of €60 million to €70 million have been granted to the Council. While the Council has borrowed €35 million, further funding will have to be provided for over the next few years. Indeed, our ambition is to compete for and win further similar projects. The development and further success of Donegal depends on this type of investment and there is an obligation on us all to maximise this opportunity when it exists. The government in recent times have reduced the percentage co-funding on some new projects and this will assist greatly in the delivery of future projects in Donegal.

The Draft Budget provides €1,050,000 *[adopted €0]* which will allow the borrowing of an additional €15m to be put towards co-funding of capital projects.

The Council has not increased Commercial Rates in years 2019, 2020, 2021, 2022, 2023, 2024 or 2025. The spending power of money since 2019 has now been greatly reduced given the levels of inflation and cost pressures in recent years. Consequently, given the seven consecutive years of no increase in Commercial Rates multipliers, the rising costs facing the Council in carrying out its business and the need to provide for much needed work and in order to provide a balanced Draft Budget for 2026, Commercial Rates will need to be increased by 5%.

5.0 Northwest Region: Issues and Opportunities

Our ongoing work and close ties with Derry City and Strabane District Council have set us apart nationally and indeed in Europe in terms of our cross-border region and collaboration. The unique Strategic Growth Partnership is well established and supported. Taking the next steps to secure investment in the region is vitally important and can assist in bringing the region to a place where it can be a net contributor to the economy on a long-term and sustainable basis. We are also eager to collaborate with our other neighbouring Councils of Fermanagh/Omagh/Leitrim and Sligo.

The Council views very positively the opportunities that present at this time for our county and region. The Council works closely with our strategic partners in education/skills, healthcare and the wider business sectors. The provision of the ATU in Letterkenny together with the work of the Education & Training Board (ETB) and coupled with the cross-border education bodies, will provide a great opportunity for students and future workers in our region.

The Draft Budget for 2026 provides for the Council to continue its participation in the range of initiatives affecting the Northwest Region.

The Council has given renewed support for the A5 Road connecting Dublin. Our local TEN-T Road Projects is expected to be submitted for statutory approvals early in 2026, the National Broadband project is well advanced, the inclusion (in a limited way) in the All Island Rail Review – all help to position Donegal in a better environment for growth.

6.0 Defective Concrete Blocks

The issue of Defective Concrete Blocks has caused great distress in Donegal for several years, with many, many families suffering and having a fear of living in their homes. The issue continues to dominate discussion in Donegal and further afield. The Government Enhanced Scheme for privately owned properties came into operation in July 2023. It is beginning to deliver solutions for a number of families. It is also acknowledged that a number of families have said they can't access the Scheme and the council will continue to seek amendments. It is hoped the scheme can deliver significant progress in 2026 and beyond. The Council has increased its staff complement to administer the new scheme. Grants payable under the Scheme are fully recoupable by the Council from the Department.

The Council owns an estimated 1,200 social houses with similar defective concrete blocks. The Council has made a submission to Government seeking approval and funding for these houses. There have been a number of engagements with the Department and it is understood to be at an advanced stage and the Department are likely to provide approval to proceed in 2026.

7.0 Housing for All

The provision of housing is a huge challenge in every county at this stage. The issue generally is affecting many people and families including social housing tenants, people seeking to get on the property ladder, workers moving location and indeed older people looking to "right-size" their home. It is affecting companies recruiting workers who find it difficult to get housing.

The Minister for Housing launched the new Housing for All plan in late 2021. The Council has developed a multi-year plan and agreed it with the Department of Housing. It represents a significant investment in high quality social housing. It includes a number of delivery options including purchasing land/building own houses, turnkey packages, design/build and direct purchases.

It is acknowledged that there have been huge efforts made by staff and elected members, and the pipeline of delivery is showing some good results with over 500 homes in construction currently.

The provision of homeless services which was quite rare in Donegal in the past is fast becoming an issue in Donegal and a programme of services must be provided.

8.0 Climate Action Measures

We all have the opportunity and obligation to take action and work with solutions that will help reduce our contribution to global warming. The Council must play its part and adjust its direction to best meet the demands of reducing its carbon footprint.

The central government has funded three posts in Donegal to work full time on Climate Change measures and it is expected that this will help drive our response across the Council and wider society to the Climate Action Plan. Our first Climate Action Plan was adopted in early 2024 and our wider Climate Action Team has been formed.

9.0 Lifford Headquarters

It is necessary to improve Council Accommodation at its Headquarters in Lifford. The Draft Budget 2026 includes provision of €100,000 to continue the examination of the Council's needs over the next number of decades. This could result in an investment in Lifford of several million Euro. The engagement with staff, Elected Members and the public will be critical, and it is expected that such arrangements will be ramped up in 2026.

The investment in Lifford Council Headquarters has the potential to compliment other investments in Lifford such as the Riverine Projects, the Lifford Commons Development and the Greenways and TEN-T projects that the Council is leading. Together, these investments will transform the town of Lifford.

Our needs will have to take account of new hybrid working arrangements, decentralised services, and new services etc. The working group of staff and elected members will continue to meet to advance this work.

10.0 Acknowledgements

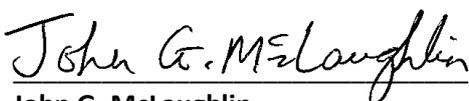
I wish to extend my thanks and appreciation to the Cathaoirleach Cllr. Paul Canning, former Cathaoirleach Cllr. Niamh Kennedy, and to the Elected Members of the Council for their support and co-operation during the year. I wish to thank the Corporate Policy Group and the Strategic Policy and other committees for their efforts and application in delivering on the 2025 work plan. I wish to acknowledge the continued significant contribution of my colleagues on the Council's Management Team and their staff in the delivery of an intensive programme of works and services over the past years. I also wish to acknowledge the efforts of the Directors of Service and their staff in the preparation of this Draft Revenue Budget for 2026. In acknowledging the efforts of Mr. Richard Gibson and his staff, I wish to also acknowledge the input to the process of Ms. Tanya Kee as the Council's Management Accountant. I wish to thank Ms. Anne McElchar and Ms. Cara Patton for their roles in supporting the running of the Chief Executive's Office.

I would also like to acknowledge and pay tribute to Mr Liam Ward, Director of Services and Deputy Chief Executive who retired in October 2025 after 42 years of loyal and high-quality service to Donegal County Council.

Lastly, I would like to acknowledge that our Council won the "Council of the Year for 2025" from both LAMA and Chambers Ireland. I would like to thank our staff and elected members for all their work that made us competitive and ultimately led to winning that national award.

RECOMMENDATION

I recommend that the Council adopt the 2026 Draft Revenue Budget as presented with an Annual Rate of Valuation (ARV) of 0.2436 for the County of Donegal, which represents a 5% increase on the rate for 2025.



John G. McLaughlin
Chief Executive

10th November 2025

Director of Finance Commentary

Prescribed Period for Budget 2026

The Minister for Housing, Local Government & Heritage has determined the period 3rd November 2025 to 28th November 2025 as the prescribed period for Donegal County Council for the holding of the 2026 Revenue Budget Meeting.

The Minister has also prescribed the period 1st October 2025 to 14th November 2025 for the holding of a meeting of municipal districts to consider the Draft Budgetary Plan.

The Statutory Revenue Budget Meeting will be held at 10am on Friday 21st November 2025.

The Budget must be adopted within a period of 14 days commencing on that date. The final date for the adoption of the Budget is Thursday 4th December 2025.

The Draft Budget has been prepared in the format prescribed by the Department of Housing, Local Government & Heritage.

Budget Preparation

The Council – Local Property Tax

As required under Section 20 of the Finance (Local Property Tax) Act 2012 (as amended), Donegal County Council resolved at the Council meeting held on 30th September 2024 to maintain the rate of Local Property Tax (LPT) for the five-year period 2025 to 2029 at +15% of the baseline. Total LPT income for 2026 is €28,951,445 which is €1,531,595 higher than the pre-variation baseline allocation of €27,419,850.

The LPT figure of €28,951,445 is inclusive of €17,209,214 in equalisation funding provided to Donegal County Council from central government funds. The value of LPT collected in Donegal is expected to be €11,742,231.

The LPT Revaluation Process and the addition of newly liable properties has resulted in additional LPT income in the sum of €931,513 for 2026.

Corporate Policy Group

The Corporate Policy Group discussed the context and considerations affecting the preparation of the 2026 Draft Budget at meetings held on 14th of July, 22nd of September, and 7th of November 2025.

Municipal Districts

The Municipal Districts, as part of the draft budgetary plan and plenary budget preparation, and as required under Sections 2.1 and 2.2 of Circular Fin 10/2025, considered and discussed a range of issues as part of budget workshops held during the period 3rd to 13th October 2025, and made further observations and recommendations when formally considering their respective Draft Budgetary Plans at meetings held during the period 20th to 24th October 2025.

Financial Context

The 2026 Budget

This Budget is based on the following bases and assumptions:

- The Local Property Tax allocation for 2025 is €28,951,445, which includes €17,209,214 in equalisation funding from central government and €11,742,231 expected to be collected locally. The decision to retain the rate of Local Property Tax at +15% of the baseline for 2026 has provided €1,531,595 in LPT income for 2026.

- The 2026 Revenue Budget has been drafted on the basis of an Annual Rate of Valuation (ARV or ‘rates multiplier’) of 0.2436 *[adopted 0.232]*. This represents an increase on the ARV of +5% for 2026. Combined with a reduction in net rates buoyancy (due to net revisions/appeals/additions), this delivers net additional income of €1.756m for the Council in 2026. An increase in Commercial Rates income is required to support the capital programme and to maintain the delivery of Council services, recognising that inflation has negatively impacted the Council’s spending power in recent years. Total gross Commercial Rates income for 2026 is €41,474,042 *[adopted €39,499,088]*.
- The draft budget provides for a total directly applied General Municipal Allocation (GMA) of €925,000 and takes account of the Municipal District budget meeting discussions and feedback in this regard. The allocation has been badged as ‘Development Management – Strategic Development Fund’ (aka the Development Fund Initiative – DFI). The amount allocated per elected member has been maintained at €25,000 per member (retaining the +€5,000 increase per elected member introduced in 2024).
- The Council will deliver certain water services under the management and control of Uisce Éireann in 2026. This budget is prepared on the basis that the costs incurred by the Council will be recouped in full. This includes a contribution towards the Council’s Central Management Charges.
- There remains a requirement, as part of a multi-annual approach, to continue with a number of exceptional measures to match income with required expenditure for 2026, in an effort to provide a balanced budget for the members’ consideration. This includes:

- Reserve Transfers	€4,301,194 <i>[adopted €4,301,198]</i>
- Utilisation of Internal Capital Receipts	€ nil
- NPPR	€ nil
Total	<u>€4,301,194</u> <i>[adopted €4,301,198]</i>
- The value of exceptional measures required to provide a balanced budget has decreased from €4.361m in 2025 to €4.301m in 2026 – a reduction of approximately €0.06m. NPPR charges ceased to be collectible in 2025. The utilisation of Internal Capital Receipts to support the Revenue Budget has been removed for 2026.

The draft Budget for 2026 provides for total expenditure of €224,034,793 *[adopted €222,059,843]* and anticipates income of €182,560,749 *[adopted €182,560,755]* from a range of services and sources including Local Property Tax, rents, fees, charges, loan repayments, grants, recoupments, Internal Capital Receipts (ICRs), and reserves. The balance of €41,474,042 *[adopted €39,499,088]* be funded from Commercial Rates.

Adopted Budget 2026

Division	Adopted Budget 2026
Housing and Building	€52,155,115
Road Transport & Safety	€67,506,913
Water Services	€13,522,928
Development Management	€24,710,914
Environmental Services	€22,600,750
Recreation and Amenity	€11,740,577
Agriculture, Food and the Marine	€2,762,079
Miscellaneous Services	€27,060,567
Total	€222,059,843

Commercial Rates

The draft budget for 2026 includes Commercial Rates income in the sum of €41,474,042 *[adopted €39,499,088]*.

The Commercial Rates revaluation process, coordinated by Tailte Éireann, concluded at year-end 2023. Commercial Rates bills issued in 2024 were based on the revised model. Two-thirds of Donegal businesses experienced a reduction in their Commercial Rates liability from 2024 as a result of the revaluation process.

The 2026 Revenue Budget has been drafted based on an Annual Rate on Valuation (ARV or 'rates multiplier') of 0.2436 *[adopted 0.232]*. This represents an increase of 5% on the 2025 ARV. This provides a gross Commercial Rates income figure of €41,474,042 *[adopted €39,499,088]*.

The proposed +5% adjustment in the Commercial Rates Multiplier provides additional income in the sum of €1.975m for 2026. However, the net effect of new property valuations, appeals, and revisions has resulted in a net reduction in Commercial Rates buoyancy for 2026. This amounts to a net reduction of €0.219m. Therefore, comparing Budget 2025 to Budget 2026, the net additional Commercial Rates income available for 2026 amounts to €1.756m *[adopted figure of €39,499,088 for 2026 represents a reduction of €218,532 on the adopted figure of €39,717,620 for 2025]*.

Rates Abatement Scheme

The Local Government Rates and Other Matters Act 2019 (as amended) provides for a rates vacancy abatement scheme, to be decided by local authority members in order to promote national and/or local policy objectives. The Local Government Abatement of Rates in respect of Vacant Properties Regulations 2024 (S.I. No. 348 of 2024) came into operation in July 2024. The Regulations provide that a local authority may provide a temporary abatement of rates for vacant properties. The approval of a Rates Abatement Scheme is a reserved function of the elected members.

Currently, Donegal County Council operates a 100% abatement (refund) in respect of commercial properties that are vacant and available for-lease during the financial year. In practice, this means that owners/tenants of properties that are vacant and for-lease are not required to pay Commercial Rates.

The draft budget for 2026 has been prepared on the basis of continuing with 100% abatement of rates on vacant property. A report prepared in accordance with the requirements of Section 9 of the Local Government Rates and Other Matters Act 2019 (as amended) and the Local Government Abatement of Rates in respect of Vacant Properties Regulations 2024 (the Regulations) has been included on the agenda for the Statutory Budget Meeting on 21st November 2025.

Outturn 2025

The 2025 Revenue Budget is being managed with the objective of working towards a balanced outturn at year-end.

While the precise outcome for 2025 will not be known until completion of the Annual Financial Statement, the indications at present are trending towards a broadly balanced outcome, taking into account the requirement to absorb increased costs, especially in respect of pay, energy, and other expenditure headings impacted by rising inflation.

At this time, it is possible that a proportion of the exceptional measures (reserves and Internal Capital Receipts) may be required to achieve a balanced outturn for 2025. While a balanced outturn will be met using this approach, it is neither desirable nor sustainable to rely on reserves and Internal Capital Receipts to achieve such an outcome. The need to identify and apply sustainable income lines is a major priority for future budgets.

Defective Concrete Blocks

Donegal County Council, as a Designated Local Authority, is tasked with the administration of the Enhanced Defective Concrete Blocks Grant Scheme on behalf of the Department of Housing, Local Government & Heritage.

The primary aim of the Enhanced Grant Scheme is to assist homeowners, impacted and affected by the presence of deleterious materials, to have their homes remediated.

To date, the Council has received 2,232 applications averaging just over 40 applications per month. 1,328 applicants have been notified of the appropriate Remediation Option and have received approval in principle to a combined value of over €457m.

Over €158m has been paid across the Previous Scheme and the Enhanced Scheme to eligible applicants for costs including Remedial Works, Professional Fees (Health & Safety, Oversight, Remedial Works Plans), Engineer's Reports / Building Condition Assessments and Ancillary Costs (Alternative Accommodation, Storage and Immediate Repairs).

The number of applicants who have commenced Remedial Works has significantly increased in 2025. There are 579 dwellings with works ongoing and the number of completions has increased month on month and currently sits at 205.

This increased activity has seen the average payments to applicants rising to over €14m per month in Q3 2025. Since January 2025, €97m has been paid to applicants and it is projected that total payments for 2025 will be close to €120 million.

With the upward trend in commencements expected to continue, the expenditure profile for Defective Concrete Blocks for 2026 across the Enhanced Scheme is €240m.

Expenditure relating to the administration of the Defective Concrete Blocks Grant Scheme does not appear within the tables in this Draft Revenue Budget, as it is accounted for on the Council's Capital Account. Projected expenditure for the period 2026-2028 appears in the Council's Three-Year Capital plan.

Uisce Éireann

Full accountability for the delivery of water services functions has now transferred to Uisce Éireann. Local authority employees involved in the delivery of water services functions are now under the management and direction of Uisce Éireann. The involvement of local authorities in the delivery of water services functions will be phased out by the end of 2026.

Uisce Éireann has been calculated as a contra item in Donegal County Council's budget for 2026, i.e., that all direct expenditure associated with the provision of water services will be recouped in full and that no costs will fall to the Council in respect of this work area for the coming year. This includes a budgeted contribution towards Uisce Éireann's share of Central Management Charges for the full year 2026, which will be funded by the Department of Housing, Local Government & Heritage.

Expenditure on behalf of Uisce Éireann is estimated at €5,619,869 for 2026. In addition, Central Management Charges recoupable from the Department of Housing, Local Government & Heritage is estimated at €4,752,874.

Payroll

The total payroll and pension cost for 2026 is €103,611,541 (revenue and capital) *[adopted €103,422,591]*. Revenue payroll amounts to €78,139,993 *[adopted €77,951,043]*. Capital amounts to €12,992,065. Pensions amount to €10,008,483, with the budget for gratuities totalling €2,471,000. Included in the total figure is €5,455,218 in respect of the Uisce Éireann budget for 2026.

The unwinding of the various Financial Emergency Measures in the Public Interest Acts has, since 2016, seen the gradual restoration of pay to local authority staff. More recently, 'Building Momentum – A New Public Service Agreement' and the 'Public Service Agreement 2024 – 2026' have been implemented. Additional income has been allocated from the Department of Housing, Local Government & Heritage with a view to assisting with these non-discretionary cost increases. The total income from this source for 2026 is in the amount of €16,627,864.

Staff Pensions and Gratuities amount to €12,479,483, made up of €2,471,000 for gratuities and €10,008,483 for pensions. While the level of gratuities will vary from year to year, the underlying trend for pension payments each year continues upwards.

The overall payroll budget for 2026 shows a substantial increase, driven variously by the implementation of the organisation's workforce plan, resourcing requirements associated with increased service demands, and the aforementioned national agreements on public service pay.

Strategic Workforce Plan 2025 - 2029

The Council's Strategic Workforce Plan 2025 – 2029 was completed in July 2025. It was developed in accordance with the Strategic Workforce Planning Guide issued by the Department of Public Expenditure, NDP Delivery and Reform. The plan is based on current resources and realistic expectations regarding future resource and operating environments, with a view to ensuring that the Council has the talent and necessary skills to deliver on its Corporate Plan.

Achieving the Council's targets in the Workforce Plan will depend on creating sustainable budget capacity and meeting the challenges of the employment market in the year ahead. The draft 2026 Revenue Budget makes provision for a small number of additional posts which will be recruited on a prioritised basis to meet the needs of essential services.

Inflation

The cost of goods and services continues to rise. In particular, costs associated with energy, construction, trades, and materials have increased significantly in recent years. Future cost movements are difficult to predict. Aside from the direct consequences of increasing costs, there is also the indirect impact that rising prices have on the supply of other goods and services acquired by the Council and on the financial contributions required of partner organisations and associated companies (e.g., leisure centres). These increases in costs will impact the Council's financial outturn for 2025 and have already had a negative impact on the Council's spending power over the last number of years.

The CPI rate of inflation for consumer goods and services over the period 2020 to date is +23.1%. The Council's combined income from Commercial Rates and LPT has only risen by 8.2% over that same period, with many additional service obligations arising during that time. As time progresses, the level of service achievable with relatively static levels of income diminishes. Ultimately, even though budget figures may remain the same, service levels reduce.

The proposed increase in the Commercial Rates multiplier for 2026 will, if adopted, go some way to helping the Council maintain valuable services in County Donegal.

IPB Capital Release

A report to Council in May 2017 advised the elected members of a structured release of retained earnings from the Council's insurers, Irish Public Bodies Insurance CLG (IPB). The original proposal for the release of any funds from this source sought to ring-fence the funds concerned for the write-down of capital balances, or general revenue deficits, where appropriate. However, agreement was subsequently reached to use released funds for the purposes of:

- (a) Carrying out capital works targeted at making improvements that mitigate public liability insurance risk (such as improvements to footpaths)
- (b) Managing increasing insurance costs resulting from the buyout of excesses, availing of 'ground-up' cover, general increases in the annual insurance premium, and the loss of dividend income

In this context, it was agreed that an amount of €2.25m (€750k per year, over a three-year period) would be ring-fenced by Donegal County Council with a view to carrying out infrastructure improvements that will mitigate insurance risk. When combined with own resource funding approved by the elected members, a fund totalling €6.7m was created to carry out a Countywide Footpath Programme designed to improve local infrastructure and mitigate public liability insurance risk. The implementation of work programmes agreed at MD level is ongoing.

Additionally, funds released from IPB have been allocated, as exceptional income in Budget 2025 and draft Budget 2026, to mitigate increased insurance costs relating to those headings mentioned at (b) above, and to support the provision of a balanced budget.

The full amount of the IPB Capital Release in the sum of €6.179m has been paid to Donegal County Council. The funds have been used to support the programme of works outlined herein [see (a) above] and have been allocated to support the adopted revenue budget for 2025 and the draft revenue budget for 2026 [see (b) above]. Proposals for the utilisation of the balance of any residual funds, subject to availability, will be brought before the members at a later date and at a time where the funds are no longer relied upon to balance the annual revenue budget.

Table of Adopted Expenditure & Income Budget 2026 versus Budget 2025

	Budget Expenditure 2026	Budget Expenditure 2025	Budget Income 2026	Budget Income 2025
Housing & Building	€52,155,115	€33,809,292	€51,892,767	€33,547,742
Road Transport & Safety	€67,506,913	€59,608,383	€44,739,010	€37,345,954
Water Services	€13,522,928	€19,689,162	€11,315,985	€17,769,896
Development Management	€24,710,914	€24,019,963	€8,124,635	€8,243,950
Environmental Services	€22,600,750	€21,114,637	€6,254,567	€5,426,897
Recreation & Amenity	€11,740,577	€11,205,982	€946,590	€795,452
Agriculture, Food and the Marine	€2,762,079	€3,055,208	€334,409	€635,083
Miscellaneous Services	€27,060,567	€26,408,154	€30,001,347	€27,408,255
Local Property Tax/General Purposes Grant			€28,951,445	€28,019,932
Amount of Rates to be Levied			€39,499,088	€39,717,620
Total	€222,059,843	€198,910,781	€222,059,843	€198,910,781

Standard Rounding Rules Apply

Income & Expenditure Movements 2025 to 2026

Overall, budgeted expenditure has increased from €198,910,781 in 2025 to an estimated €224,034,793 in the Draft Budget for 2026.

The Draft Revenue Budget for 2026 includes the following:

- The Draft Budget for 2026 includes additional net income from **Commercial Rates** in the sum of €1.756m *[adopted figure of €39,499,088 for 2026 represents a reduction of €218,532 on the adopted figure of €39,717,620 for 2025].*
- The **LPT Revaluation Process** and the addition of newly liable properties has resulted in additional LPT income in the sum of €931,513 for 2026.

- The Council’s ambitious capital programme will require tens of millions of euros in additional borrowing to co-finance important capital projects over the term of the current Council. The Draft Revenue Budget for 2026 includes a provision to allow **new borrowing of up to €15m to assist in the delivery of the capital programme** *[no provision for additional borrowing is included in the Adopted Revenue Budget for 2026]*.
- Revenue account **staff payroll and pension costs** (excluding Irish Water payroll costs, which are recoupable in full) have increased by €3,526,150 *[adopted 3,337,200]*, primarily as a result of the implementation of national pay agreements and an increase in staff numbers to manage increasing workloads in accordance with the Council’s Workforce Plan 2025 - 2029.
- The Draft Budget for 2026 includes an increase in funding from the Department of Housing, Local Government & Heritage in the sum of €1,976,136, which relates to non-discretionary cost increases arising from the implementation of **national pay agreements** during 2025 and projected for 2026. The total allocation is €16,627,864.
- The Draft Budget includes a funding allocation in the sum of €3,757,479 to offset the increased costs arising from the agreement on pay & conditions with respect to **Retained Fire Fighters**. The figure for 2025 was €2,829,945. Additional funding will be required in 2026 and in future years to offset the full-year cost of the agreement. The local government sector will continue to liaise with central government in this regard.
- The **Members Development Fund (MDF)** is retained at €10,000 per elected member in the Draft Budget for 2026 (the total fund is €370,000).
- The **Development Fund Initiative (DFI)** is retained at €25,000 per elected member in the Draft Budget for 2026 (the total DFI fund is €925,000).
- The **Public Lights and Minor Infrastructure Fund** has been increased in the Draft Budget for 2026. The value of the fund is €370,000 (increased from €7,000 per elected member to €10,000 to elected member). *[Adopted €259,000. I.e., no increase for 2026]*
- The Draft Budget for 2026 includes an additional provision of €550,000 *[adopted figure is plus €250,000]* for **Housing Maintenance** and an additional €150,000 towards **Housing Assistance Grants**. An additional €25,000 is included to assist **Residents Committees**.
- The Draft Budget for 2026 contains a provision in the sum of €555,000 to undertake **Housing Estate Maintenance** works. This provision has been increased from €350,000 to €555,000 for 2026. This was formerly referred to as the ‘back-lane programme’ and facilitates upgrading and repair works to access infrastructure in housing estates. €150,000 has been allocated to the Letterkenny-Milford MD; €135,000 has been allocated to the Inishowen MD; with €90,000 allocated to each of the Municipal Districts of Glenties, Donegal, and Lifford-Stranorlar.
- The Draft Budget for 2026 includes an increased **Tidy Towns Fund** in the sum of €222,000 (an increase of €72,000) *[adopted €150,000. I.e, no increase was approved for 2026]*. €60,000 has been allocated to the Letterkenny-Milford MD; €54,000 has been allocated to the Inishowen MD; with €36,000 allocated to each of the Municipal Districts of Glenties, Donegal, and Lifford-Stranorlar *[adopted €30,000 per Municipal District]*.
In addition, Donegal County Council, in partnership with IPB Insurance, is now facilitating **insurance cover** free-of-charge to eligible Tidy Towns groups across the County.
- Income from **Roads Grants** is anticipated to be broadly in line with allocations received in 2025.
- The Draft Budget for 2026 includes a provision in the sum of €100,000 to progress plans for **County House redevelopment**.
- The **Residential Zoned Land Tax (RZLT)** was introduced in 2025. It is a self-assessed annual tax based on the valuation of relevant sites and is charged at a rate of 3% of the market value of relevant properties.

Local authorities are liable to the charge. The Draft Budget contains a provision of €340,000 to discharge Donegal County Council's liabilities in 2026. However, a matching income line has also been included on the expectation that the cost of paying RZLT charges will be recoupable or that local authorities will be successful in seeking an exemption to RZLT liabilities.

- **Insurance costs** have increased overall by €121,593 for 2026. The net increase is primarily due to increased costs for public liability and motor insurance cover.
- **IPB** has indicated that the **dividend** payment to Donegal County Council for 2026 will be similar to the payment received in 2025 (€287,130).
- The Draft Budget for 2026 includes a wide range of **essential increases in expenditure across core Council services**. Many of these increases are unavoidable – such as those which relate to statutory contributions to other bodies, contributions to shared services, legal fees, IT licences, and obligations with respect to historic landfill sites, to name but a few.
- The Draft Budget also includes or maintains increases in allocations to Council services that are largely funded from own resources, and which have been adversely impacted by the effect of **rising inflation**. Increased allocations to these expenditure headings are essential if levels of service are to be maintained. This includes expenditure headings such as buildings maintenance/cleaning, library services, beach maintenance, and many others.
- Furthermore, the Draft Budget maintains provisions for expenditure demands related to **newly developed capital infrastructure**, for example: Áránn Mhór Shorefront, Killybegs Island House, Ailt an Chorráin Phase 1, Carrigart Digital Hub, and Letterkenny Linear Park. The Council's ambitious capital programme will deliver more capital infrastructure projects in the years ahead, which will result in increasing demands on the Council's revenue budget in terms of maintenance and operating costs into the future.
- There is a requirement to maintain a reliance on **exceptional measures** in order to present a balanced Draft Revenue Budget for the Members' consideration. The reliance on exceptional measures has remained relatively static year-on-year. It is important that the Council continues to work towards reducing the reliance on exceptional measures in the years ahead.

Sources of Expenditure Comparison with Previous Year

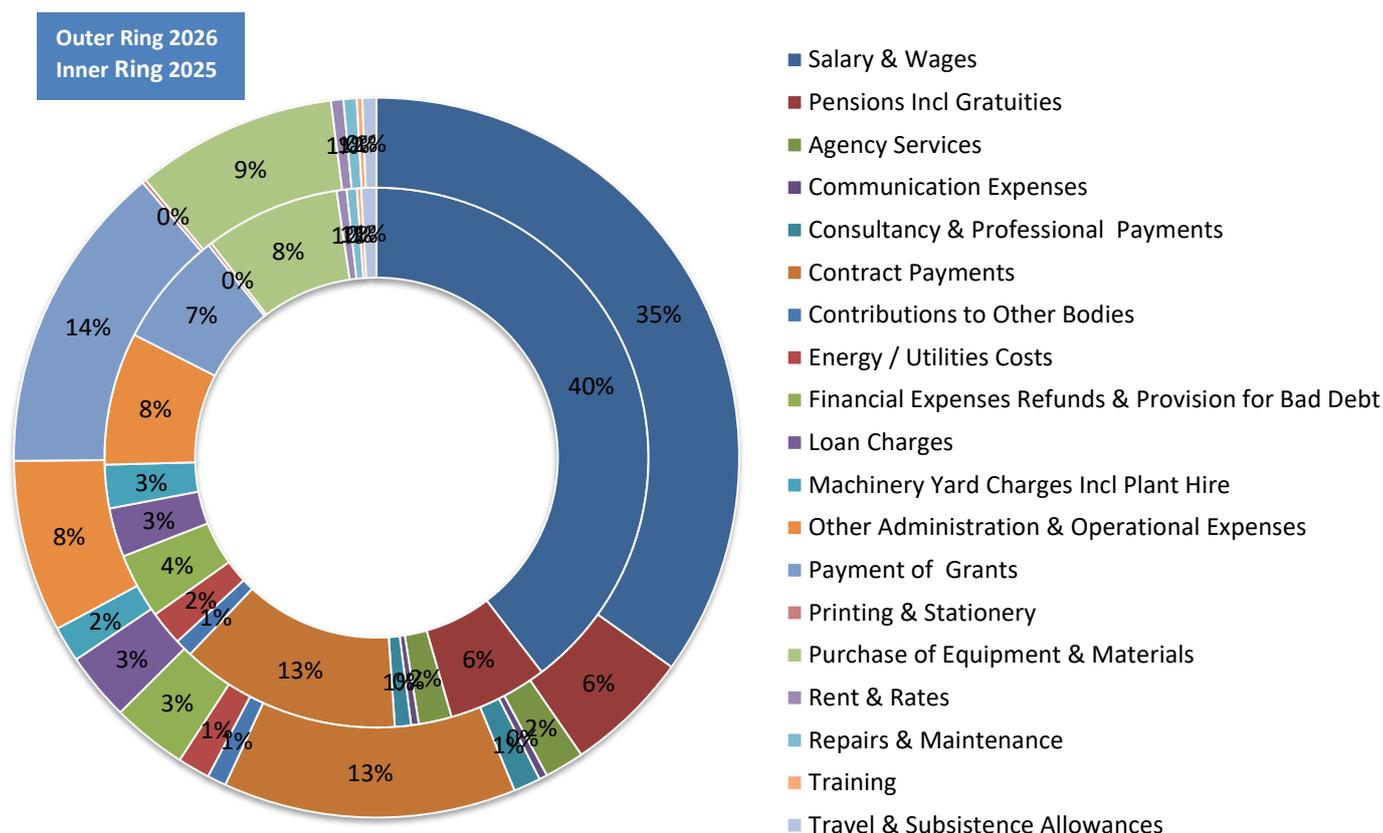


Table of Sources of Expenditure 2026/2025 (Adopted)

Sources of Expenditure	Budget 2026	Budget 2025	2026	2025
Salary & Wages	€77,951,043	€78,784,605	35.10%	39.61%
Pensions including Gratuities	€12,479,483	€11,814,853	5.62%	5.94%
Agency Services	€3,962,647	€3,905,069	1.78%	1.96%
Communication Expenses	€802,485	€900,928	0.36%	0.45%
Consultancy & Professional Payments	€2,510,150	€1,911,612	1.13%	0.96%
Contract Payments	€28,955,578	€26,041,979	13.04%	13.09%
Contributions to Other Bodies	€1,896,639	€2,111,162	0.85%	1.06%
Energy / Utilities Costs	€3,224,740	€4,089,392	1.45%	2.06%
Financial Expenses Refunds & Provision for Bad Debt	€7,514,466	€7,778,892	3.38%	3.91%
Loan Charges	€5,764,845	€5,840,764	2.60%	2.94%
Machinery Yard Charges Incl Plant Hire	€3,577,892	€5,176,843	1.61%	2.60%
Other Administration & Operational Expenses	€17,199,797	€15,784,043	7.75%	7.94%
Payment of Grants	€31,263,944	€13,720,253	14.08%	6.90%
Printing & Stationery	€384,885	€403,300	0.17%	0.20%
Purchase of Equipment & Materials	€20,101,928	€15,977,695	9.05%	8.03%
Rent & Rates	€1,240,955	€1,181,016	0.56%	0.59%
Repairs & Maintenance	€1,314,225	€1,204,507	0.59%	0.61%
Training	€518,710	€503,818	0.23%	0.25%
Travel & Subsistence Allowances	€1,395,431	€1,780,050	0.63%	0.89%
Total	€222,059,843	€198,910,781	100%	100%

Standard Rounding Rules Apply

Sources of Income Comparison with Previous Year

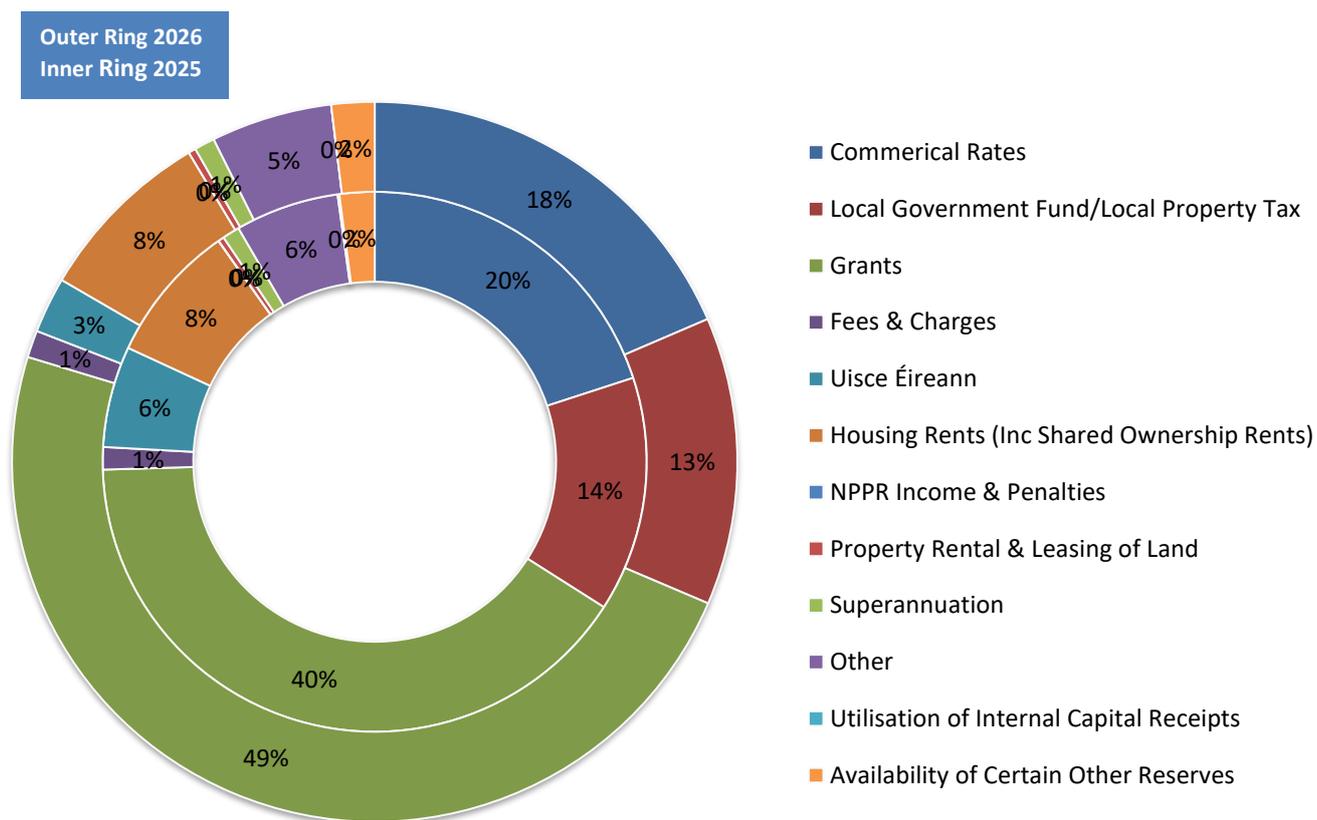


Table of Sources of Income 2026/2025 (Adopted)

Source of Income	Budget 2026	Budget 2025	2026	2025
Commerical Rates	€39,499,088	€39,717,620	17.79%	19.97%
Local Government Fund/Local Property Tax	€28,951,445	€28,019,932	13.04%	14.09%
Grants	€108,135,307	€80,524,494	48.70%	40.48%
Fees & Charges	€2,722,979	€2,662,533	1.23%	1.34%
Uisce Éireann	€5,619,869	€12,044,823	2.53%	6.06%
Housing Rents (Inc Shared Ownership Rents)	€17,946,060	€16,560,434	8.08%	8.33%
NPPR Income & Penalties	€0	€20,000	0.00%	0.01%
Property Rental & Leasing of Land	€738,886	€702,205	0.33%	0.35%
Superannuation	€2,040,000	€2,040,000	0.92%	1.03%
Other	€12,105,011	€12,277,992	5.45%	6.17%
Utilisation of Internal Capital Receipts	€0	€200,000	0.00%	0.10%
Availability of Certain Other Reserves	€4,301,198	€4,140,748	1.94%	2.08%
Grand Total	€222,059,843	€198,910,781	100%	100%

Standard Rounding Rules Apply

ACKNOWLEDGEMENTS

I would like to acknowledge the work of Ms Tanya Kee FCA, Management Accountant, in supporting the preparation of the Draft Revenue Budget. I would also like to acknowledge specifically the staff in Management Accounts, Ms Anne Marie Quinn, Ms Lauren Badham, Mr Seamus Crossan, Ms Cathy Slattery, and Ms Mary Foley for their work in the preparation of this book.

I would also like to thank and acknowledge the cooperation and assistance of the Elected Members, management colleagues and staff in preparing this year's revenue budget.



Richard Gibson FCCA,
Director of Finance

DIVISIONAL PREAMBLES
2026

Central Management Charges and Service Support Costs

1. This budget book has been prepared in a format (services costing) required by the Department of Housing, Local Government & Heritage.
2. Costs wholly or directly attributed to a service are charged to the service.
3. Central overheads, where costs cannot be directly attributed to any one service, are assigned to cost pools. These cumulative costs are then shared out using "cost drivers" and are added to direct service support costs under sub-service headings entitled "service support costs".
4. All divisions and service areas have such costs and are attributed under the sub-services ending with "99" in this Budget book (e.g. for National Primary Roads Maintenance & Improvement, the code is in B0199).
5. These service support costs tend to be of a fixed or semi-fixed nature e.g. salaries, pensions, loan charges, I.S., semi-fixed overheads, etc. As such, they are not discretionary.
6. The costs can vary widely year-to-year and service-to-service. Reasons for this include variances in gratuity or lump sum payments, variances in payroll costs, variances in I.T. costs and other central cost headings, changes in the driver basis of the cost drivers e.g. numbers of transactions in Finance, etc.
7. The table below details the cost pools and drivers for 2026.

Sequence	Cost Pool		Driver Basis
1	Pensions & Lump Sums		Salary and Wages costs
2	Corporate Buildings		M ²
3	Corporate Affairs		Staff numbers
4	IT	Intranet	No. of networked PC's
		Applications Network	Percentage usage basis
5	Post Room		Recorded Post Out Costs and usage basis of photocopying facilities
6	Human Resources		Weighted staff nos.
7	Finance		Transactions
8	Area Offices		Time Spent on Service by Area Office Staff

8. The summary CMC costs for 2026 are reflected in Appendix 1 of this Budget book.

Division A - Housing and Building

- 1.1 The Council currently manages **5,539 housing units**, of which 5,183 are Council-owned, 184 are leased, and 172 are RAS properties.
 - 1.2 The **Housing Maintenance (A0101)** Budget provision has been increased by €550,000 *[adopted plus €250,000]* for 2026 and totals €6,563,515 *[adopted €6,263,515]*. This budget relates to Response Repairs and Maintenance, Planned Maintenance, Estate Maintenance, as well as the Council's contribution towards refurbishment of void properties that arise during the year.
 - 1.3 The **Housing Estates Maintenance** (formerly the 'Back-Lane Programme') budget has been increased by €205,000 to €555,000 for 2026. The fund is available to undertake improvement works to Council housing estates and other estates taken in charge, with a primary focus on access infrastructure. €150,000 has been allocated to the Letterkenny-Milford MD, €135,000 to the Inishowen MD, and €90,000 to each of the Glenties, Donegal, and Lifford-Stranorlar MDs.
 - 1.4 The Council has been proactive in sourcing funding from The Department of Housing, Local Government & Heritage under the **Voids Programme** since 2014. By the end of this year, the Council will have drawn down over €12.6m and will have refurbished over 1,150 vacant properties to a high standard for re-letting. The balance is funded by the Council annually via the Housing Maintenance Provision.
 - 1.5 In addition to the above, the Council will continue to implement the **Energy Efficiency Retrofit Programme**. This Programme was initiated by the Department of Housing, Local Government & Heritage in 2021 to bring housing stock to a B2/Cost-Optimal standard. In 2025, the Council received an allocation of €5.64m for the retrofitting of 166 units. It is anticipated that by year end the Council will have over 800 units completed under this Programme, with around €20m drawn down from the Department. The Council's performance under this Programme ranks second nationally after Dublin City.
 - 1.6 There has been a continued increase in demand under the **Housing Grants for Older People and People with Disabilities Schemes**.
- The Department of Housing, Local Government & Heritage carried out a national review of these Schemes in 2024, and introduced an updated scheme in late 2024, which makes the schemes more flexible, with increased grant limits. Under the terms of the schemes, local authorities provide a contribution of 15%, with the Department providing 85%. In 2026, there is provision being made in the sum of €900,000 as the Council's local contribution. This will enable the Council to co-fund an allocation from the Department that will allow expenditure of up to €6m in 2025, which is a total increase of €1m over the 2025 budget provision.
- 1.7 Income in the sum of €17,946,060 is anticipated from **Housing Rents** in 2026.
 - 1.8 The total number of properties providing social housing under the **Rental Accommodation Scheme (RAS)** is 172. Under Leasing, the figure is 184. A budget of €6,890,5687 is provided for under these headings. This is funded by grants and lease-rentals.
 - 1.9 A sum of €85,000 is provided in respect of **Housing Estate Management**. This is an increase of €25,000 from 2025. This will enable the Council to continue to support residents' associations in Council estates that are proactive in the maintenance and upkeep of their estates.
 - 1.10 The sum of €1,000,000 is provided in respect of **homeless support services**. This is 90% recoupable from the Department of Housing, Local Government & Heritage.
 - 1.11 A total of €2,176,705 is provided for technical and administrative support, which includes €598,264 in respect of **Voluntary Housing Loan Charges** and €176,500 for **housing construction and design** costs.
 - 1.12 Expenditure in the sum of €772,132 is included in respect of **Housing for All** (Service A06 – Support to Housing Capital Prog.). This amount is fully recoupable from the Department of Housing, Local Government & Heritage.
 - 1.13 A total of 1,400 applications for the **Croi Conaithe Vacant Property Refurbishment Grant Scheme** have been received which is the highest in the Country. There are over 1,000 grants approved to date with grants paid to

344 applicants to a total value of €19.3m. The Budget for 2026 is €23m.

- 1.14 **Service Support Costs** in respect of Division A amount to €6,440,084, of which €4,420,049 reflects Central Management Charges allocated from Division J.

Division B - Road Transport & Safety

- 2.1 The extent of the road Network in Donegal is detailed below (km):

Municipal District	National Primary	National Secondary	Regional	Local	Total
Donegal	52.7	26.6	130.8	1,141.5	1,351.6
Gleneties	0.0	105.0	204.6	969.3	1,278.9
Inishowen	16.5	0.0	181.0	1,343.1	1,540.6
LK/Milf	25.7	21.5	190.4	1,127.5	1,365.1
Liff/Stran	56.0	0.0	79.9	784.0	919.9
Totals	150.9	53.1	786.7	5,365.4	6,456.1

- 2.2 The following sums have been provided for. The specific allocation of aspects of these will be determined following consideration at Municipal District level as part of the Road Works Programme as appropriate.

2.3 National Primary

- Winter Maintenance €252,789
- General Maintenance €293,292

National Secondary

- Winter Maintenance €141,657
- General Maintenance €201,895

The National Primary and National Secondary allocations are provided for at the same level as in 2025 and are fully funded by Transport Infrastructure Ireland.

2.4 Regional and Local Roads

- Winter Maintenance €1,000,000
- Discretionary Maintenance €3,886,000
- Restoration/Overlay Improvements €22,053,000
- Surface Dressing (Maint) €5,036,500

The amounts included for Regional & Local Roads are largely the same as were allocated in 2025. Indications from the DOT are that allocations in 2026 will be similar to 2025.

- 2.5 The **discretionary maintenance monies** will be spent on the following activities after the fixed

and the non-recoupable grant costs are addressed:

Activity	Amount per MD %
Drainage Works of Roads	40 – 50%
Road Surface Repairs	35 – 45%
Verge Maintenance	0 – 10%
Sign Maintenance	0 – 5%
Bridge Inspections	0 – 5%
Emergency RTC & Flooding Response	0 – 5%
Street Cleaning	0 – 15%

Monies will be disbursed across Municipal Districts in accordance with longstanding protocols. Activities to be carried out shall be agreed with members at Municipal District level. Works will be delivered using the Council's staff and minor works/service contracts with suppliers.

- 2.6 The road lengths serviced (gritted) under **Winter Maintenance** by category are:

NP - 167km - Priority One
 NS - 154km - Priority One
 R - 343km - Priority One, 238km - Priority Two
 L - 78km - Priority One, 160km - Priority Two

- 2.7 There are currently **19,800** lights in the Council's **public lighting** inventory. Since 2016, the Council has retrofitted 98% of its public lighting with LED lanterns. This has reduced public lighting energy use by circa 50% from 6MWh to 2.8MWh (despite a 32% increase in lighting stock over the period). A provision of **€2,447,546** is included in respect of operation, continued maintenance and energy saving measures and energy costs for public lighting for 2026.

- 2.8 The work of the Council's direct labour roads teams is increasingly dictated by the funding it receives from external funders across a wide variety of funding programmes. In addition, the Council has achieved efficiencies in its roads operations in areas such as the hire of plant and site equipment, etc. These funding streams and efficiencies shall allow for **an increase in the size of our direct labour workforce** which shall assist with the delivery of work programmes as well as addressing day to day maintenance issues on our public road infrastructure.

- 2.9 The 2026 Revenue Budget includes for a dedicated resource to progress work with the National Transport Authority on the provision of enhanced **bus stop** facilities across the county.

- 2.10 The 2026 Revenue Budget includes for an increase in the provision for works under the **Public Lights and Minor Infrastructure Scheme** of €111,000 which equates to an allocation per Elected Member in 2026 of €10,000 *[no increase was adopted in the Revenue Budget for 2026]*. This funding allows for the improvement of public roads infrastructure including footpaths, drainage and public lights within urban areas. Members may combine their allocations in order to aggregate the level of funding that may be made available to projects. This funding may also be used for other public road related works prioritised by MDs such as the repair of legacy **Vehicle Restraint Systems**.
- 2.11 There is a continued need to undertake **advance design on major regional and local roads projects** across the County to support funding applications. A new programme of Specific Grant projects has been agreed at MD level 2025-2028 and beyond and is included in the proposed Capital Budget. These projects are subject to grant allocation and development of projects through the DOT project management stage approvals process. The sum of **€150,000** will be ringfenced from the Own Resources Budget in 2026 to provide for ongoing consultant fees for environmental and technical assessments for the early-stage development of these projects and other complex projects.
- 2.12 Inspections are ongoing to identify those non-national **road bridge structures** requiring maintenance/repair and to progress the necessary design and planning processes to facilitate construction works in 2026. In addition to annual DoT grants, **€219,237** from the Council's Own Resources will be provided to support this work in 2026. There are circa 5,000 bridge/culvert structures to be maintained across the network.
- 2.13 The DoT provides funding towards Climate Change **Adaptation and Resilience** works on regional and local roads for projects that are deemed to meet set criteria on a priority basis. A provisional amount in the sum of €935,000 is included in the draft budget for 2026. Indications from the DOT are that allocations in 2026 will be similar to 2025. The effects of Climate Change are seen to result in increased 'named storms' on an annual basis, and this programme is focused on enhancing the County's means of coping with impacts these storms bring.
- 2.14 **Car parking income**, net of fixed expenditure, is retained in the towns where it is collected and is used to supplement local projects and activities. Total income in respect of car parking for 2026 is estimated at €1,431,979.
- 2.15 The Council will further continue the programme for the repair and replacement of **Road Signage** to ensure that any existing legacy signage complies with the requirements of the Official Languages Act. Similar to 2025, an allocation of €20,000 is to be provided from own resources in 2026.
- 2.16 **School Wardens** costs of €81,430 are included in addition to €159,750 for an ongoing **Road Safety Campaign**. In addition, €791,437 is included under **School Safety and Low-Cost Accident** headings to provide for, amongst other things, the maintenance of school safety flashing lights and the preparation of Low-Cost Accident projects to seek funding under the CLÁR and LCA programmes.
- 2.17 The Council is the lead authority for the national shared service **The Road Management Office (RMO)**. The office provides supports to local authorities in the management of their road network, roadworks licensing for utilities and others, as well as incorporating asset details for new active travel facilities. The RMO's remit is set to expand in 2026, which will result in the recruitment of additional staff in Donegal. All RMO costs are accounted for on the Capital Account and are recoupable from stakeholders including all local authorities. In this regard, Donegal, like all the other councils, will be expected to fund its own portion of the running costs, and a sum of €122,615 has been provided in the draft Revenue budget for 2026 for this purpose.
- 2.18 Donegal continues to receive one of the highest allocations in the Country under the **Local Improvement Scheme (LIS)** programme and in 2026 Donegal did receive the highest allocation when the supplementary allocation is taken into account. This programme is funded by the Department for Rural and Community Development (DRCD). A provisional amount in the sum of €2,517,793 is

included in the draft budget for 2026. However, the level of funding that will be provided is a matter for the DRCD.

- 2.19 The **Community Involvement Scheme (CIS)** is set to continue in 2026. A provisional amount of €1,089,000 is included in the draft budget for 2026.

Division C – Water Services

- 3.1 Donegal County Council, along with all other local authorities, signed respective **Master Cooperation Agreements (MCA)** with **Uisce Éireann** on the 5th of May 2023. These MCAs replaced the previous Service Level Agreements and facilitated the transfer of responsibility for the direct management of public Water Services in Donegal to Uisce Éireann, from an agreed “Effective Date” of the 13th of September 2023.
- The transfer of service accountability and responsibility does not involve the transfer of staff to Uisce Éireann. This will be a personal decision for each eligible staff member.
- 3.2 A budget of €10,372,743 is included in Division C to reflect the ongoing arrangement with **Uisce Éireann** in 2026. Legacy loan charges amounting to €52,280 are included and are fully recoupable.
- 3.3 A provision of €436,567 has been made in respect of **public conveniences**, with the aim of enhancing the service through increased engagement with community groups.
- 3.4 Essential **minor capital improvements to existing public conveniences** will be provided for in the 3-Year Capital Plan 2026-2028. This will include continued efforts to improve **accessibility** for all users. A Capital Reserve in the sum of €750,000, created from Revenue Account surpluses, is available to undertake improvement works to public conveniences.

Division D - Development Management

- 4.1 The sum of €2,645,307 has been provided for **Planning Control**. Government commitments to the resourcing of Planning Services will open the opportunity to augment the staffing of the service in line with previously identified

resource needs. Furthermore, the Council is in the process of recruitment of staff to fill current vacancies.

- 4.2 Anticipated **Planning Fees** income for 2026 is €650,000.
- 4.3 The **planning permission** application trend for the period 2020-2025 (YTD) is set out in the table below. It is projected that there will be approximately 2,400 applications by year-end.

Year	2020	2021	2022	2023	2024	2025 (YTD)
No.	2,074	2,635	2,105	2,030	2,451	1,829

- 4.4 The national **ePlanning Portal** went live on 5th January 2024 for the digital submission of planning applications. 93% of applications received in 2025 to date have been submitted via the portal which has created efficiencies (less printing, scanning, postage costs, less storage needs etc). However, it has also necessitated the refocusing of staffing to new processes required by ePlanning and gives rise to additional training needs and hardware/software fees.
- 4.5 An amount of €904,773 has been provided for in respect of **planning enforcement activities** in 2026. This includes site investigations, preparation of cases for prosecution, issuing of warning letters, issuing of enforcement notices and prosecution at court.
- 4.6 The review of the **Casual Trading byelaws** has advanced following a pause in activity due to unforeseen resource demands arising from the preparation of Residential Zoned Land Tax (RZLT) mapping and statutory development plans. Draft casual trading policies and byelaws will be published for public consultation in late-2025/early-2026. This review will seek to deliver designated casual trading sites across the County and examines the nature and scope of the licensing byelaws and the sustainability of trading exemptions with a view to providing a structure for the sector. The overarching objective is to bring regeneration and footfall to towns and villages.
- 4.7 €1,362,001 has been provided in Budget 2026 for **Statutory Plans and Policies**.
- 4.8 The extensive policy work programme for 2026 includes the implementation of the recently enacted Planning and Development Act 2024 as it is commenced; the public consultation and adoption of the draft Variation No1 of the

County Development Plan 2024-2030 and any subsequent potential variation arising from the proposals emerging from the First Review of the National Planning Framework; implementation of the recent Section 28 Ministerial Guidelines associated with the first revision of the National Planning Framework; the completion of the review of Casual Trading byelaws; planning policy support for the TEN-T project; Residential Zoned Land Tax mapping work for the 2026 liability year and draft mapping for 2027 liability, and completion of the new Development Contribution Scheme process. Aligned with this work programme is the Council's input into the implementation of the National Planning Framework, the implementation of the Maritime Planning Act and the further development of a Northwest Metropolitan Spatial Strategy in collaboration with Derry City & Strabane District Council.

4.9 The **Conservation Services** function has continued to act as an effective advisory service in relation to architectural heritage matters in the County. Importantly, the service has also acted as the channel for funding under the Built Heritage Investment Scheme, Ring Fenced Thatch Scheme, Historic Structures fund, Historic Towns Initiative, Thatch Repair Grant Scheme, Pilot Thatch Growing Scheme under Creative Ireland, and support for the thatching school in the Dolmen Centre in Portnoo through Department of Housing, Local Government and Heritage Funding.

4.10 A sum of €100,000 [*adopted €0*] has been allocated to fulfil the statutory requirements under the Planning and Development Act 2000 (as amended), to add 2,500 Ministerial recommendations to the Record of Protected Structures (RPS). This is the first of a 5-year work programme which proposes to concentrate on Ministerial recommendations.

4.11 The sum of €269,398 is provided in respect of the **County Donegal Heritage Office**. This includes work to promote the Donegal Emigrant Working Lives in Scotland exhibition at regional venues in Scotland with Culture Division colleagues, the delivery of a vernacular architecture summer school, support for community initiatives to conserve archaeological heritage, the implementation of the award-winning Thatch Repair Grant Scheme, coordination of National Heritage

Week in County Donegal, further development of interpretation for The Laurels and Brian Friel's Ballybeg together with various heritage awareness and education initiatives.

4.12 The sum of €102,122 is provided in respect of the **County Biodiversity Office**. Work will include initiatives in relation to raising awareness, commissioning research, providing advice, supporting National Biodiversity Week, promoting best practice in relation to biodiversity, and finalising and launching a County Biodiversity Action Plan.

4.13 Under the **Urban Regeneration Development Fund (URDF)** programme of work there were 3 Sub-projects funded under Call 1 in Letterkenny to an overall value of €3m, all of which have been completed. Under the second URDF funding, €18.1m was allocated to five key projects that were identified in the "Letterkenny 2040" Regeneration Strategy. Throughout 2025, the team has continued to progress all these projects through the various project milestones.

An Integrated Design Team was appointed in mid-2025 to develop a planning scheme for a creative enterprise hub and urban parkland on lands known as the **Cathedral Quarter Park**.

The Council is continuing to address **vacancy and dereliction** through funding secured under Call 3. To date several properties have been brought back into use by the owner and the Council has commenced the process of acquiring other properties where the owner is unable or unwilling to activate.

4.14 The **Regeneration and Development team** is continuing to advance a considerable number of projects under the **Rural Regeneration Development Fund (RRDF)**.

In **Ballyshannon** the transfer of vacant and derelict buildings on College Street is being finalised and work is progressing towards the publication of a planning scheme to develop this project as a shovel ready capital project targeted for future Category 1 RRDF funding.

The **Town Centre First Plan for Glenties** is due to be launched in Q4 2025 following intensive public engagement and the undertaking of a walkability audit.

Funding was secured through the Town and Village Renewal Scheme 2024 to advance a priority project identified in the **Dungloe**

Regeneration Strategy and Action Plan to project readiness for future RRDF funding calls, and these works are being finalised.

The Moville Regeneration Strategy and Action Plan was launched in September 2025 and the Council is in the process of establishing a Moville Town Team to support delivery of the Strategy.

In 2025, tenders were issued and consultants appointed to prepare the Regeneration Strategies and Action Plans for the Towns of **Lifford, Bunrana and Bundoran**.

The Council continued to support the Town Teams established in **Creelough, Bunrana, Ballybofey/Stranorlar** and **Glenties** to deliver regeneration interventions identified through public consultations. Additionally, the **Fal Carrach** Town Team was established with plans for further Town Teams to be established in 2026.

- 4.15 The **Capital Projects Delivery Unit (CPDU)** is delivering several projects under the **Rural Regeneration Development Fund (RRDF)** and the **Urban Regeneration Development Fund (URDF)**.

The **Killybegs 2040** project is substantially complete with handover expected before the end of 2025.

Construction is ongoing on the **Ailt an Chorráin Harbour Phase 2 works** to deliver a new ferry terminal building and new enterprise units and is expected to be completed in Q2 of 2026.

Tenders are due to issue in early November 2025 for the construction of the Ritz building element of the **SEED Project in Ballybofey and Stranorlar**. Timelines for the remaining elements of the project are dependent on the outcome of the CPO Oral Hearing with An Coimisiún Pleanála.

Construction tenders were advertised in October 2025 for the **Tús Nua Project in Carndonagh**, and it is anticipated that construction works will commence in Q2 of 2026. The project will deliver a multi-use, retail space, shared workspace, a public realm and improved pedestrian accessibility and linkages to the town centre.

The construction contract has been awarded for the public realm element of the **Ramelton Re-imagined Project**, with works due to

commence November 2025. The project proposes to deliver an integrated civic space, commercial market space, reinstatement of the Market Cross as a meeting place and formation of a Market Green Events & Garden Centre. The tender process for the appointment of an integrated design team for the House on the Brae will be re-advertised in November 2025.

The Garda Barracks development element of the **Repowering Bunrana Project** has been separated from the public realm works and Part 8 development consent is anticipated in November 2025. Detailed design is also being progressed, and funding will be sought as soon as possible to carry out the construction of this element. A Maritime Area Consent is required for the public realm elements of the project after which an application will be required to An Coimisiún Pleanála.

Detailed design for the **Creelough Regeneration Project** is expected to be complete in December 2025 and it is hoped that construction will commence in Q2 of 2026 and be completed in Q3 of 2027. The Project will develop a community facility including a hub building, sports pitch, running track, playground and community garden.

Construction tenders have been returned and are currently being assessed for the **Letterkenny 2040 Market Square Project** with the appointment of a contractor due in Q4 2025. It is anticipated that construction works will commence in Q1 2026.

The **Letterkenny 2040 Revival of the Courthouse Project**, which was allocated additional THRIVE funding in September 2025, has obtained Part 8 approval and the tender process for the appointment of an integrated design team will be advertised during Q4 2025, with detailed design works commencing in Q1 2026.

- 4.16 €100,000 has been provided to cover unfunded administration costs associated with the **Capital Projects Delivery Unit (CPDU)**. In addition to the UDRF and RRDF projects mentioned above, the CPDU is also responsible for delivering other major capital projects such as **Fort Dunree, Alpha Innovation and Beta Enterprise buildings** in Letterkenny; **Riverine Community Park**; and **Lifford Common Infrastructure**.

In relation to the **Fort Dunree** Project, an application to An Coimisiún Pleanála for planning consent was unsuccessful. The current project cost estimates are significantly more than the funding available. A project review is taking place to determine the next steps for the project.

- 4.17 An amount in the sum of €406,979 has been provided for **Building Control** functions in Budget 2026.

The valid **Commencement Notice** submission trend for the period 2020-2025 (YTD) is set out in the table below. It is projected that there will be approximately 875 notices submitted by year-end.

Year	2020	2021	2022	2023	2024	2025 (YTD)
No.	436	565	556	490	898	726

Similarly, the **Building Control** department has received 91 **Disability Access Certificate (DAC)** applications up to the end of October. It is estimated that there will be 110 applications submitted by the year end. The DAC application submission trend for the period 2020-2025 (YTD) is set out in the table below:

Year	2020	2021	2022	2023	2024	2025 (YTD)
No	58	99	87	88	85	91

- 4.18 The sum of €333,675 has been provided for **Unfinished Housing Estates** in Budget 2026. While the national Unfinished Housing Developments database has not been updated since 2022, some progress has been made on the estates in the County which remained on the list. Developers have reengaged, and works are in progress or new planning applications have been submitted in a number of these and they remain at varying levels of completion and occupation. Other potential routes to resolution will continue to be pursued for these remaining sites.

The sum of €310,875 has been provided for the **Taking-in-Charge of Housing Estates** in Budget 2026. This repeats the provisions made in recent revenue budgets and allows the Council to continue to make progress, whilst taking advantage of external funding opportunities where available, such as department funding and bonds.

During 2025, the Council continued to progress the taking-in-charge of residential estates. In

the year to date, a further 14 estates were taken in charge in accordance with Section 180 of the Planning Act. These include Ballymacool and Meadow Hill in Letterkenny and The Beeches in Ballybofey, the three largest estates in the County, containing approximately 725 houses

Proactive engagements continue with Uisce Éireann in respect of approximately 140 estates, seeking their agreement to proceed to Taking in Charge, and this work continues.

Agreement has been reached with Uisce Éireann in relation to several estates with problematic sewage pumping stations, with works being funded by Uisce Éireann. Works have been completed under this arrangement at Ash Meadows in Stranorlar as well as Lennon Grove & Meadowvale Ramelton during 2025.

Works to resolve the Developer Provided Wastewater Infrastructure (DPI) at St. Jude's/Hazelwood in Lifford, Dromore Park, Killygordon, Doonan Court in Donegal and Ras na Mhuilleann & Flaxmill Court in Carrigans have been completed while works at Woodlands, Ballyshannon has commenced and is expected to be completed in Q1 2026.

- 4.19 Donegal County Council and Derry City and Strabane District Council have secured €16.7m in PEACEPLUS funding for the **Riverine Community Park** Project. The Riverine project delivers a new community park of regional significance featuring pavilion building, outdoor wetlands and park space, outdoor flexible multi-functional space, family space, cross-border pathways and park infrastructure.
- 4.20 A central provision to support **ferry services** has been included in Budget 2026 at €237,000.
- 4.21 The discretionary **Development Fund Initiative (DFI)** has been maintained at €925,000 (€25k per member). The **Members Development Fund (MDF)** has been maintained at €370,000, representing an allocation capacity of €10,000 per member. The number of community/voluntary groups benefiting from these grants over the past five years is set out in the table below:

	2020	2021	2022	2023	2024	2025 (YTD)
MDF	465	341	317	343	385	359
DFI	223	221	216	234	256	285

4.22 The sum of €30,000 [*adopted €20,000*] has been allocated to the biennial **Sport Bursary Awards**. The Sports Bursary Awards aims to promote and recognise athletes across the County for their contribution to sport.

4.23 Donegal County Council and the **PEACEPLUS** Partnership Board successfully secured an allocation of €7,635,395 under the PEACEPLUS Programme, Theme 1 Investment Area 1.1 Co-Designed Local Community PEACEPLUS Action Plan. The PEACEPLUS Programme represents a significant investment in community regeneration and social inclusion across Donegal. Through collaborative design and targeted infrastructure projects, the Programme will contribute to long-term peacebuilding and economic development.

The Local Co-Designed Action Plan was developed through an intensive co-design process in partnership with local communities and resulted in 6 countywide infrastructural investment projects, and 26 countywide Social Impact Programmes. The programme is scheduled for completion by December 2027.

4.24 Donegal **Local Community Development Committee (LCDC)** continues to oversee a significant programme of work and important funding streams. In its capacity as the Local Action Group (LAG), the LCDC will administer the **Rural Development/LEADER Programme** in the County. Donegal has been awarded €10.4m for the delivery of the LEADER programme to cover the period 2023-2027 which opened in 2024.

The LCDC is also responsible for the administration of the **Social Inclusion Community Activation Programme (SICAP)** with the current programme covering the period 2024-2028. The SICAP fund is estimated at €17,873,774 across its duration and is being implemented by the Local Development companies working with the LCDC.

Donegal Intercultural Platform was awarded funding under the **Community Development Programme (CDP)** for its work to support social, cultural, and economic inclusion of Black and Minority Ethnic communities in Donegal and will run to the end of 2025, with an extension into 2026 yet to be confirmed.

Oileán Árann Mhór Island the pilot location for the ongoing **Empowering Communities**

Programme (ECP), entering Year 4 of the initiative in 2026. Donegal LCDC administers the funding for the ECP and continues to work closely with DLDC who are delivering a programme of activities to the community on the island.

The LCDC, on behalf of Donegal County Council, in 2023, entered a Funding Agreement with Creeslough Community Association and the DRCDG to ensure that funding in the sum of €497,000 be allocated towards the **Creeslough Together Initiative**. The funding is being allocated over a three-year period running into 2026.

The LCDC has also secured **Dormant Accounts funding** of €20,000 for 2025 and 2026 to fund Donegal Youth Services LGBTIQ+ supports.

4.25 The **Community Recognition Fund 2024** is administered by Donegal County Council on behalf of Donegal LCDC. This fund aims to build on the work completed under the Community Recognition Fund 2023 and has a budget of €3,291,917 with 44 projects awarded funds and all works to be completed by November 2026.

4.26 The **Local Enhancement Programme 2025** totalling €303,465 was allocated for award across 2025 and included €260,113 in capital grants and €43,352 in running costs with a small amount retained for administration. The purpose of the programme was to support critical community infrastructure and groups. A similar fund is expected to be announced for 2026.

4.27 The **Healthy Ireland Fund** Round 4 Programme (HIF 2023-2025) represents a more evidenced-based outcomes led approach to health inequalities, with a longer 3-year timeframe and initially ran to the end of 2025 but has been extended to 31st December 2026. Donegal LCDC has been approved with a budget of €75,000 for 2026.

4.28 The **Sláintecare Healthy Communities Initiative** is an interagency plan to improve the health and wellbeing of the most disadvantaged areas of society. The programme, which is being administered by the LCDC and initiated in 2022 covers two areas in Donegal: Inishowen and An Gaeltacht. Two Community Development Officers deliver the programme in the pilot areas, with

respective Seed funding of €75K per area annually as well as funding to cover staff costs. A new 5-year SLA was signed with the Department of Health, starting in 2025 that will build on the work to date.

- 4.29 A provision of €974,742 has been allocated to support Social Inclusion activities in 2026.

The **Social Inclusion Unit** plays a vital role in promoting awareness around inclusion and poverty, delivering services and resources that foster a community where everyone feels valued and included. This is achieved through the Council's active participation in multi-agency projects, strategic initiatives, and collaborations with local organisations and community groups. By addressing barriers to participation, the Unit ensures that diverse voices are represented and heard. In 2025, the Unit led the development of a new five-year **Donegal Age Friendly Strategy**.

In 2026, the Social Inclusion Unit will continue to lead key initiatives such as the Pride of Place awards and **Social Inclusion Week**, celebrating the strength and spirit of local communities. The Unit will also advance the implementation of the **Black and Minority Ethnic Strategy**, reinforcing Donegal's commitment to being a welcoming and inclusive county for people of all ages and backgrounds. Additionally, the Unit will provide strategic management support in partnership with the HSE and the Department of Children, Equality, Disability, Integration and Youth for the **Donegal Youth Council**, and will support the **Public Participation Network (PPN)** by providing resources and representation opportunities to enhance community engagement in local decision making, further strengthening the Council's commitment to a Donegal where everyone can thrive.

- 4.30 Leanann Rannóg Gaeilge na Comhairle orthu ag comhlíonadh trí fheidhm fhoriomlána.

Ar an chéad dul síos, tá **ról maoirseachta agus comhairliúcháin** acu maidir le cur i bhfeidhm na ndualgas, na ngealltanais, na rialachán agus na gcaighdeán Gaeilge mar a fhoráiltear faoi Acht na dTeangacha Oifigiúla (arna leasú) 2021, agus i dtaca le háit na Gaeilge i bpleananna agus straitéisí eile de chuid na Comhairle (e.g. An Plean Forbartha Contae, An Plean Forbartha Eacnamúil agus Pobail, An Scéim Teanga etc).

Ar an dara dul síos, leanann Rannóg na Gaeilge orthu ag cur réimse leathan **seirbhísí tacaíochta agus gníomhaíochtaí ar fáil do stiúthóireachtaí eile** de chuid na Comhairle, lena n-áirítear aistriúcháin laethúla, aistriúcháin chomhuaineacha ag cruinnithe éagsúla agus coistí éagsúla de chuid na Comhairle, agus comhoibriú chun cuidiú le feabhas a chur ar líon agus ar chaighdeán na seirbhísí Gaeilge ón Chomhairle.

Agus ar an tríú dul síos, tá baint ag Rannóg na Gaeilge le heagrú, forbairt agus/nó cur chun cinn **imeachtaí, scéimeanna agus pleananna Gaeilge** ar fud an chontae agus san Iarthuaisceart, lena n-áirítear imeachtaí agus gníomhaíochtaí mar chuid de Sheachtain na Gaeilge, an tSeachtain um Chuimsiú Sóisialta, an tSeachtain Náisiúnta Oidhreacht Náisiúnta, Tionscadal Taighde Gaeilge Trasteorann an Iarthuaiscirt, Scéim Scoláireachtaí Gaeltachta, Comhairle na nÓg, agus imeachtaí agus gníomhaíochtaí pobail eile trí mheán na Ghaeilge.

Ina theannta sin, ceanglaítear sa Phlean Náisiúnta um Sheirbhísí Poiblí Gaeilge 2024 - 2030, a foilsíodh i mí Dheireadh Fómhair 2024, ar an Chomhairle nósanna imeachta a chur i bhfeidhm chun na hoibleagáidí atá ann a chomhlíonadh. Le tacaíocht ón Bhainistíocht Shinsearach, beidh ról lárnach ag Rannóg na Gaeilge ina leith seo. Feidhmíonn an Oifig freisin mar an chéad idirchaidreamh idir Oifig an Choimisinéara Teanga agus an Chomhairle.

The Council's Rannóg na Gaeilge continues to perform three overall functions.

Firstly, it carries out a **supervisory and consultative role** in relation to the implementation of Irish language obligations, commitments, regulations, and standards as provided for under the Official Languages (Amendment) Act 2021, and in relation to the place of the Irish language in other Council plans and strategies (e.g. County Development Plan, LECP, Scéim Teanga etc).

Secondly, Rannóg na Gaeilge continues to provide a wide **range of support services and activities to other directorates** of the Council, including daily translations, simultaneous translations at a range of Council meetings and committees, and co-operation in helping to increase and improve the number and quality

of services in the Irish language from the Council.

And thirdly, Rannóg na Gaeilge is involved in the organisation, development and/or promotion of **Irish language events, schemes, and plans** throughout the County and in the North-west, including as part of Seachtain na Gaeilge, Social Inclusion Week, National Heritage Week, the Northwest Cross-Border Irish Language Research Project, Gaeltacht Scholarship Scheme, Comhairle na nÓg, and other community events and activities through the medium Irish.

Furthermore, The National Plan for Irish Language Public Services 2024 - 2030, published in October 2024 requires the Council to put procedures in place to meet the obligations therein. With the support of Senior Management, Rannóg na Gaeilge will have a pivotal role in this regard. The Office also acts as a first liaison between An Coimisinéir Teanga's Office and the Council.

4.31 An update on **Town & Village Renewal Schemes (2022-2024)** is provided below:

Year	Details
2022	Work is nearing completion in Convoy and Manorcunningham with projects to be completed in Q4 of 2025.
2023	Three towns and villages across the county were awarded funding under the 2023 Town & Village Renewal – (Main Scheme). Work is almost complete on the project in Laghey while work is progressing on Rossnakill and Oileán Thorai with work on both project due to be completed before the end of 2026.
2024 (PDM)	Two towns were awarded funding under the 2024 Town & Village Renewal Scheme Project Development Measure 2024: Dún Lúiche and Ardara. Work is ongoing on both.

4.32 **Outdoor Recreation Infrastructure Scheme (2020-2024/25)** – see table below:

Year	Details
2020 (Measure 3)	Procurement of a bridge consultant has been finalised for the Ailt an Chorráinn to Letterkenny Greenway Phase 1, Part 2: The Muckish Railway Walk Enhancement. The project is progressing to detailed design stage.
2022 (Measure 2 & 3)	Works progressed on the Movice Shore Walk (Measure 2) and the Carraig Airt to Na Dúnaibh Walkway (Measure 3) in 2025. The Movice project is complete while Phase 1 of

	the Carraig Airt to Na Dúnaibh project is due to be complete by the end of 2025.
2022 (PDM)	Two projects were awarded funding under Project Development Measure namely Fintragh to Largy Coastal Path & Proposed Pontoon/Bunagee Jetty in Culdaff. Both projects progressed in 2025 and are expected to be completed by Q2 of 2026.
2023 (All Measures)	The five projects that were awarded funding under Measure 1 will be complete by the end of 2025. Construction of the Measure 2 project in Baile na Finne is underway while detailed design of the Measure 2 project in Rosssylongan is ongoing, with construction to get underway in Q1 of 2026. The Measure 3 project at Muckish Railway Walk is progressing to detailed design stage with construction anticipated to get underway in Q2 of 2026.
2024/2025 (Measure 1 & PDM)	Six projects were awarded funding under Measure 1 in 2025 while three projects received funding under the Project Development Measure. All projects are to be progressed in 2026.

4.33 **CLÁR (2023-2024)** – see table below:

Year	Details
2023 (Measure 1)	Fourteen of the fifteen projects funded under CLÁR 2023 have been completed with the construction phase of the one remaining project due to get underway in late November 2025 with completion by Q2 of 2026.
2024 (Measure 1)	Fifteen projects were funded under CLÁR 2024. Progress was made on all projects during 2025 with completion expected by Q2 of 2026.

4.34 The development and implementation of a **Visitor Management Plan for Malin Head** continued to be progressed during 2025. The preparation of planning applications to deliver the plan has been delayed with negotiations continuing with landowners. The Council is committed to progressing Phase 1 of the project, subject to securing access to the lands, obtaining planning approval and the availability of funding.

4.35 The traffic management system at **Sliabh Liag** continued to operate very successfully during the summer period of 2025 eliminating congestion in the surrounding area. The shuttle bus service from the Visitor Centre has become extremely popular among the growing number of visitors and significantly contributed to an

improved overall experience. This service is set to continue in the coming years.

- 4.36 Work on the **Developed & Emerging Tourist Destinations Investment Scheme** in Bundoran was completed in 2025. Sculptural works have been completed on 3 No. roundabouts on the approach roads to Bundoran. Public realm enhancement works to 3 No. side streets in Bundoran, Meehan's Lane, Renisans Lane and Central Lane have been successfully completed.
- 4.37 The development of activity centres in Na Dúnaibh and Bundoran, funded under **Faite Ireland's Platforms for Growth: Facility Centres for Water Sports Activities** will be progressed further in 2026. Architect-led integrated design teams have been appointed on both projects. Designs have been developed to inform comprehensive planning applications which will be submitted to An Coimisiún Pleanála by late 2025 for determination.
- 4.38 The Council currently manages over 60 **playgrounds**. In addition to refurbishing several playgrounds (subject to available funding), an allocation of €208,372 has been made in respect of playground maintenance and inspection in line with RoSPA requirements.
- 4.39 Donegal County Council is one of only a small number of local authorities across the country who have developed an Outdoor Recreation Strategy. Along with our colleagues in Sport Ireland and Donegal Sports Partnership and working with related stakeholders across the County we are actively working on delivering on the actions outlined in the **Donegal Outdoor Recreation Strategy (DORS) 2023-2029**.
- 4.40 The **Donegal Joint Policing Committee** was disbanded prior to the local government elections in 2024 to make way for the establishment of **Local Community Safety Partnerships (LCSPs)**. This is a new government initiative which brings together community members, the voluntary and community sector, statutory services, and local councillors to work together in identifying and tackling community safety issues locally. The Donegal LCSP is now being formed, and the new partnership will meet six times per year. The priority will be the development of the Donegal Local Community Safety Action Plan in line with the National Strategy for Community Safety and this work will commence in December 2025.
- 4.41 The **Community Integration Forum** continues to be a key forum that provides strategic leadership in supporting refugee cohorts. The forum provides an escalation route for issues raised locally and enables strong collaboration across the key integration supports and stakeholders. Among the refugee cohorts in County Donegal are Beneficiaries of Temporary Protection from Ukraine, people seeking International Protection and those with status. Numbers have stabilised with approximately 8,000 refugees in the county.
- 4.42 Alongside this Forum is the new **Local Authority Integration Teams (LAITs)** supporting 'integration from day one'. The overarching aim of the local integration model is to empower individuals within the target groups to ultimately live independently in the community. The LAIT team provides one-to-one support to all Refugees and hosts clinics throughout the County to help individuals understand and meet their specific support needs. The LAIT supports individuals' access services, including healthcare, welfare entitlements, language development, cultural orientation, employment, education, and training. This enables them to live independently and fully integrate into the community. The LAIT team have also managed several events and programmes to encourage integration and inclusion of refugees and asylum seekers into local communities.
- 4.43 The **Offer a Home Programme** managed by the council has provided accommodation for over 800 Ukraine - Beneficiaries of Temporary Protection (BOTPs). Individuals with this status have immediate access to the labour market, social welfare, and state accommodation services. The Response Team receives pledges of properties from individuals and assesses the suitability of properties before placement. The team ensures the matching and placement process is "skilfully managed". The provision of accommodation is essential for BOTPs seeking stability and independence and by providing stable housing, the program helps remove barriers to securing employment and accessing education.

Local Enterprise Office

4.44 The **Local Enterprise Office (LEO)** is tasked with promoting enterprise and entrepreneurship in the County, providing direct financial and non-financial supports to individuals and businesses to set up, develop and grow in the County, fostering innovation and export capabilities within firms, as well as contributing to the wider economic development of the County.

4.45 The LEO core functions are funded primarily through **Enterprise Ireland** under a Service Level Agreement, with co-financing in the amount of €273,734 being provided by Donegal County Council in 2025.

4.46 **LEO Supports** as at 31st October 2025:

	No. of Approvals	Value of Approvals/No. of participants
Grant Aid Approvals	27	€628,258
Trading Online Vouchers	38	€81,210
Mentoring Approvals	280	€80,275
Digital for Business	44	€123,452
Grow Digital	8	€27,958
Green for Business	28	€61,992
Green Start	1	€5,000
Lean for Business	15	€67,500
Market Explorer Grant	9	€32,712
EEG	24	€193,387
Number of Training Programmes/events	43	969

4.47 During 2025, the Local Enterprise Office delivered the following strategic actions:

- Advanced the development of **Food Coast Donegal** in line with the Strategic Review & Future Development 2023-2026.
- Delivered the **Schools Enterprise Programme** to over 515 post-primary students across 14 Donegal schools.
- Continued to support and advance the **Creative Coast Strategy**.
- Within the **Enterprise Europe Network (EEN)** project, managed the completion of the EU project for the LA/LEO network for the period 2022-2025. Secured funding for the delivery of a new contract for the period 2025-2028 in partnership with Enterprise Ireland, Dublin and Cork Chambers.
- Commenced delivery of an EU Interreg project with partners in Finland and Iceland. The project explores the opportunity of securing Geographical Indication (GI) status

for **Donegal Tweed** and other local products.

- Under the **NW Regional Enterprise Plan** continued to support the development and address the challenges for entrepreneurship in the NW region under the 2020 **Regional Action Plan**
- Managed the **Donegal Engineering Network**
- Delivered a range of **Female Entrepreneurship initiatives** including the AMBITION pre-accelerator programme, which won the Chambers Ireland Excellence in Local Government Award 2023 in the Diversity & Inclusion category.
- Advanced the development and delivery of the **Ireland NW Lead2Grow** programme in New York. The Lead2Grow programme, delivered in partnership with IESE Business School, provides opportunities for leadership and scaling of indigenous enterprises from Donegal, Derry & Strabane.

4.48 In 2026, within the context of the **Donegal Strategic Enterprise Development Plan**, the Local Enterprise Office will continue with its core programmes and supports, including the following:

- Further development of **Food Coast Donegal and Engineering Network**
- Further development of **Creative Coast Donegal**
- Delivery of the **Schools' Enterprise Programme**
- Delivery of **Local Enterprise Week**
- Design and delivery of **pre-accelerator and accelerator programmes**.
- Under the **NW Regional Enterprise Plan**, chair the 1.2 Entrepreneurship theme and assist in the development and delivery of the 10X North West initiative to help local businesses to scale.
- Further advance the implementation of the 2 EU contracts, **GIFT** and **EEN**.

4.49 A draft budget in the amount of €2,698,823 is allocated for the **Local Enterprise Office** for 2026.

Economic Development

- 4.50 The **Economic Development Division** will continue to deliver a range of initiatives to support economic development and job creation in Donegal, in collaboration with a range of public and private sector partners.
- 4.51 Work will continue in 2026 to develop business cases, and advocate, for the necessary enabling infrastructure investment in areas including **connectivity, electricity, rail and gas**, to support the long-term employment creating and maintaining environment for Donegal and the wider North West region. This will build on submissions to the National Planning Framework and National Development Plan in 2025 and will also aim to maximize collaborations with adjacent Councils in Leitrim, Sligo and also in Northern Ireland, including Derry City & Strabane District Council.
- 4.52 The Council's Economic Development Division works closely with IDA in attracting and adding **IDA supported jobs** and also works closely with ATU, Údarás na Gaeltachta, Enterprise Ireland, LEO and other development partners to secure economic development opportunities and job creation for the County.
- 4.53 2026 will see the completion of the construction of enabling infrastructure necessary to realise the potential of the 30-acre multi-use park at **The Common in Lifford**. This will enable the construction of a range of essential projects for the area including social housing, recreational facility and community health as well as fully serviced plots for businesses ready to grow and scale. Other opportunities for Council-owned land and buildings will also be considered as opportunities and funding options arise.
- 4.54 **Donegal 2040 Strategic Development Company**, which is wholly owned by the Council, will continue to be supported to realise its ambition as an engine for growth for Donegal. This company has been set up to develop and manage a range of Council-led economic development related investments, including the Business Innovation Quarter in Letterkenny, Island House in Killybegs, Ailt an Chorráinn Enterprise Centre, and Carraig Airt Hub, alongside other buildings being developed as part of RRDF related investments in other towns and villages.
- 4.55 The development of the flagship and strategic regeneration **Business Innovation Quarter in Letterkenny** town centre is set to progress in 2026. This includes the development of the 50k sq ft Beta Business Centre and which will also house Alpha Innovation. This development has secured external funding from Shared Island and Enterprise Ireland alongside significant investment from Donegal County Council.
- 4.56 2026 will see **Alpha Innovation** further enhance the innovation capability of businesses in Donegal and will work to position Donegal as a top location for innovation in Ireland. The team will build on its successful business bootcamp and coaching clinics, Innovation Campfire, Disrupt by the Sea Shark Tank event and the National AI Innovation Challenge. It will continue to form enabling strategic partnerships both in Ireland and internationally. The team will continue to play a central role, with partners in Donegal and Derry /Strabane in developing the multisector RegTech supercluster in the North West.
- 4.57 The **Business Concierge Service** will continue to provide support to businesses looking to access Council services, including businesses looking to explore location, relocation, or expansion plans.
- 4.58 The Council will continue to work with Derry City & Strabane District Council in the context of the **North West City Region** with a view to driving forward key strategic initiatives and investments to enable the city region to realise its potential and becoming a net contributor to the economies of the island.
- 4.59 The development of a strong **Donegal DNA Place Brand** will continue to be an important focus in 2026. The new Donegal Prospectus and marketing collateral will further support the ongoing initiatives including Love Donegal Day, which reached over 140 million people in September 2025.
- 4.60 Building on the successful engagement with **Donegal's Diaspora** continues to be a key priority for the Council. This will include a focus on building meaningful and mutually beneficial relationships across a range of areas such as investment, innovation and economic development as well as culture and heritage with initiatives such as the Tip O'Neill Awards and Alpha Innovation's Disrupt by the Sea

Shark Tank as well as new initiatives connecting with diaspora in Scotland, England and the USA.

- 4.61 Realising Donegal's economic development potential through participation in **European and international networks** such as the CPMR, AER, the Irish American Business Chamber Network and Asia Matters, as well as international partners in the UK, EU, USA and Canada on areas of common interest and where value can be added to Donegal, will continue to be supported in 2026.
- 4.62 The Council's participation in and commitment to the **Atlantic Economic Corridor (AEC)** will continue. It stretches along the western seaboard, includes ten local authority regions from Donegal to Kerry, and aims to encourage economic growth in the region.
- 4.63 Supporting the development of key high potential growth sectors including the **Blue Economy, Renewable Energy and Tech** will continue to be a focus for the Council through initiatives and collaborations such as the Blue Economy Working Group, Killybegs Marine Cluster, Green Hydra, Donegal Tech Advocates, and the NW RegTech Supercluster.
- 4.64 The Economic Development Division will continue to support the work of the Council's **Fisheries and Agricultural Committees**.
- 4.65 The **Strategic Funding Unit** will continue to work with key networks including the Irish Regions Office to maximise external funding and co-funding opportunities, both national and EU, to align with the key priorities and strategic objectives of Donegal County Council.
- The Economic Development Division is currently partnering in 4 no. EU Interreg funded projects with a total value of approx. €1.1m. This includes over €500k for the EDIN and Green Hydra projects as well as over €640K for the **SUB and Turbo projects** that will see the Council work with partners across Europe to support the development of Bike Tourism and the sustainability and climate resilience of businesses in the tourism sector.
- 4.66 2026 will see **tourism in Donegal** capitalise on recent successes including the hosting of TBEX in Donegal in September 2025 and the unprecedented success of the unique 'Sharing Donegal' campaign as well as being named in 2024 as one of the top regions in the world to visit by Lonely Planet. This continues to position the county as one of the most sought-after destinations in Ireland.
- 4.67 The Council will continue to work with partner stakeholders in supporting the **Camping and Campervan** Sector in Donegal. Funding was previously allocated to businesses and community-based groups for the provision of facilities, new signage has been piloted in a number of areas and the existing Camping Service Points in the county have been reviewed. Economic Development will work with the Councils Environment Service to upgrade existing service point facilities.
- 4.68 The Council recognises the importance of the **Festival and Events** Sector in Donegal, both in terms of attracting visitors to the county as well as creating memorable experiences for visitors when they come to Donegal. The Council will administer the €49,750 Failte Ireland Festival and Events Funding Programme that supports in the region of 30 festival and events each year. In addition, a fund is provided to support a small number of key strategic festivals that attract substantial visitor numbers.
- 4.69 The Council's **Tourism Marketing** team, in conjunction with **Donegal Tourism CLG**, will continue to promote Donegal as a holiday destination-of-choice and target specific markets in Ireland and overseas. The Council will work with a range of partners including Tourism Ireland and Fáilte Ireland to ensure that there is a strong promotional focus on Donegal and the North West region.
- 4.70 The Council will continue to invest in its **digital marketing** assets including **GoVisitDonegal.ie**, social media, and blogging platforms to promote Donegal in a targeted and effective way. These assets will continue to be central platforms for the promotion of Donegal as a destination-of-choice for visitors.
- 4.71 The Council will continue to support the development of the **Donegal Golf Cluster** through a range of activities building on the success of recent international tournaments and private investments in clubs across Donegal.
- 4.72 The Council is committed to continuing to support **air access** to our region. An allocation totalling €50,000 has been made to support **Aerphort Dhún na nGall and Ireland West Airport**.

Division E – Environmental Services

- 5.1 A sum of €1,217,844 is provided for **Landfill Operations** and **Landfill Aftercare**, including the aftercare and maintenance of six closed, licensed landfills. An additional €111,714 has been included in the Draft Budget for 2026 to meet increased operating costs due to inflation. Essential capital improvements have been carried out at five of the six facilities over the past two decades and were fully grant-funded by the Department of the Climate, Energy and the Environment (DCEE). A DCEE grant-funded project to develop an Integrated Constructed Wetland at Ballynacarrick Landfill Site (which will significantly reduce energy and transport costs) has progressed through planning, design, and tender stages. Construction is expected to commence in early 2026.
- 5.2 A sum of €597,350 has been provided for the six **recycling centres** located in Carndonagh, An Clochán Liath, Laghey, Letterkenny, Milford, and Stranorlar.
- 5.3 Funding is also included in the draft budget for 2026 to support 490 **Bring Banks** across 74 sites countywide, along with other recycling initiatives.
- 5.4 The Draft Budget 2026 includes resources for the enforcement of the **Litter Pollution Act, Air Pollution Act** and the **Waste Management Act**.
- 5.5 Funds are allocated under **Circular Economy** and **Waste Awareness Programmes** to support ongoing initiatives, including recycling services. The Council continues to support Donegal's communities, schools, and businesses on a range of environmental issues, including **climate change**. The Council also collaborates on national initiatives with the CU Regional Waste Management Planning Office, the DCEE, and the Environmental Protection Agency (EPA).
- 5.6 A sum of €1,141,866 has been provided for **Water Quality Management**, continuing the Council's work with the EPA, LAWPRO, and other agencies to achieve the objectives of the **Water Action Plan 2024**, and to advance our ongoing aim of being Ireland's cleanest and greenest region. Additional resources will be deployed to carry out a significantly increased number of agricultural inspections under the Good Agricultural Practice Regulations from 2026.
- 5.7 A specific and discretionary allocation of €222,000 [*adopted €150,000*] is included in the draft Revenue Budget for 2026 to support the valuable work of **Tidy Towns** groups across the County. The fund has been increased by €72,000 [*adopted plus €0*] for 2026. €60,000 has been allocated to the Letterkenny MD, €54,000 to the Inishowen MD, and €36,000 to each of the Glenties, Donegal, and Lifford-Stranorlar MDs [*adopted €30,000 per MD*].
- 5.8 Towns and villages in Donegal continue to excel in many cases and improve year on year in others in national tidy towns related awards and surveys. This is due to the great work of local volunteers and community groups working in collaboration with the Council and various community employment programmes. The Draft Budget for 2026 includes €882,031 for **street cleaning**.
- 5.9 Funding, including DCEE support, has been provided in the Draft Budget 2026 to cover staff and associated costs for all aspects of **waste regulation and enforcement**. The main objectives are to improve environmental quality, conserve resources, promote circular economy activities, and support community efforts.
- 5.10 Donegal County Council, in partnership with ERNACT and academic and public health bodies, secured €6.4M for the PEACE-Air project under the PEACEPLUS Air Quality programme. Targeting pollution from solid fuels, transport, and agriculture, the initiative includes research, citizen science, and cross-border collaboration. Outputs include strategic partnerships, a fuel testing lab, pollution modelling, and health assessments. It also supports community-based air quality monitoring and Environmental Health Officer training. It aims to deliver an all-island clean air strategy, raising awareness of air pollution's health impacts and supporting policy development.
- In September 2025, the Council secured €220,000 funding for its three-year programme contribution.
- 5.11 The Draft Budget for 2026 includes €815,480 for **Water Safety**, including the employment of 55 **Beach Lifeguards** at Designated Bathing Areas during the summer months. This enables

Donegal to continue improving facilities and services at 21 of Ireland's Designated Bathing Areas (14%).

A provision of €45,000 has been made in the draft Budget 2026 for grants to groups providing Rescue & Recovery Services in County Donegal. Every year, the Council offers grant assistance to groups involved in rescue operations and search and recovery efforts.

5.12 In recent years, the Council has led efforts to establish the **Northwest Energy Agency**, initially for Donegal, and ultimately for the **Northwest City Region**. The draft Budget 2026 provides for continued work to secure external funding for the Agency's development. In September 2025, Donegal County Council received approval for €2.66 million in ELENA funding for a three-year retrofit programme covering domestic homes, public buildings and commercial premises.

5.13 The draft Budget 2026 provides for the continued employment of a dedicated **Climate Action (CA) Coordinator** and CA Officer to monitor, evaluate, and report on the implementation of the Donegal County Council Climate Action Plan 2024 – 2029, now in its second year. Significant progress has been made with over 80% of Actions ongoing or complete.

An additional €100,000 [*adopted €0*] is allocated in the draft budget for 2026 for initiatives aimed at mainstreaming Climate Action across the organisation and County, in line with our Corporate Plan 2024 – 2029. This includes Climate Action Week, a communications campaign, and the implementation of the Interreg NPA MINDSET project.

Fire Service

5.14 The sum of €12,570,767 is provided in respect of the **Donegal County Council Fire Service**, an increase of €1,030,168 on 2025. The annual Fire Service Budget has increased from €7.9m in 2023 to €12.6m in 2026 (+€4.7m), driven in large part by the changes in pay and conditions following the WRC agreement with Retained Fire Fighters nationally.

5.15 The Fire Service provides a range of services across Operations, Prevention and Major Emergency Management and including arrange

of licensing and certification roles carried out by the Senior Fire Officers.

5.16 152 applications for **Fire Safety Certificates** were received from the 1st of January 2025 to the 30th of September 2025, as against 154 for the same period in 2024.

5.17 The national agreement on **changes to Retained Firefighters' pay and conditions** reached in 2023 and now being implemented, saw the changes as detailed below being agreed and which is now giving rise to the substantial increase in the cost base of the Donegal Fire Service:

- An increase in the retainer and a reduction in the number of incremental points across all fire fighter pay grades.
- An increase in the number of hours that attract double the basic rate of pay.
- An increase in the number of drill hours from 72 hours to 96 hours and an increase in pay of 100% per hour.
- Payments to each firefighter in respect of 40 hours per year for fire safety advice given at incidents.
- Each brigade is given a bank of 40 hours per firefighter per year for Community Fire Safety.
- An incident floor of 75 hours per year. Brigades that respond to a small number of incidents having the aggregate equivalent of less than 75 basic rate hours will be paid for 75 hours at the basic rate.
- A minimum complement of 12 firefighters in each station to allow for two crews, with members of a crew having the option to respond to alerts every second week. This will increase the number of firefighters in the Service by up to 45, thereby potentially increasing the Service complement to 192 Retained Firefighters, an increase of up to 31% in the complement.
- Provision of a *dress uniform* to each firefighter
- Additional administrative and senior officer resources will be required to implement the agreement and manage the Service.
- The agreement is effective from 1st July 2023. However, it will take some time to fully implement its terms, specifically in the recruitment and training of the additional firefighters.

- The estimated additional funding needed to manage the post agreement service will be of the order of €3.82m, with an additional once off cost of €1.739m, to cover personal protective clothing, training, and station reconfiguration to allow for the additional firefighters.

5.18 The 2025 adopted budget included €2,829,945 of additional costs relating to the **WRC agreement on pay/conditions** for retained firefighters.

The special allocation from central government for 2026 is €3,757,479. The expenditure budget has been increased by an equal amount for 2026. However, the full cost of implementing the WRC agreement far exceeds this allocation. It is planned that most, if not all, aspects of the WRC agreement will be in place by the end of 2026 giving rise to a steady-state cost going forward in future years. In that context, the 2026 allocation is unlikely to be sufficient to cover all costs. The Sector will continue to engage with central government during 2026 with a view to securing full-cost recoupment for the additional costs arising under the terms of the WRC agreement.

5.19 Primary areas of expenditure in the **Fire Service for 2026** include:

- **Personnel costs** including gratuities €9,505,000
- **General training** programmes €251,500
- **Standard Operating Guidelines** training programmes €12,100
- Contribution to **Regional Communications Centre and TETRA costs** €626,161
- Buildings, vehicles, and equipment **maintenance and running costs** €1,170,243

5.20 In addition to the increase in the above referenced revenue costs there will also be a **once off capital cost associated with the modifications/alterations required to fire stations** to accommodate the extra personnel. Having regard to the current volatility of construction costs it is not possible to give an accurate figure for the capital cost in advance of seeking tenders.

5.21 Services will continue to be provided for in areas of **Major Emergency Management (MEM)**. This area of work is becoming increasingly time demanding with responsibility for monitoring severe weather warnings, convening of Severe

Weather Assessment Teams (SWAT) and associated planning and preparation for emerging incidents, now a central task for the Fire Service.

5.22 The Fire service will continue to provide the primary schools programme, **fire prevention and education**, and **community fire safety** in 2026.

Civil Defence

5.23 A sum in the amount of €192,711 is provided in respect of **Civil Defence** for 2026. This service has a complement of 66 active volunteer members across the County who continue to support the Principal Response Agencies, while also assisting local communities in non-emergency activities.

5.24 Primary areas of **Civil Defence expenditure** include:

- Salaries: €121,481
- Training for volunteers and associated costs: €16,000
- Buildings, vehicles, and equipment maintenance and running costs: €55,230

5.25 In 2025, **community assistance** was provided to 43 non-emergency community events, providing 7,256 voluntary hours to local charitable and sporting events and local authority sponsored events. This included ambulance and medical cover.

5.26 Civil Defence continues to provide administration, social spacing, and medical support to the **Irish Blood Transfusion Board**. In 2025, this was provided at 24 blood clinics. In addition to this, Civil Defence provides **patient transfer** support to the HSE, when necessary, with five transfers completed in 2025 to Merlin Hospital, Galway. Additional support was given to the HSE in the transfer of patients to county wide nursing homes.

5.27 Under the **Major Emergency Management Plan**, Civil Defence supported the Local Authority and the Donegal Fire Service during Storm Éowyn and Storm Amy.

5.28 Civil Defence continues to develop and rollout its **essential training programmes**, in line with the Civil Defence Three-Year Plan and the Towards 2030 document in the areas of Medical (CPR – EMT level), Land and Water Based

Missing Person Search & Rescue, Drones, Swift Water Rescue, Fire Fighting and Flooding Response. Volunteers are also required to upkeep their Mandatory Services of Garda Vetting, Child Protection, Induction, Manual Handling, and PHECC Cardiac First Responder training, all of which are rolled out continually throughout the year.

- 5.29 Additional services will continue to be provided for in 2026 in areas of **Major Emergency Management**, supporting the Dept of Agriculture in the Avian Influenza response and the Community CPR Programme.

Division F – Recreation and Amenity

- 6.1 Significant upgrade and energy-efficiency projects have been completed at the **Ballyshannon and Waterworld leisure centres** in recent years, while similar projects have been commenced at the **Aura and Finn Valley centres**. To build on this progress, a provision of €1,298,903 has been made in Budget 2026 for leisure facilities, with a strong focus on improving energy efficiency and reducing CO2 emissions in 2026 and beyond, in line with our LACAP Gap to Target obligations.
- 6.2 An allocation of €389,403 is provided for **beach access, maintenance and cleaning** in 2026. Collaborative work with local community groups to improve beach accessibility for older adults and people with disabilities, contributed to the Council receiving several prestigious Accessibility and Age Friendly awards in 2024 and 2025.
- 6.3 Capital Expenditure within the **Facilities and Cultural Services** portfolio includes a feasibility design for upgrading the Lifford Campus, necessary upgrade of office accommodation in the Barracks, and identification of energy efficiency projects for Significant Energy Users, such as the Public Services buildings and leisure centres. These projects are included in the Council's 2026 – 2028 Capital Budget.
- 6.4 Donegal County Council oversees limited maintenance of **historic burial grounds**, while most are managed by churches. Following concerns raised by Elected Members, a 2020 survey assessed graveyard capacity across the county. The Council is continuing to explore the

provision of a new burial ground, initially focussing on Letterkenny due to its population and diversity. Engagement with various stakeholder groups has informed multi-denominational requirements. Site assessment criteria include location, accessibility and environmental impact. The Council's 2026 – 2028 Capital Budget includes a Burial Grounds Capital Programme, covering costs for site selection, scoping, preliminary design, public consultation, environmental assessment, planning, land acquisition and construction. Potential sites have been identified, with updates expected to be provided to the SPC and Elected Members in late 2025.

- 6.5 The **Culture Division** will continue to deliver a wide programme of activities in line with the goals and actions set out in 'Cultúr le Chéile: Strategic Plan for the Culture Division 2022 – 2026.'
- 6.6 Donegal County Council will continue cross border collaboration with Derry City & Strabane District Council on audience development during 2026, including developing and promoting the **HERE for Arts and Culture North West brand**.
- 6.7 The Council will continue to rollout the **Creative Ireland** initiative through its Donegal Culture and Creativity Team, which includes staff from Libraries, County Arts, Regional Cultural Centre, County Museum, County Archives, Heritage Office, Biodiversity Office, Conservation Office, Rannóg na Gaeilge, Film Office, and Social Inclusion Unit. The team will continue to implement actions from the '**Donegal Culture and Creativity Strategy 2023 – 2027**' in collaboration with partners and with the assistance of the Creative Communities Engagement Officer.
- 6.8 A provision of €4,016,075 is provided to fund **Library Service Operations**, Taobh Tíre community outreach points, and the cross-border mobile library.
- 6.9 An additional €13,000 [*adopted €0*] is included in the Draft Budget for 2026 to support the **Library Book Fund**, bringing the total to €220,000 [*adopted €207,000*] for 2026. The increase is required in order to bring Donegal's allocation closer to national averages.
- 6.10 Libraries will implement actions from the national **Public Library Strategy 2023 - 2027** – 'The Library is the Place: Information,

Recreation, Inspiration’ across the branch network. This will include delivering national strategic programmes such as Right to Read, Healthy Ireland at Your Library, Skills for Life, and the Europe Direct Centre. Libraries will provide a wide and varied programme of events and will continue to grow our online resources and services.

- 6.11 The Council will continue to seek additional funding to enable the progression of the **Donegal Town Library** capital project. The Council will review locations in the area that align with priorities for the project as well as the national Public Library Standards and Benchmarks for service delivery
- 6.12 The **Regional Cultural Centre**, one of the top-ranked art centres in Ireland, will continue to provide vital support to the County's cultural and creative ecosystem, delivering large-scale programmes of exhibitions, concerts, films, youth events, festivals, community events, and intercultural events – engaging with both local audiences and visitors.
- 6.13 A provision of €1,667,277 has been provided to cover a wide range of **arts activity** including facilities/events such as An Grianán Theatre, Earagail Arts Festival, Abbey Arts Centre, Strategic Partnerships with other independent arts organisations, Artists Bursaries, Culture Night, support for festivals, and support for new artistic works.
- 6.14 The **Donegal Bay and Blue Stacks Festival**, which supports artists and engages communities in the south of the County, will present its 26th annual programme in 2026. The festival will showcase new theatre, music, literature and spectacle works.
- 6.15 The Council will continue to develop and deliver arts programmes and initiatives, through the **Arts & Cultural Diversity Officer**, that reflect and speak to the ethnically diverse, multicultural nature of today's Donegal community and that respond to the expressed needs of these new communities.
- 6.16 The sum of €369,330 is provided in respect of the **County Museum** service. The Museum will deliver an exhibition and events programme throughout the year working in association with various groups and organisations. The Museum will continue to collaborate with other transnational partners in a 3-year EU

project titled Digital Action for Climate Change in Heritage Environments (DACCHE).

- 6.17 The sum of €204,666 is provided in respect of **County Archives services**. Amongst other developments in 2026, the acquisition, digitisation, preservation, processing, and provision of access to archives will continue. The Council continues to work on plans to develop an Archives Centre in Lifford in order to preserve the county archives collection and ensure it is widely accessible. The Prior Endowed School, on the site of the former Lifford Army Barracks, is potentially suitable for this and the Council is developing plans in this regard. The Council will continue to carry out conservation and restoration works with the assistance of the Historic Structures Fund from the Department of Housing, Local Government and Heritage. The Council will explore additional funding options to progress the capital project.
- 6.18 A provision of €1,578,944 is included in respect of the maintenance and upkeep of **Parks & Open Spaces**. As new amenities are developed going forward further provision will need to be main for the maintenance of these important public spaces.

Division G – Agriculture, Education, Health and Welfare

- 7.1 The Council is responsible for maintaining over 100 **Pier & Harbour facilities** around the coast of Donegal, ranging from busy multi-faceted facilities, such as Greencastle harbour, to small piers/slipways in remote locations serving just a handful of users.
- 7.2 The Council completed the quay wall project at Ailt an Chorráin, originally funded as one of BALAMI funded Piers and Harbour projects in the period from 2022 to 2024, and co-funded to completion in 2025 by the Department for Agriculture, Food and the Marine, and Own Resources. The Council continues to address **safety and infrastructural repair works at its piers/harbours** through the annual maintenance budget, while capital funding is sought through the Department of Agriculture, Food and the Marine (DAFM) fund for larger-scale projects (max of €200,000 per project), and other funding opportunities as they arise.

7.3 A provision of €1,374,020 has been made in respect of **Operation of Harbours**, including marine safety, harbour facilities and equipment maintenance, at-site waste disposal, de-fouling of slipways, dredging and pontoon removal/installation. This will include for consultant fees for the ongoing Foreshore Lease application process for dredging and deposition licences at Greencastle, Machaire Rabhartaigh and Bunrana.

Division H – Miscellaneous Services

8.1 The sum of **€5,448,793** is provided in respect of the Machinery Yard & Central Stores, of which **€4,814,153** is funded. The Council will progress its plans to reduce emissions from its vehicle fleet in 2026 in line with public sector obligations.

8.2 **Commercial Rates** Income for 2026 totals €41,474,042 *[adopted €39,499,088]*. The draft budget includes an increase in the ARV from 0.232 to 0.2436 (+5%) for 2026 *[adopted 0.232]*.

The proposed +5% adjustment in the Commercial Rates Multiplier provides additional income in the sum of €1.975m for 2026. However, the net effect of new property valuations, appeals, and revisions has resulted in a net reduction in Commercial Rates buoyancy for 2026. Comparing Budget 2025 to Budget 2026, the net additional Commercial Rates income available for 2026 amounts to €1.756m. *[adopted figure of €39,499,088 for 2026 represents a reduction of €218,532 on the adopted figure of €39,717,620 for 2025]*.

The total number of rateable properties is currently 5,592.

8.3 A **provision for irrecoverable Commercial Rates** in the sum of €6,000,000 is included in the draft budget for 2026. Rates may be deemed irrecoverable for a number of reasons, including where properties have been vacant for all or part of the year, and amounts deemed as bad debt that cannot be legally pursued.

8.4 The draft budget for 2026 includes a provision of €450,000 to fund the continuation of

Donegal County Council's **Early Payment Incentive Credit (EPIC)**. This allows businesses to avail of a 7.5% reduction, to a maximum of €375, when paying their Commercial Rates liability in full by the 31st of October.

8.5 Donegal County Council's **Rates Incentive Scheme** remains in place for 2026. The scheme was first introduced in 2020 and is designed to assist new commercial businesses to set up in the traditional social and commercial heart of towns and villages in Donegal. The scheme aims to reduce the number of vacant premises, stimulate commercial activity, promote retail diversity, and reinvigorate town and village centres. The scheme offers the opportunity for new qualifying businesses to avail of discounts on their Commercial Rates bills in their first three years of trading.

8.6 €1,041,592 is provided **to administer the Commercial Rate Book**. This is primarily for salary costs associated with the collection of Commercial Rates.

8.7 The **Income Collection Unit** also has responsibility for the collection of Fire Charges, Marine Charges, and Development Charges.

8.8 Donegal County Council's **Information & Communications Technology (ICT)** infrastructure is a key foundational asset for the organisation enabling service delivery, enhancing public engagement, supporting data-driven decision making, and ensuring security and compliance. It covers 106 physical locations across the County as one of the largest local authority networks in the Country. An overall budget of €4,809,451 (€2,043,708 Payroll and €2,765,743 Non-Payroll) is allocated to the Information system services. This ICT infrastructure includes the operational support for and maintenance of:

- 84 Servers
- 1,687 Desktop & Notebook Computers
- 352 Printers/Scanners/Plotters
- 29 Print Management Multi-Function Devices (managed solely by Information Systems)
- 85 Other Multi-Function Devices
- 380 Tablets
- 700 Mobile Phones
- 200 Other data devices
- 275 IP Telephone Handsets.

8.9 Donegal County Council's **Information & Communications Technology (ICT) infrastructure** is a key enabler of the Council's strategic goals as outlined in the Corporate Plan 2024–2029, supporting service delivery, public engagement, data-driven decision making, and organisational resilience. Operating across 100+ physical locations, it represents one of the largest local authority networks in Ireland.

The IS function directly supports the Annual Service Delivery Plan, ensuring that digital capabilities are aligned with service priorities across all directorates.

8.10 The IS Division provides **remote and onsite support** for over 9,000 end-user service requests annually (indoor/outdoor employees and the elected members), maintaining a robust infrastructure that includes:

- Over 1,600 desktop and notebook computers
- 85 servers
- 700 mobile phones
- A range of multi-function devices, printers, tablets, and IP telephony handsets

Support for blended working and hybrid meetings continues to expand, with 350+ hybrid meetings supported annually.

8.11 During 2025, the **Windows 11 Upgrade Programme** was successfully deployed to over 1,200 devices, and ongoing procurement ensures equipment is replaced in line with operational needs. Maintenance, repair, and configuration of devices and AV setups are managed centrally, with strategic vendor relationships reviewed for resilience and cost-effectiveness.

8.12 The IS Division supports the Council's **climate goals** through digital-first services, remote access (which contributes to lower travel emissions) and reduced paper usage, and recycling of obsolete hardware in a security conscious manner.

8.13 **Cybersecurity** remains a strategic priority, with investment in tools, staff training and sectoral cooperation. The IS Division is committed to alignment with standards such as NIS2, the Digital Local Government: Working for Everyone strategy, the broader goals of the Local Government Digital and ICT Strategy

2030, and with the LORIDMAS maturity framework model, which emphasises secure, inclusive, and efficient digital transformation. Digital initiatives for 2026 include developing migration pathways for legacy systems.

8.14 **Innovation** is embedded across IS initiatives, including GIS, website and app development to meet challenges and obtaining optimal benefits from licenced platforms and technology-related investment to support transformation and change. Examples include:

- Introduction of a new online payments facility this year, enabling customers to make Housing payments with planned enhancements to extend to commercial rates and fire charges.
- Positive impacts from the redesigned Council websites which have seen a significant increase in public engagement, with over 250,000 additional page views year-on-year. These platforms support the delivery of accessible, user-centred services and reflect the Council's commitment to digital inclusion.
- Internal service improvements through digital tools that streamline HR processes and enhance staff welfare initiatives contributing to operational efficiency and alignment with organisational goals.

8.15 **Secure connectivity** across the organisation remains a priority. Broader connectivity efforts support remote access and digital inclusion. In this regard, the IS Division continues to support the **National Broadband Plan (NBP)** rollout as it reaches a conclusion and the **Broadband Connection Points (BCPs)** that have been established, some of which have evolved into **remote working hubs**, contributing to digital inclusion and rural innovation.

These efforts align with the Digital Local Government: Working for Everyone strategy's commitment to inclusive, modern public services and the Digital Ireland Framework.

8.16 The IS Division continues to collaborate with **LGMA, ERNACT**, the **local authority sector** and other strategic partners, contributing to national frameworks and raising sectoral concerns. partnerships support shared learning and funding opportunities.

The Division, through the **ERNACT network**, will continue to participate in 2026 strategically important EU-funded projects, including:

- ENAIBLER – Advancing Artificial Intelligence in the public sector, funded through Interreg Europe.
- COPOWER – Development of a pilot virtual power plant to coordinate renewable energy systems, funded by Northern Periphery and Arctic.
- CIVITECH – Enhancing citizen participation through digital tools for inclusive democracy.

The IS Division continues to lead the development and implementation of the **Donegal Digital Project** in co-operation with ERNACT, as an inter-agency initiative aligned with the Regional Spatial and Economic Strategies and the Digital Local Government Strategy.

- 8.17 The Council's **Procurement Office** continues to provide support, training, and guidance to staff engaged in public procurement, with particular emphasis on compliance with local, national and EU procurement rules and identifying opportunities for greater efficiencies. Clear policies and procedures exist to ensure that, irrespective of purchase method, the overriding objective is that the Council achieves value-for-money and reduces risk to the organisation, whilst complying with all relevant directives and regulations.
- 8.18 The Council's ambitious capital programme will require tens of millions of euros in additional borrowing to co-finance important capital projects over the term of the current Council. The Draft Revenue Budget for 2026 includes a provision of €1,050,000 *[adopted €0]* to allow **new borrowing of up to €15m to assist in the delivery of the capital programme** *[no provision has been made for additional borrowing in 2026]*. The provision has been made possible by the proposed increase in Commercial Rates in the draft budget for 2026.

ADOPTED FORMAT OF BUDGET 2026

Donegal County Council

TABLE A - CALCULATION OF ANNUAL RATE ON VALUATION

Summary by Service Division		Summary per Table A 2026				Estimated Net Expenditure Outturn 2025 (as restated)	
		Expenditure	Income	Budget Net Expenditure 2026			
		€	€	€	%		
Gross Revenue Expenditure & Income							
Housing and Building		52,155,115	51,892,767	262,348	0%	261,550	0%
Road Transport & Safety		67,506,913	44,739,010	22,767,903	33%	22,262,429	33%
Water Services		13,522,928	11,315,985	2,206,943	3%	1,919,266	3%
Development Management		24,710,914	8,124,635	16,586,279	24%	15,776,013	23%
Environmental Services		22,600,750	6,254,567	16,346,183	24%	15,687,740	23%
Recreation and Amenity		11,740,577	946,590	10,793,987	16%	10,410,530	15%
Agriculture, Food and the Marine		2,762,079	334,409	2,427,670	4%	2,420,125	4%
Miscellaneous Services		27,060,567	30,001,347	(2,940,780)	-4%	(1,000,101)	-1%
		222,059,843	153,609,310	68,450,533	100%	67,737,552	100%
Provision for Debit Balance		0		0			
Adjusted Gross Expenditure & Income	(A)	222,059,843	153,609,310	68,450,533		67,737,552	
Financed by Other Income/Credit Balances							
Provision for Credit Balance			0	0			
Local Property Tax			28,951,445	28,951,445		28,019,932	
Sub - Total	(B)			28,951,445		39,717,620	
Amount of Rates to be Levied	C=(A-B)			39,499,088			
Net Effective Valuation	(E)			170,254,689			
General Annual Rate on Valuation	C/E			0.232			

* Standard rounding rules apply throughout

Division & Services		Expenditure & Income for 2026 and Estimated Outturn for 2025							
		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	9,167,204	9,468,058	498,794	498,794	8,950,754	8,950,754	501,794	501,794
A02	Housing Assessment, Allocation and Transfer	2,491,970	2,492,638	232,537	232,537	2,379,070	2,379,070	204,537	204,537
A03	Housing Rent and Tenant Purchase Administration	1,958,729	1,959,082	16,991,377	16,991,377	1,944,269	1,944,269	15,667,269	15,667,269
A04	Housing Community Development Support	362,220	362,300	6,186	6,186	270,746	270,746	6,186	6,186
A05	Administration of Homeless Service	1,365,154	1,365,236	1,050,946	1,050,946	1,343,473	1,343,473	1,025,296	1,025,296
A06	Support to Housing Capital Prog.	2,640,581	2,640,971	1,576,127	1,576,127	2,531,036	2,531,036	1,660,405	1,660,405
A07	RAS and Leasing Programme	7,375,641	7,375,894	7,600,029	7,600,029	6,888,414	6,888,414	7,181,375	7,181,375
A08	Housing Loans	1,331,736	1,331,956	474,048	474,048	1,294,557	1,294,557	517,472	517,472
A09	Housing Grants	25,057,668	25,058,003	23,016,858	23,016,858	7,857,936	23,007,936	6,316,858	21,466,858
A11	Agency & Recoupable Services	7,848	7,892	554	554	7,225	7,225	553	553
A12	HAP Programme	396,364	396,364	445,311	445,311	341,812	341,812	465,997	465,997
A13	Cost Rental	0	0	0	0	0	0	0	0
	Service Division Total	52,155,115	52,458,394	51,892,767	51,892,767	33,809,292	48,959,292	33,547,742	48,697,742
Code	Road Transport & Safety								
B01	NP Road - Maintenance and Improvement	2,114,763	2,115,036	1,473,735	1,473,735	1,244,515	1,244,515	614,435	614,435
B02	NS Road - Maintenance and Improvement	1,423,389	1,423,763	514,053	514,053	1,361,068	1,361,068	480,553	480,553
B03	Regional Road - Maintenance and Improvement	22,290,155	22,292,658	14,664,312	14,664,312	19,036,488	21,486,988	11,594,210	14,044,710
B04	Local Road - Maintenance and Improvement	35,157,565	35,161,470	25,589,942	25,589,942	31,686,711	32,686,711	22,278,716	23,278,716
B05	Public Lighting	2,485,156	2,485,169	74,932	74,932	2,425,690	2,425,690	85,650	85,650
B06	Traffic Management Improvement	183,149	183,170	1,567	1,567	197,016	197,016	1,567	1,567
B07	Road Safety Engineering Improvement	830,059	830,089	651,826	651,826	783,803	783,803	587,626	587,626
B08	Road Safety Promotion/Education	306,301	306,534	3,916	3,916	297,409	297,409	3,916	3,916
B09	Car Parking	1,443,894	1,444,261	1,449,405	1,449,405	1,374,063	1,374,063	1,388,959	1,388,959
B10	Support to Roads Capital Prog.	1,087,040	1,088,078	92,107	92,107	1,026,889	1,026,889	92,107	92,107
B11	Agency & Recoupable Services	185,442	185,466	223,215	223,215	174,731	174,731	218,215	218,215
	Service Division Total	67,506,913	67,515,694	44,739,010	44,739,010	59,608,383	63,058,883	37,345,954	40,796,454

Division & Services		Expenditure & Income for 2026 and Estimated Outturn for 2025							
		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	Water Services								
C01	Water Supply	7,602,890	7,607,554	332,860	332,860	12,634,186	9,999,374	332,860	332,860
C02	Waste Water Treatment	1,608,921	1,610,074	80,870	80,870	1,904,579	1,904,579	80,870	80,870
C03	Collection of Water and Waste Water Charges	756,136	756,581	21,680	21,680	699,205	699,205	21,680	21,680
C04	Public Conveniences	543,073	543,303	8,357	8,357	561,481	561,481	8,357	8,357
C05	Admin of Group and Private Installations	400,483	400,523	257,812	257,812	382,405	382,405	257,812	257,812
C06	Support to Water Capital Programme	1,654,370	1,654,981	52,202	52,202	2,357,807	2,357,807	52,202	52,202
C07	Agency & Recoupable Services	721,434	722,028	4,802,863	4,802,863	806,840	806,840	4,802,864	4,802,864
C08	Local Authority Water and Sanitary Services	235,621	235,621	5,759,341	5,759,341	342,659	342,659	12,213,251	9,578,439
	Service Division Total	13,522,928	13,530,665	11,315,985	11,315,985	19,689,162	17,054,350	17,769,896	15,135,084
Code	Development Management								
D01	Forward Planning	1,726,418	1,726,691	364,459	364,459	1,406,156	1,406,156	24,459	24,459
D02	Development Management	4,173,207	4,174,189	915,704	915,704	3,731,212	3,731,212	797,645	797,645
D03	Enforcement	1,369,613	1,369,953	26,768	26,768	1,368,068	1,368,068	26,768	26,768
D04	Industrial and Commercial Facilities	1,847	1,847	127	127	1,800	1,800	127	127
D05	Tourism Development and Promotion	1,712,612	1,712,879	202,494	202,494	2,399,452	2,399,452	899,242	899,242
D06	Community and Enterprise Function	6,605,856	6,616,502	2,132,558	2,132,558	6,684,630	6,684,630	2,079,483	2,079,483
D07	Unfinished Housing Estates	386,844	386,893	4,391	4,391	379,356	379,356	4,391	4,391
D08	Building Control	462,816	462,857	103,900	103,900	413,353	413,353	110,900	110,900
D09	Economic Development and Promotion	6,681,555	6,793,111	3,788,387	3,788,387	6,142,268	6,142,268	3,821,037	3,821,037
D10	Property Management	272,023	272,023	0	0	272,293	272,293	0	0
D11	Heritage and Conservation Services	1,023,353	1,123,392	517,961	517,961	881,278	881,278	411,523	411,523
D12	Agency & Recoupable Services	294,770	294,903	67,886	67,886	340,097	340,097	68,375	68,375
	Service Division Total	24,710,914	24,935,240	8,124,635	8,124,635	24,019,963	24,019,963	8,243,950	8,243,950

Table B		Expenditure & Income for 2026 and Estimated Outturn for 2025							
		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	1,293,878	1,293,926	3,301	3,301	1,179,130	1,179,130	3,301	3,301
E02	Recovery & Recycling Facilities Operations	1,194,030	1,194,087	19,381	19,381	1,166,535	1,166,535	19,381	19,381
E03	Waste to Energy Facilities Operations	0	0	0	0	0	0	0	0
E04	Provision of Waste to Collection Services	30,779	30,779	0	0	30,754	30,754	0	0
E05	Litter Management	2,320,843	2,393,316	214,084	214,084	2,116,525	2,116,525	164,084	164,084
E06	Street Cleaning	899,370	899,431	1,542	1,542	893,602	893,602	1,542	1,542
E07	Waste Regulations, Monitoring and Enforcement	937,972	938,054	466,258	466,258	904,518	904,518	466,258	466,258
E08	Waste Management Planning	60,415	60,415	0	0	60,405	60,405	0	0
E09	Maintenance of Burial Grounds	46,472	46,479	531	531	45,768	45,768	530	530
E10	Safety of Structures and Places	1,116,126	1,116,173	171,740	171,740	1,007,556	1,007,556	143,526	143,526
E11	Operation of Fire Service	12,363,646	12,363,834	4,111,579	4,111,579	11,341,269	11,341,269	3,184,045	3,184,045
E12	Fire Prevention	206,784	206,933	336,452	336,452	199,330	199,330	335,352	335,352
E13	Water Quality, Air and Noise Pollution	1,422,696	1,422,888	467,100	467,100	1,320,275	1,320,275	360,896	360,896
E14	Agency & Recoupable Services	0	0	0	0	0	0	0	0
E15	Climate Change and Flooding	707,739	807,739	462,599	462,599	848,970	848,970	747,982	747,982
	Service Division Total	22,600,750	22,774,054	6,254,567	6,254,567	21,114,637	21,114,637	5,426,897	5,426,897
	Recreation & Amenity								
Code									
F01	Leisure Facilities Operations	1,326,576	1,326,594	23,738	23,738	1,180,970	1,180,970	23,738	23,738
F02	Operation of Library and Archival Service	5,821,377	5,835,989	341,058	341,058	5,606,661	5,606,661	341,058	341,058
F03	Outdoor Leisure Areas Operations	2,168,097	2,168,710	39,248	39,248	2,189,816	2,189,816	39,248	39,248
F04	Community Sport and Recreational Development	1,552	1,552	0	0	1,525	1,525	0	0
F05	Operation of Arts Programme	2,422,975	2,423,302	542,546	542,546	2,227,010	2,227,010	391,408	391,408
F06	Agency & Recoupable Services	0	0	0	0	0	0	0	0
	Service Division Total	11,740,577	11,756,147	946,590	946,590	11,205,982	11,205,982	795,452	795,452

Division & Services		Expenditure & Income for 2026 and Estimated Outturn for 2025							
		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	Agriculture, Food and the Marine								
G01	Land Drainage Costs	3,799	3,803	176	176	3,621	3,621	176	176
G02	Operation and Maintenance of Piers and Harbours	1,843,516	1,843,758	137,312	137,312	1,849,371	1,849,371	117,312	117,312
G03	Coastal Protection	948	950	139	139	880	880	139	139
G04	Veterinary Service	688,565	688,710	192,504	192,504	977,790	977,790	513,178	513,178
G05	Educational Support Services	210,251	210,368	4,278	4,278	208,546	208,546	4,278	4,278
G06	Agency & Recoupable Services	15,000	15,000	0	0	15,000	15,000	0	0
	Service Division Total	2,762,079	2,762,589	334,409	334,409	3,055,208	3,055,208	635,083	635,083
Code	Miscellaneous Services								
H01	Profit/Loss Machinery Account	6,096,136	6,096,748	4,647,464	4,647,464	5,963,932	5,963,932	4,576,709	4,576,709
H02	Profit/Loss Stores Account	198,875	198,912	211,819	211,819	193,903	193,903	211,819	211,819
H03	Adminstration of Rates	8,251,583	8,251,866	17,667	17,667	8,713,518	8,713,518	92,717	92,717
H04	Franchise Costs	402,939	403,017	59,168	59,168	274,034	274,034	55,168	55,168
H05	Operation of Morgue and Coroner Expenses	427,010	427,018	475	475	421,037	421,037	475	475
H06	Weighbridges	3,429	3,429	0	0	3,310	3,310	0	0
H07	Operation of Markets and Casual Trading	110,952	110,956	28,361	28,361	102,629	102,629	28,361	28,361
H08	Malicious Damage	0	0	0	0	0	0	0	0
H09	Local Representation/Civic Leadership	2,141,350	2,141,383	20,219	20,219	1,966,163	1,966,163	1,469	1,469
H10	Motor Taxation	1,823,558	1,824,575	90,332	90,332	1,820,028	1,820,028	90,332	90,332
H11	Agency & Recoupable Services	7,604,735	8,844,106	24,925,842	24,925,838	6,949,600	7,749,600	22,351,205	23,151,205
	Service Division Total	27,060,567	28,302,010	30,001,347	30,001,343	26,408,154	27,208,154	27,408,255	28,208,255
	OVERALL TOTAL	222,059,843	224,034,793	153,609,310	153,609,306	198,910,781	215,676,469	131,173,229	147,938,917

* Standard rounding rules apply throughout

Table C - CALCULATION OF BASE YEAR ADJUSTMENT					
TOTAL					

NOTE: The revaluation process has resulted in a harmonised valuation model for the entire county of Donegal. As such, the Base Year Adjustment (BYA) in respect of the former town council areas ceases to exist from 2024.

Table D	
ANALYSIS OF BUDGET 2026 INCOME FROM GOODS AND SERVICES	
Source of Income	2026 €
Rents from Houses	17,946,060
Housing Loans Interest & Charges	598,286
Parking Fines/Charges	1,431,979
Uisce Éireann	5,619,869
Planning Fees	650,000
Domestic Refuse	0
Commercial Refuse	0
Landfill Charges	0
Fire Charges	640,000
Recreation / Amenity / Culture	8,000
Agency Services & Repayable Works	0
Local Authority Contributions	273,245
Superannuation	2,040,000
NPPR	0
Misc. (includes income from Machinery Yard, Overhead Account, Transfers from Reserves, Dog Licensing, PRTB contributions and other miscellaneous headings)	16,266,564
TOTAL	45,474,003

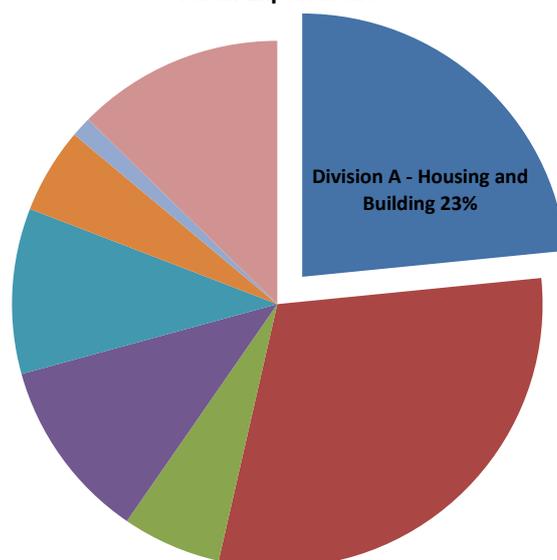
Table E	
ANALYSIS OF BUDGET INCOME 2026 FROM GRANTS AND SUBSIDIES	
	2026
	€
Department of Housing, Local Government and Heritage	
Housing and Building	32,704,865
Road Transport & Safety	0
Water Services	5,147,233
Development Management	1,150,262
Environmental Services	4,740,437
Recreation and Amenity	0
Agriculture, Food and the Marine	0
Miscellaneous Services	17,200,614
	60,943,411
Other Departments and Bodies	
TII Transport Infrastructure Ireland	2,528,845
Culture, Communications and Sport	221,276
National Transport Authority	0
Social Protection	0
Defence	134,897
Education and Youth	0
Library Council	45,600
Arts Council	339,666
Transport	36,592,500
Justice, Home Affairs and Migration	7,299
Agriculture, Food, Fisheries and the Marine	0
Enterprise, Tourism and Employment	2,296,360
Rural, Community Development and the Gaeltacht	705,636
Climate, Environment and Energy	40,000
Food Safety Authority of Ireland	0
Other (includes income in respect of LIS, Sláinte Care, funding for energy projects, and other miscellaneous headings)	4,279,817
	47,191,896
Total Grants & Subsidies	108,135,307

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

Division A - Housing and Building

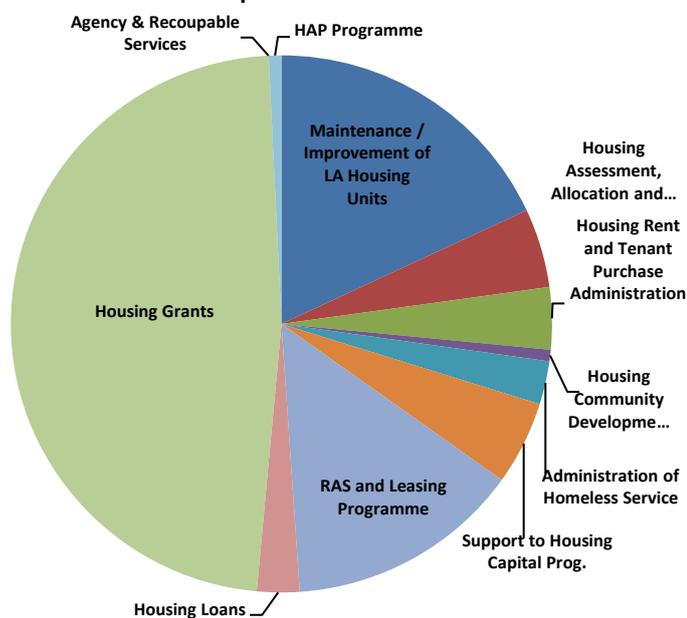
Division	Amount €	%
A Housing and Building	52,155,115	23%
B Road Transport & Safety	67,506,913	30%
C Water Services	13,522,928	6%
D Development Management	24,710,914	11%
E Environmental Services	22,600,750	10%
F Recreation and Amenity	11,740,577	5%
G Agriculture, Food & The Marine	2,762,079	1%
H Miscellaneous Services	27,060,567	13%
Grand Total	222,059,843	100%

Overall Expenditure



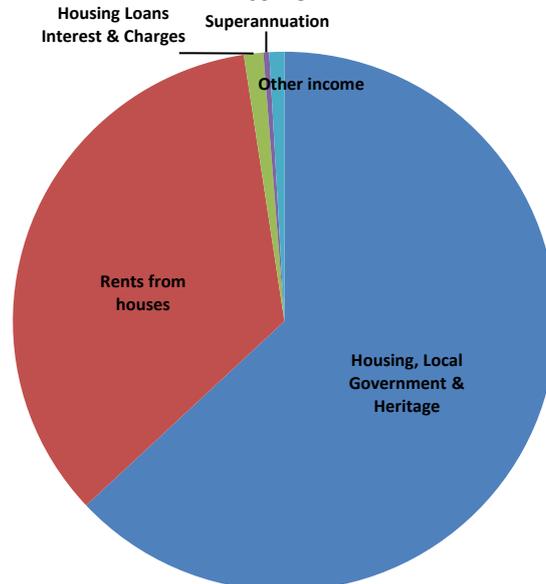
How the Division is Spent	Amount €	%
Maintenance / Improvement of LA Housing Units	9,167,204	18%
Housing Assessment, Allocation and Transfer	2,491,970	5%
Housing Rent and Tenant Purchase Administration	1,958,729	4%
Housing Community Development Support	362,220	1%
Administration of Homeless Service	1,365,154	3%
Support to Housing Capital Prog.	2,640,581	5%
RAS and Leasing Programme	7,375,641	14%
Housing Loans	1,331,736	3%
Housing Grants	25,057,668	48%
Agency & Recoupable Services	7,848	0%
HAP Programme	396,364	1%
Grand Total	52,155,115	100%

Expenditure



Sources of Income in the Division	Amount €	%
Housing, Local Government and Heritage	32,704,865	63.0%
Rents from houses	17,946,060	34.6%
Housing Loans Interest & Charges	598,286	1.2%
Superannuation	179,976	0.3%
Other income	463,580	0.9%
Grand Total	51,892,767	100%

Income



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	9,167,204	9,468,058	498,794	498,794	8,950,754	8,950,754	501,794	501,794
A02	Housing Assessment, Allocation and Transfer	2,491,970	2,492,638	232,537	232,537	2,379,070	2,379,070	204,537	204,537
A03	Housing Rent and Tenant Purchase Administration	1,958,729	1,959,082	16,991,377	16,991,377	1,944,269	1,944,269	15,667,269	15,667,269
A04	Housing Community Development Support	362,220	362,300	6,186	6,186	270,746	270,746	6,186	6,186
A05	Administration of Homeless Service	1,365,154	1,365,236	1,050,946	1,050,946	1,343,473	1,343,473	1,025,296	1,025,296
A06	Support to Housing Capital Prog.	2,640,581	2,640,971	1,576,127	1,576,127	2,531,036	2,531,036	1,660,405	1,660,405
A07	RAS and Leasing Programme	7,375,641	7,375,894	7,600,029	7,600,029	6,888,414	6,888,414	7,181,375	7,181,375
A08	Housing Loans	1,331,736	1,331,956	474,048	474,048	1,294,557	1,294,557	517,472	517,472
A09	Housing Grants	25,057,668	25,058,003	23,016,858	23,016,858	7,857,936	23,007,936	6,316,858	21,466,858
A11	Agency & Recoupable Services	7,848	7,892	554	554	7,225	7,225	553	553
A12	HAP Programme	396,364	396,364	445,311	445,311	341,812	341,812	465,997	465,997
A13	Cost Rental	0	0	0	0	0	0	0	0
	Service Division Total	52,155,115	52,458,394	51,892,767	51,892,767	33,809,292	48,959,292	33,547,742	48,697,742

HOUSING AND BUILDING					
		2026		2025	
Expenditure by Service and Sub-Service		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
Code		€	€	€	€
A0101	Maintenance of LA Housing Units	6,263,515	6,563,515	6,224,100	6,224,100
A0102	Maintenance of Traveller Accommodation Units	298,500	298,500	298,500	298,500
A0103	Traveller Accommodation Management	142,735	142,735	139,960	139,960
A0104	Estate Maintenance	555,000	555,000	350,000	350,000
A0199	Service Support Costs	1,907,454	1,908,308	1,938,194	1,938,194
Maintenance/Improvement of LA Housing Units		9,167,204	9,468,058	8,950,754	8,950,754
A0201	Assessment of Housing Needs, Allocs. & Trans.	1,282,684	1,282,684	1,286,663	1,286,663
A0299	Service Support Costs	1,209,286	1,209,954	1,092,407	1,092,407
Housing Assessment, Allocation and Transfer		2,491,970	2,492,638	2,379,070	2,379,070
A0301	Debt Management & Rent Assessment	1,439,897	1,439,897	1,455,193	1,455,193
A0399	Service Support Costs	518,832	519,185	489,076	489,076
Housing Rent and Tenant Purchase Administration		1,958,729	1,959,082	1,944,269	1,944,269
A0401	Housing Estate Management	85,000	85,000	60,000	60,000
A0402	Tenancy Management	187,294	187,294	124,192	124,192
A0403	Social and Community Housing Service	0	0	0	0
A0499	Service Support Costs	89,926	90,006	86,554	86,554
Housing Community Development Support		362,220	362,300	270,746	270,746
A0501	Homeless Grants Other Bodies	1,000,000	1,000,000	960,000	960,000
A0502	Homeless Service	0	0	0	0
A0599	Service Support Costs	365,154	365,236	383,473	383,473
Administration of Homeless Service		1,365,154	1,365,236	1,343,473	1,343,473
A0601	Technical and Administrative Support	2,176,705	2,176,705	2,084,521	2,084,521
A0602	Loan Charges	0	0	0	0
A0699	Service Support Costs	463,876	464,266	446,515	446,515
Support to Housing Capital Prog.		2,640,581	2,640,971	2,531,036	2,531,036
A0701	RAS Operations	2,661,548	2,661,548	2,497,943	2,497,943
A0702	Long Term Leasing	4,229,019	4,229,019	3,929,365	3,929,365
A0703	Payment & Availability	0	0	0	0
A0704	Affordable Leases	0	0	0	0
A0799	Service Support Costs	485,074	485,327	461,106	461,106
RAS and Leasing Programme		7,375,641	7,375,894	6,888,414	6,888,414

HOUSING AND BUILDING

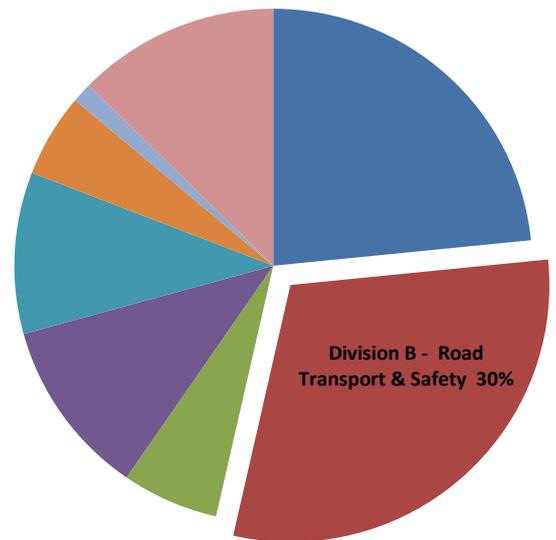
Expenditure by Service and Sub-Service		2026		2025	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
Code		€	€	€	€
A0801	Loan Interest and Other Charges	587,625	587,625	578,709	578,709
A0802	Debt Management Housing Loans	512,423	512,423	492,056	492,056
A0899	Service Support Costs	231,688	231,908	223,792	223,792
Housing Loans		1,331,736	1,331,956	1,294,557	1,294,557
A0901	Housing Adaptation Grant Scheme	900,000	900,000	750,000	750,000
A0902	Loan Charges DPG/ERG	0	0	0	0
A0903	Essential Repair Grants	0	0	0	0
A0904	Other Housing Grant Payments	23,000,000	23,000,000	6,000,000	6,000,000
A0905	Mobility Aids Housing Grants	0	0	0	0
A0999	Service Support Costs	1,157,668	1,158,003	1,107,936	1,107,936
Housing Grants		25,057,668	25,058,003	7,857,936	7,857,936
A1101	Agency & Recoupable Service	0	0	0	0
A1199	Service Support Costs	7,848	7,892	7,226	7,226
Agency & Recoupable Services		7,848	7,892	7,226	7,226
A1201	HAP Operations	396,364	396,364	341,812	341,812
A1299	Service Support Costs	0	0	0	0
HAP Programme		396,364	396,364	341,812	341,812
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		52,155,115	52,458,394	33,809,293	33,809,293

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	32,704,865	32,704,865	15,430,041	30,430,041
Other	0	0	0	0
Total Grants & Subsidies (a)	32,704,865	32,704,865	15,430,041	30,430,041
Goods and Services				
Rents from Houses	17,946,060	17,946,060	16,560,434	16,560,434
Housing Loans Interest & Charges	598,286	598,286	636,790	636,790
Superannuation	179,976	179,976	179,977	179,977
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other Income	463,580	463,580	740,500	740,500
Total Goods and Services (b)	19,187,902	19,187,902	18,117,701	18,117,701
Total Income c=(a+b)	51,892,767	51,892,767	33,547,742	48,547,742

Division B - Road Transport & Safety

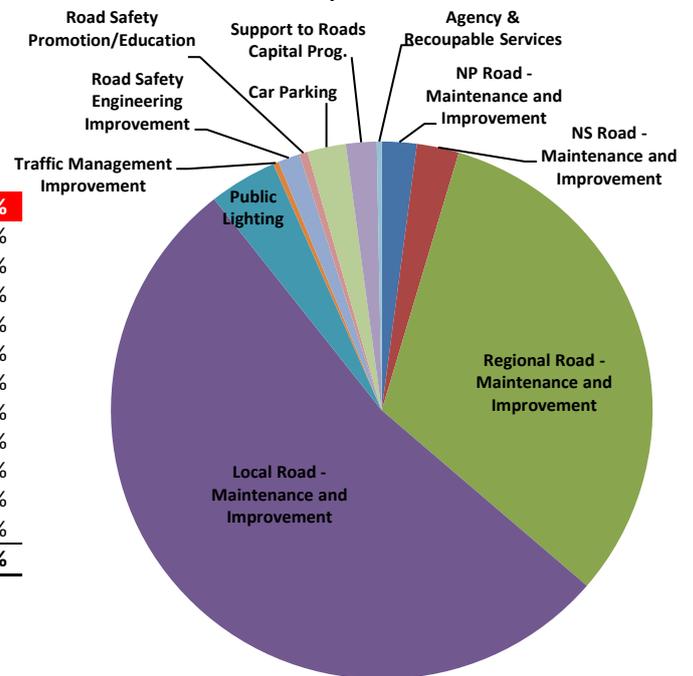
Division	Amount €	%
A Housing and Building	52,155,115	23%
B Road Transport & Safety	67,506,913	30%
C Water Services	13,522,928	6%
D Development Management	24,710,914	11%
E Environmental Services	22,600,750	10%
F Recreation and Amenity	11,740,577	5%
G Agriculture, Food & The Marine	2,762,079	1%
H Miscellaneous Services	27,060,567	13%
Grand Total	222,059,843	100%

Overall Expenditure



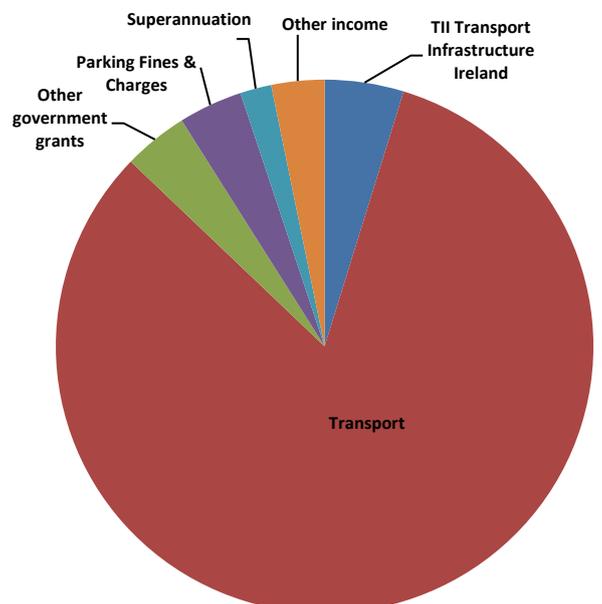
How the Division is Spent	Amount €	%
NP Road - Maintenance and Improvement	2,114,763	3.1%
NS Road - Maintenance and Improvement	1,423,389	2.1%
Regional Road - Maintenance and Improvement	22,290,155	33.0%
Local Road - Maintenance and Improvement	35,157,565	52.1%
Public Lighting	2,485,156	3.7%
Traffic Management Improvement	183,149	0.3%
Road Safety Engineering Improvement	830,059	1.2%
Road Safety Promotion/Education	306,301	0.5%
Car Parking	1,443,894	2.1%
Support to Roads Capital Prog.	1,087,040	1.6%
Agency & Recoupable Services	185,442	0.3%
Grand Total	67,506,913	100%

Expenditure



Sources of Income in the Division	Amount €	%
TII Transport Infrastructure Ireland	2,528,845	5.7%
Transport	36,592,500	81.8%
Other government grants	2,297,061	5.1%
Parking Fines & Charges	1,431,979	3.2%
Superannuation	655,313	1.5%
Other income	1,233,312	2.8%
Grand Total	44,739,010	100%

Income



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	Road Transport & Safety								
B01	NP Road - Maintenance and Improvement	2,114,763	2,115,036	1,473,735	1,473,735	1,244,515	1,244,515	614,435	614,435
B02	NS Road - Maintenance and Improvement	1,423,389	1,423,763	514,053	514,053	1,361,068	1,361,068	480,553	480,553
B03	Regional Road - Maintenance and Improvement	22,290,155	22,292,658	14,664,312	14,664,312	19,036,488	21,486,988	11,594,210	14,044,710
B04	Local Road - Maintenance and Improvement	35,157,565	35,161,470	25,589,942	25,589,942	31,686,711	32,686,711	22,278,716	23,278,716
B05	Public Lighting	2,485,156	2,485,169	74,932	74,932	2,425,690	2,425,690	85,650	85,650
B06	Traffic Management Improvement	183,149	183,170	1,567	1,567	197,016	197,016	1,567	1,567
B07	Road Safety Engineering Improvement	830,059	830,089	651,826	651,826	783,803	783,803	587,626	587,626
B08	Road Safety Promotion/Education	306,301	306,534	3,916	3,916	297,409	297,409	3,916	3,916
B09	Car Parking	1,443,894	1,444,261	1,449,405	1,449,405	1,374,063	1,374,063	1,388,959	1,388,959
B10	Support to Roads Capital Prog.	1,087,040	1,088,078	92,107	92,107	1,026,889	1,026,889	92,107	92,107
B11	Agency & Recoupable Services	185,442	185,466	223,215	223,215	174,731	174,731	218,215	218,215
	Service Division Total	67,506,913	67,515,694	44,739,010	44,739,010	59,608,383	63,058,883	37,345,954	40,796,454

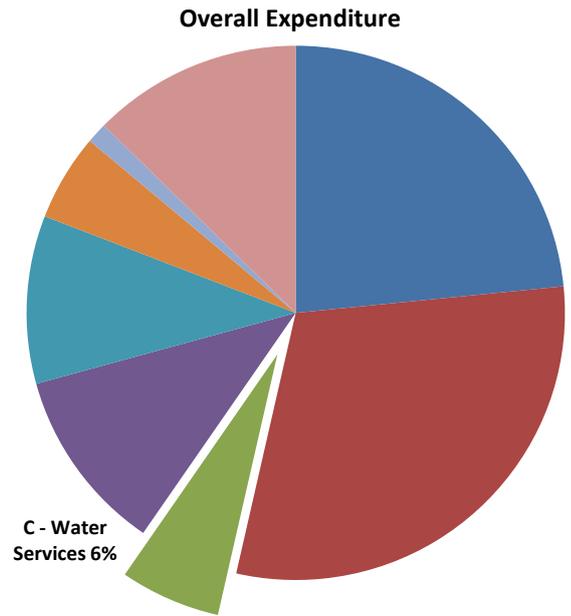
ROAD TRANSPORT & SAFETY					
Code	Expenditure by Service and Sub-Service	2026		2025	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
B0101	NP - Surface Dressing	550,000	550,000	0	0
B0102	NP – Pavement Overlay/Reconstruction	309,300	309,300	0	0
B0103	NP – Winter Maintenance	252,789	252,789	248,789	248,789
B0104	NP – Bridge Maintenance (Eirspan)	0	0	0	0
B0105	NP - General Maintenance	293,292	293,292	293,292	293,292
B0106	NP – General Improvements Works	0	0	0	0
B0199	Service Support Costs	709,382	709,655	702,434	702,434
National Primary Road – Maintenance and Improvement		2,114,763	2,115,036	1,244,515	1,244,515
B0201	NS - Surface Dressing	0	0	0	0
B0202	NS - Overlay/Reconstruction	13,500	13,500	0	0
B0203	NS - Overlay/Reconstruction – Urban	0	0	0	0
B0204	NS - Winter Maintenance	141,657	141,657	141,657	141,657
B0205	NS – Bridge Maintenance (Eirspan)	0	0	0	0
B0206	NS - General Maintenance	201,895	201,895	201,895	201,895
B0207	NS – General Improvement Works	0	0	0	0
B0299	Service Support Costs	1,066,337	1,066,711	1,017,516	1,017,516
National Secondary Road – Maintenance and Improvement		1,423,389	1,423,763	1,361,068	1,361,068
B0301	Regional Roads Surface Dressing	1,410,220	1,410,220	677,483	677,483
B0302	Reg Rd Surface Rest/Road Reconstruction/Overlay	7,373,255	7,373,255	5,213,750	7,664,250
B0303	Regional Road Winter Maintenance	1,000,000	1,000,000	1,000,000	1,000,000
B0304	Regional Road Bridge Maintenance	755,500	755,500	655,000	655,000
B0305	Regional Road General Maintenance Works	3,551,878	3,551,878	3,471,575	3,471,575
B0306	Regional Road General Improvement Works	2,342,237	2,342,237	2,323,749	2,323,749
B0399	Service Support Costs	5,857,065	5,859,568	5,694,931	5,694,931
Regional Road – Improvement and Maintenance		22,290,155	22,292,658	19,036,488	21,486,988
B0401	Local Road Surface Dressing	3,626,280	3,626,280	1,822,517	1,822,517
B0402	Local Rd Surface Rest/Road Reconstruction/Overlay	14,679,745	14,679,745	14,388,750	14,388,750
B0403	Local Roads Winter Maintenance	0	0	0	0
B0404	Local Roads Bridge Maintenance	0	0	0	0
B0405	Local Roads General Maintenance Works	8,730,726	8,730,726	8,524,234	8,524,234
B0406	Local Roads General Improvement Works	3,876,793	3,876,793	2,825,965	3,825,965
B0499	Service Support Costs	4,244,021	4,247,926	4,125,245	4,125,245
Local Road - Maintenance and Improvement		35,157,565	35,161,470	31,686,711	32,686,711
B0501	Public Lighting Operating Costs	2,354,075	2,354,075	2,297,965	2,297,965
B0502	Public Lighting Improvement	93,471	93,471	93,471	93,471
B0599	Service Support Costs	37,610	37,623	34,254	34,254
Public Lighting		2,485,156	2,485,169	2,425,690	2,425,690

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	151,500	151,500	151,500	151,500
B0699	Service Support Costs	31,649	31,670	45,516	45,516
	Traffic Management Improvement	183,149	183,170	197,016	197,016
B0701	Low Cost Remedial Measures	649,500	649,500	585,300	585,300
B0702	Other Engineering Improvements	141,937	141,937	161,390	161,390
B0799	Service Support Costs	38,622	38,652	37,113	37,113
	Road Safety Engineering Improvements	830,059	830,089	783,803	783,803
B0801	School Wardens	81,430	81,430	80,594	80,594
B0802	Publicity and Promotion Road Safety	159,750	159,750	155,687	155,687
B0899	Service Support Costs	65,121	65,354	61,128	61,128
	Road Safety Promotion/Education	306,301	306,534	297,409	297,409
B0901	Maintenance and Management of Car Parks	350,633	350,633	350,633	350,633
B0902	Operation of Street Parking	64,237	64,237	64,237	64,237
B0903	Parking Enforcement	849,290	849,290	790,270	790,270
B0999	Service Support Costs	179,734	180,101	168,923	168,923
	Car Parking	1,443,894	1,444,261	1,374,063	1,374,063
B1001	Administration of Roads Capital Programme	0	0	0	0
B1099	Service Support Costs	1,087,040	1,088,078	1,026,889	1,026,889
	Support to Roads Capital Programme	1,087,040	1,088,078	1,026,889	1,026,889
B1101	Agency & Recoupable Service	122,615	122,615	117,615	117,615
B1199	Service Support Costs	62,827	62,851	57,116	57,116
	Agency & Recoupable Services	185,442	185,466	174,731	174,731
	Service Division Total	67,506,913	67,515,694	59,608,383	63,058,883

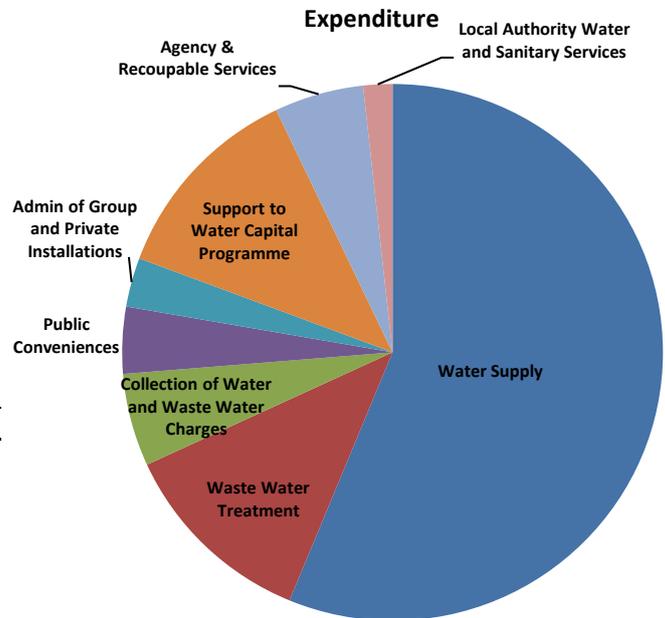
ROAD TRANSPORT & SAFETY				
	2026		2025	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Housing, Local Government and Heritage	0	0	0	0
TII Transport Infrastructure Ireland	2,528,845	2,528,845	1,676,763	1,676,763
Culture, Communications, and Sport	0	0	0	0
National Transport Authority	0	0	0	0
Transport	36,592,500	36,592,500	30,969,800	33,520,300
Rural, Community Development and the Gaeltacht	0	0	0	0
Other	2,297,061	2,297,061	1,498,468	1,498,468
Total Grants & Subsidies (a)	41,418,406	41,418,406	34,145,031	36,695,531
Goods and Services				
Parking Fines & Charges	1,431,979	1,431,979	1,371,533	1,371,533
Superannuation	655,313	655,313	655,313	655,313
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	1,233,312	1,233,312	1,174,077	1,174,077
Total Goods and Services (b)	3,320,604	3,320,604	3,200,923	3,200,923
Total Income c=(a+b)	44,739,010	44,739,010	37,345,954	39,896,454

Division C - Water Services

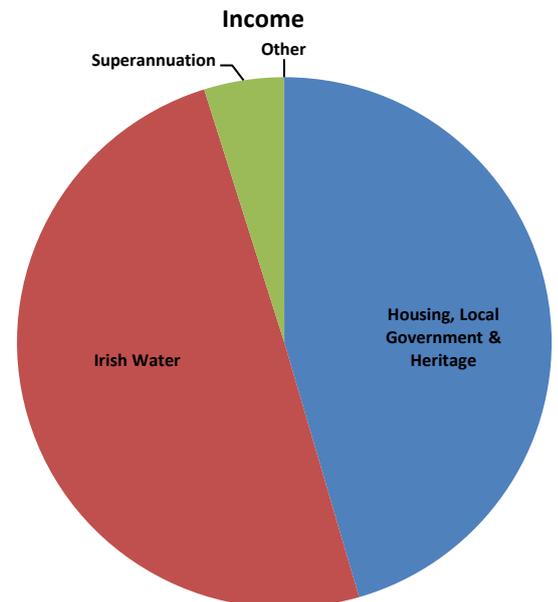
Division	Amount €	%
A Housing and Building	52,155,115	23%
B Road Transport & Safety	67,506,913	30%
C Water Services	13,522,928	6%
D Development Management	24,710,914	11%
E Environmental Services	22,600,750	10%
F Recreation and Amenity	11,740,577	5%
G Agriculture, Food & The Marine	2,762,079	1%
H Miscellaneous Services	27,060,567	13%
Grand Total	222,059,843	100%



How the Division is Spent	Amount €	%
Water Supply	7,602,890	56.2%
Waste Water Treatment	1,608,921	11.9%
Collection of Water and Waste Water Charges	756,136	5.6%
Public Conveniences	543,073	4.0%
Admin of Group and Private Installations	400,483	3.0%
Support to Water Capital Programme	1,654,370	12.2%
Agency & Recoupable Services	721,434	5.3%
Local Authority Water and Sanitary Services	235,621	1.7%
Grand Total	13,522,928	100%



Sources of Income in the Division	Amount €	%
Housing, Local Government & Heritage	5,147,233	45.5%
Irish Water	5,619,869	49.7%
Superannuation	546,283	4.8%
Other	2,600	0.0%
Grand Total	11,315,985	100%



Expenditure & Income for 2026 and Estimated Outturn for 2025

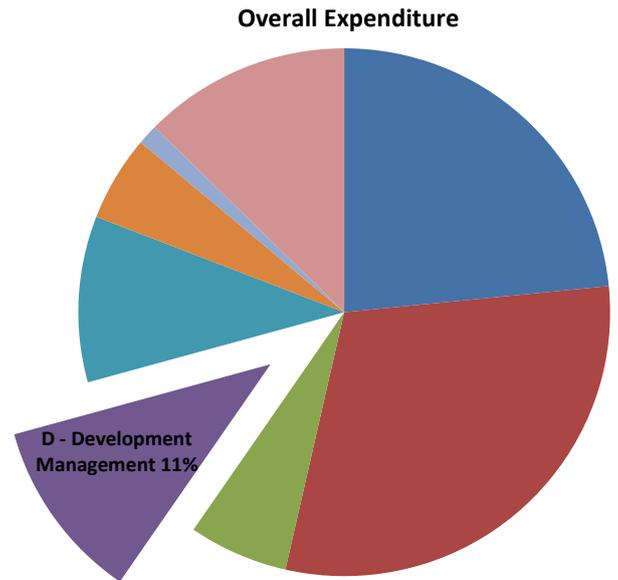
Division & Services		2026				2025			
		Expenditure		Income		Expenditure		Income	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn	Adopted by Council	Estimated Outturn
		€	€	€	€	€	€	€	€
Code	Water Services								
C01	Water Supply	7,602,890	7,607,554	332,860	332,860	12,634,186	9,999,374	332,860	332,860
C02	Waste Water Treatment	1,608,921	1,610,074	80,870	80,870	1,904,579	1,904,579	80,870	80,870
C03	Collection of Water and Waste Water Charges	756,136	756,581	21,680	21,680	699,205	699,205	21,680	21,680
C04	Public Conveniences	543,073	543,303	8,357	8,357	561,481	561,481	8,357	8,357
C05	Admin of Group and Private Installations	400,483	400,523	257,812	257,812	382,405	382,405	257,812	257,812
C06	Support to Water Capital Programme	1,654,370	1,654,981	52,202	52,202	2,357,807	2,357,807	52,202	52,202
C07	Agency & Recoupable Services	721,434	722,028	4,802,863	4,802,863	806,840	806,840	4,802,864	4,802,864
C08	Local Authority Water and Sanitary Services	235,621	235,621	5,759,341	5,759,341	342,659	342,659	12,213,251	9,578,439
	Service Division Total	13,522,928	13,530,665	11,315,985	11,315,985	19,689,162	17,054,350	17,769,896	15,135,084

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	1,617,737	1,617,737	5,649,737	4,332,331
C0199	Service Support Costs	5,985,153	5,989,817	6,984,449	5,667,043
	Water Supply	7,602,890	7,607,554	12,634,186	9,999,374
C0201	Waste Plants and Networks	8,475	8,475	277,898	277,898
C0299	Service Support Costs	1,600,446	1,601,599	1,626,681	1,626,681
	Waste Water Treatment	1,608,921	1,610,074	1,904,579	1,904,579
C0301	Debt Management Water and Waste Water	65,971	65,971	63,786	63,786
C0399	Service Support Costs	690,165	690,610	635,419	635,419
	Collection of Water and Waste Water Charges	756,136	756,581	699,205	699,205
C0401	Operation and Maintenance of Public Conveniences	436,567	436,567	460,933	460,933
C0499	Service Support Costs	106,506	106,736	100,548	100,548
	Public Conveniences	543,073	543,303	561,481	561,481
C0501	Grants for Individual Installations	0	0	0	0
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	400,483	400,523	382,405	382,405
	Admin of Group and Private Installations	400,483	400,523	382,405	382,405
C0601	Technical Design and Supervision	916,805	916,805	1,651,161	1,651,161
C0699	Service Support Costs	737,565	738,176	706,646	706,646
	Support to Water Capital Programme	1,654,370	1,654,981	2,357,807	2,357,807
C0701	Agency & Recoupable Service	88,395	88,395	200,461	200,461
C0799	Service Support Costs	633,039	633,632	606,377	606,377
	Agency & Recoupable Services	721,434	722,027	806,838	806,838
C0801	Local Authority Water Services	35,196	35,196	83,455	83,455
C0802	Local Authority Sanitary Services	113,233	113,233	134,440	134,440
C0899	Service Support Costs	87,192	87,192	124,764	124,764
	Local Authority Water and Sanitary Services	235,621	235,621	342,659	342,659
	Service Division Total	13,522,928	13,530,664	19,689,160	17,054,348

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	5,147,233	5,147,233	5,176,189	5,176,189
Other	0	0	0	0
Total Grants & Subsidies (a)	5,147,233	5,147,233	5,176,189	5,176,189
Goods and Services				
Uisce Éireann	5,619,869	5,619,869	12,044,823	9,410,011
Superannuation	546,283	546,283	546,284	546,284
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	2,600	2,600	2,600	2,600
Total Goods and Services (b)	6,168,752	6,168,752	12,593,707	9,958,895
Total Income c=(a+b)	11,315,985	11,315,985	17,769,896	15,135,084

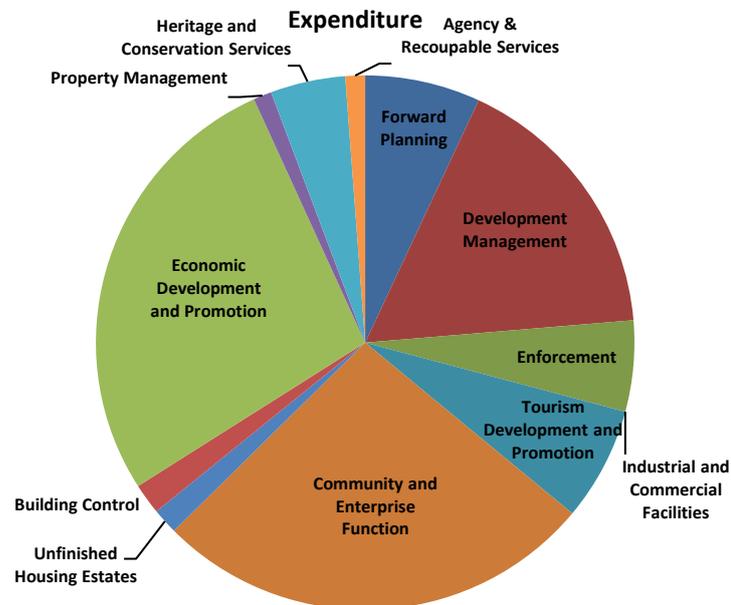
Division D - Development Management

Division	Amount €	%
A Housing and Building	52,155,115	23%
B Road Transport & Safety	67,506,913	30%
C Water Services	13,522,928	6%
D Development Management	24,710,914	11%
E Environmental Services	22,600,750	10%
F Recreation and Amenity	11,740,577	5%
G Agriculture, Food & The Marine	2,762,079	1%
H Miscellaneous Services	27,060,567	13%
Grand Total	222,059,843	100%



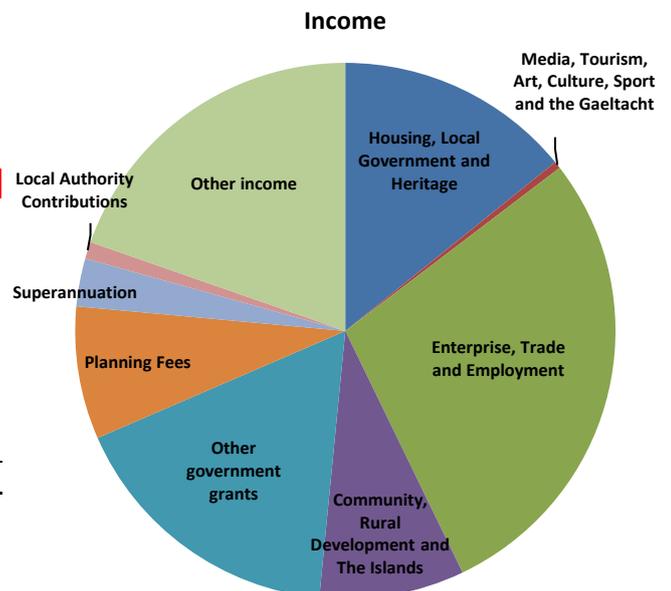
How the Division is Spent

How the Division is Spent	Amount €	%
Forward Planning	1,726,418	7.0%
Development Management	4,173,207	16.9%
Enforcement	1,369,613	5.5%
Industrial and Commercial Facilities	1,847	0.0%
Tourism Development and Promotion	1,712,612	6.9%
Community and Enterprise Function	6,605,856	26.7%
Unfinished Housing Estates	386,844	1.6%
Building Control	462,816	1.9%
Economic Development and Promotion	6,681,555	27.0%
Property Management	272,023	1.1%
Heritage and Conservation Services	1,023,353	4.1%
Agency & Recoupable Services	294,770	1.2%
Grand Total	24,710,914	100%



Sources of Income in the Division

Sources of Income in the Division	Amount €	%
Housing, Local Government and Heritage	1,150,262	14.2%
Media, Tourism, Art, Culture, Sport & the Gaeltacht	35,000	0.4%
Enterprise, Trade and Employment	2,296,360	28.3%
Community, Rural Development and The Islands	705,636	8.7%
Other government grants	1,375,493	16.9%
Planning Fees	650,000	8.0%
Superannuation	234,660	2.9%
Local Authority Contributions	83,015	1.0%
Other income	1,594,209	19.6%
Grand Total	8,124,635	100%



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	Development Management								
D01	Forward Planning	1,726,418	1,726,691	364,459	364,459	1,406,156	1,406,156	24,459	24,459
D02	Development Management	4,173,207	4,174,189	915,704	915,704	3,731,212	3,731,212	797,645	797,645
D03	Enforcement	1,369,613	1,369,953	26,768	26,768	1,368,068	1,368,068	26,768	26,768
D04	Industrial and Commercial Facilities	1,847	1,847	127	127	1,800	1,800	127	127
D05	Tourism Development and Promotion	1,712,612	1,712,879	202,494	202,494	2,399,452	2,399,452	899,242	899,242
D06	Community and Enterprise Function	6,605,856	6,616,502	2,132,558	2,132,558	6,684,630	6,684,630	2,079,483	2,079,483
D07	Unfinished Housing Estates	386,844	386,893	4,391	4,391	379,356	379,356	4,391	4,391
D08	Building Control	462,816	462,857	103,900	103,900	413,353	413,353	110,900	110,900
D09	Economic Development and Promotion	6,681,555	6,793,111	3,788,387	3,788,387	6,142,268	6,142,268	3,821,037	3,821,037
D10	Property Management	272,023	272,023	0	0	272,293	272,293	0	0
D11	Heritage and Conservation Services	1,023,353	1,123,392	517,961	517,961	881,278	881,278	411,523	411,523
D12	Agency & Recoupable Services	294,770	294,903	67,886	67,886	340,097	340,097	68,375	68,375
	Service Division Total	24,710,914	24,935,240	8,124,635	8,124,635	24,019,963	24,019,963	8,243,950	8,243,950

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	1,362,001	1,362,001	1,054,488	1,054,488
D0199	Service Support Costs	364,417	364,690	351,668	351,668
	Forward Planning	1,726,418	1,726,691	1,406,156	1,406,156
D0201	Planning Control	2,645,307	2,645,307	2,305,915	2,305,915
D0299	Service Support Costs	1,527,900	1,528,882	1,425,297	1,425,297
	Development Management	4,173,207	4,174,189	3,731,212	3,731,212
D0301	Enforcement Costs	904,773	904,773	920,954	920,954
D0399	Service Support Costs	464,840	465,180	447,114	447,114
	Enforcement	1,369,613	1,369,953	1,368,068	1,368,068
D0401	Industrial Sites Operations	0	0	0	0
D0403	Management of & Contributes to Other Commercial Facs	1,847	1,847	1,800	1,800
D0404	General Development Promotion Work	0	0	0	0
D0499	Service Support Costs	0	0	0	0
	Industrial and Commercial Facilities	1,847	1,847	1,800	1,800
D0501	Tourism Promotion	1,410,889	1,410,889	2,112,522	2,112,522
D0502	Tourist Facilities Operations	0	0	0	0
D0599	Service Support Costs	301,723	301,990	286,930	286,930
	Tourism Development and Promotion	1,712,612	1,712,879	2,399,452	2,399,452
D0601	General Community & Enterprise Expenses	4,858,594	4,868,594	4,909,713	4,909,713
D0602	RAPID Costs	0	0	0	0
D0603	Social Inclusion	974,742	974,742	1,030,775	1,030,775
D0699	Service Support Costs	772,520	773,166	744,142	744,142
	Community and Enterprise Function	6,605,856	6,616,502	6,684,630	6,684,630
D0701	Unfinished Housing Estates	333,675	333,675	328,375	328,375
D0799	Service Support Costs	53,169	53,218	50,981	50,981
	Unfinished Housing Estates	386,844	386,893	379,356	379,356
D0801	Building Control Inspection Costs	327,532	327,532	281,887	281,887
D0802	Building Control Enforcement Costs	79,447	79,447	77,751	77,751
D0899	Service Support Costs	55,837	55,878	53,715	53,715
	Building Control	462,816	462,857	413,353	413,353

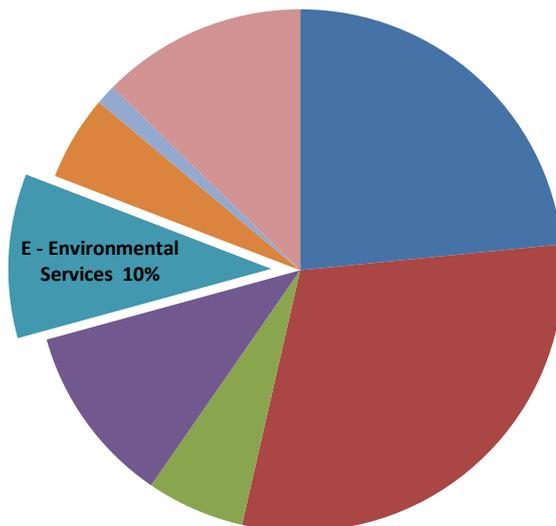
DEVELOPMENT MANAGEMENT					
Code	Expenditure by Service and Sub-Service	2026		2025	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
D0901	Urban and Village Renewal	0	0	0	0
D0902	EU Projects	0	0	0	0
D0903	Town Twinning	2,000	2,000	2,000	2,000
D0904	European Office	0	0	0	0
D0905	Economic Development & Promotion	3,328,454	3,439,454	2,990,096	2,990,096
D0906	Local Enterprise Office	2,698,823	2,698,823	2,520,899	2,520,899
D0999	Service Support Costs	652,278	652,834	629,273	629,273
Economic Development and Promotion		6,681,555	6,793,111	6,142,268	6,142,268
D1001	Property Management Costs	272,023	272,023	272,293	272,293
D1099	Service Support Costs	0	0	0	0
Property Management		272,023	272,023	272,293	272,293
D1101	Heritage Services	469,067	469,067	345,641	345,641
D1102	Conservation Services	479,315	579,315	462,440	462,440
D1103	Conservation Grants	8,000	8,000	8,000	8,000
D1199	Service Support Costs	66,971	67,010	65,197	65,197
Heritage and Conservation Services		1,023,353	1,123,392	881,278	881,278
D1201	Agency & Recoupable Service	156,682	156,682	207,345	207,345
D1299	Service Support Costs	138,088	138,221	132,752	132,752
Agency & Recoupable Services		294,770	294,903	340,097	340,097
Service Division Total		24,710,914	24,935,240	24,019,963	24,019,963

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	1,150,262	1,150,262	1,605,614	1,605,614
Culture, Communications and Sport	35,000	35,000	14,000	14,000
Enterprise, Tourism and Employment	2,296,360	2,296,360	2,177,360	2,177,360
Rural, Community Development and the Gaeltacht	705,636	705,636	345,475	345,475
Justice, Home Affairs and Migration	0	0	0	0
Other	1,375,493	1,375,493	1,309,834	1,309,834
Total Grants & Subsidies (a)	5,562,751	5,562,751	5,452,283	5,452,283
Goods and Services				
Planning Fees	650,000	650,000	650,000	650,000
Superannuation	234,660	234,660	234,660	234,660
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	83,015	83,015	83,015	83,015
Other income	1,594,209	1,594,209	1,823,992	1,823,992
Total Goods and Services (b)	2,561,884	2,561,884	2,791,667	2,791,667
Total Income c=(a+b)	8,124,635	8,124,635	8,243,950	8,243,950

Division E - Environmental Services

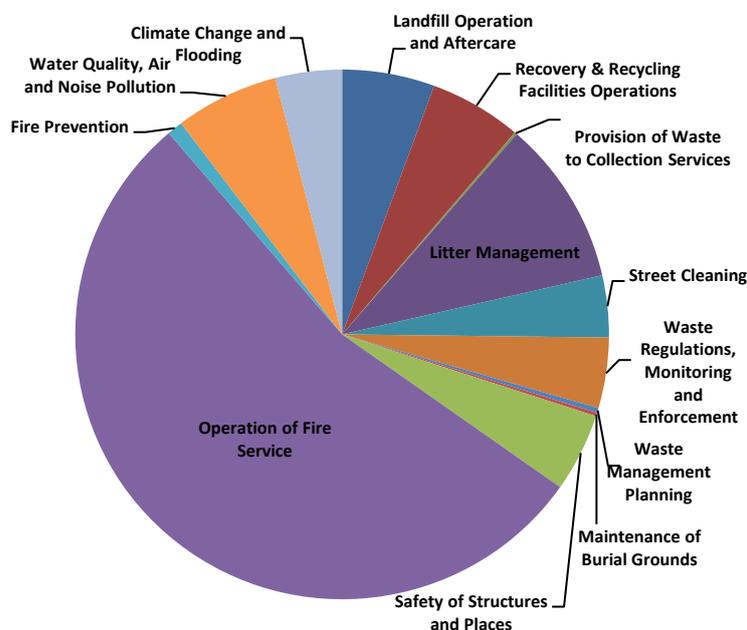
Division	Amount €	%
A Housing and Building	52,155,115	23%
B Road Transport & Safety	67,506,913	30%
C Water Services	13,522,928	6%
D Development Management	24,710,914	11%
E Environmental Services	22,600,750	10%
F Recreation and Amenity	11,740,577	5%
G Agriculture, Food & The Marine	2,762,079	1%
H Miscellaneous Services	27,060,567	13%
Grand Total	222,059,843	100%

Overall Expenditure



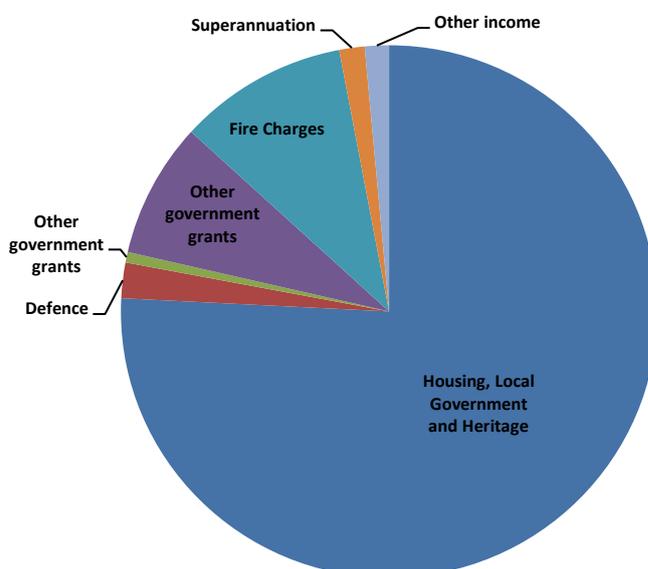
How the Division is Spent	Amount €	%
Landfill Operation and Aftercare	1,293,878	5.7%
Recovery & Recycling Facilities Operations	1,194,030	5.3%
Provision of Waste to Collection Services	30,779	0.1%
Litter Management	2,320,843	10.3%
Street Cleaning	899,370	4.0%
Waste Regulations, Monitoring and Enforcement	937,972	4.2%
Waste Management Planning	60,415	0.3%
Maintenance of Burial Grounds	46,472	0.2%
Safety of Structures and Places	1,116,126	4.9%
Operation of Fire Service	12,363,646	54.7%
Fire Prevention	206,784	0.9%
Water Quality, Air and Noise Pollution	1,422,696	6.3%
Climate Change and Flooding	707,739	3.1%
Grand Total	22,600,750	100%

Expenditure



Sources of Income in the Division	Amount €	%
Housing, Local Government and Heritage	4,740,437	75.8%
Defence	134,897	2.2%
Climate, Environment and Energy	40,000	0.6%
Other government grants	512,599	8.2%
Fire Charges	640,000	10.2%
Superannuation	95,610	1.5%
Other income	91,024	1.5%
Grand Total	6,254,567	100%

Income



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	Environmental Services								
E01	Landfill Operation and Aftercare	1,293,878	1,293,926	3,301	3,301	1,179,130	1,179,130	3,301	3,301
E02	Recovery & Recycling Facilities Operations	1,194,030	1,194,087	19,381	19,381	1,166,535	1,166,535	19,381	19,381
E03	Waste to Energy Facilities Operations	0	0	0	0	0	0	0	0
E04	Provision of Waste to Collection Services	30,779	30,779	0	0	30,754	30,754	0	0
E05	Litter Management	2,320,843	2,393,316	214,084	214,084	2,116,525	2,116,525	164,084	164,084
E06	Street Cleaning	899,370	899,431	1,542	1,542	893,602	893,602	1,542	1,542
E07	Waste Regulations, Monitoring and Enforcement	937,972	938,054	466,258	466,258	904,518	904,518	466,258	466,258
E08	Waste Management Planning	60,415	60,415	0	0	60,405	60,405	0	0
E09	Maintenance of Burial Grounds	46,472	46,479	531	531	45,768	45,768	530	530
E10	Safety of Structures and Places	1,116,126	1,116,173	171,740	171,740	1,007,556	1,007,556	143,526	143,526
E11	Operation of Fire Service	12,363,646	12,363,834	4,111,579	4,111,579	11,341,269	11,341,269	3,184,045	3,184,045
E12	Fire Prevention	206,784	206,933	336,452	336,452	199,330	199,330	335,352	335,352
E13	Water Quality, Air and Noise Pollution	1,422,696	1,422,888	467,100	467,100	1,320,275	1,320,275	360,896	360,896
E14	Agency & Recoupable Services	0	0	0	0	0	0	0	0
E15	Climate Change and Flooding	707,739	807,739	462,599	462,599	848,970	848,970	747,982	747,982
	Service Division Total	22,600,750	22,774,054	6,254,567	6,254,567	21,114,637	21,114,637	5,426,897	5,426,897

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	742,675	742,675	741,758	741,758
E0102	Contribution to other LA's - Landfill Facilities	0	0	0	0
E0103	Landfill Aftercare Costs.	475,169	475,169	364,372	364,372
E0199	Service Support Costs	76,034	76,082	73,000	73,000
Landfill Operation and Aftercare		1,293,878	1,293,926	1,179,130	1,179,130
E0201	Recycling Facilities Operations	887,474	887,474	855,822	855,822
E0202	Bring Centres Operations	0	0	0	0
E0204	Other Recycling Services	0	0	0	0
E0299	Service Support Costs	306,556	306,613	310,713	310,713
Recovery & Recycling Facilities Operations		1,194,030	1,194,087	1,166,535	1,166,535
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	30,000	30,000	30,000	30,000
E0407	Other Costs Waste Collection	0	0	0	0
E0499	Service Support Costs	779	779	754	754
Provision of Waste to Collection Services		30,779	30,779	30,754	30,754
E0501	Litter Warden Service	654,185	654,185	646,700	646,700
E0502	Litter Control Initiatives	867,632	867,632	749,130	749,130
E0503	Environmental Awareness Services	405,061	477,061	340,534	340,534
E0599	Service Support Costs	393,965	394,438	380,161	380,161
Litter Management		2,320,843	2,393,316	2,116,525	2,116,525
E0601	Operation of Street Cleaning Service	882,031	882,031	877,477	877,477
E0602	Provision and Improvement of Litter Bins	0	0	0	0
E0699	Service Support Costs	17,339	17,400	16,126	16,126
Street Cleaning		899,370	899,431	893,603	893,603
E0701	Monitoring of Waste Regs (incl Private Landfills)	808,211	808,211	778,346	778,346
E0702	Enforcement of Waste Regulations	0	0	0	0
E0799	Service Support Costs	129,761	129,843	126,172	126,172
Waste Regulations, Monitoring and Enforcement		937,972	938,054	904,518	904,518

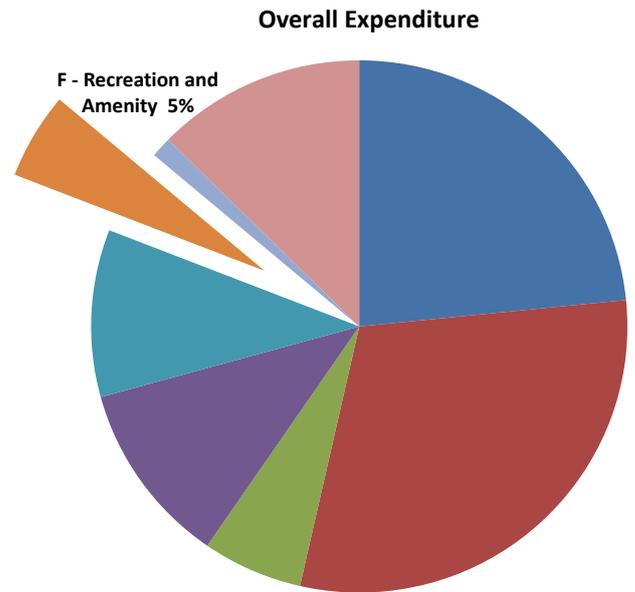
ENVIRONMENTAL SERVICES

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	60,000	60,000	60,000	60,000
E0802	Contrib to Other Bodies Waste Management Planning	0	0	0	0
E0899	Service Support Costs	415	415	405	405
	Waste Management Planning	60,415	60,415	60,405	60,405
E0901	Maintenance of Burial Grounds	42,896	42,896	42,450	42,450
E0999	Service Support Costs	3,576	3,583	3,318	3,318
	Maintenance and Upkeep of Burial Grounds	46,472	46,479	45,768	45,768
E1001	Operation Costs Civil Defence	192,711	192,711	197,083	197,083
E1002	Dangerous Buildings	10,000	10,000	10,000	10,000
E1003	Emergency Planning	0	0	0	0
E1004	Derelict Sites	32,200	32,200	18,200	18,200
E1005	Water Safety Operation	815,480	815,480	719,229	719,229
E1099	Service Support Costs	65,735	65,783	63,044	63,044
	Safety of Structures and Places	1,116,126	1,116,174	1,007,556	1,007,556
E1101	Operation of Fire Brigade Service	11,291,902	11,291,902	10,327,540	10,327,540
E1103	Fire Services Training	615,949	615,949	563,600	563,600
E1104	Operation of Ambulance Service	0	0	0	0
E1199	Service Support Costs	455,795	455,983	450,129	450,129
	Operation of Fire Service	12,363,646	12,363,834	11,341,269	11,341,269
E1201	Fire Safety Control Cert Costs	0	0	0	0
E1202	Fire Prevention and Education	16,000	16,000	16,000	16,000
E1203	Inspection/Monitoring of Commercial Facilities	0	0	0	0
E1299	Service Support Costs	190,784	190,933	183,330	183,330
	Fire Prevention	206,784	206,933	199,330	199,330
E1301	Water Quality Management	1,141,866	1,141,866	1,088,410	1,088,410
E1302	Licensing and Monitoring of Air and Noise Quality	40,000	40,000	0	0
E1399	Service Support Costs	240,830	241,022	231,865	231,865
	Water Quality, Air and Noise Pollution	1,422,696	1,422,888	1,320,275	1,320,275
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	707,739	807,739	848,970	848,970
E1599	Service Support Costs	0	0	0	0
	Climate Change and Flooding	707,739	807,739	848,970	848,970
	Service Division Total	22,600,750	22,774,055	21,114,638	21,114,638

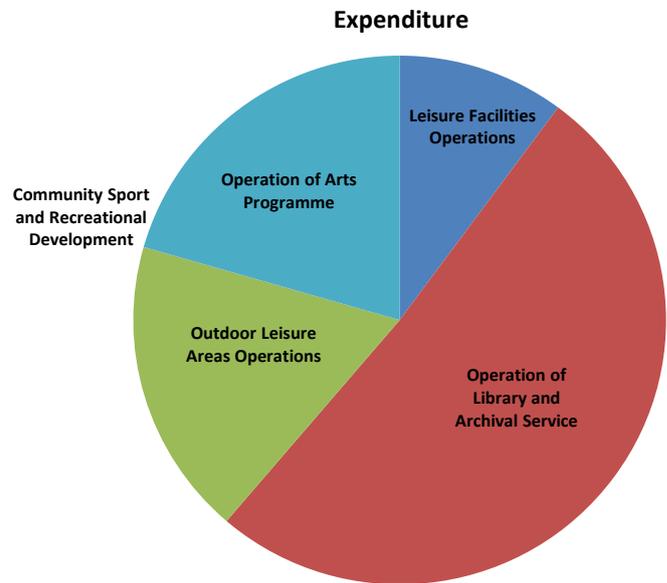
ENVIRONMENTAL SERVICES				
	2026		2025	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Housing, Local Government and Heritage	4,740,437	4,740,437	3,746,698	3,746,698
Social Protection	0	0	0	0
Defence	134,897	134,897	132,183	132,183
Climate, Environment and Energy	40,000	40,000	0	0
Other	512,599	512,599	747,982	747,982
Total Grants & Subsidies (a)	5,427,933	5,427,933	4,626,863	4,626,863
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	640,000	640,000	640,000	640,000
Superannuation	95,610	95,610	95,610	95,610
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	91,024	91,024	64,424	64,424
Total Goods and Services (b)	826,634	826,634	800,034	800,034
Total Income c=(a+b)	6,254,567	6,254,567	5,426,897	5,426,897

Division F - Recreation and Amenity

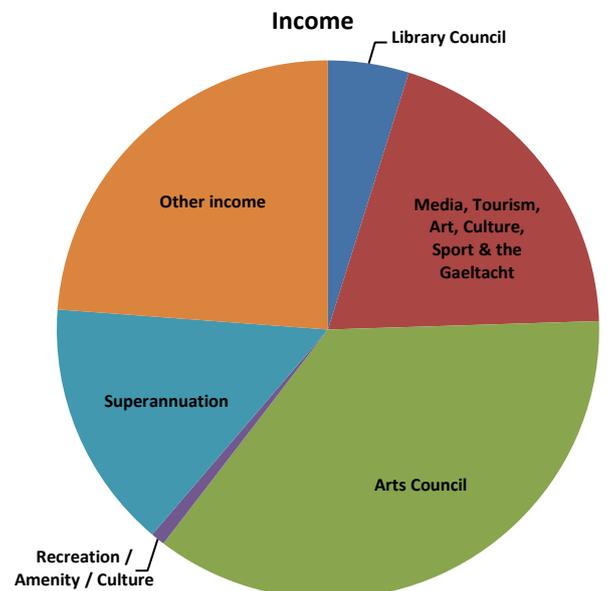
Division	Amount €	%
A Housing and Building	52,155,115	23%
B Road Transport & Safety	67,506,913	30%
C Water Services	13,522,928	6%
D Development Management	24,710,914	11%
E Environmental Services	22,600,750	10%
F Recreation and Amenity	11,740,577	5%
G Agriculture, Food & The Marine	2,762,079	1%
H Miscellaneous Services	27,060,567	13%
Grand Total	222,059,843	100%



How the Division is Spent	Amount €	%
Leisure Facilities Operations	1,326,576	11.3%
Operation of Library and Archival Service	5,821,377	49.6%
Outdoor Leisure Areas Operations	2,168,097	18.5%
Community Sport & Recreational Development	1,552	0.0%
Operation of Arts Programme	2,422,975	20.6%
Grand Total	11,740,577	100%



Sources of Income in the Division	Amount €	%
Library Council	45,600	4.8%
Media, Tourism, Art, Culture, Sport & the Gaeltacht	186,276	19.7%
Arts Council	339,666	35.9%
Recreation / Amenity / Culture	8,000	0.8%
Superannuation	141,661	15.0%
Other income	225,387	23.8%
Grand Total	946,590	100%



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	Recreation & Amenity								
F01	Leisure Facilities Operations	1,326,576	1,326,594	23,738	23,738	1,180,970	1,180,970	23,738	23,738
F02	Operation of Library and Archival Service	5,821,377	5,835,989	341,058	341,058	5,606,661	5,606,661	341,058	341,058
F03	Outdoor Leisure Areas Operations	2,168,097	2,168,710	39,248	39,248	2,189,816	2,189,816	39,248	39,248
F04	Community Sport and Recreational Development	1,552	1,552	0	0	1,525	1,525	0	0
F05	Operation of Arts Programme	2,422,975	2,423,302	542,546	542,546	2,227,010	2,227,010	391,408	391,408
F06	Agency & Recoupable Services	0	0	0	0	0	0	0	0
	Service Division Total	11,740,577	11,756,147	946,590	946,590	11,205,982	11,205,982	795,452	795,452

RECREATION & AMENITY

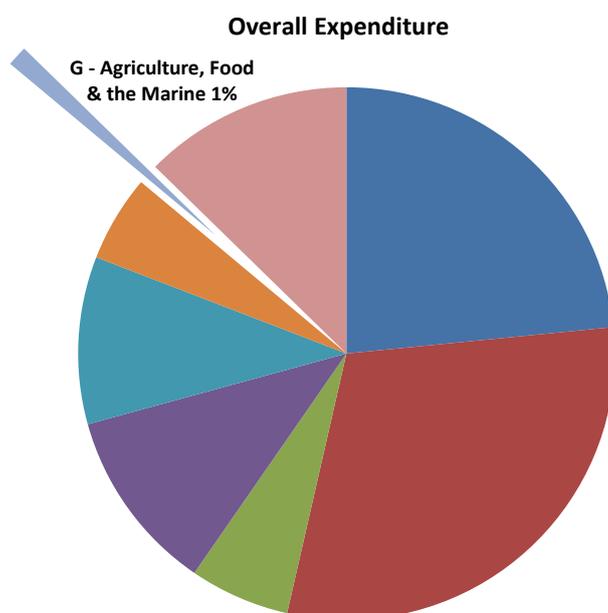
Code	Expenditure by Service and Sub-Service	2026		2025	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
F0101	Leisure Facilities Operations	898,903	898,903	754,330	754,330
F0103	Contribution to External Bodies Leisure Facilities	400,000	400,000	400,000	400,000
F0199	Service Support Costs	27,673	27,691	26,640	26,640
	Leisure Facilities Operations	1,326,576	1,326,594	1,180,970	1,180,970
F0201	Library Service Operations	3,796,075	3,796,075	3,658,071	3,658,071
F0202	Archive Service	204,666	204,666	188,293	188,293
F0204	Purchase of Books, CD's etc.	207,000	220,000	207,000	207,000
F0205	Contributions to Library Organisations	0	0	0	0
F0299	Service Support Costs	1,613,636	1,615,248	1,553,297	1,553,297
	Operation of Library and Archival Service	5,821,377	5,835,989	5,606,661	5,606,661
F0301	Parks, Pitches & Open Spaces	1,578,944	1,578,944	1,570,559	1,570,559
F0302	Playgrounds	0	0	0	0
F0303	Beaches	389,403	389,403	424,277	424,277
F0399	Service Support Costs	199,750	200,363	194,980	194,980
	Outdoor Leisure Areas Operations	2,168,097	2,168,710	2,189,816	2,189,816
F0401	Community Grants	0	0	0	0
F0402	Operation of Sports Hall/Stadium	0	0	0	0
F0403	Community Facilities	0	0	0	0
F0404	Recreational Development	0	0	0	0
F0499	Service Support Costs	1,552	1,552	1,524	1,524
	Community Sport and Recreational Development	1,552	1,552	1,524	1,524
F0501	Administration of the Arts Programme	1,667,277	1,667,277	1,479,712	1,479,712
F0502	Contributions to other Bodies Arts Programme	0	0	0	0
F0503	Museums Operations	369,330	369,330	376,088	376,088
F0504	Heritage/Interpretive Facilities Operations	0	0	0	0
F0505	Festivals & Concerts	0	0	0	0
F0599	Service Support Costs	386,368	386,695	371,210	371,210
	Operation of Arts Programme	2,422,975	2,423,302	2,227,010	2,227,010
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	11,740,577	11,756,147	11,205,981	11,205,981

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	186,276	186,276	186,276	186,276
Social & Protection	0	0	0	0
Library Council	45,600	45,600	45,600	45,600
Arts Council	339,666	339,666	349,685	349,685
Transport	0	0	0	0
Rural, Community Development and the Gaeltacht	0	0	0	0
Other	0	0	0	0
Total Grants & Subsidies (a)	571,542	571,542	581,561	581,561
Goods and Services				
Recreation/Amenity/Culture	8,000	8,000	8,000	8,000
Superannuation	141,661	141,661	141,661	141,661
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	225,387	225,387	64,230	64,230
Total Goods and Services (b)	375,048	375,048	213,891	213,891
Total Income c=(a+b)	946,590	946,590	795,452	795,452

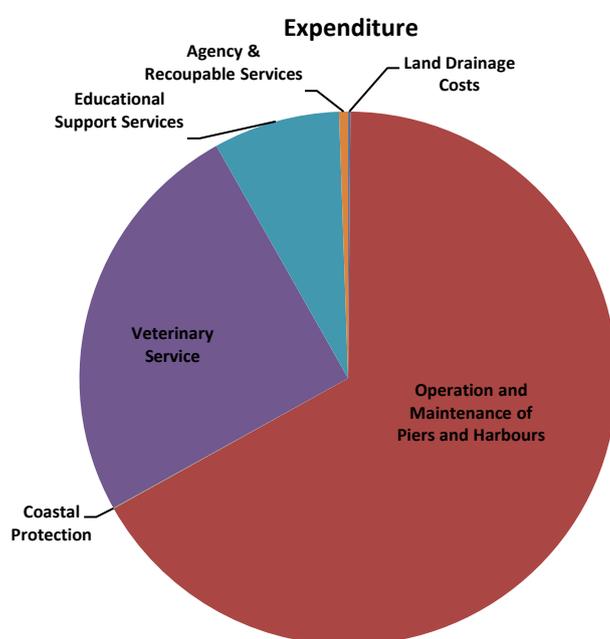
Division G - Agriculture, Food & the Marine

Division	Amount €	%
A Housing and Building	52,155,115	23%
B Road Transport & Safety	67,506,913	30%
C Water Services	13,522,928	6%
D Development Management	24,710,914	11%
E Environmental Services	22,600,750	10%
F Recreation and Amenity	11,740,577	5%
G Agriculture, Food & The Marine	2,762,079	1%
H Miscellaneous Services	27,060,567	13%
Grand Total	222,059,843	100%



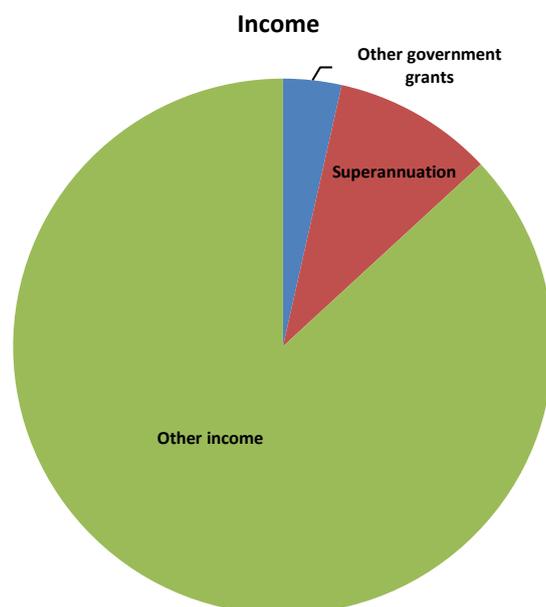
How the Division is Spent

How the Division is Spent	Amount €	%
Land Drainage Costs	3,799	0.1%
Operation and Maintenance of Piers & Harbours	1,843,516	66.7%
Coastal Protection	948	0.0%
Veterinary Service	688,565	24.9%
Educational Support Services	210,251	7.6%
Agency & Recoupable Services	15,000	0.5%
Grand Total	2,762,079	100%



Sources of Income in the Division

Sources of Income in the Division	Amount €	%
Other government grants	11,700	3.5%
Superannuation	32,109	9.6%
Other income	290,600	86.9%
Grand Total	334,409	100%



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	Agriculture, Food and the Marine								
G01	Land Drainage Costs	3,799	3,803	176	176	3,621	3,621	176	176
G02	Operation and Maintenance of Piers and Harbours	1,843,516	1,843,758	137,312	137,312	1,849,371	1,849,371	117,312	117,312
G03	Coastal Protection	948	950	139	139	880	880	139	139
G04	Veterinary Service	688,565	688,710	192,504	192,504	977,790	977,790	513,178	513,178
G05	Educational Support Services	210,251	210,368	4,278	4,278	208,546	208,546	4,278	4,278
G06	Agency & Recoupable Services	15,000	15,000	0	0	15,000	15,000	0	0
	Service Division Total	2,762,079	2,762,589	334,409	334,409	3,055,208	3,055,208	635,083	635,083

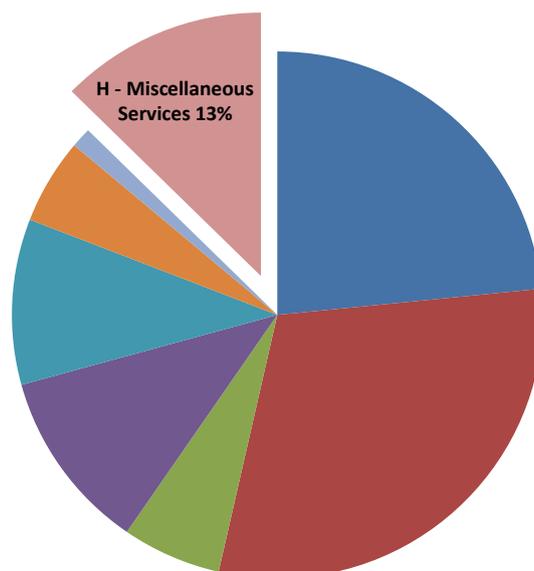
AGRICULTURE, FOOD AND THE MARINE					
Code	Expenditure by Service and Sub-Service	2026		2025	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
G0101	Maintenance of Land Drainage Areas	0	0	0	0
G0102	Contributions to Joint Drainage Bodies	0	0	0	0
G0103	Payment of Agricultural Pensions	0	0	0	0
G0199	Service Support Costs	3,799	3,803	3,621	3,621
	Land Drainage Costs	3,799	3,803	3,621	3,621
G0201	Operation of Piers	20,000	20,000	0	0
G0203	Operation of Harbours	1,354,020	1,354,020	1,293,866	1,293,866
G0299	Service Support Costs	469,496	469,738	555,505	555,505
	Operation and Maintenance of Piers and Harbours	1,843,516	1,843,758	1,849,371	1,849,371
G0301	General Maintenance - Costal Regions	0	0	0	0
G0302	Planned Protection of Coastal Regions	0	0	0	0
G0399	Service Support Costs	948	950	879	879
	Coastal Protection	948	950	879	879
G0401	Provision of Veterinary Service	0	0	5,000	5,000
G0402	Inspection of Abattoirs etc	0	0	397,967	397,967
G0403	Food Safety	0	0	0	0
G0404	Operation of Dog Warden Service	448,349	448,349	323,881	323,881
G0405	Other Animal Welfare Services (incl Horse Control)	32,300	32,300	45,387	45,387
G0499	Service Support Costs	207,916	208,061	205,555	205,555
	Veterinary Service	688,565	688,710	977,790	977,790
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	0	0	0
G0599	Service Support Costs	210,251	210,368	208,546	208,546
	Educational Support Services	210,251	210,368	208,546	208,546
G0601	Agency & Recoupable Service	15,000	15,000	15,000	15,000
G0699	Service Support Costs	0	0	0	0
	Agency & Recoupable Services	15,000	15,000	15,000	15,000
	Service Division Total	2,762,079	2,762,589	3,055,207	3,055,207

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	0	0	0
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	308,674	308,674
Agriculture, Food, Fisheries and the Marine	0	0	0	0
Other	11,700	11,700	11,700	11,700
Total Grants & Subsidies (a)	11,700	11,700	320,374	320,374
Goods and Services				
Superannuation	32,109	32,109	32,109	32,109
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	290,600	290,600	282,600	282,600
Total Goods and Services (b)	322,709	322,709	314,709	314,709
Total Income c=(a+b)	334,409	334,409	635,083	635,083

Division H - Miscellaneous Services

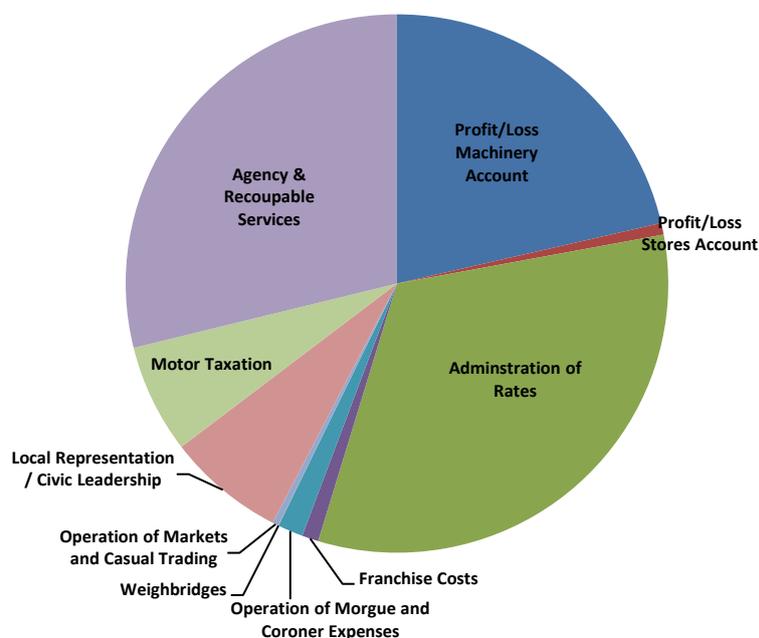
Division	Amount €	%
A Housing and Building	52,155,115	23%
B Road Transport & Safety	67,506,913	30%
C Water Services	13,522,928	6%
D Development Management	24,710,914	11%
E Environmental Services	22,600,750	10%
F Recreation and Amenity	11,740,577	5%
G Agriculture, Food & The Marine	2,762,079	1%
H Miscellaneous Services	27,060,567	13%
Grand Total	222,059,843	100%

Overall Expenditure



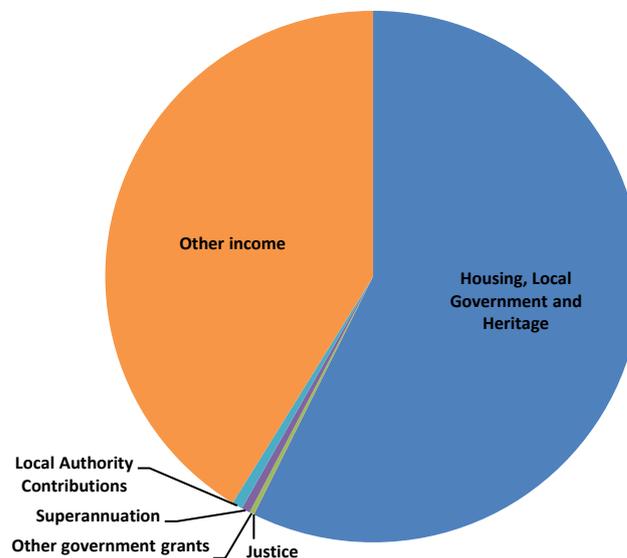
How the Division is Spent	Amount €	%
Profit/Loss Machinery Account	6,096,136	22.5%
Profit/Loss Stores Account	198,875	0.7%
Administration of Rates	8,251,583	30.5%
Franchise Costs	402,939	1.5%
Operation of Morgue and Coroner Expenses	427,010	1.6%
Weighbridges	3,429	0.0%
Operation of Markets and Casual Trading	110,952	0.4%
Local Representation/Civic Leadership	2,141,350	7.9%
Motor Taxation	1,823,558	6.7%
Agency & Recoupable Services	7,604,735	28.1%
Grand Total	27,060,567	100%

Expenditure



Sources of Income in the Division	Amount €	%
Housing, Local Government and Heritage	17,200,614	57.3%
Justice	7,299	0.0%
Other government grants	82,964	0.3%
Superannuation	154,388	0.5%
Local Authority Contributions	190,230	0.6%
Other income	12,365,852	41.2%
Grand Total	30,001,347	100%

Income



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		€	€	€	€	€	€	€	€
	Miscellaneous Services								
H01	Profit/Loss Machinery Account	6,096,136	6,096,748	4,647,464	4,647,464	5,963,932	5,963,932	4,576,709	4,576,709
H02	Profit/Loss Stores Account	198,875	198,912	211,819	211,819	193,903	193,903	211,819	211,819
H03	Adminstration of Rates	8,251,583	8,251,866	17,667	17,667	8,713,518	8,713,518	92,717	92,717
H04	Franchise Costs	402,939	403,017	59,168	59,168	274,034	274,034	55,168	55,168
H05	Operation of Morgue and Coroner Expenses	427,010	427,018	475	475	421,037	421,037	475	475
H06	Weighbridges	3,429	3,429	0	0	3,310	3,310	0	0
H07	Operation of Markets and Casual Trading	110,952	110,956	28,361	28,361	102,629	102,629	28,361	28,361
H08	Malicious Damage	0	0	0	0	0	0	0	0
H09	Local Representation/Civic Leadership	2,141,350	2,141,383	20,219	20,219	1,966,163	1,966,163	1,469	1,469
H10	Motor Taxation	1,823,558	1,824,575	90,332	90,332	1,820,028	1,820,028	90,332	90,332
H11	Agency & Recoupable Services	7,604,735	8,844,106	24,925,842	24,925,838	6,949,600	7,749,600	22,351,205	23,151,205
	Service Division Total	27,060,567	28,302,010	30,001,347	30,001,343	26,408,154	27,208,154	27,408,255	28,208,255

MISCELLANEOUS SERVICES

		2026		2025	
Code	Expenditure by Service and Sub-Service	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
H0101	Maintenance of Machinery Service	84,000	84,000	84,000	84,000
H0102	Plant and Machinery Operations	4,657,936	4,657,936	4,483,280	4,483,280
H0199	Service Support Costs	1,354,200	1,354,812	1,396,652	1,396,652
Profit/Loss Machinery Account		6,096,136	6,096,748	5,963,932	5,963,932
H0201	Purchase of Materials, Stores	1,000	1,000	1,000	1,000
H0202	Administrative Costs Stores	167,702	167,702	164,556	164,556
H0203	Upkeep of Buildings, Stores	0	0	0	0
H0299	Service Support Costs	30,173	30,210	28,347	28,347
Profit/Loss Stores Account		198,875	198,912	193,903	193,903
H0301	Administration of Rates Office	495,000	495,000	470,000	470,000
H0302	Debt Management Service Rates	1,041,592	1,041,592	806,090	806,090
H0303	Refunds and Irrecoverable Rates	6,331,113	6,331,113	7,063,604	7,063,604
H0399	Service Support Costs	383,878	384,161	373,824	373,824
Administration of Rates		8,251,583	8,251,866	8,713,518	8,713,518
H0401	Register of Elector Costs	261,907	261,907	137,107	137,107
H0402	Local Election Costs	0	0	0	0
H0499	Service Support Costs	141,032	141,110	136,927	136,927
Franchise Costs		402,939	403,017	274,034	274,034
H0501	Coroner Fees and Expenses	418,265	418,265	412,545	412,545
H0502	Operation of Morgue	0	0	0	0
H0599	Service Support Costs	8,745	8,753	8,492	8,492
Operation of Morgue and Coroner Expenses		427,010	427,018	421,037	421,037
H0601	Weighbridge Operations	0	0	0	0
H0699	Service Support Costs	3,429	3,429	3,310	3,310
Weighbridges		3,429	3,429	3,310	3,310

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	108,328	108,328	100,183	100,183
H0799	Service Support Costs	2,624	2,628	2,446	2,446
	Operation of Markets and Casual Trading	110,952	110,956	102,629	102,629
H0801	Malicious Damage	0	0	0	0
H0899	Service Support Costs	0	0	0	0
	Malicious Damage	0	0	0	0
H0901	Representational Payments	1,288,670	1,288,670	1,147,407	1,147,407
H0902	Chair/Vice Chair Allowances	36,000	36,000	36,000	36,000
H0903	Annual Allowances LA Members	0	0	0	0
H0904	Expenses LA Members	573,200	573,200	543,200	543,200
H0905	Other Expenses	0	0	0	0
H0906	Conferences Abroad	25,000	25,000	25,000	25,000
H0907	Retirement Gratuities	60,000	60,000	60,000	60,000
H0908	Contribution to Members Associations	30,000	30,000	29,000	29,000
H0909	General Municipal Allocation	0	0	0	0
H0999	Service Support Costs	128,480	128,513	125,556	125,556
	Local Representation/Civic Leadership	2,141,350	2,141,383	1,966,163	1,966,163
H1001	Motor Taxation Operation	718,107	718,107	742,976	742,976
H1099	Service Support Costs	1,105,451	1,106,468	1,077,052	1,077,052
	Motor Taxation	1,823,558	1,824,575	1,820,028	1,820,028
H1101	Agency & Recoupable Service	7,008,758	8,247,708	6,242,778	6,242,778
H1102	NPPR	0	0	129,802	129,802
H1199	Service Support Costs	595,977	596,398	577,022	577,022
	Agency & Recoupable Services	7,604,735	8,844,106	6,949,602	6,949,602
	Service Division Total	27,060,567	28,302,010	26,408,156	26,408,156

MISCELLANEOUS 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	17,200,614	17,200,614	14,701,728	15,501,728
Agriculture, Food, Fisheries and the Marine	0	0	0	0
Social Protection	0	0	0	0
Justice, Home Affairs and Migration	7,299	7,299	7,460	7,460
Other	82,964	82,964	82,964	82,964
Total Grants & Subsidies (a)	17,290,877	17,290,877	14,792,152	15,592,152
Goods and Services				
Superannuation	154,388	154,388	154,388	154,388
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	190,230	190,230	123,274	123,274
NPPR	0	0	20,000	20,000
Other income	12,365,852	12,365,848	12,318,443	12,318,443
Total Goods and Services (b)	12,710,470	12,710,466	12,616,105	12,616,105
Total Income c=(a+b)	30,001,347	30,001,343	27,408,257	28,208,257

APPENDIX 1	
Summary of Central Management Charge	
	2026 €
Area Office Overhead	1,723,345
Corporate Affairs Overhead	2,400,971
Corporate Buildings Overhead	2,720,928
Finance Function Overhead	3,270,408
Human Resource Function	2,630,318
IT Services	4,760,991
Print/Post Room Service Overhead Allocation	345,505
Pension & Lump Sum Overhead	12,419,483
Total Expenditure Allocated to Services	30,271,949

APPENDIX 2

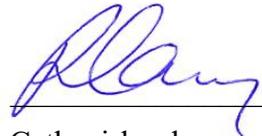
Summary of Local Property Tax Allocation			
			2026 €
**Discretionary Local Property Tax - Revenue Budget (Table A)			28,951,445
Local Property Tax Self Funding - Revenue Budget			
	Housing & Building	0	
	Road Transport & Safety	0	
			0
Total Local Property Tax - Revenue Budget			28,951,445
Local Property 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)			28,951,445

** This amount includes an equalisation contribution of €17,209,214 from the Exchequer/Local Government Fund

CERTIFICATE OF ADOPTION

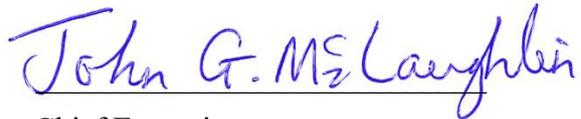
I hereby certify that at the budget meeting of Donegal County Council held this ~~4TH~~ day of December, 2025 the Council by Resolution adopted for the financial year ending on the 31st day of December, 2026 the budget set out in Tables A to F and by Resolution determined in accordance with the said 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 ~~4TH~~ day of December, 2025



Polestar
Letterkenny



Morning Star
Ballyshannon



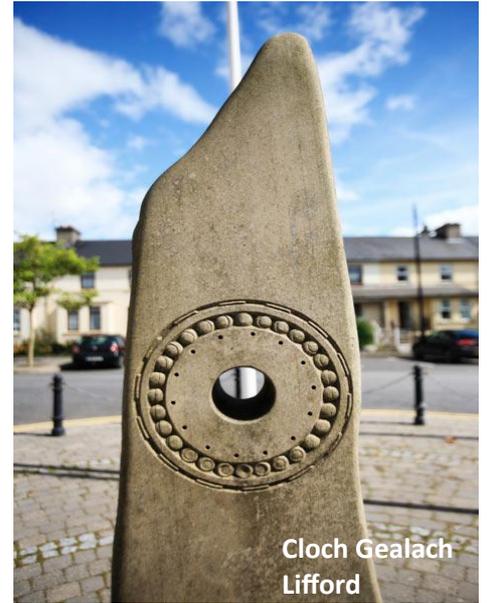
The Blacksmiths Ball
Letterkenny



Stone Cross
Letterkenny



Matrimony Tree
Ballybofey



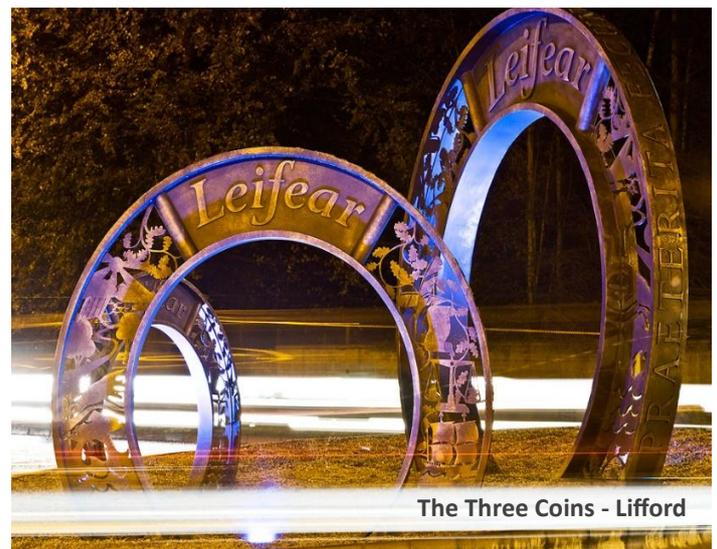
Cloch Gealach
Lifford



Earth Mother
Raphoe



The Hiring Fair
Letterkenny



The Three Coins - Lifford



Official reopening of Bundoran Waterworld



Official opening of Island House, Killybegs



Buncrana Night-Time Economy Action Plan Launch



Employees Recognised for their Contribution to Local Authority of the Year Awards



Official reopening of Rathmullan Pier



Launch of North West Energy Agency 'ELENA' Project



Minister O'Connor officially opens the Inclusive Outdoor Track at St. Muras National School, Buncrana



THRIVE - Letterkenny Courthouse



Sod turning at Fintra Bridge



LAMA Local Authority of the Year 2025