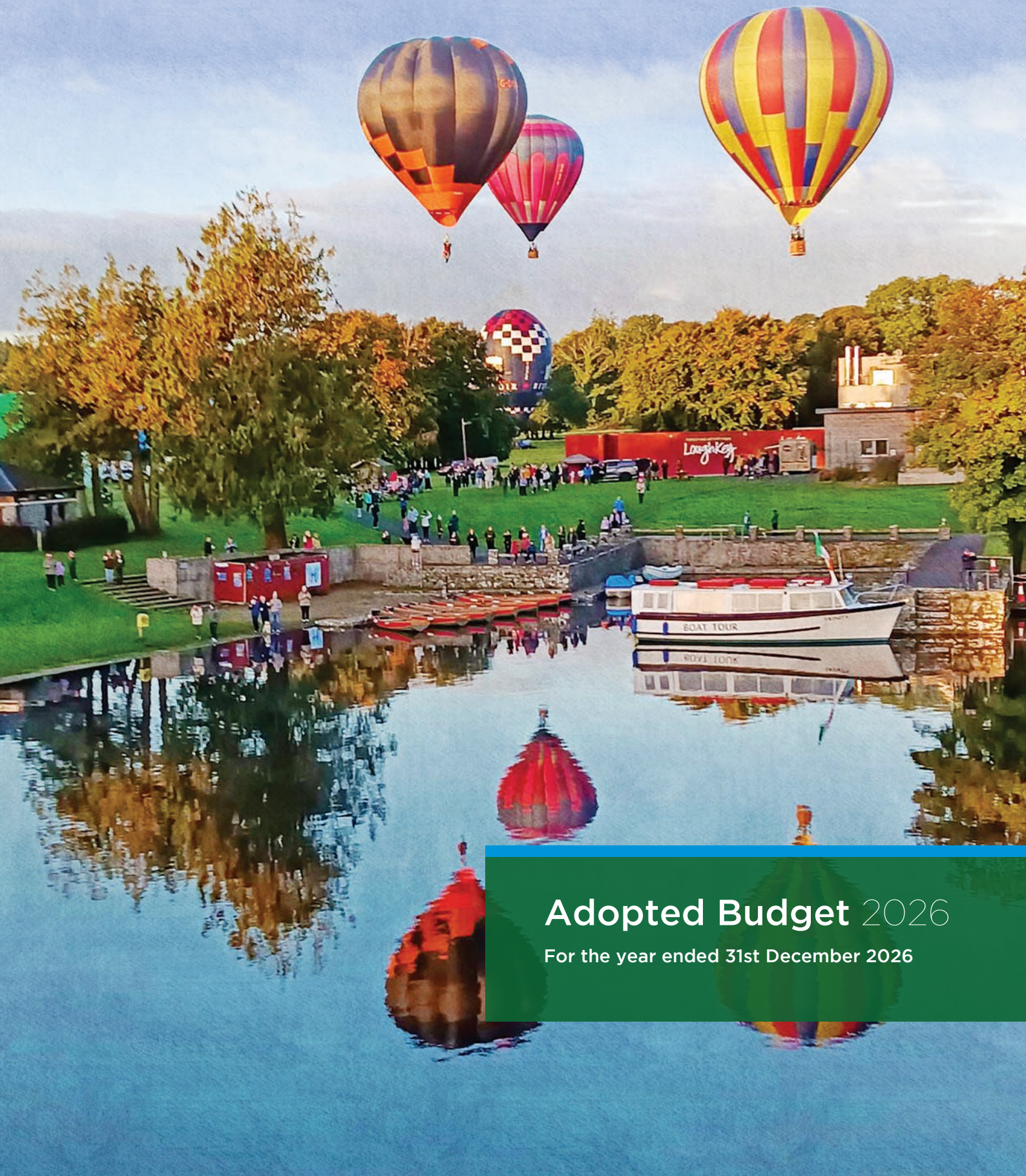




Comhairle Contae
Ros Comáin
Roscommon
County Council



Adopted Budget 2026

For the year ended 31st December 2026

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Chief Executive's Foreword

Adopted Budget 2026 Roscommon County Council

To An Cathaoirleach and Members of Roscommon County Council,

The 2026 Adopted Budget has been prepared in accordance with the provisions of Section 102 of the Local Government Act. The process of preparing the Budget involves several stages including the consideration by the Corporate Policy Group of the broad parameters of the Budget followed by detailed review of all expenditure and income headings with the Management Team and Budget Holders. In preparing the Budget, the Management Team and I have factored in the market conditions, the financial position of Roscommon County Council and priorities of the Council as we continue to invest in capital projects and improve services for our County.

The LPT figure has increased to €12.9m. The decision made in September 2024 to maintain the LPT increase of 15% for the five years has contributed to this increase. In doing so we can continue to maintain services, allow for €300k to be distributed for Community and Enterprise projects, €191k for street cleaning and €90k has been allocated for the Voluntary Graveyard Grant that involves over 90 separate groups. In addition, funding has been allocated to emergency repairs works in Graveyards of €75k in 2026. Tidy Town teams can continue to be supported at local level and match funding for projects that will allow for additional investment in the County.

The members understand that our capacity to increase funding is constrained. Therefore, it remains essential that we continue collaborating with our ratepayers throughout 2026 to maintain a high collection rate, while also driving efficiencies across all areas of service delivery. The adopted budget contains a 5% rates increase. This increase is to provide match funding to develop and deliver an ambitious strategic capital programme for our County. With the introduction of the "small business support scheme (SBSS)" the increase will only impact 4% of our rate payers. The capital programme is designed to ensure that the County's growing population benefits from high-quality services, and the area is increasingly recognised as an ideal place to live, work, and visit.

Housing continues to be one of the key issues in our society today. Housing for All provides a comprehensive plan to build and deliver homes in the right places, in line with compact growth objectives. Roscommon's County Development Plan 2022-2028 will contain projected housing demand in line with revised government policy for the County over the next few years, and we will continue to deliver social and affordable housing in accordance with the Governments targets and local policy. This continues to be achieved through a variety of schemes such as Capital Delivery, Buy and Renew, Croi Conaithe, and Local Authority Home loans.

A key focus is to maintain and improve the condition of the road infrastructure across County Roscommon in line with funding and allocations through Department grants and own resources. The Road and Transportation Section work closely with the Municipal District Engineers in the delivery of Municipal District Works.

The construction of the 34km of single carriageway on the N5 between Ballaghaderreen and Scramogue continues. This new road will link with the N5 Ballaghaderreen bypass in the west, passing to the south of Frenchpark, before bypassing Bellanagare, Tulsk and Strokestown tying back into the existing N5 near Scramogue. This new road will deliver a major economic boost to the region, providing a consistent high-quality road along the N5 corridor, encouraging tourism, investment and employment in County Roscommon, the West and North-West.

All the staff in the Water Section are under the direction of Uisce Eireann. All costs associated with these staff will continue to be reimbursed to Roscommon County Council through a service level agreement until the end of financial year 31st December 2026.

Looking forward to 2026 Roscommon County Council's Budget for 2026 continues to commit to projects to enhance the economic development and improve services of the County. Focus areas for the next year will include the following, among others:

- Planning and development of sports centre (iRos) in Roscommon Town.
- Development of SME Industrial and commercial sites in Roscommon Town.
- Lough Key Forest Park. As part of the Ireland's Hidden Heartlands and Shannon Master plan region, Coillte in conjunction with Roscommon County Council are engaged in the development of the park, providing economic and social benefits to the area.
- New state of the art 24/7 Library in Boyle.
- Putting the Heart into Monksland -Funding has been secured to complete a masterplan for the creation of a town centre focus for Monksland with a new community hub
- Spokes and Wheel - Roscommon town. This project will enhance the town centre, creating pedestrian space, improving connectivity, and revitalising the heart of the town.
- Rejuvenating Strokestown. This project has commenced and will enhance the town centre, creating pedestrian space, improving connectivity, and developing event spaces.
- Rural Support Schemes (CLÁR, ORIS, T&V and Community Recognition Fund) that also require some match funding for projects under them. These schemes are across our towns and villages and include Castleplunkett Town & Village, Donamon Oris, Mote Park Amenity Area, Enhancement at Cavetown Lake and Safe walk in Castlerea from the Town to the Demesne.
- Planning and design for a leading tourism experience with the Hodson Bay Waterfront Park.

In relation to staff numbers, the level of capital funding into our County, while very welcome, brings an increased workload into the organisation. Furthermore, local authorities now deliver an unprecedented number of services totalling in the region of 1,100 services. In Roscommon County Council is now a Community Integration Team, a Climate Change Team, an Energy and Assets Team. and a Regeneration unit. This requires significant staffing with a diverse range of high-quality competencies and accordingly staff numbers bring an extra pressure on the revenue budget for 2026, and the focus now is to maintain our current staff numbers.

In early 2024 the Roscommon Climate Action Plan 2024 to 2029 was adopted. This plan translates international and national climate change policy and legislation into actions that will address the local impacts and projections for County Roscommon. The implementation of climate resilient actions will ensure that climate adaptation considerations are integrated into all functions of the Council's operations for 2026 and going forward.

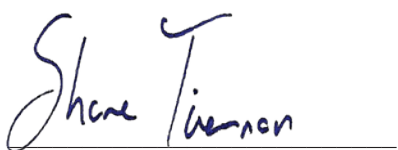
In 2026, additional funding has been allocated to support enhancements in IT services. This includes strengthening cybersecurity measures to reduce the risk of future cyber-attacks, improving internal IT systems to support more efficient operations and continuing to advance the development of the online portal 'My Online Services' which enables customers to register and access a range of services at any time.

Conclusion

The Adopted Annual Budget for 2026 is reflected in the statutory tables as detailed herein. The preparation of the annual budget is a time when people reflect on, the significant delivery of over 1,100 services. The proposed expenditure of €86m together with our capital programme spend represents a very considerable investment of monies in the development of the County and the delivery of services throughout the County.

I want to thank the Management Team for their role in the process, and in particular the Director of Finance Mr. Sean Mullarkey, Financial Management Accountant Ms. Cáit O'Grady and their team for the way that risks and opportunities are prioritised and balanced. The Adopted Budget will allow for the County to grow and will provide for the funding that is required to keep our commitment to communities to help and support them wherever we can.

I also wish to thank the Members for their support throughout the year and look forward to that again in the coming year as we work together to deliver the extensive and ambitious programme. In particular, I want to acknowledge and thank An Cathaoirleach, Councillor Liam Callaghan, for all his support and assistance throughout this process.

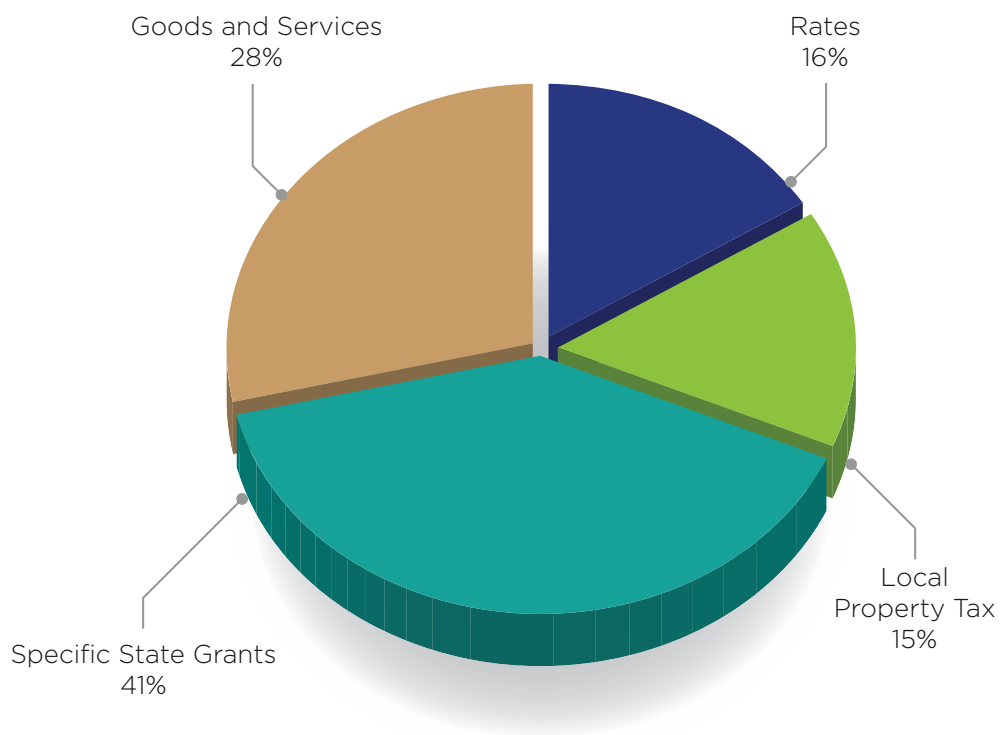


Shane Tiernan
Chief Executive of Roscommon County Council
November 2025

Overall Summary



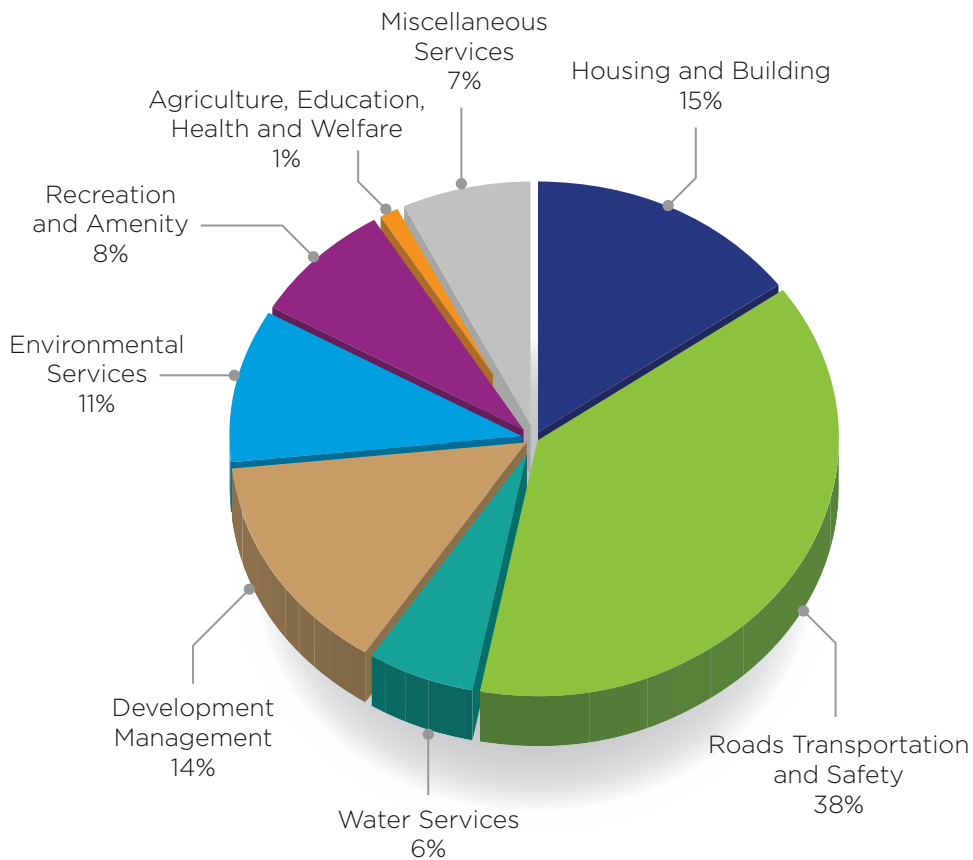
Sources of Budgeted Income



Sources of Budgeted Income

	2026 €	2026 %
Rates	14,091,050	16%
Local Property Tax	12,935,350	15%
Specific State Grants	35,259,100	41%
Goods and Services	23,789,300	28%
Total	86,074,800	100%

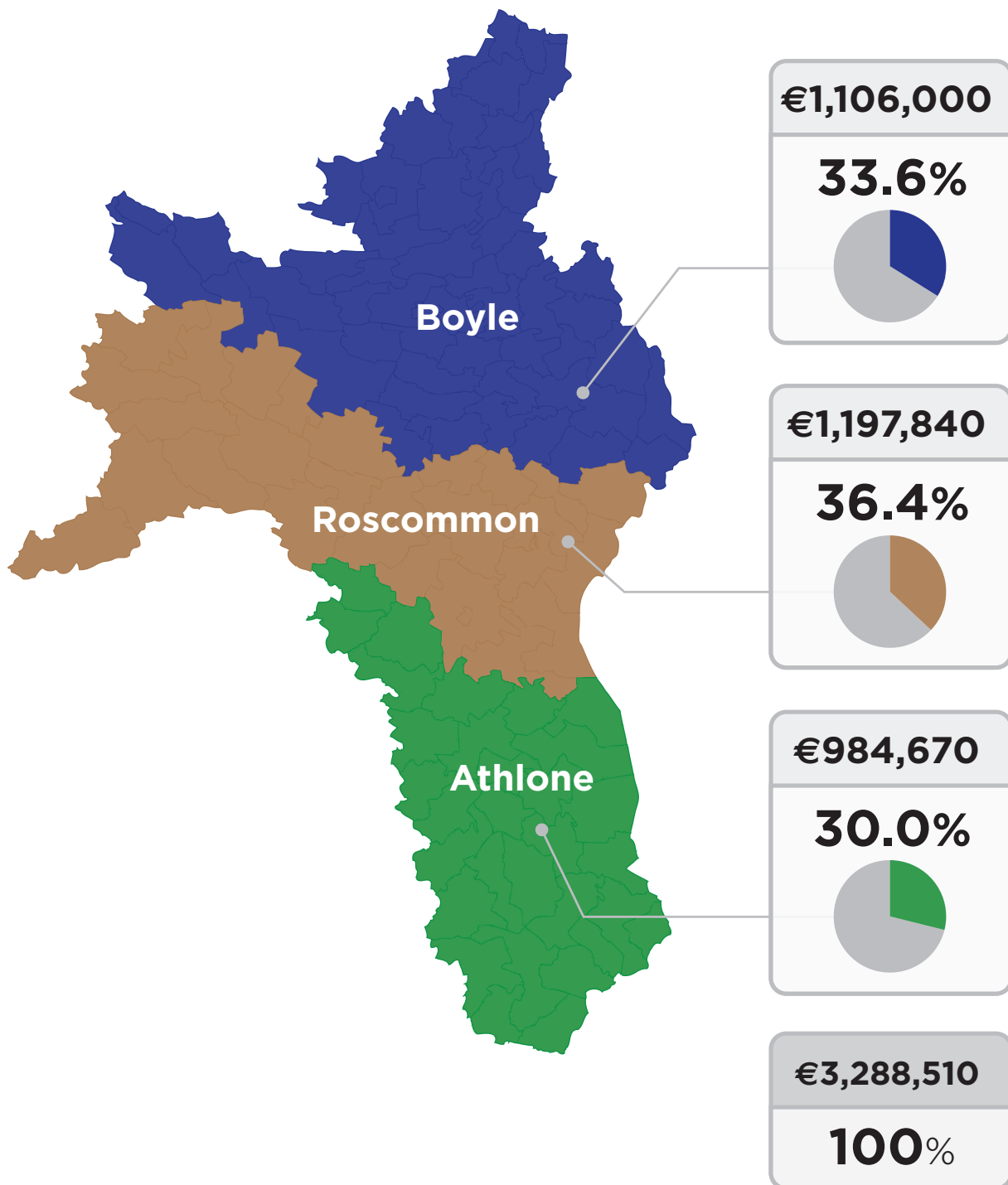
Budgeted Expenditure by Division



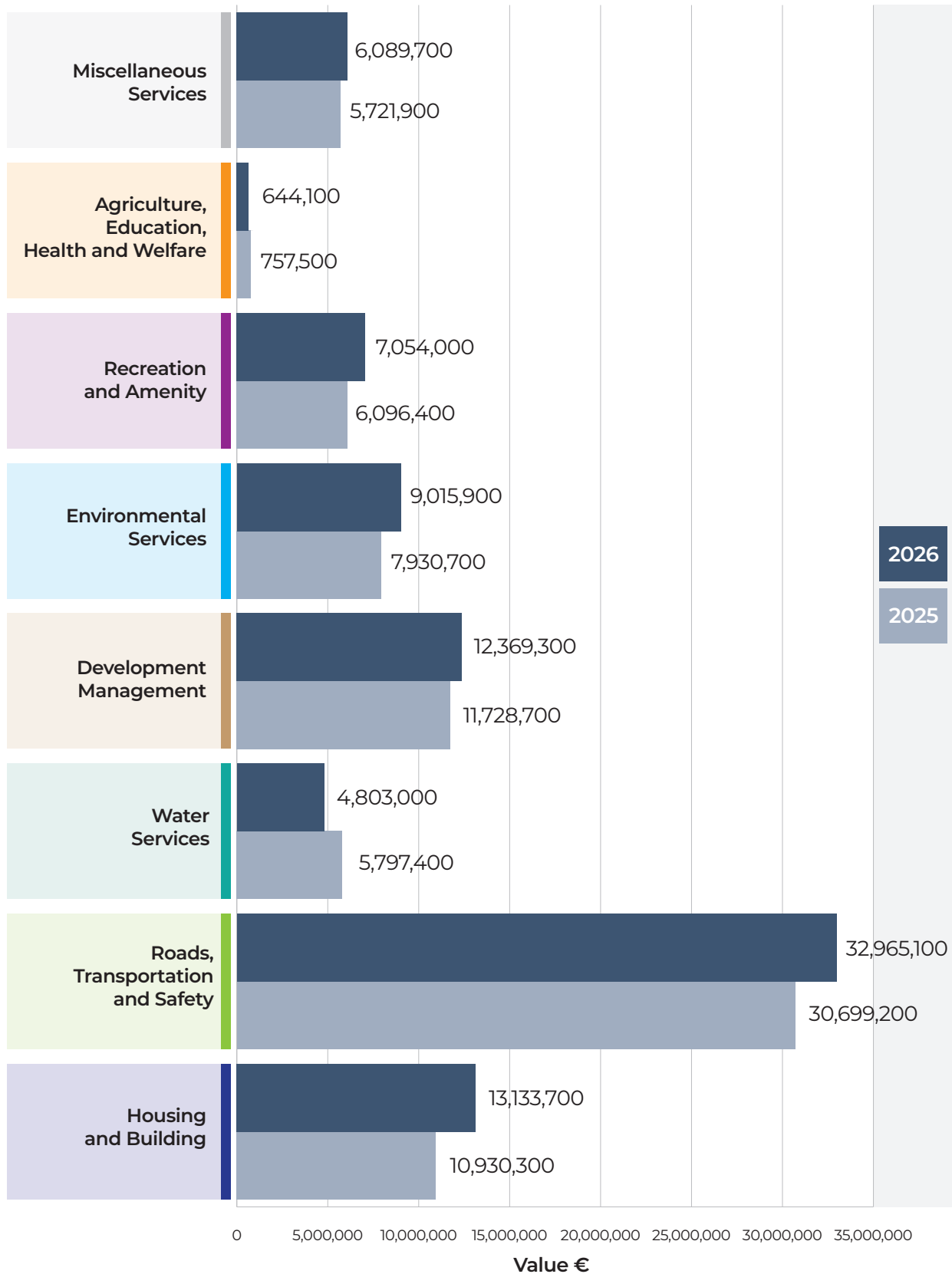
Budgeted Expenditure by Division

	2026 €	2026 %
Housing and Building	13,133,700	15%
Road Transportation and Safety	32,965,100	38%
Water Services	4,803,000	6%
Development Management	12,369,300	14%
Environmental Services	9,015,900	11%
Recreation and Amenity	7,054,000	8%
Agriculture, Education, Health and Welfare	644,100	1%
Miscellaneous Services	6,089,700	7%
Total	86,074,800	100%

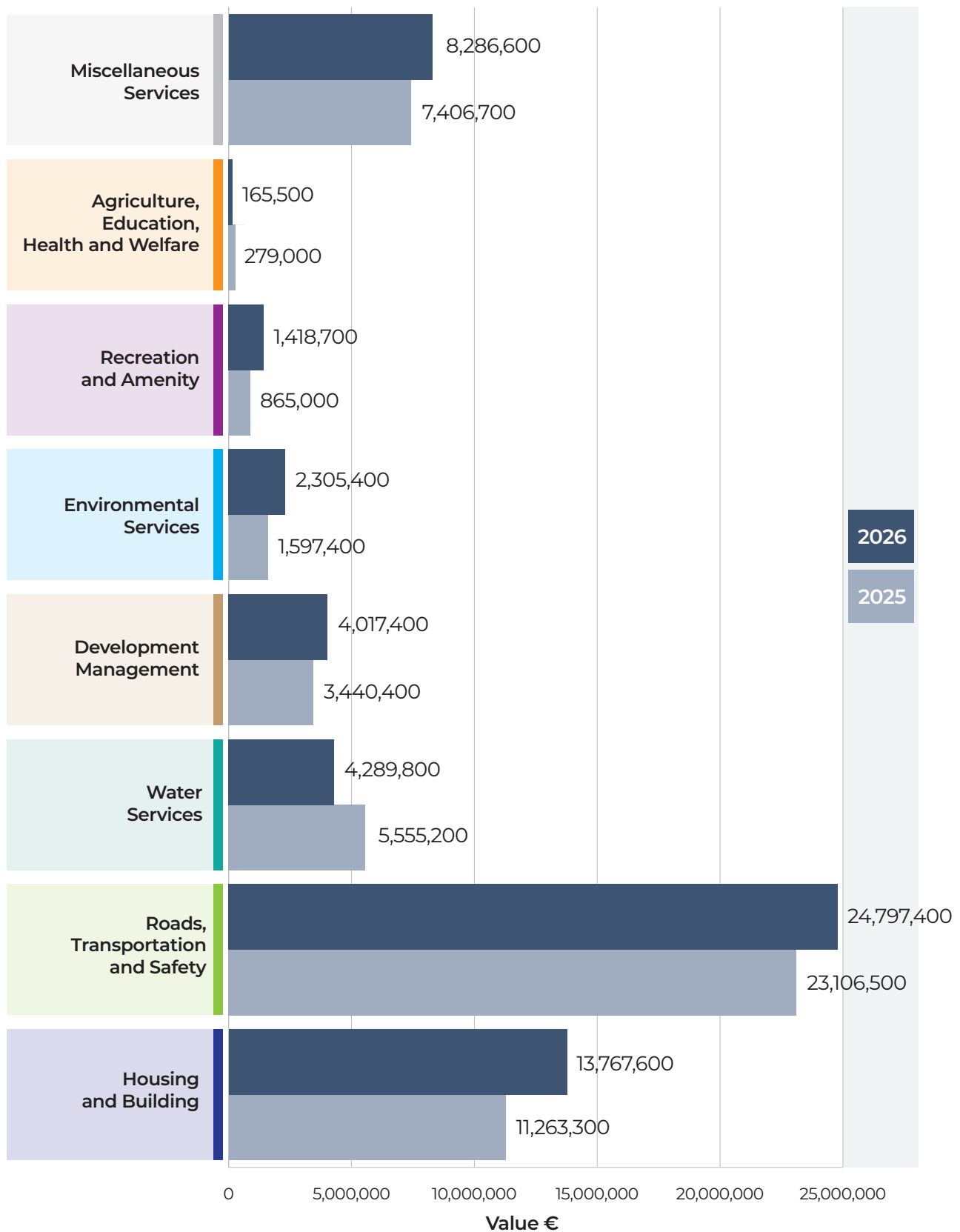
General Municipal District Budget Allocation



Comparison of Year on Year Divisions: Expenditure Budgets



Comparison of Year on Year Divisions: Income Budgets



History of Annual Rate on Valuation

Local Authority Budget for the Financial Year Ending 31st December 2026

Year	ARV	Year	ARV
1988	27.59	2008	76.28
1989	28.97	2009	76.66
1990	30.42	2010	75.13
1991	31.33	2011	74.38
1992	32.90	2012	74.38
1993	34.55	2013	72.89
1994	35.59	2014	72.16
1995	37.37	2015	71.44
1996	39.24	2016	71.44
1997	41.20	2017	71.44
1998	42.85	2018	0.225*
1999	44.99	2019	0.225
2000	47.24	2020	0.225
2001	50.78	2021	0.225
2002	54.33	2022	0.225
2003	59.22	2023	0.225
2004	63.37	2024	0.225
2005	66.54	2025	0.236
2006	70.53	2026	0.248
2007	73.35		

* Revaluation 2017

Statutory Tables



TABLE A - CALCULATION OF ANNUAL RATE ON VALUATION FOR THE FINANCIAL YEAR						
Summary by Service Division	Expenditure €	Income €	Budget Net Expenditure 2026 €	%	Estimated Net Expenditure Outturn 2025 €	%
Gross Revenue Expenditure & Income						
A Housing and Building	13,133,700	13,767,600	(633,900)	(2.3%)	(333,000)	(1.3%)
B Road Transport & Safety	32,965,100	24,797,400	8,167,700	30.2%	7,592,700	29.0%
C Water Services	4,803,000	4,289,800	513,200	1.9%	242,200	0.9%
D Development Management	12,369,300	4,017,400	8,351,900	30.9%	8,293,300	31.7%
E Environmental Services	9,015,900	2,305,400	6,710,500	24.8%	6,333,300	24.2%
F Recreation and Amenity	7,054,000	1,418,700	5,635,300	20.9%	5,231,400	20.0%
G Agriculture, Education, Health & Welfare	644,100	165,500	478,600	1.8%	478,500	1.8%
H Miscellaneous Services	6,089,700	8,286,600	(2,196,900)	(8.1%)	(1,689,800)	(6.4%)
	86,074,800	59,048,400	27,026,400	100.0%	26,148,600	100.0%
Provision for Debit Balance	-		-			
ADJUSTED GROSS EXPENDITURE AND INCOME	(A)	59,048,400	27,026,400		26,148,600	
Financed by Other Income/Credit Balances						
Provision for Credit Balance		-	-			
Local Property Tax		12,935,350	12,935,350			
SUB-TOTAL	(B)		12,935,350			
AMOUNT OF RATES TO BE LEVIED	C=(A-B)		14,091,050			
Net Effective Valuation	(E)		56,817,335			
GENERAL ANNUAL RATE ON VALUATION	(C/E)		0.2480			

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

Division & Services	2026				2025			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
A Housing and Building								
A01 Maintenance & Improvement of LA Housing Units	2,563,700	2,563,700	5,879,700	5,879,700	2,428,400	2,428,400	5,179,700	5,179,700
A02 Housing Assessment, Allocation and Transfer	1,570,900	1,570,900	1,014,700	1,014,700	1,496,700	1,496,700	993,700	993,700
A03 Housing Rent and Tenant Purchase Administration	380,100	380,100	8,400	8,400	358,400	358,400	8,400	8,400
A04 Housing Community Development Support	275,800	275,800	9,500	9,500	265,300	265,300	9,500	9,500
A05 Administration of Homeless Service	375,600	375,600	301,100	301,100	69,200	69,200	23,200	23,200
A06 Support to Housing Capital Prog.	1,076,700	1,076,700	457,600	457,600	1,039,600	1,039,600	457,600	457,600
A07 RAS and Leasing Programme	5,430,800	5,430,800	5,742,300	5,742,300	4,037,900	4,037,900	4,321,900	4,321,900
A08 Housing Loans	289,800	289,800	163,600	163,600	124,000	124,000	113,600	113,600
A09 Housing Grants	719,300	719,300	11,600	11,600	693,800	693,800	11,600	11,600
A10 Voluntary Housing Scheme	-	-	-	-	-	-	-	-
A11 Agency & Recoupable Services	2,900	2,900	96,400	96,400	2,500	2,500	96,400	96,400
A12 HAP Programme	448,100	448,100	82,700	82,700	414,500	414,500	47,700	47,700
A13 Cost Rental	-	-	-	-	-	-	-	-
Division A Total	13,133,700	13,133,700	13,767,600	13,767,600	10,930,300	10,930,300	11,263,300	11,263,300

TABLE B: Expenditure and Income for 2026 and Estimated Outturn for 2025								
Division & Services	2026				2025			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
B Road Transport & Safety								
B01 NP Road - Maintenance and Improvement	767,400	767,400	328,200	328,200	741,500	741,500	328,200	328,200
B02 NS Road - Maintenance and Improvement	756,200	756,200	308,100	308,100	730,100	730,100	308,100	308,100
B03 Regional Road - Maintenance and Improvement	6,322,000	6,322,000	5,236,500	5,236,500	5,802,700	5,802,700	4,755,000	4,755,000
B04 Local Road - Maintenance and Improvement	21,061,600	21,061,600	17,196,300	17,196,300	19,621,500	19,621,500	16,062,300	16,062,300
B05 Public Lighting	1,385,700	1,385,700	111,700	111,700	1,345,600	1,345,600	111,700	111,700
B06 Traffic Management Improvement	20,000	20,000	-	-	20,000	20,000	-	-
B07 Road Safety Engineering Improvement	692,800	692,800	633,700	633,700	610,900	610,900	558,300	558,300
B08 Road Safety Promotion & Education	68,900	68,900	6,800	6,800	65,400	65,400	6,800	6,800
B09 Car Parking	-	-	-	-	-	-	-	-
B10 Support to Roads Capital Prog	89,800	89,800	1,800	1,800	86,100	86,100	1,800	1,800
B11 Agency & Recoupable Services	1,800,700	1,800,700	974,300	974,300	1,675,400	1,675,400	974,300	974,300
Division B Total	32,965,100	32,965,100	24,797,400	24,797,400	30,699,200	30,699,200	23,106,500	23,106,500

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

Division & Services	2026				2025			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
C Water Services								
C01 Water Supply	2,373,200	2,373,200	2,283,000	2,283,000	3,201,600	3,201,600	2,698,400	2,698,400
C02 Waste Water Treatment	1,119,800	1,119,800	935,400	935,400	1,067,800	1,067,800	1,285,400	1,285,400
C03 Collection of Water and Waste Water Charges	-	-	-	-	-	-	-	-
C04 Public Conveniences	36,600	36,600	-	-	35,700	35,700	-	-
C05 Admin of Group and Private Installations	-	-	-	-	-	-	-	-
C06 Support to Water Capital Programme	1,012,400	1,012,400	810,400	810,400	1,231,300	1,231,300	1,310,400	1,310,400
C07 Agency & Recoupable Services	-	-	-	-	-	-	-	-
C08 Local Authority Water and Sanitary Services	261,000	261,000	261,000	261,000	261,000	261,000	261,000	261,000
Division C Total	4,803,000	4,803,000	4,289,800	4,289,800	5,797,400	5,797,400	5,555,200	5,555,200

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

Division & Services	2026				2025			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
D Development Management								
D01 Forward Planning	570,600	570,600	83,100	83,100	519,800	519,800	11,100	11,100
D02 Development Management	1,879,300	1,879,300	374,500	374,500	1,688,400	1,688,400	222,500	222,500
D03 Enforcement	743,500	743,500	90,500	90,500	616,500	616,500	18,500	18,500
D04 Industrial and Commercial Facilities	3,700	3,700	-	-	3,700	3,700	-	-
D05 Tourism Development and Promotion	637,200	637,200	144,100	144,100	502,200	502,200	44,700	44,700
D06 Community and Enterprise Function	4,428,000	4,275,000	2,040,100	2,040,100	4,101,300	4,006,300	1,879,500	1,879,500
D07 Unfinished Housing Estates	513,200	513,200	13,000	13,000	441,100	441,100	13,000	13,000
D08 Building Control	197,100	197,100	48,600	48,600	187,400	187,400	27,600	27,600
D09 Economic Development and Promotion	2,696,600	2,846,600	846,000	846,000	2,991,000	3,091,000	846,000	846,000
D10 Property Management	169,800	169,800	167,000	167,000	168,000	168,000	167,000	167,000
D11 Heritage and Conservation Services	465,200	465,200	178,600	178,600	447,900	447,900	178,600	178,600
D12 Agency & Recoupable Services	65,100	65,100	31,900	31,900	61,400	61,400	31,900	31,900
Division D Total	12,369,300	12,366,300	4,017,400	4,017,400	11,728,700	11,733,700	3,440,400	3,440,400

TABLE B: Expenditure and Income for 2026 and Estimated Outturn for 2025								
Division & Services	2026				2025			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
E Environmental Services								
E01 Landfill Operation and Aftercare	456,800	456,800	81,000	81,000	357,400	357,400	76,000	76,000
E02 Recovery & Recycling Facilities Operations	941,900	941,900	116,300	116,300	845,500	845,500	116,300	116,300
E03 Waste to Energy Facilities Operations	-	-	-	-	-	-	-	-
E04 Provision of Waste to Collection Services	33,100	33,100	-	-	28,200	28,200	-	-
E05 Litter Management	533,800	533,800	63,100	63,100	493,600	493,600	63,100	63,100
E06 Street Cleaning	208,100	208,100	-	-	205,500	205,500	-	-
E07 Waste Regulations, Monitoring and Enforcement	617,200	617,200	159,100	159,100	560,200	560,200	159,100	159,100
E08 Waste Management Planning	78,500	78,500	10,200	10,200	76,400	76,400	10,200	10,200
E09 Maintenance of Burial Grounds	464,900	464,900	101,700	101,700	367,400	367,400	101,700	101,700
E10 Safety of Structures and Places	424,500	424,500	91,900	91,900	302,700	302,700	91,900	91,900
E11 Operation of Fire Service	4,238,300	4,238,300	1,213,600	1,213,600	3,731,000	3,731,000	771,600	771,600
E12 Fire Prevention	-	-	40,000	40,000	-	-	40,000	40,000
E13 Water Quality, Air and Noise Pollution	597,800	597,800	47,900	47,900	541,800	541,800	47,900	47,900
E14 Agency & Recoupable Services	-	-	-	-	-	-	-	-
E15 Climate Change and Flooding	421,000	421,000	380,600	380,600	421,000	421,000	119,600	119,600
Division E Total	9,015,900	9,015,900	2,305,400	2,305,400	7,930,700	7,930,700	1,597,400	1,597,400

TABLE B: Expenditure and Income for 2026 and Estimated Outturn for 2025									
Division & Services	2026				2025				
	Expenditure		Income		Expenditure		Income		
	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €	
F Recreation and Amenity									
F01 Leisure Facilities Operations	550,500	553,500	46,900	46,900	533,700	533,700	46,900	46,900	46,900
F02 Operation of Library and Archival Service	2,842,000	2,842,000	80,200	80,200	2,705,300	2,705,300	80,200	80,200	80,200
F03 Outdoor Leisure Areas Operations	824,600	824,600	-	-	938,900	938,900	-	-	-
F04 Community Sport and Recreational Development	775,500	775,500	472,600	472,600	484,100	484,100	352,600	352,600	352,600
F05 Operation of Arts Programme	2,061,400	2,061,400	819,000	819,000	1,434,400	1,434,400	385,300	385,300	385,300
F06 Agency & Recoupable Services	-	-	-	-	-	-	-	-	-
Division F Total	7,054,000	7,057,000	1,418,700	1,418,700	6,096,400	6,096,400	865,000	865,000	865,000

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

Division & Services	2026				2025			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
G Agriculture, Education, Health & Welfare								
G01 Land Drainage Costs	228,000	228,000	-	-	226,500	226,500	-	-
G02 Operation and Maintenance of Piers and Harbours	-	-	-	-	-	-	-	-
G03 Coastal Protection	-	-	-	-	-	-	-	-
G04 Veterinary Service	416,100	416,100	165,500	165,500	531,000	531,000	279,000	279,000
G05 Educational Support Services	-	-	-	-	-	-	-	-
G06 Agency & Recoupable Services	-	-	-	-	-	-	-	-
Division G Total	644,100	644,100	165,500	165,500	757,500	757,500	279,000	279,000

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

Division & Services	2026				2025			
	Expenditure		Income		Expenditure		Income	
	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated Outturn €	Adopted by Council €	Estimated Outturn €
H Miscellaneous Services								
H01 Profit & Loss Machinery Account	209,200	209,200	-	-	192,200	192,200	-	-
H02 Profit & Loss Stores Account	-	-	-	-	-	-	-	-
H03 Administration of Rates	2,611,400	2,611,400	24,200	24,200	2,552,700	2,552,700	24,200	24,200
H04 Franchise Costs	213,400	213,400	1,000	1,000	160,300	160,300	1,000	1,000
H05 Operation of Morgue and Coroner Expenses	142,600	142,600	2,000	2,000	137,600	137,600	2,000	2,000
H06 Weighbridges	4,600	4,600	4,000	4,000	2,600	2,600	4,000	4,000
H07 Operation of Markets and Casual Trading	45,100	45,100	1,000	1,000	33,600	33,600	1,000	1,000
H08 Malicious Damage	-	-	-	-	-	-	-	-
H09 Local Representation & Civic Leadership	1,604,400	1,604,400	156,500	156,500	1,548,300	1,543,300	156,500	156,500
H10 Motor Taxation	646,800	646,800	41,400	41,400	639,600	639,600	41,400	41,400
H11 Agency & Recoupable Services	612,200	612,200	8,056,500	8,056,500	455,000	455,000	7,176,600	7,176,600
Division H Total	6,089,700	6,089,700	8,286,600	8,286,600	5,721,900	5,716,900	7,406,700	7,406,700
OVERALL TOTAL	86,074,800	86,074,800	59,048,400	59,048,400	79,662,100	79,662,100	53,513,500	53,513,500

TABLE C - CALCULATION OF BASE YEAR ADJUSTMENT FOR THE FINANCIAL YEAR 2026					
Roscommon County Council					
	(i)	(ii)	(iii)	(iv)	(v)
Rating Authority	Annual Rate on Valuation 2026	Annual Rate on Valuation 2025	On Valuation Adjustment 2026	Net Annual Valuation €	Value of Base Year Adjustment €
Roscommon County Council	0.248	0.236	0.012	56,817,335	681,808

Table D		
ANALYSIS OF BUDGET INCOME 2026 FROM GOODS AND SERVICES		
Source of Income	2026 €	2025 €
Rents from Houses	7,196,400	6,202,000
Housing Loans Interest & Charges	150,000	100,000
Parking Fines & Charges	-	-
Uisce Éireann	3,942,200	5,207,600
Planning Fees	287,000	187,000
Domestic Refuse Charges	147,000	147,000
Commercial Refuse Charges	-	-
Landfill Charges	-	-
Fire Charges	200,000	200,000
Recreation/Amenity/Culture	405,500	175,500
Agency Services & Repayable Works	180,100	180,100
Local Authority Contributions	15,000	15,000
Superannuation	735,100	735,100
NPPR	-	6,000
Other income	10,531,000	8,952,300
Total Goods & Services	23,789,300	22,107,600

Table E		
ANALYSIS OF BUDGET INCOME 2026 FROM GRANTS & SUBSIDIES		
	2026 €	2025 €
Department of Housing, Local Government and Heritage		
Housing and Building	5,956,000	4,496,100
Road Transport & Safety	-	-
Water Services	-	-
Development Management	1,405,000	1,099,000
Environmental Services	232,500	232,500
Recreation and Amenity	-	-
Agriculture, Education, Health & Welfare	-	-
Miscellaneous Services	1,699,700	1,699,700
Sub-total	9,293,200	7,527,300
Other Departments and Bodies		
TII Transport Infrastructure Ireland	725,000	725,000
Culture, Communications, & Sport	-	-
National Transport Authority	-	-
Social Protection	-	-
Defence	83,500	83,500
Education & Youth	-	-
Library Council	-	-
Arts Council	343,100	144,400
Transport	22,990,000	21,299,500
Justice, Home Affairs, & Migration	5,000	5,000
Agriculture, Food, Fisheries, & The Marine	-	-
Enterprise, Tourism, & Employment	720,000	720,000
Rural, Community Development, & The Gaeltacht	164,700	114,100
Climate, Environment, & Energy	261,000	-
Food Safety Authority of Ireland	91,300	204,800
Other	582,300	582,300
Sub-total	25,965,900	23,878,600
Total Grants & Subsidies	35,259,100	31,405,900



Division A Housing and Building



A Housing and Building

A01 Maintenance and Improvement of LA Housing Units

An average of 118 maintenance calls per month are received by the Housing Business Unit and expenditure associated with re-active maintenance works over the first nine months of 2025 was €432k. In the same period, 40 casual vacancy houses were refurbished prior to re-letting at a cost of €656k or approximately €16k per house.

Estimated expenditure for the maintenance and improvement of Local Authority Housing in 2026 is approximately €2,564k inclusive of Traveller accommodation management and service support costs. The 2026 budget includes for pre-letting and refurbishment works. Roscommon County Council is one of two pilot counties for stock condition surveys as part of a new Asset Management Application rolled out nationally. Surveys of Local Authority houses as part of the pilot have commenced and additional expenditure is expected to be incurred in 2026 to ensure the stock is compliant with minimum standards.

Housing rent is based on a Differential Rent Scheme linked to household income (maximum rent cap was removed in 2019). Total rent due per month ranges from €538k to €570k and the rent collection rate over the first nine months in 2025 is very strong.



A02 Housing Assessment, Allocation and Transfer

A *Social Housing Assessment (Housing Needs Assessment)* is conducted annually to verify the number of applicants qualifying for and in need of social housing. As at 30th September 2025, there are 337 applicants excluding transfers on the approved housing list, the majority of which are residing in private rented accommodation. Eligibility for social housing is assessed in accordance with the *Social Housing Assessment Regulations 2011* (as amended). The income threshold for a single person is €30k in Roscommon with an allowance of 5% for each additional adult household member (subject to a maximum of 10%) and 2.5% for each child with no maximum. The income is calculated based on the families preceding 12 months, net average income, and prior to the date of receipt of application. Allocation of council houses are made in accordance with the *Allocations Scheme*. As at 30th September 2025, 34 tenancy agreements were signed up to council houses and a further 10 tenancy agreements to approved housing bodies (AHB's) in the same period. Approximately 15% of applicants, who received an offer of a council house, refused the offer.

The National Housing Strategy for Disabled People 2022-2027 aims to build upon the work achieved through the previous Strategy. It sets out the vision for the co-operation and collaboration of Government Departments, state agencies and others in delivering housing and the related supports for disabled people over the next five years. The vision is supported by six themes that outline the areas where action is required. The Disability Steering Group have amended the Local Strategy to bring it in line with the National Strategy and the Implementation Plan. The Local Strategy is committed to assigning a minimum of 26% of its housing allocations to people with a disability. As of 30th September 2025, 11 allocations were made up to people with a disability; this represents approximately 32% of all social housing allocations.

A03 Housing Rent and Tenant Purchase Administration

The Tenant Purchase Scheme was introduced under the *Housing (Miscellaneous Provisions) Act 2014*, Part 3, which commenced on the 1st January, 2016. New regulations were introduced and came into effect on 29th January, 2024, regarding the reduction of income thresholds; in the case of joint applications, one of the two tenants must have been in receipt of social housing supports for a period of 10 years; the inclusion of additional DSP payments to be considered as primary income and as secondary income and updated additional named payments to the income disregard list. As at 30th September 2025, 27 applications were received; 16 offers were made and 11 sales completed in the same period.

A04 Housing Community Development Support

The Tenant Liaison Officer meets with tenants on a regular basis providing support and advice with regard to difficulties that may arise for or with tenants from time to time. The Tenant Liaison Officer and Housing Caretaker provides advice in relation to tenant responsibilities. In addition, other agencies such as the Health Service Executive, the Department of Social Protection, the Gardaí, local sports and voluntary groups, tenants and residents' associations can provide supports and assistance.

A05 Administration of Homeless Service

Galway City Council is the lead authority for the West Region and as lead authority recoups 90% of incurred expenditure from the Department of Housing, Local Government and Heritage (DHLGH). The lead authority distributes funding to the other authorities in the West Region, including Roscommon County Council. The West Regional Homelessness Action Plan is being drafted in accordance with the *Housing (Miscellaneous Provisions) Act 2009* and will be adopted in due course.

In Roscommon, 157 individuals or households presented as homeless over the first nine months of 2025. Approximately 77 were deemed to be homeless and 47 were accommodated in the private section through B&Bs or Hotels. The HAP Placefinder meets with each client and sends on details of accommodation suitable to their needs.

'Housing First' commenced in 2021 in Roscommon. The initiative is aimed at addressing the specific needs of individuals that have experienced homelessness on a long-term/periodic basis, who are in need of accommodation, where enduring mental health and/or addiction is a factor. The Homeless Action Team (HAT) was formed and the referral process initiated. The individuals are supported in their tenures with a suite of intensive supports, by an NGO - Galway Simon and the HSE, to assist them maintain and sustain their tenancies and live independently within the community. Roscommon County Council have eight active Housing First Tenures. In 2025 a Homeless Prevention and Tenancy Sustainment Officer was appointed supporting our homeless clients and social housing applicants at risk of homelessness or subject to notice to quit.

A06 Support to Housing Capital and Affordable Programme

The 'Housing for All' programme (2022 to 2026) outlines activity required to meet housing demands over the life of the programme. Roscommon's combined build target for the 5-year period is 240 new units, to date 124 new homes have been delivered. In addition to social housing objectives specified in the Housing for All Programme, the Council must consider housing provision in general and planning objectives, such as the creation or preservation of socially mixed communities. Capital Assistance Scheme (CAS) activity remains low, however projects have been identified over the duration of the programme.



The Traveller Accommodation Programme (2025-2029) was adopted in September 2024. Consultation with the Traveller Community has identified a fall in demand for Traveller-specific accommodation; however, the plan includes for the up-grading of existing facilities in order to encourage re-occupancy.

As a result of increased accommodation needs Cluain Airne (Killerney) will be re-designed to provide additional houses. A new stage 1 submission will be prepared in 2026. Three extensions at Torpan Beg, Ballyforan are under construction and are due for completion in Q1 2026.

A07 Rental Accommodation Scheme (RAS) and Leasing Programme

The Rental Accommodation Scheme (RAS) is a housing initiative which involves local authorities assuming responsibility for accommodating rent supplement recipients who have a defined long-term housing need, through direct arrangements with the rental sector. Currently, there are 356 units in the scheme which is made up of 112 units via Housing Associations and 244 units via private landlords. Prior to January 2021, the local authorities were allowed claim the full rent payable to RAS Landlords. From 1st January 2021, local authorities can only claim the difference between the actual tenant rent received and what the local authority pays the landlord which is a significant drop in revenue.



Leasing options include long-term leasing of properties, RAS-type lease agreements, Mortgage-to-Rent (MTR) agreements, Capital Advanced Leasing Facility (CALF) agreements with Housing Associations and Repair and Lease Schemes (RLS) agreements with private property owners. Leasing expenditure is recouped in full from the DHLGH. The Council carry out inspections of private rented houses and approved housing bodies (AHB's) houses under the Housing (Standards for Rented Houses) 2019. At the end of Q3 2025, 369 first inspections have been carried out with a target of 624 to be completed by the end of 2025. Roscommon County Council is reimbursed by the DHLGH for inspections carried out. The rate of reimbursement is generally sufficient to cover the cost of resourcing the inspection programme.

A08 Housing Loans

Persons who have not previously owned a dwelling may apply and be considered for a house purchase loan (Local Authority Home Loan). Qualified applications are submitted to the Housing Agency for evaluation. As at 30th September 2025, 10 loan applications were received, 9 of the 10 applications were approved to a value of €1,679k.

On 1st March, 2023, increase to house prices limits and income limits for all local authorities were introduced under the Housing Loan Regulations. House prices limits for Roscommon increased to €275k, therefore the maximum loan available for Roscommon is €248k. The income limits nationwide for single applicants increased to €70k and for joint applicants to €85k.

On 28th September, 2023, the two fixed interest rates for borrowing under the Local Authority Home Loan Scheme, were increased to 4% for loans up to 25 years and to 4.05% for loans between 25 and 30 years, in accordance with the Government's programme of 'Housing for All'.

On 22nd July, 2024, the Local Authority Purchase & Renovation Loan (LAPR) was introduced and significantly expands the types and numbers of homes eligible under current local authority mortgage lending rules. The changes to current local authority lending policies now provide support for non-habitable homes to be purchased and for renovations works to be financed. All homes to be supported must be eligible for the Vacant Property Refurbishment Grant. Eligibility for the new support is subject to the applicant meeting the existing local authority mortgage lending eligibility criteria and the project meeting scheme lending criteria.

Summary of Scheme Features:

People who wish to purchase and/or renovate a Vacant Property Refurbishment Grant eligible home but cannot get sufficient funding from commercial lenders will now be able to apply to their local authority for a LAPR.

A key feature of the LAPR is that a bridging loan, which is commensurate to the Vacant Property Refurbishment Grant and repayable once the grant is paid out, is an integral part of the loan. This has important benefits for an applicant.

As at 30th September 2025, 1 LAPR application was received, and no application has been approved, year to date.

A09 Housing Grants

The Housing Adaptation Grant Scheme is a grant based scheme allowing older people and/or people with a disability or mobility issue to apply for grant aid to assist with necessary improvements to their own home. Total grant aid available in 2025 was €2,048k (80% from Department resources and 20% matching funds of €410k from RCC resources); funding in 2026 is likely to be a similar amount as 2025. 2025 saw an increase on 2024 of approximately €442k. For all grant applications received from 1st December 2025 onward and paid from the 2026 budget, funding will be allocated as follows: 85% from the Department of Housing, Local Government and Heritage (DHLGH), and 15% from local authority resources via the revenue account.

35% of the overall grant allocation is apportioned to the Housing Aid for Older People Scheme (HOP) and 65% is apportioned to the Housing Adaptation for People with a Disability Scheme (HGD) and the Mobility Aid Grant Scheme (MAG) as agreed by the Strategic Policy Committee and the Elected Members in 2017. Any HOP Scheme under-spend is transferred to the HGD/MAG Schemes and vice-versa.

Under the 2025 programme, funding of €443k was secured for the Disabled Person Grants (DPG) scheme (including DPG extensions and Improvement Works in Lieu) for council houses. 90% is funded from Department resources and 10% matching funding from RCC resources. It is expected funding will be similar for 2026.

A12 Housing Assistance Programme

The Housing Assistance Programme (HAP) was rolled out in Roscommon in December 2016. It provides housing assistance to applicants on the approved housing list in private rented accommodation, including applicants in long-term receipt of rent supplement payments. The rent payment is subject to rent limits and is paid by a central transactional shared service agency at Limerick City & County Council directly to the landlord on behalf of the HAP recipient. The HAP recipient pays rent in accordance with the differential rent scheme. The HAP scheme allows recipients to take up full-time employment while receiving housing support.

The Homeless HAP Scheme (HHAP) is also available within the County. It provides additional financial and related supports to tenants and landlords, along with all of the benefits of the national HAP scheme. The deposit and two months' rent upfront is available for homeless households only. To be eligible for Homeless HAP, the Council must determine the household is deemed to be homeless and has no access to alternative accommodation.

At the end of September 2025, there were 321 customers in receipt of the Housing Assistance Payment in the County.

Table F - Expenditure				
Division A - Housing and Building				
Expenditure by Service and Sub-Service	2026		2025	
	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated Outturn €
A0101 Maintenance of LA Housing Units	1,562,800	1,562,800	1,509,100	1,509,100
A0102 Maintenance of Traveller Accommodation Units	90,800	90,800	90,800	90,800
A0103 Traveller Accommodation Management	130,800	130,800	116,000	116,000
A0104 Estate Maintenance	-	-	-	-
A0199 Service Support Costs	779,300	779,300	712,500	712,500
A01 Maintenance & Improvement of LA Housing Units	2,563,700	2,563,700	2,428,400	2,428,400
A0201 Assessment of Housing Needs, Allocs. & Trans.	1,299,100	1,299,100	1,253,100	1,253,100
A0299 Service Support Costs	271,800	271,800	243,600	243,600
A02 Housing Assessment, Allocation and Transfer	1,570,900	1,570,900	1,496,700	1,496,700
A0301 Debt Management & Rent Assessment	215,600	215,600	210,600	210,600
A0399 Service Support Costs	164,500	164,500	147,800	147,800
A03 Housing Rent and Tenant Purchase Administration	380,100	380,100	358,400	358,400
A0401 Housing Estate Management	126,300	126,300	126,300	126,300
A0402 Tenancy Management	14,000	14,000	14,000	14,000
A0403 Social and Community Housing Service	-	-	-	-
A0499 Service Support Costs	135,500	135,500	125,000	125,000
A04 Housing Community Development Support	275,800	275,800	265,300	265,300
A0501 Homeless Grants Other Bodies	-	-	-	-
A0502 Homeless Service	335,000	335,000	30,000	30,000
A0599 Service Support Costs	40,600	40,600	39,200	39,200
A05 Administration of Homeless Service	375,600	375,600	69,200	69,200
A0601 Technical and Administrative Support	708,500	708,500	702,700	702,700
A0602 Loan Charges	-	-	-	-
A0699 Service Support Costs	368,200	368,200	336,900	336,900
A06 Support to Housing Capital Prog.	1,076,700	1,076,700	1,039,600	1,039,600
A0701 RAS Operations	3,407,000	3,407,000	2,311,000	2,311,000
A0702 Long Term Leasing	1,664,000	1,664,000	1,390,000	1,390,000
A0703 Payment & Availability	-	-	-	-
A0704 Affordable Leases	-	-	-	-
A0799 Service Support Costs	359,800	359,800	336,900	336,900
A07 RAS and Leasing Programme	5,430,800	5,430,800	4,037,900	4,037,900
A0801 Loan Interest and Other Charges	228,100	228,100	69,600	69,600
A0802 Debt Management Housing Loans	-	-	-	-
A0899 Service Support Costs	61,700	61,700	54,400	54,400
A08 Housing Loans	289,800	289,800	124,000	124,000

Table F - Expenditure				
Division A - Housing and Building				
Expenditure by Service and Sub-Service	2026		2025	
	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated Outturn €
A0901 Housing Adaptation Grant Scheme	-	-	-	-
A0902 Loan Charges DPG/ERG	-	-	-	-
A0903 Essential Repair Grants	210,000	210,000	210,000	210,000
A0904 Other Housing Grant Payments	-	-	-	-
A0905 Mobility Aids Housing Grants	94,000	94,000	94,000	94,000
A0999 Service Support Costs	415,300	415,300	389,800	389,800
A09 Housing Grants	719,300	719,300	693,800	693,800
A1099 Service Support Costs	-	-	-	-
A10 Voluntary Housing Scheme	-	-	-	-
A1101 Agency & Recoupable Service	-	-	-	-
A1199 Service Support Costs	2,900	2,900	2,500	2,500
A11 Agency & Recoupable Services	2,900	2,900	2,500	2,500
A1201 HAP	218,300	218,300	208,300	208,300
A1202 HAP Agency Services	-	-	-	-
A1299 HAP Service Support Costs	229,800	229,800	206,200	206,200
A12 HAP Programme	448,100	448,100	414,500	414,500
A1301 Cost Rental Operations	-	-	-	-
A1399 Service Support Costs for Cost Rental	-	-	-	-
A13 Cost Rental	-	-	-	-
Division A Total	13,133,700	13,133,700	10,930,300	10,930,300

Table F - Income				
Division A - Housing and Building				
Income by Source	2026		2025	
	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated Outturn €
Government Grants & Subsidies				
Housing, Local Government & Heritage	5,956,000	5,956,000	4,496,100	4,496,100
Other	349,300	349,300	349,300	349,300
Total Government Grants & Subsidies	6,305,300	6,305,300	4,845,400	4,845,400
Goods & Services				
Rents from Houses	7,196,400	7,196,400	6,202,000	6,202,000
Housing Loans Interest & Charges	150,000	150,000	100,000	100,000
Superannuation	106,500	106,500	106,500	106,500
Agency Services & Repayable Works	-	-	-	-
Local Authority Contributions	-	-	-	-
Other income	9,400	9,400	9,400	9,400
Total Goods & Services	7,462,300	7,462,300	6,417,900	6,417,900
Division A Total	13,767,600	13,767,600	11,263,300	11,263,300

Division B

Roads, Transportation and Safety



B Roads, Transportation and Safety

B01 National Primary Road – Maintenance and Improvement

B02 National Secondary Road – Maintenance and Improvement

B03 Regional Road – Maintenance and Improvement

B04 Local Road – Maintenance and Improvement

Road Grants

Notification of the road grants for 2026 has not yet been received from Transport Infrastructure Ireland (TII) for National Primary and National Secondary Roads and the Department of Transport for Regional and Local Roads. The figures included in the Draft Budget for 2026 are therefore in line with 2025 grant allocations.

National Roads

The budget allocation for national roads in 2026 will be committed to selected national road schemes at design, construction or closeout stage. It is anticipated that funding for schemes at planning stage will continue in 2026 thus enabling the schemes to progress to construction stage into the future. Funding received via TII has allowed for the upgrading and improvement of the national roads network within the county. There has been significant investment in the national roads network with particular focus on pavement improvement schemes. Despite this investment, additional schemes are still required to improve the remainder of the network. It is imperative that investment continues in order to maintain the pavement standards and preserve the network into the future.

Non-National Roads

Grant funding received from the Department of Transport is based on Roscommon County Council's Multi-Annual Restoration Programme 2025 – 2027. The budget included here is based on 100% of the non-national roads allocation for 2025.

The Roads Department will submit applications to the Department of Transport for funding under the 2026 Grant Schemes for Bridge Rehabilitation, Climate Change Adaptation and Resilience Works Schemes and Former National Road Rehabilitation Works.

Investment in the proper maintenance, repair and upgrading of the national and extensive non-national network in the county is paramount for the preservation of the roads network as well as ensuring social and economic viability and accessibility for the community but the total funding for road grants falls far short of achieving these objectives.

Non-National Roads – Own Resources

The shortfall in the budgetary allocation for the maintenance of local roads over time has resulted in a significant reduction in the level of maintenance. Some essential elements of maintenance including drainage, verge trimming and the renewal of signs and markings have been inadequately funded. Local road maintenance is funded from both the Council's own resources and the Department of Transport Discretionary Grant. Accordingly, there is some discretion in the amount of funding that can be provided for this work and Roscommon County Council proposes to maintain the same level of own resources funding in 2026. This funding will be used to supplement the work/services carried out by the municipal districts during the calendar years, spending that is not covered by the Department of Transport.

The €120k funding approved by the Members as part of maintaining Local Property Tax (LPT) at 2025 levels will allow for work to continue, which can no longer be charged to road grants.

B05 Public Lighting

A figure of €1,385k inclusive of support service costs has been provided for public lighting in the Budget for 2026 to cover energy and maintenance costs. There is an increased allocation of €87k for increased energy costs, however the expenditure under this heading must be carefully monitored throughout 2026 to remain within the Budget. The energy upgrade of the public lighting network is ongoing.



B06 Traffic Management Improvements

A sum of €20k inclusive of support service costs has been provided in the budget to progress a Local Transport Plan for Roscommon Town and in addition for Traffic Management Studies/Safety Audits in advance of proposed schemes.

B07 Road Safety Engineering Improvements

The Council, as with headings B01-B04, has not yet received notification of the level of grant that will be available for low-cost remedial measures. The application for funding for schemes from the three Municipal Districts (MD) was submitted in October 2025. Provision has been made for €632k exclusive of support service costs under the Low-Cost Remedial Measures. The level of work to be undertaken in this area will be dependent upon the amount of grant funding made available by TII/Department of Transport. The Council will use various engineering measures, such as renewed signage, road lining, and improved junction definition to improve road safety and bridge inspections. These schemes are assessed and approved by TII/Department of Transport.

B08 Road Safety Promotion/Education

There are a number of costs incurred under this heading including the Junior School Warden Scheme, publicity campaigns including Road Safety Week and competitions to promote awareness of road safety issues for the benefit of the general public with a focus on vulnerable road users. 50% of eligible costs are recoupable from the Road Safety Authority (RSA) up to a maximum of €3k. The allocation under this heading is €69k inclusive of support service costs.



B10 Support to Roads Capital Programme

The administration costs (i.e. indirect costs) in relation to supporting the Roads Capital Programme are met from the revenue budget. This budget contains the staff costs associated with providing support to the programme, as well as a proportion of the support service costs.

B11 Agency and Recoupable Services

The Council is allowed to charge an agreed overhead rate for all jobs undertaken by its staff. The income derived from the overhead charge meets the costs of holiday pay, sick pay and insurance costs.

Applications for licenses to open the public road are lodged through the central portal with the Road Management Office www.rmo.ie. The Council's Roads and Transportation Department processes the licences for County Roscommon from this portal and attaches conditions and fees to the licence. The Road Management Office (RMO) management fee is accounted for within this budget heading.

Table F - Expenditure				
Division B - Road Transport & Safety				
Expenditure by Service and Sub-Service	2026		2025	
	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated Outturn €
B0101 NP - Surface Dressing	-	-	-	-
B0102 NP - Pavement Overlay/Reconstruction	-	-	-	-
B0103 NP - Winter Maintenance	115,100	115,100	115,100	115,100
B0104 NP - Bridge Maintenance (Eirspan)	-	-	-	-
B0105 NP - General Maintenance	203,000	203,000	203,000	203,000
B0106 NP - General Improvements Works	-	-	-	-
B0199 Service Support Costs	449,300	449,300	423,400	423,400
B01 NP Road - Maintenance and Improvement	767,400	767,400	741,500	741,500
B0201 NS - Surface Dressing	-	-	-	-
B0202 NS - Overlay/Reconstruction	-	-	-	-
B0203 NS - Overlay/Reconstruction – Urban	-	-	-	-
B0204 NS - Winter Maintenance	113,200	113,200	113,200	113,200
B0205 NS - Bridge Maintenance (Eirspan)	-	-	-	-
B0206 NS - General Maintenance	183,800	183,800	183,800	183,800
B0207 NS - General Improvement Works	-	-	-	-
B0299 Service Support Costs	459,200	459,200	433,100	433,100
B02 NS Road - Maintenance and Improvement	756,200	756,200	730,100	730,100
B0301 Regional Roads Surface Dressing	47,000	47,000	158,000	158,000
B0302 Reg Rd Surface Rest/Road Reconstruction/Overlay	3,627,000	3,627,000	3,125,000	3,125,000
B0303 Regional Road Winter Maintenance	256,200	256,200	221,200	221,200
B0304 Regional Road Bridge Maintenance	510,500	510,500	455,000	455,000
B0305 Regional Road General Maintenance Works	770,000	770,000	800,000	800,000
B0306 Regional Road General Improvement Works	-	-	-	-
B0399 Service Support Costs	1,111,300	1,111,300	1,043,500	1,043,500
B03 Regional Road - Maintenance and Improvement	6,322,000	6,322,000	5,802,700	5,802,700
B0401 Local Road Surface Dressing	3,017,000	3,017,000	2,906,000	2,906,000
B0402 Local Rd Surface Rest/Road Reconstruction/Overlay	9,387,500	9,387,500	8,825,000	8,825,000
B0403 Local Roads Winter Maintenance	-	-	-	-
B0404 Local Roads Bridge Maintenance	-	-	-	-
B0405 Local Roads General Maintenance Works	6,253,300	6,253,300	5,762,800	5,762,800
B0406 Local Roads General Improvement Works	-	-	-	-
B0499 Service Support Costs	2,403,800	2,403,800	2,127,700	2,127,700
B04 Local Road - Maintenance and Improvement	21,061,600	21,061,600	19,621,500	19,621,500
B0501 Public Lighting Operating Costs	1,248,000	1,248,000	1,218,000	1,218,000
B0502 Public Lighting Improvement	-	-	-	-
B0599 Service Support Costs	137,700	137,700	127,600	127,600
B05 Public Lighting	1,385,700	1,385,700	1,345,600	1,345,600

Table F - Expenditure				
Division B - Road Transport & Safety				
Expenditure by Service and Sub-Service	2026		2025	
	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated Outturn €
B0601 Traffic Management	-	-	-	-
B0602 Traffic Maintenance	-	-	-	-
B0603 Traffic Improvement Measures	-	-	-	-
B0699 Service Support Costs	20,000	20,000	20,000	20,000
B06 Traffic Management Improvement	20,000	20,000	20,000	20,000
B0701 Low Cost Remedial Measures	515,000	515,000	385,000	385,000
B0702 Other Engineering Improvements	117,800	117,800	172,400	172,400
B0799 Service Support Costs	60,000	60,000	53,500	53,500
B07 Road Safety Engineering Improvement	692,800	692,800	610,900	610,900
B0801 School Wardens	20,600	20,600	20,600	20,600
B0802 Publicity and Promotion Road Safety	12,900	12,900	12,900	12,900
B0899 Service Support Costs	35,400	35,400	31,900	31,900
B08 Road Safety Promotion & Education	68,900	68,900	65,400	65,400
B0901 Maintenance and Management of Car Parks	-	-	-	-
B0902 Operation of Street Parking	-	-	-	-
B0903 Parking Enforcement	-	-	-	-
B0999 Service Support Costs	-	-	-	-
B09 Car Parking	-	-	-	-
B1001 Administration of Roads Capital Programme	25,400	25,400	25,400	25,400
B1099 Service Support Costs	64,400	64,400	60,700	60,700
B10 Support to Roads Capital Prog	89,800	89,800	86,100	86,100
B1101 Agency & Recoupable Service	23,500	23,500	23,500	23,500
B1199 Service Support Costs	1,777,200	1,777,200	1,651,900	1,651,900
B11 Agency & Recoupable Services	1,800,700	1,800,700	1,675,400	1,675,400
Division B Total	32,965,100	32,965,100	30,699,200	30,699,200

Table F - Income				
Division B - Road Transport & Safety				
Income by Source	2026		2025	
	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated Outturn €
Government Grants & Subsidies				
Housing, Local Government & Heritage	-	-	-	-
TII Transport Infrastructure Ireland	725,000	725,000	725,000	725,000
Culture, Communications, & Sport	-	-	-	-
National Transport Authority	-	-	-	-
Transport	22,990,000	22,990,000	21,299,500	21,299,500
Rural, Community Development, & The Gaeltacht	-	-	-	-
Other	5,000	5,000	5,000	5,000
Total Government Grants & Subsidies	23,720,000	23,720,000	22,029,500	22,029,500
Goods & Services				
Parking Fines & Charges	-	-	-	-
Superannuation	93,000	93,000	93,000	93,000
Agency Services & Repayable Works	60,100	60,100	60,100	60,100
Local Authority Contributions	-	-	-	-
Other income	924,300	924,300	923,900	923,900
Total Goods & Services	1,077,400	1,077,400	1,077,000	1,077,000
Division B Total	24,797,400	24,797,400	23,106,500	23,106,500

Division C Water Services



C Water Services

C01 Operation and Maintenance of Water Supply

C02 Operation and Maintenance of Waste Water Treatment

Uisce Éireann is the national, standalone, regulated water services utility for the county. Roscommon County Council and Uisce Éireann operate under a Master Cooperation Agreement which sets out the relationship between the two entities until 31st December 2026. Uisce Éireann assumed direct control and management of the water services function, with the exception of the Rural Water Programme, in County Roscommon since 19th July 2023. Roscommon County Council continue to have staff working under the direction and management of Uisce Éireann, an arrangement that will end by 31st December 2026. Council staff working within the water services function may transfer to Uisce Éireann, or be redeployed back to Roscommon County Council, in advance of 31st December 2026.



C04 Operation and Maintenance of Public Conveniences

The sum of €37k including support service costs has been included in the Budget for the upkeep of public conveniences within the County for 2026.

C06 Support for Water Capital Programme

Salary costs associated with providing support to the Water Capital Programme are met within this sub-service.

C08 Local Authority Water and Sanitary Services

This heading captures the annual loan servicing costs incurred in respect of loans for water/wastewater infrastructure and are fully recoupable from DHLGH.

Table F - Expenditure				
Division C - Water Services				
Expenditure by Service and Sub-Service	2026		2025	
	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated Outturn €
C0101 Water Plants & Networks	841,400	841,400	1,556,800	1,556,800
C0199 Service Support Costs	1,531,800	1,531,800	1,644,800	1,644,800
C01 Water Supply	2,373,200	2,373,200	3,201,600	3,201,600
C0201 Waste Plants and Networks	348,100	348,100	348,100	348,100
C0299 Service Support Costs	771,700	771,700	719,700	719,700
C02 Waste Water Treatment	1,119,800	1,119,800	1,067,800	1,067,800
C0301 Debt Management Water and Waste Water	-	-	-	-
C0399 Service Support Costs	-	-	-	-
C03 Collection of Water and Waste Water Charges	-	-	-	-
C0401 Operation and Maintenance of Public Conveniences	23,800	23,800	23,800	23,800
C0499 Service Support Costs	12,800	12,800	11,900	11,900
C04 Public Conveniences	36,600	36,600	35,700	35,700
C0501 Grants for Individual Installations	-	-	-	-
C0502 Grants for Water Group Schemes	-	-	-	-
C0503 Grants for Waste Water Group Schemes	-	-	-	-
C0504 Group Water Scheme Subsidies	-	-	-	-
C0599 Service Support Costs	-	-	-	-
C05 Admin of Group and Private Installations	-	-	-	-
C0601 Technical Design and Supervision	316,600	316,600	616,600	616,600
C0699 Service Support Costs	695,800	695,800	614,700	614,700
C06 Support to Water Capital Programme	1,012,400	1,012,400	1,231,300	1,231,300
C0701 Agency & Recoupable Service	-	-	-	-
C0799 Service Support Costs	-	-	-	-
C07 Agency & Recoupable Services	-	-	-	-
C0801 Local Authority Water Services	261,000	261,000	261,000	261,000
C0802 Local Authority Sanitary Services	-	-	-	-
C0899 Local Authority Service Support Costs	-	-	-	-
C08 Local Authority Water and Sanitary Services	261,000	261,000	261,000	261,000
Division C Total	4,803,000	4,803,000	5,797,400	5,797,400

Table F - Income				
Division C - Water Services				
Income by Source	2026		2025	
	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated Outturn €
Government Grants & Subsidies				
Housing, Local Government & Heritage	-	-	-	-
Other	-	-	-	-
Total Government Grants & Subsidies	-	-	-	-
Goods & Services				
Uisce Éireann	3,942,200	3,942,200	5,207,600	5,207,600
Superannuation	86,600	86,600	86,600	86,600
Agency Services & Repayable Works	-	-	-	-
Local Authority Contributions	-	-	-	-
Other income	261,000	261,000	261,000	261,000
Total Goods & Services	4,289,800	4,289,800	5,555,200	5,555,200
Division C Total	4,289,800	4,289,800	5,555,200	5,555,200

Division D

Development Management



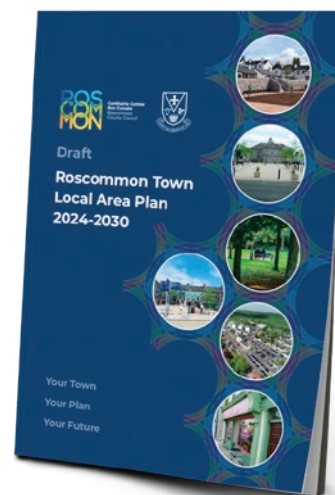
D Development Management

D01 Forward Planning

Plan Preparation

Following the issuing in July 2025 under Section 28 of the Planning and Development Act 2000 (as amended) of *NPF Implementation: Housing Growth Requirements – Guidelines for Planning Authorities*, preparatory work commenced to inform the preparation of Plan Variations which will reflect the revised population and housing projections detailed in the Revised National Planning Framework (issued in April 2025). In response to the requirements of the Guidelines, Draft Variations to the *Roscommon County Development Plan 2022-2028* and the *Roscommon Town Local Area Plan 2024-2030* are scheduled to be published for public consultation in early 2026.

A substantial level of work was undertaken in 2025 on the preparation of a new Plan for Boyle, including the commissioning of a Local Transport Plan for the town, to inform the Plan. The Boyle Area Plan will be progressed as part of a Variation of the County Development Plan, while the non-statutory Local Transport Plan will be the subject of a separate public consultation. In addition to the work undertaken in-house by the Forward Planning Team, each Plan also requires the undertaking of Environmental Reports, with environmental consultants being contracted to undertake this body of work.



In addition to Plans which are being prepared exclusively by Roscommon County Council, joint working initiatives with neighbouring Local Authorities are also expected to continue in 2026 on the preparation of Joint Plans. Following the adoption (by Members of Roscommon County Council's Boyle Municipal District and Leitrim County Council's *Carrick-on-Shannon Municipal District*) of the *Carrick-on-Shannon Joint Local Area Plan 2025-2031* in April 2025, it is anticipated that a Variation to this Plan will be progressed in 2026, to accord with the above referenced Section 28 Guidelines. In respect of the Athlone Joint Plan, consultants were appointed in March 2025 on behalf of Westmeath and Roscommon to progress the preparation of the Plan. Public consultation on the Draft Plan is expected to commence in early 2026. Roscommon County Council is an equal partner in each of the Joint Plan preparation processes, including in respect of shared costs.

Residential Zoned Land Tax (RZLT)

Since January 1st 2024, the Residential Zoned Land Tax replaced the Vacant Site Levy which had been in place since its introduction in the Urban and Regeneration Housing Act 2015. As set out in the *Residential Zoned Land Tax – Guidelines for Planning Authorities* (DHLGH, 2022) the purpose of the RZLT is to encourage the timely activation of zoned and serviced residential development land for housing. While the taxation is managed by the Revenue Commissioners, the Local Authority has a continuing role in the annual preparation of maps identifying lands which are 'in scope' for the application of the tax and the assessment of submissions received on the draft maps.

RZLT work will be on-going at various times during 2026, including the publication of draft maps for 2027 in February 2026 and the publication of the final RZLT maps for 2027 in Q4 2026. There will be an opportunity for submissions to be made, following which the Authority will make a determination on whether or not lands remain 'in scope', with an opportunity for landowners to appeal any such determination to An Coimisiún Pléanala. RZLT related work undertaken annually by the Local Authority utilises significant resources of the Forward Planning team and the Council's GIS Officer.



D02 Development Management

The development management function will continue to be delivered in 2026 in accordance with the provisions of the Planning and Development Act 2000 (as amended) and associated Regulations (while applicable) and with all relevant provisions of the Planning and Development Act 2024 once the relevant sections of it have been commenced. A total of 763 planning applications were received in 2024, while a total of 498 applications¹ were received to the end of Q3 2025. With increased construction activity being evident around the county, it is expected that the volume of planning applications in 2026 will continue to be similar to recent preceding years. Other routine elements of development management activity will also continue, including the delivery of a pre-planning service and the processing of applications for various certificates and declarations, including Section 57 Declarations in relation to Protected Structures and Section 5 Declarations of Exempted Development.

Development management activity continues to be the most resource intensive of the functions delivered by the Planning Section, from both a technical and administrative resourcing perspective. In addition to staff resources, further increased budgetary considerations arise as the Planning Authority is increasing a notice party in Judicial Review proceedings relating to planning applications determined by An Coimisiún Pleanála. As a minimum, this necessitates legal representation in order to maintain a watching brief on such cases. There is also precedent for Judicial Review proceedings being initiated on a planning application determined by Roscommon County Council, giving rise to significant legal costs in order to successfully defend the matter.

¹ Valid and invalid applications.



D03 Enforcement

Planning enforcement responsibilities of the Planning Authority include ensuring compliance with conditions attached to planning permissions granted by the Council or An Coimisiún Pleanála and investigating complaints of unauthorised developments. Given that a significant proportions of planning enforcement cases arise from receipt of complaints of alleged unauthorised development from members of the public, it is difficult to predict the level of enforcement activity for the coming year.

A total of 67 planning enforcement complaints were received in 2024 and 53 complaints were received to the end of Q3 2025. This contributed to a total of 248 open cases in the system at the end of Q3 2025. Cases will continue to be systematically reviewed and investigated in 2026 and will be progressed further or closed (as appropriate). Planning enforcement activity in 2024 and 2025 has shown that an increasing number of planning enforcement cases necessitate progression to Court due to failure to comply with Enforcement Notices. In addition, there are also increasing instances of Court outcomes being appealed to a higher Court, thereby necessitating the Council's continued participation.

Planning enforcement duties also include responsibility for the collection of development contributions attached to permissions granted. The debt collection sub-team within the Planning Section has benefitted from increased staff resources since early 2025 and will continue their work in 2026 in collecting outstanding development contributions levied in recent years. This work will continue, in conjunction with an on-going initiative by the Finance Department in pursuing longer standing development contribution debt.

D04 Operation/Maintenance of Industrial Sites and Commercial Facilities

The Council encourages industrial development and uses the funding available to promote County Roscommon for business start-ups.

The Council has developed industrial sites at The Racecourse Road, Roscommon, which have significantly contributed towards the location and expansion of industry in the town. Additional sites are now being advanced and provision is being made to build the required capital reserves.

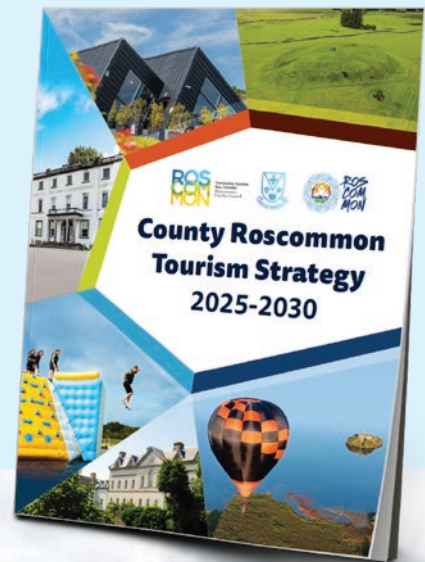
D05 Tourism Development and Promotion

A Tourism budget increase of €135k is set aside for 2026. The **County Roscommon Tourism Strategy 2025-2030** has been finalised and adopted and it outlines the strategic vision for the Tourism sector to ensure it remains dynamic, resilient and competitive in Roscommon. Key areas of expenditure include:

Marketing and Promotion

The marketing budget will be allocated to market and promote the county to both domestic and international visitors and will be utilised for:

- Print, Radio, TV Broadcast, Digital and social media marketing campaigns including the www.visitroscommon.ie website.
- Visual imagery portfolio.
- Trade shows attendance – (domestic and international).
- Networking events (county and regional).
- Media/Marketing Training.
- Continual promotion of Roscommon trails and cycleways.
- Stakeholder engagement – continue to work with the Rural Recreation Officer, Coillte, Failte Ireland, Ireland West Airport, Waterways Ireland and community groups to develop potential tourism projects.
- An expanded Roscommon Tourism Network to include all tourism trade in the County is being established.
- Social media management.





Product Development

Roscommon County Tourism will continue to develop the tourism product through the progress of:

- Ireland West Airport development.
- Lough Key Forest & Activity Park Masterplan.
- Hodson Bay Waterfront Park Project.
- Outdoor Recreation and Amenities development, participation in the Tracks and Trails RTE 1 Television series 2026.
- Destination management to enhance the visitor experience and ensure sustainable development of the county for Tourism.
- Placemaking in our towns, villages and rural areas.
- Discovery points on the Shannon Installation.
- National Famine Way Development.



Ireland's Hidden Heartlands

The Tourism Department plays a key role in the development of Fáilte Ireland "Ireland's Hidden Heartlands (IHH)" and will continue to work with Fáilte Ireland on the development of the brand and products through:

- Just Transition Strategic Partnership & Project Development.
- Implementation of The Shannon Master Plan and the Beara Breffni Way Activation Report.
- Continued participation in Regional Tourism Networks.
- Development & roll out of the Destination & Experience Development Plan for the Upper Shannon (Carrick-on-Shannon/North Roscommon) and Mid Shannon (South Roscommon/Athlone) region.
- Reimagined Tain Trail development.

Festival and Events Scheme

Roscommon County Council will continue to support for a county festivals and events. A call for applications for festival and event funding by community groups will be issued in early 2026.

- Night and Day Festival.
- Irish Hot Air Ballooning Championships.
- Roscommon Christmas Festival & Enchanted Christmas Trail Event.



D06 Community Development

Under the Local Government Reform agenda local authorities have been assigned a stronger and more prominent role in the context of community, economic and enterprise development. The Local Community Development Committee (LCDC) and the Economic and Enterprise Development Strategic Policy Committee have developed the new Local Economic and Community Plan (LECP) 2023-2028. The LECP is the primary mechanism for delivering national and regional goals at local level. It's implementation will be the main driver of economic policy, actions and community actions within the county.



The Community Development Function in Roscommon County Council is underpinned by the High Level Goals contained in the LECP, the Corporate Plan, Age Friendly Strategy and Healthy Roscommon Strategy. The programmes and schemes delivered promote social inclusion by focusing on community engagement and participation. Through targeted initiatives and collaboration among local organisations, businesses and government agencies, opportunities for marginalised groups, are created.

Roscommon County Council continues to roll out programmes such as Age friendly Programme, Healthy Ireland Programme, Social Inclusion as well as supporting the role of the LCDC in relation to the Social Inclusion Capital Activation Programme (SICAP) and the Local Action Group (LAG) in relation to the LEADER Programme.

The Age Friendly Team work with state agencies such as Iarnród Éireann and the HSE to make services more assessable to all residents in Roscommon. Carrick on Shannon Train Station, located in Cortober, County Roscommon, is one of ten pilot stations in the Country striving to achieve the coveted Age Friendly Badge. Roscommon University Hospital's Age Friendly and Patient Advocacy Group, supported by the Age Friendly Team in Community, also have this status in their sights. Our Age Friendly Ambassador Paddy Joe Burke is a fantastic advocate for healthy aging, social inclusion and active participation within the community setting and has most recently spoken on the topic at national level.

The Community Team coordinate projects that are located in communities, towns and villages and areas hosting "New Arrivals", supporting the development of facilities used by all members of the community, fostering a sense of social inclusion and cultural integration. Some of the programmes managed by the Community Team are the Local Enhancement Programme (LEP), the Community Recognition Fund (CRF) and the Tidy Towns Amenity Grants.

Local Community Safety Partnerships (LCSP) are being rolled out nationally and will be facilitated by the Community and Local Development Function in Roscommon County Council bringing all the relevant state services and the community together at local authority level. Building on the work undertaken through the Joint Policing Committee (JPC) and supplementing it by ensuring that all other relevant stakeholders necessary to constitute a more holistic forum for discussion, decisions and action on community priorities. Each partnership will have the ability to consider the local landscape as it relates to the services already being provided, and those that are needed. The LCSP will bring together, oversee and drive the delivery of this whole of Government community safety approach. The LCSP is fully funded by the Department of Justice, Home Affairs and Migration, with two roles in place, one coordinator and one administrator.

The Public Participation Network (PPN), established in 2015, is jointly funded by Roscommon County Council (€35K) and the Department of Rural and Community Development (DRCD) (€101K). It serves as the primary channel through which Roscommon County Council engages with the Community and Voluntary, Social Inclusion, and Environmental sectors across the county. The PPN also delivers various capacity-building initiatives, supports policy consultations, and empowers communities to actively participate in local decision-making.



Integration Unit

Roscommon County Council oversee the Community Integration Forum, the Local Authority Integration Team and the Ukrainian Response.

Community Integration Forum

The role of the Community Integration Forum is to coordinate and provide collaboration across the mainstream services, NGO, community and voluntary organisations for Ukrainian refugees, IP applicants and Those with Status, and where applicable, the IRPP.

This forum acts as a collaborative network and working group for the supports being provided. Driven and chaired by Senior Management of the Local Authority, the group consists of the representatives of key stakeholders and service providers at management level within the county. The Community Integration Forum is fully funded by the Department of Justice, Home Affairs and Migration.

Local Authority Integration Team - LAIT

The goal of the LAIT is to support International Protection Applicants, Refugees, Beneficiaries of Temporary Protection and those with Status to become integrated into their new communities by connecting them to relevant services in their area.

The LAIT comprises of 4 posts – one Grade 7, two Grade 6s and one Grade 4. All posts are in place in Roscommon County Council since mid-2024.

The staffing of the unit is fully funded by the Department of Justice, Home Affairs and Migration with an additional 25% of salary costs allocated for overheads.

Ukrainian Response

Roscommon County Council's Ukrainian response was established in March 2022 to co-ordinate the community led response in the provision of assistance and support to Ukrainian Refugees in Co. Roscommon. In 2024 this interagency aspect of the work has been blended within the Community Integration Forum to provide a more coordinated approach to Refugees. Roscommon continues to have a high proportion of the Offer A Home programme which is managed by 1 X Grade 5 staff within the Integration Unit.



The staffing of the programme is funded by The Department of Housing, Local Government and Heritage with an additional 25% of salary costs allocated for overheads.



Town and Village Regeneration Activity

Throughout the County, significant progress will be made on Town and Village, Outdoor Recreation, CLÁR and Just Transition projects.

The Regeneration Team will continue in their work on rural development by facilitating the preparation of community and economic plans, networking communities both within the county and externally as a means of creating sustainability beyond capital project completion. The Team will also continue their work promoting County Roscommon as a location for investment and relocation through initiatives under the Global Rossie Strategy, focusing on engaging with the wider Global Rossie Family.

Funding is also provided to support the Regeneration and Economic Development Teams and match funding for small Local Authority projects. Funding of €255k, has been provided to match fund projects under the various departmental grant schemes.

The GMA allocation of €300k is a split of €100k for the three Municipal Districts is included under this heading.

Rathcroghan UNESCO Bid

Roscommon County Council a member of the Royal Sites of Ireland UNESCO World Heritage Bid Steering Group, which is composed of the Local Authorities of Tipperary, Kildare, Roscommon, Meath, Westmeath and Armagh City, Banbridge and Craigavon Borough Council. The Royal Sites of Ireland were added to Ireland's World Heritage Tentative List in 2022. The Royal Sites of Ireland Steering Group are working to progress the UNESCO World Heritage bid.

€30k is allocated towards the Royal Sites of Ireland UNESCO World Heritage bid for 2024. This is needed to fund a project co-ordinator and for expert consultancy advice for the project over the next 4-5 years to enable the project to achieve UNESCO World Heritage Status.

Irish Language

The Council complies with its statutory obligation in relation to the Irish language and uses it accordingly within the organisation. The Council promotes the language among staff and in the community.



D07 Unfinished Housing Estates

Over the past number of years, the Unfinished Housing Development team has worked effectively and systematically to resolve the post 'Celtic Tiger era' problem of unfinished housing developments. Agreed site resolution plans continue to be delivered across developments around the county through on-site works undertaken directly by developers, by contractors acting on behalf of bond companies, and by contractors appointed by Roscommon County Council. It is the responsibility of the Council to ensure that housing estates are completed to a satisfactory standard before taking them in charge. The numbers of unfinished housing developments which have not yet been brought up to a satisfactory standard continue to reduce year on year from numbers unfinished in 2015 in excess of 200, to 66 developments being unfinished to some degree at the end of 2024. Work to further reduce this number will continue throughout 2026.

D08 Building Control & Market Surveillance Authority

Roscommon County Councils statutory responsibilities as the Building Control & Market Surveillance Authority are assigned to the Fire & Civil Protection Unit. A properly resourced Building Control Section ensures that houses and other buildings are constructed to proper construction standards and aims to prevent a repeat of past problems with defective buildings. All development projects that commence construction in the County are legally required to comply with Building Control legislation by way of digital submission of Commencement Notices, Fire Safety Certificates and Disability Access Certificate applications as appropriate. These applications are technically assessed and risk based site inspections are carried out by the Building Control & Market Surveillance Officer. The Building Control & Market Surveillance Officer also works collaboratively with the National Building Control & Market Surveillance Office to visit local construction product manufacturers and suppliers to sample and test construction products supplied to the market.

D09 Economic Development and Promotion

Local Enterprise Office

Operation of the Local Enterprise Office is funded by the Department of Jobs, Enterprise and Innovation, under a service level agreement with Enterprise Ireland and provides a full range of business supports and development services. Provision in the budget has been made for statutory demand paid to the Northern and Western Regional Assembly (NWRA) of €112k.

Regeneration, Economic Development and Placemaking

Roscommon County Council has a strong team in place that works with the Town Teams, Community and Voluntary Groups, and other partners to delivery projects and initiatives that, through regeneration and economic development, help make our towns, villages and rural areas great places to live, work, visit and invest.

2025 saw significant progress on major regeneration construction projects in Ballaghaderreen, Strokestown, Roscommon and Boyle. All of these projects are included in the three year Capital Budget and all require match funding from our own resources. In this regard, the revenue budget includes a provision of €750k to meet the loan repayments on the loans required to provide the match funding. Essentially, the rates increase is being ring fenced to provide revenue to meet loan repayments.



€75k has been allocated to support the network of six town teams and work will continue in developing sustainable local development plans and projects. The Town Regeneration Officer has been included in this heading.

D10 Property Management

The Council has a considerable land bank to manage and the costs in relation to this are under this heading.

D11 Heritage and Conservation Services

€39k from the Heritage Code will go towards the 2026 heritage work programme. This will be based on Roscommon Heritage Strategy 2025-2029 which sets out the strategic objectives for built, natural and cultural heritage in the county for the next five years.

A proportion of the cost of the work undertaken for Heritage and Conservation during the year is recoupable from the Heritage Council and subject to approval, this will continue in 2026.

A funding application for €38k will be forwarded to the Heritage Council for consideration in relation to progressing specific actions in 2026 under Roscommon Heritage Strategy. Priority actions for 2026 will include outreach, engagement, data gathering and conservation projects. It is anticipated that further actions related to the strategic goals in the Heritage Plan will be implemented in 2026 financed by Council resources and match funding.

€40k from the Conservation Code is allocated to support ongoing built heritage conservation projects. It is anticipated that additional funding applications in the region of €300k will be made to the Community Monuments Fund 2026 to support ongoing urgent archaeological conservation projects. Cloonshanville Abbey & Kiltullagh Church are priorities for 2026.

Biodiversity Officer Programme supported by the Heritage Council provides funding streams for the development and implementation of Local Authority Biodiversity Action Plan with an allocation of up to €20k being available to Roscommon County Council in 2026.

The Local Biodiversity Action fund in 2026 offers opportunities for the collation of data, recording of species, habitats and opportunities to collaborate with local groups/communities in protecting and the promotion of biodiversity. The fund has up to €80k available to each local authority for local biodiversity measures subject to match funding from the council. Roscommon County Council is a partner to the All-Ireland Pollinator Plan.

All work undertaken by the Heritage and Biodiversity Office will have regard to actions for climate adaptation and delivery of the RCC Climate Adaptation Plan.



Division D - Development Management				
Expenditure by Service and Sub-Service	2026		2025	
	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated Outturn €
D0101 Statutory Plans and Policy	316,700	316,700	296,700	296,700
D0199 Service Support Costs	253,900	253,900	223,100	223,100
D01 Forward Planning	570,600	570,600	519,800	519,800
D0201 Planning Control	929,800	929,800	820,800	820,800
D0299 Service Support Costs	949,500	949,500	867,600	867,600
D02 Development Management	1,879,300	1,879,300	1,688,400	1,688,400
D0301 Enforcement Costs	416,500	416,500	321,500	321,500
D0399 Service Support Costs	327,000	327,000	295,000	295,000
D03 Enforcement	743,500	743,500	616,500	616,500
D0401 Industrial Sites Operations	3,300	3,300	3,300	3,300
D0403 Management of & Contris to Other Commercial Facs	-	-	-	-
D0404 General Development Promotion Work	-	-	-	-
D0499 Service Support Costs	400	400	400	400
D04 Industrial and Commercial Facilities	3,700	3,700	3,700	3,700
D0501 Tourism Promotion	548,700	548,700	423,100	423,100
D0502 Tourist Facilities Operations	2,000	2,000	2,000	2,000
D0599 Service Support Costs	86,500	86,500	77,100	77,100
D05 Tourism Development and Promotion	637,200	637,200	502,200	502,200
D0601 General Community & Enterprise Expenses	1,619,800	1,466,800	1,491,700	1,396,700
D0602 RAPID Costs	100,600	100,600	100,600	100,600
D0603 Social Inclusion	1,837,900	1,837,900	1,719,900	1,719,900
D0699 Service Support Costs	869,700	869,700	789,100	789,100
D06 Community and Enterprise Function	4,428,000	4,275,000	4,101,300	4,006,300
D0701 Unfinished Housing Estates	281,100	281,100	231,100	231,100
D0799 Service Support Costs	232,100	232,100	210,000	210,000
D07 Unfinished Housing Estates	513,200	513,200	441,100	441,100
D0801 Building Control Inspection Costs	99,800	99,800	99,800	99,800
D0802 Building Control Enforcement Costs	-	-	-	-
D0899 Service Support Costs	97,300	97,300	87,600	87,600
D08 Building Control	197,100	197,100	187,400	187,400

Table F - Expenditure				
Division D - Development Management				
Expenditure by Service and Sub-Service	2026		2025	
	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated Outturn €
D0901 Urban and Village Renewal	-	-	-	-
D0902 EU Projects	-	-	-	-
D0903 Town Twinning	2,000	2,000	2,000	2,000
D0904 European Office	-	-	-	-
D0905 Economic Development & Promotion	1,373,000	1,523,000	1,708,700	1,808,700
D0906 Local Enterprise Office	889,200	889,200	889,200	889,200
D0999 Service Support Costs	432,400	432,400	391,100	391,100
D09 Economic Development and Promotion	2,696,600	2,846,600	2,991,000	3,091,000
D1001 Property Management Costs	155,900	155,900	155,900	155,900
D1099 Service Support Costs	13,900	13,900	12,100	12,100
D10 Property Management	169,800	169,800	168,000	168,000
D1101 Heritage Services	333,500	333,500	326,000	326,000
D1102 Conservation Services	40,000	40,000	40,000	40,000
D1103 Conservation Grants	-	-	-	-
D1199 Service Support Costs	91,700	91,700	81,900	81,900
D11 Heritage and Conservation Services	465,200	465,200	447,900	447,900
D1201 Agency & Recoupable Service	30,000	30,000	30,000	30,000
D1299 Service Support Costs	35,100	35,100	31,400	31,400
D12 Agency & Recoupable Services	65,100	65,100	61,400	61,400
Division D Total	12,369,300	12,366,300	11,728,700	11,733,700

Table F - Income				
Division D - Development Management				
Income by Source	2026		2025	
	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated Outturn €
Government Grants & Subsidies				
Housing, Local Government & Heritage	1,405,000	1,405,000	1,099,000	1,099,000
Culture, Communications, & Sport	-	-	-	-
Enterprise, Tourism, & Employment	720,000	720,000	720,000	720,000
Rural, Community Development, & The Gaeltacht	164,700	164,700	114,100	114,100
Justice, Home Affairs, & Migration	-	-	-	-
Other	53,000	53,000	53,000	53,000
Total Government Grants & Subsidies	2,342,700	2,342,700	1,986,100	1,986,100
Goods & Services				
Planning Fees	287,000	287,000	187,000	187,000
Superannuation	183,700	183,700	183,700	183,700
Agency Services & Repayable Works	-	-	-	-
Local Authority Contributions	-	-	-	-
Other income	1,204,000	1,204,000	1,083,600	1,083,600
Total Goods & Services	1,674,700	1,674,700	1,454,300	1,454,300
Division D Total	4,017,400	4,017,400	3,440,400	3,440,400

Division E

Environmental Services



E Environmental Services

E01 Landfill Operation and Aftercare

This budget provides for the cost of maintaining the Ballaghaderreen and Roscommon Landfills under the terms of their EPA licenses, following closure. The budgeted figure includes the cost of environmental monitoring with the assistance of landfill and groundwater monitoring consultants and other works at closed historic landfill sites in the county. Ongoing maintenance of the gas fields and leachate collection systems are mandatory. Final site restoration works and extensive monitoring are required at historical sites at Castlerea, Boyle, Strokestown and Frenchpark before these lands can be considered for other uses.

E02 Recovery and Recycling Facilities Operations

There are currently 4 recycling centres and 39 bring banks in operation throughout the county. The budget for 2026 of €724k is to meet contractual costs associated with disposing of materials. The total cost of providing recycling facilities for the county is €942k. The textile recycling collection service was retendered in Q3 2025 and will yield a slight financial benefit to RCC over the next three years. Procurement of the provision of recycling collection services (collection of recycled materials from civic amenity sites) will be retendered when current contract expires. Improvement and maintenance are required at some of the bring bank sites. Signage is currently being upgraded and standardised at all Civic Amenity Sites. With the exception of Castlerea, further improvement to and standardisation of infrastructure is required.



E04 Provision of Waste Collection Services

The Members decision in 2024 to maintain the 15% increase in LPT for a 5-year term has ensured funding of €30k is available to cover the Municipal Districts costs associated with the safe disposal of waste as a result of illegal dumping. Funding for the clean-up of larger scale dumping in bogs, forests and on commonage remains an issue but many sites have been addressed under the annual Anti-Dumping Initiative scheme.

E05 Litter Management

The Litter Management Plan 2025-2027 prepared by the Environment Section was adopted in 2025. The section continues to engage with local community groups to assist in maintaining and improving the image of the towns and villages in the county. Provision has been included under litter activities to cover the cost of the litter wardens and to monitor areas of illegal dumping. It is proposed to continue in 2026 with the promotion of Environmental Awareness through various schemes including the annual National Spring Clean, Greener Spaces and Green School's programmes. Other targeted campaigns such as anti-dog fouling and gum littering initiatives will also continue. The Environment Section also carries out an extensive county-wide litter survey as part of the annual national litter survey.



E06 Street Cleaning

Funding from Roscommon County Council's own resources has been provided for street cleaning in Municipal Districts as this expenditure is not eligible under Department of Transport grant schemes. €191k will be provided in 2026 to cover a proportion of the costs associated with litter control, emptying skips and road sweeping. This service is carried out during normal working hours with a restricted weekend service which will be dependent upon the resources available to each Municipal District.

E07 Waste Regulations, Monitoring and Enforcement

The budget for the enforcement of waste legislation and environmental education and awareness, includes Roscommon's contribution to the Connaught Ulster Regional Waste Co-ordinator's Office. The Enforcement Team execute the enforcement of a broad range of waste regulations including Waste Facility and Collection Permit Regulations, Food Waste Regulations, Waste Presentation



Bye Laws, End of Life Vehicles Regulations, Packaging Regulations, WEEE Regulations, Plastic Bag Regulations Waste Tyres Regulations, Water Pollution and Water Framework Regulations and Air Pollution regulations. It also responds to reports of illegal activities in the area of waste management.

E08 Waste Management Planning

For the purposes of Waste Management Planning the country is divided into three regions with Mayo County Council the lead authority for the Connacht Ulster Region that includes Galway City, Galway County, Mayo, Roscommon, Sligo, Leitrim, Donegal, Cavan and Monaghan. The Waste Management Plan for the Circular Economy 2024 - 2030, launched in 2024, seeks to influence sustainable consumption and prevent the generation of waste, improve the capture of materials to optimise circularity and enable compliance with policy and legislation. Household surveys are carried out by the Environment Section to ensure compliance with RCC's Waste Presentation Bye-Laws and to improve general recycling rates. Brown bins were made available to most customers by waste collection services over 2024 and 2025.

E09 Maintenance and Upkeep of Burial Grounds

There are over 100 council-owned burial grounds in County Roscommon. A figure of €465k inclusive of support service costs, which includes staff costs, payments to Registrars, scanning and replacement of registers has been included in the budget to meet the costs associated with the upkeep of burial grounds for 2026. A total of €23k for Municipal Districts has been allocated towards Repair Works in cemeteries. These works will be carried out on a risk-based methodology. A total of €25k per Municipal District has been allocated towards major repair works in burial grounds.



The Council has also allocated €90k to provide funds to Voluntary Groups for the Maintenance and Improvement Grant Scheme in 2026.

E10 Civil Defence

Roscommon County Council employ a Civil Defence Officer supports a growing cohort of Civil Defence volunteers (45 active volunteers in 2025), a substantial fleet of modern specialist vehicles and equipment, including 4x4 jeeps, PHECC compliant ambulances and patient transport vehicles, rigid inflatable boats, drones and trucks. Roscommon Civil Defence volunteers are trained on an ongoing basis in the latest developments across the following core service areas: Medical Response, Search and Rescue, Emergency Response, Radiation Monitoring, Community Assistance, and Specialist resilient communications systems. Roscommon Civil Defence play an essential role in supporting the frontline emergency services and work closely with the Gardaí utilising specialist equipment and skills for missing people search, rescue & recovery events. The Civil Defence supports many large community and sporting events in County Roscommon through the provision of Medical Response personnel.



The new state of the art Roscommon Civil Defence Headquarters and Roscommon Council Archive Store at Ballyboughan, Racecourse Road, Roscommon was officially opened in 2025.

E11 Operation of Fire Services

The Fire Services Acts 1981 to 2003 set out the statutory Fire Authority functions to be provided by Roscommon County Council and its Fire Services Department.

Roscommon County Council has Section 85 agreements with the neighbouring County Councils of Leitrim, Longford, Westmeath, Galway & Mayo who each provide Fire Brigade services to parts of all three Municipal Districts in County Roscommon. Mayo County Council also provide the Regional Control Centre service (CAMP West) based in Castlebar through which most emergency calls for Fire Brigade assistance in County Roscommon are routed.



The implementation of the 2023 Workplace Relations Commission agreement and subsequent special pay awards will see Roscommon Fire Service providing for a minimum crewing level of 12 personnel in each of its existing 5 Fire Stations. The new Retained Fire Service delivery model had significant increase in operational costs associated with this increase in personnel, improved pay and expenditure associated with recruitment, training and provision of equipment and facilities in Financial Year 2025. It is planned that Roscommon County Council will have completed its recruitment and associated training of the additional firefighters committed to under the 2023 WRC agreement and reaching the full complement of 60 part-time firefighters assigned to our 5 fire stations.

E12 Fire Prevention

The Fire Service Department endeavours to provide Fire Safety advice, enforcement & Emergency Management services through its small cohort of professionally qualified Senior Fire Officers who also undertake Building Control functions as part of their duties. Costs associated with Community Fire Safety initiatives that make up Retained Firefighter pay have been included in E11 Operation of Fire Services.

E13 Water Quality, Air and Noise Pollution

The Council continues to discharge its functions under the Water Pollution Act 1977 (as amended) in relation to the issuing and monitoring of licenses of discharge to waters; the investigation of pollution incidences; farm inspections; and septic tank inspections. Monitoring of all discharge licenses to waters will continue in 2026 to comply with the European Communities Environmental Objectives (Surface Waters) Regulations 2009 and the European Communities Environmental Objectives (Groundwater) Regulations 2010. Under the Water Framework Directive, the Council, in conjunction with LAWPRO, are continuing with the protection and restoration of waters in the County. Sadly, water quality continues to decline nationally and an increase in the number of prosecutions and associated legal costs is anticipated in 2026.

E14 Agency and Recoupable Services

The laboratory provides both technical and sampling services and is accredited to ISO 17025 (one of only 6 Local Authorities accredited to this standard for testing laboratories). As an accredited laboratory we are in a position to provide sampling and testing services to Roscommon County Council and a number of other local authorities, state agencies and the private sector. Uisce Éireann plan to develop their own accredited laboratories from 2026 and the business and financial implication of this are under review. This include identifying opportunities for Roscommon laboratory to continue actively seeking and securing future business and market share. Increased testing requirements in relation to natural and drinking water quality will result in an increase in demand for services provided. A comprehensive review of the laboratory's business model is also in progress. This was precipitated by the above market changes but also by general inflation and a demand for additional services.

E15 Climate Action

RCC adopted the County Roscommon Climate Action Plan in January 2024, which sets out a range of climate adaptation and mitigation actions to be implemented across the organisation and in partnership with national government, external agencies, communities and the private sector over the next five years. The following thematic action areas are covered; Governance and Leadership, Built Environment and Transport, Natural Environment and Green Infrastructure, Community Resilience and Transition and Sustainable Resource Management. The plan has designated Roscommon Town as a Decarbonising Zone to act as a test bed for innovative climate actions over the lifetime of the plan. A budget of €421k in 2026 is being provided to deliver on these actions via the Climate Action Team and newly formed subcommittees, the Climate Action Unit will continue to support the implementation of actions throughout the organisation, working with departments through the subcommittees to embed climate benefits through all functional areas, operations and service delivery. The Unit will promote climate action education and awareness internally and externally, supporting community mobilisation and engagement, biodiversity enhancement and the development of the local circular economy. With the assistance of all sections, the Climate Action Team will also monitor progress on actions specified in the Climate Action Plan reporting as required at local and national level. The Climate Action Unit will continue to work with the SEAI on the expansion of the Sustainable Energy Communities programme throughout the County and bridge funding will be provided to support the preparation of community-specific Energy Master Plans over the course of 2026. The Climate Unit will continue to seek available funding to progress actions at all scales in support of plan ambitions.



The Community Climate Action Fund was launched in 2024. This is a capital fund worth €402k which is administered by the Community Climate Action Officer. This fund is providing support for 17 Local communities throughout the County in achieving their climate action ambitions, in addition to two shared Island initiatives developed with communities in Northern Ireland amounting to €115k. Phase 2 of this fund is to launch in October 2025 with the same funding allocation, however, the shared Island element has yet to be confirmed. Funding continues to be provided by the DECC contributing to staff costs assigned to the Climate Action Unit including the Climate Action Coordinator, Climate Action Officer and the Community Climate Action Officer.

Table F - Expenditure				
Division E - Environmental Services				
Expenditure by Service and Sub-Service	2026		2025	
	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated Outturn €
E0101 Landfill Operations	107,100	107,100	107,100	107,100
E0102 Contribution to other LAs - Landfill Facilities	-	-	-	-
E0103 Landfill Aftercare Costs.	65,000	65,000	65,000	65,000
E0199 Service Support Costs	284,700	284,700	185,300	185,300
E01 Landfill Operation and Aftercare	456,800	456,800	357,400	357,400
E0201 Recycling Facilities Operations	724,100	724,100	664,100	664,100
E0202 Bring Centres Operations	-	-	-	-
E0204 Other Recycling Services	-	-	-	-
E0299 Service Support Costs	217,800	217,800	181,400	181,400
E02 Recovery & Recycling Facilities Operations	941,900	941,900	845,500	845,500
E0301 Waste to Energy Facilities Operations	-	-	-	-
E0399 Service Support Costs	-	-	-	-
E03 Waste to Energy Facilities Operations	-	-	-	-
E0401 Recycling Waste Collection Services	-	-	-	-
E0402 Organic Waste Collection Services	-	-	-	-
E0403 Residual Waste Collection Services	-	-	-	-
E0404 Commercial Waste Collection Services	-	-	-	-
E0406 Contribution to Waste Collection Services	-	-	-	-
E0407 Other Costs Waste Collection	30,500	30,500	26,000	26,000
E0499 Service Support Costs	2,600	2,600	2,200	2,200
E04 Provision of Waste to Collection Services	33,100	33,100	28,200	28,200
E0501 Litter Warden Service	104,500	104,500	104,500	104,500
E0502 Litter Control Initiatives	94,800	94,800	79,800	79,800
E0503 Environmental Awareness Services	-	-	-	-
E0599 Service Support Costs	334,500	334,500	309,300	309,300
E05 Litter Management	533,800	533,800	493,600	493,600
E0601 Operation of Street Cleaning Service	191,100	191,100	191,100	191,100
E0602 Provision and Improvement of Litter Bins	-	-	-	-
E0699 Service Support Costs	17,000	17,000	14,400	14,400
E06 Street Cleaning	208,100	208,100	205,500	205,500
E0701 Monitoring of Waste Regs (incl Private Landfills)	298,700	298,700	298,700	298,700
E0702 Enforcement of Waste Regulations	93,700	93,700	58,700	58,700
E0799 Service Support Costs	224,800	224,800	202,800	202,800
E07 Waste Regulations, Monitoring and Enforcement	617,200	617,200	560,200	560,200

Table F - Expenditure				
Division E - Environmental Services				
Expenditure by Service and Sub-Service	2026		2025	
	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated Outturn €
E0801 Waste Management Plan	52,700	52,700	52,700	52,700
E0802 Contrib to Other Bodies Waste Management Planning	-	-	-	-
E0899 Service Support Costs	25,800	25,800	23,700	23,700
E08 Waste Management Planning	78,500	78,500	76,400	76,400
E0901 Maintenance of Burial Grounds	381,200	381,200	291,200	291,200
E0999 Service Support Costs	83,700	83,700	76,200	76,200
E09 Maintenance of Burial Grounds	464,900	464,900	367,400	367,400
E1001 Operation Costs Civil Defence	193,900	193,900	193,900	193,900
E1002 Dangerous Buildings	125,000	125,000	10,000	10,000
E1003 Emergency Planning	10,000	10,000	10,000	10,000
E1004 Derelict Sites	25,000	25,000	25,000	25,000
E1005 Water Safety Operation	6,000	6,000	6,000	6,000
E1099 Service Support Costs	64,600	64,600	57,800	57,800
E10 Safety of Structures and Places	424,500	424,500	302,700	302,700
E1101 Operation of Fire Brigade Service	3,508,200	3,508,200	3,062,900	3,062,900
E1103 Fire Services Training	115,000	115,000	115,000	115,000
E1104 Operation of Ambulance Service	-	-	-	-
E1199 Service Support Costs	615,100	615,100	553,100	553,100
E11 Operation of Fire Service	4,238,300	4,238,300	3,731,000	3,731,000
E1201 Fire Safety Control Cert Costs	-	-	-	-
E1202 Fire Prevention and Education	-	-	-	-
E1203 Inspection & Monitoring of Commercial Facilities	-	-	-	-
E1299 Service Support Costs	-	-	-	-
E12 Fire Prevention	-	-	-	-
E1301 Water Quality Management	393,500	393,500	358,500	358,500
E1302 Licensing and Monitoring of Air and Noise Quality	-	-	-	-
E1399 Service Support Costs	204,300	204,300	183,300	183,300
E13 Water Quality, Air and Noise Pollution	597,800	597,800	541,800	541,800
E1401 Agency & Recoupable Service	-	-	-	-
E1499 Service Support Costs	-	-	-	-
E14 Agency & Recoupable Services	-	-	-	-
E1501 Climate Change and Flooding	421,000	421,000	421,000	421,000
E15 Climate Change and Flooding	421,000	421,000	421,000	421,000
Division E Total	9,015,900	9,015,900	7,930,700	7,930,700

Table F - Income				
Division E - Environmental Services				
Income by Source	2026		2025	
	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated Outturn €
Government Grants & Subsidies				
Housing, Local Government & Heritage	232,500	232,500	232,500	232,500
Social Protection	-	-	-	-
Defence	83,500	83,500	83,500	83,500
Climate, Environment, & Energy	261,000	261,000	-	-
Other	30,000	30,000	30,000	30,000
Total Government Grants & Subsidies	607,000	607,000	346,000	346,000
Goods & Services				
Domestic Refuse Charges	147,000	147,000	147,000	147,000
Commercial Refuse Charges	-	-	-	-
Landfill Charges	-	-	-	-
Fire Charges	200,000	200,000	200,000	200,000
Superannuation	84,300	84,300	84,300	84,300
Agency Services & Repayable Works	60,000	60,000	60,000	60,000
Local Authority Contributions	15,000	15,000	15,000	15,000
Other income	1,192,100	1,192,100	745,100	745,100
Total Goods & Services	1,698,400	1,698,400	1,251,400	1,251,400
Division E Total	2,305,400	2,305,400	1,597,400	1,597,400

Division F

Recreation and Amenity



F Recreation and Amenity

F01 Operation and Maintenance of Leisure Facilities

Castlerea Swimming Pool

The pool had its most profitable season to date with admission income of over €66k; the popularity of the new baby pool and the fine summer weather were significant contributory factors. A budget of €118k has been allocated for the maintenance and operation of Castlerea Swimming Pool in 2026 and to operate the pool for the 12-week summer season.

Roscommon Leisure Centre

The above Company is responsible for the management and operations of Roscommon Leisure Centre. The sustainability of this facility is a continuous challenge and requires subvention to meet the demands of financial operational costs. A budget of €297k has been allocated for 2026.

F02 Operation of Library and Archival Services

The budgeted provision for the operation of the Library and Archival Service for 2026 is €2,842k inclusive of support service costs.

The budget provides for the operation of the service through the branch library network, the Mobile Library Service, the County Library and Archive and through extensive online services.

The County Library facility provides a range of core functions and support services including the delivery of online resources and the provision of local studies and archives.



Subject to the availability of resources in 2026, we will deliver services in line with the priorities of a new National Public Library Strategy 2023-2027 – *The Library is the Place: Information, Recreation, Inspiration*. The strategy sets out several key services for development and enhancement across the library service, under the strategic themes of People – Spaces – Connections to encourage increased usage and in support of economic, social and cultural drivers including reading and literacy, learning and information and community and culture. The provision of support for frontline library services will remain a priority in 2026. The delivery of the workforce plan for the library service will allow for further development, enabling the delivery of services to meet the changing needs of library users and for a consistent level of capacity across the library service.

Specific measures in 2026 include the promotion of the My Open Library Service in newly refurbished Ballaghaderreen library in the historic Dillon House, the delivery of improved access the Local Studies and Archives and the upgrading of the mobile library vehicle.

The library service will continue the delivery of national library programmes such as the *Healthy Ireland in Libraries programme*, *Skills for Life* and *Right to Read* programmes and will actively participate in the Creative Ireland programme.

The development of our Sense-Ability service to our neuro-diverse community will continue with the inclusion of a programme of events, and promotion of the collection of sensory toys and equipment, the promotion of the sensory garden at Castlerea Library and our other sensory spaces in Castlerea, Roscommon and Boyle libraries.



F03 Operation, Maintenance and Improvement of Outdoor Leisure Areas

An amount of €825k inclusive of support service costs has been included in the budget to meet the costs of maintaining a list of outdoor amenities around the county. This includes funding of €27k for Roscommon Town Park and €30k for Monksland Amenity Area.

As a result of budgetary pressures, the priority for 2026 will be to maintain those areas of greatest usage i.e. amenity areas in towns and villages. Grass cutting in towns and villages will be provided within the limited resources available and as always sympathetic to our policy on pollinators.

F04 Community Sport and Recreational Development

The Council works with Sport Ireland and in particular Roscommon Local Sports Partnership who plan, lead and coordinate the development of sport and physical activity in County Roscommon delivering a broad range of programmes and activities to about 6000 people. The Council is a member of the board of Roscommon Sports Partnership on a number of sporting, health and wellbeing and social inclusion initiatives. This investment has seen an increase in the number of children and young people engaging in sport, an increase in the number of girls remaining in sport and an increase in an availability of all ability sports initiatives across the county.

In 2026 Roscommon County Council will continue to contribute towards the cost of:

- GAA Games Promotion Officer
- Ladies GAA Games Promotion Officer
- Connacht Rugby Development Officer
- FAI Development Officer
- Roscommon Camogie

The Roscommon Outdoor Recreation Strategy, 2023-2028, will continue to guide the planning and delivery of outdoor recreation measures in 2026.

The Council is progressing with Planning and Design for the Indoor Recreation and Outdoor Sports (iROS) facilities in Roscommon Town.

Healthy Ireland Coordinator

Healthy Ireland, funded by the Department of Health, is the national framework aimed at improving the health and well-being of everyone living in Ireland. The establishment of the Healthy Ireland Coordinator Role as a permanent Grade 7 role within each local authority funded by the Dept of Health is a clear commitment to the significant impact Healthy Ireland Local Government is having on the health and wellbeing of the population across the county.

The Roscommon Healthy Ireland Coordinator plays a pivotal role in shaping and progressing local initiatives that support healthier communities. The work is guided by a clear agenda: to encourage greater participation in physical activity, foster positive mental health across all ages and backgrounds, strengthen social bonds, and actively combat isolation. This agenda is being achieved by fostering collaboration and coordination with related programs, initiatives, and organisations via the Healthy and Wellbeing Subcommittee.

The Healthy Ireland programme in Roscommon has also had a particular focus on the development of community resilience in 2025. Through the support of the Story Eowyn response and the learnings from previous programmes a Community Resilience Toolkit has been developed, this toolkit is designed to empower and guide community-based emergency response teams to support their communities in the event of a crisis. During 2026, this project will be piloted in 12 areas across the county in collaboration with the PPN and Community Development Dept and HSE psychology services.

The work of the Healthy Ireland Coordinator will continue to evolve and respond in the coming year with the implementation of the Healthy Roscommon Community Wellbeing Strategy 2025 -2029. This strategy and its associated actions will help to shape the health and wellbeing of the people of Roscommon under 4 key themes over the next 4 years. This coupled with the anticipated launch of a new National Healthy Ireland Framework in 2026 will continue to galvanise the critical role that Healthy Ireland Local Government has on those living and working in Roscommon.

Furthermore, we will continue to take the lead in developing and overseeing this programme of work under Round 4 of the Healthy Ireland Fund through delivery on Actions identified in our Healthy Roscommon Community Wellbeing Plan 2024 – 2026 ensuring the continued improvement of the health and wellbeing of all who live and work in Roscommon.

F05 Operation of Arts Programme

Arts Office

The Arts Office will deliver an annual programme broadly based on the four strategic priorities of *Place for Art: Roscommon Arts Plan 2023-2028*:

- **The Artist:** Support artists and arts professionals to make great work that can be enjoyed and valued.
- **Public Engagement:** Provide a broad range of opportunities for people in Roscommon to engage with the Arts.
- **Children & Young People:** Enrich the lives of children and young people through the arts.
- **Arts Infrastructure:** Enrich the lives of children and young people through the arts.
- **Arts Infrastructure:** Provide for captivating, challenging, culturally diverse, high quality arts experiences in public spaces.

Working in partnership with the Arts Council of Ireland and Creative Ireland, the Arts Office will take a considered approach to enhancing the level of engagement and participation in the arts for the people of Roscommon through a range of arts events and workshops. The Arts Office will continue to provide information and expertise to the public and to the arts community.

Artists across all artforms will be supported through awards, bursaries, residencies, commissioning, training & networking opportunities and the development of spaces in which artists can develop, create and present work.

Public Programmes such as **St Brigid's Festival**, **World Circus Day**, **Bealtaine Festival**, **Culture Night** and the **Literary Development Programme**, which have strong engagement with the county's artists, venues and cultural organisations, will be further developed and enhanced. Planning, training, programming and funding for **Inclusion in the Arts** will continue to be a focus of the Arts Participation Programme as well as the development of the **CARE Programme** – **Creative Ageing in Roscommon**.





The Arts Office will continue to prioritise **Youth Arts**, encouraging young people and children to create, experience and participate in the arts, ensuring that their voices remain at the core of on-going planning and implementation of programmes such as **Roscommon County Youth Theatre, Artists in Schools, Music Generation Roscommon** and **Cruinniú na nÓg**, Ireland's national day of free creativity for young people.

Through the **Public Art Programme**, working with Regeneration, Roads, Housing and relevant sections, the Arts Office will provide for captivating, challenging, culturally diverse, high quality arts experiences. Artists across all artforms will be commissioned to produce artworks which connect people, places and our public spaces. The Creative Communities Engagement Officer will coordinate the work of the internal **Culture Team** comprising Arts, Heritage, Tourism, Library, Community, LEO, Social Inclusion, Climate. Working with the national Creative Ireland Office in the Department of Culture Communications and Sport, guided by Roscommon County Council **Culture and Creativity Strategy 2023-2027**. The team's role is to provide a collective forum for the ambition of culture and creativity within the local authority and with its communities.

Roscommon Arts Centre

Roscommon Arts Centre proudly marks a significant milestone in 2026 as it celebrates twenty-five years at the heart of the county's cultural life. Since opening its landmark building on Circular Road in Roscommon town in 2001, the centre has grown into a vibrant and inclusive space where artists are supported to create, develop, and present work, and where audiences are welcomed to engage with a diverse and dynamic arts programme. To honour this anniversary, the team will curate a special celebratory programme that will run alongside its regular multi-disciplinary activities throughout the year, under four pillars:

- **Performance:** A year-round diverse programme of live events in the Centre's 194-seater auditorium.
- **Visual Art:** Curated and exhibited in the Centre's dedicated Gallery - reflecting the breadth of contemporary arts practice, with opportunities for local, regional, national and international artists and collaborations.
- **Outreach & Engagement:** A series of on-site and off-site opportunities for the public to expand and deepen their engagement with the arts which is inclusive and compliments the Performance and Visual Art pillars.
- **Artist Supports:** A programme of supports for professional artists across all art forms which includes residencies, mentoring, commissions, networking and access to studio & workspaces at the centre to develop and share work in progress.



King House and Douglas Hyde Centre Interpretive Galleries & Museums

King House is a restored Georgian Mansion that serves as a historical & cultural centre incorporating exhibitions, museum, gallery and event spaces. The House opens to the public daily for tours and visits from Easter to October. The Douglas Hyde Centre opens to the public on Saturdays during the Summer. Both venues are available for customised bookings for group tours and events throughout the year.

King House hosts a regular programme of daytime and evening cultural events each month including the popular Cultural Companions. The House houses the Boyle Civic Art Collection, a nationally recognised collection with over 300 pieces of art from nearly every known contemporary Irish artist.



An Ríoga

The **New Art Gallery** is run by an Artist Collective on the Ground Floor of An Ríoga featuring exhibitions and sales of contemporary art and craft.



Table F - Expenditure				
Division F - Recreation and Amenity				
Expenditure by Service and Sub-Service	2026		2025	
	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated Outturn €
F0101 Leisure Facilities Operations	419,100	422,100	422,100	422,100
F0103 Contribution to External Bodies Leisure Facilities	90,000	90,000	75,000	75,000
F0199 Service Support Costs	41,400	41,400	36,600	36,600
F01 Leisure Facilities Operations	550,500	553,500	533,700	533,700
F0201 Library Service Operations	1,636,000	1,636,000	1,617,000	1,617,000
F0202 Archive Service	-	-	-	-
F0204 Purchase of Books, CD's etc.	141,300	141,300	140,300	140,300
F0205 Contributions to Library Organisations	5,000	5,000	5,000	5,000
F0299 Service Support Costs	1,059,700	1,059,700	943,000	943,000
F02 Operation of Library and Archival Service	2,842,000	2,842,000	2,705,300	2,705,300
F0301 Parks, Pitches & Open Spaces	787,900	787,900	907,900	907,900
F0302 Playgrounds	-	-	-	-
F0303 Beaches	-	-	-	-
F0399 Service Support Costs	36,700	36,700	31,000	31,000
F03 Outdoor Leisure Areas Operations	824,600	824,600	938,900	938,900
F0401 Community Grants	158,000	158,000	-	-
F0402 Operation of Sports Hall/Stadium	-	-	-	-
F0403 Community Facilities	-	-	-	-
F0404 Recreational Development	507,000	507,000	387,000	387,000
F0499 Service Support Costs	110,500	110,500	97,100	97,100
F04 Community Sport and Recreational Development	775,500	775,500	484,100	484,100
F0501 Administration of the Arts Programme	1,276,100	1,276,100	764,900	764,900
F0502 Contributions to other Bodies Arts Programme	-	-	-	-
F0503 Museums Operations	-	-	-	-
F0504 Heritage/Interpretive Facilities Operations	315,600	315,600	256,900	256,900
F0505 Festivals & Concerts	5,000	5,000	5,000	5,000
F0599 Service Support Costs	464,700	464,700	407,600	407,600
F05 Operation of Arts Programme	2,061,400	2,061,400	1,434,400	1,434,400
F0601 Agency & Recoupable Service	-	-	-	-
F0699 Service Support Costs	-	-	-	-
F06 Agency & Recoupable Services	-	-	-	-
Division F Total	7,054,000	7,057,000	6,096,400	6,096,400

Table F - Income				
Division F - Recreation and Amenity				
Income by Source	2026		2025	
	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated Outturn €
Government Grants & Subsidies				
Housing, Local Government & Heritage	-	-	-	-
Education & Youth	-	-	-	-
Culture, Communications, & Sport	-	-	-	-
Social Protection	-	-	-	-
Library Council	-	-	-	-
Arts Council	343,100	343,100	144,400	144,400
Transport	-	-	-	-
Rural, Community Development, & The Gaeltacht	-	-	-	-
Other	145,000	145,000	145,000	145,000
Total Government Grants & Subsidies	488,100	488,100	289,400	289,400
Goods & Services				
Recreation/Amenity/Culture	405,500	405,500	175,500	175,500
Superannuation	94,500	94,500	94,500	94,500
Agency Services & Repayable Works	-	-	-	-
Local Authority Contributions	-	-	-	-
Other income	430,600	430,600	305,600	305,600
Total Goods & Services	930,600	930,600	575,600	575,600
Division F Total	1,418,700	1,418,700	865,000	865,000

Division G

Agriculture, Education, Health and Welfare



G Agriculture, Education, Health and Welfare

G01 Land Drainage Costs

The budget for land drainage is estimated at €228k inclusive of support service costs.

The OPW continue to support Roscommon County Council in applying for and completing Non-Coastal Minor Works based on applications submitted.

G04 Animal Welfare

Under the Control of Dogs Act 1986, the Council is responsible for the control of dogs within the county. There is a service contract in place for the provision of dog control within the county. The National Dog Register System operated by An Post on behalf of the Council provides for online purchase of dog licences.



Table F - Expenditure				
Division G - Agriculture, Education, Health & Welfare				
Expenditure by Service and Sub-Service	2026		2025	
	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated Outturn €
G0101 Maintenance of Land Drainage Areas	138,700	138,700	138,700	138,700
G0102 Contributions to Joint Drainage Bodies	80,000	80,000	80,000	80,000
G0103 Payment of Agricultural Pensions	-	-	-	-
G0199 Service Support Costs	9,300	9,300	7,800	7,800
G01 Land Drainage Costs	228,000	228,000	226,500	226,500
G0201 Operation of Piers	-	-	-	-
G0203 Operation of Harbours	-	-	-	-
G0299 Service Support Costs	-	-	-	-
G02 Operation and Maintenance of Piers and Harbours	-	-	-	-
G0301 General Maintenance - Costal Regions	-	-	-	-
G0302 Planned Protection of Coastal Regions	-	-	-	-
G0399 Service Support Costs	-	-	-	-
G03 Coastal Protection	-	-	-	-
G0401 Provision of Veterinary Service	-	-	17,200	17,200
G0402 Inspection of Abattoirs etc	55,000	55,000	120,000	120,000
G0403 Food Safety	2,000	2,000	37,400	37,400
G0404 Operation of Dog Warden Service	205,500	205,500	209,600	209,600
G0405 Other Animal Welfare Services (incl Horse Control)	3,000	3,000	12,000	12,000
G0499 Service Support Costs	150,600	150,600	134,800	134,800
G04 Veterinary Service	416,100	416,100	531,000	531,000
G0501 Payment of Higher Education Grants	-	-	-	-
G0502 Administration Higher Education Grants	-	-	-	-
G0503 Payment of VEC Pensions	-	-	-	-
G0504 Administration VEC Pension	-	-	-	-
G0505 Contribution to Education & Training Board	-	-	-	-
G0506 Other Educational Services	-	-	-	-
G0507 School Meals	-	-	-	-
G0599 Service Support Costs	-	-	-	-
G05 Educational Support Services	-	-	-	-
G0601 Agency & Recoupable Service	-	-	-	-
G0699 Service Support Costs	-	-	-	-
G06 Agency & Recoupable Services	-	-	-	-
Division G Total	644,100	644,100	757,500	757,500

Table F - Income				
Division G - Agriculture, Education, Health & Welfare				
Income by Source	2026		2025	
	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated Outturn €
Government Grants & Subsidies				
Housing, Local Government & Heritage	-	-	-	-
Culture, Communications, & Sport	-	-	-	-
Education & Youth	-	-	-	-
Transport	-	-	-	-
Food Safety Authority of Ireland	91,300	91,300	204,800	204,800
Agriculture, Food, Fisheries, & The Marine	-	-	-	-
Other	-	-	-	-
Total Government Grants & Subsidies	91,300	91,300	204,800	204,800
Goods & Services				
Superannuation	9,200	9,200	9,200	9,200
Agency Services & Repayable Works	60,000	60,000	60,000	60,000
Local Authority Contributions	-	-	-	-
Other income	5,000	5,000	5,000	5,000
Total Goods & Services	74,200	74,200	74,200	74,200
Division G Total	165,500	165,500	279,000	279,000

Division H

Miscellaneous Services



H Miscellaneous Services

H01 Profit and Loss Machinery Account

The costs shown under this heading relate to the distribution of the Central Management Charge shown in Appendix 1.

H03 Administration of Commercial Rates

Roscommon County Council recognises the challenges facing commercial businesses in the current economic climate while acknowledging the vital role these businesses play in the local economy. The Rates Incentive Scheme was introduced in recent years to assist the Small and Medium Enterprise (SME) sector. The Scheme incentivises businesses to occupy long term vacant units by reducing entry costs. It also assists with the ongoing operational costs of running a business and fosters job creation at local level. By encouraging the use of vacant commercial properties, the scheme aims to support the regeneration and revitalisation of towns and villages helping to improve streetscapes, while simultaneously benefiting other businesses with increased footfall and activity. To date, a total of 34 new businesses have availed of the scheme. In addition, the Rates Incentive Scheme also provides for an annual 5% early payment discount for ratepayers who operate small businesses when their rates account is cleared by 30th June annually. Eligible businesses must have an annual rates liability below €5k. In 2025, a total of 559 businesses benefited under the scheme at a cost of €53k to the council. The Scheme will continue to operate in 2026.

In 2024, the Council administered the Increased Cost of Business (ICOB) and the Power Up Grant (PUG) Schemes on behalf of the Department of Enterprise, Trade and Employment for businesses in the retail, hospitality and beauty sectors with a fully compliant rates account. This cash injection of Government funding was a timely boost to businesses in the SME sector to help defray the increasing costs associated with running a commercial business. Following on from these incentive schemes, an appeals process was opened in 2025 for businesses that misclassified their business category when registering for the original ICOB scheme. As a result of this appeals process an additional 37 ratepayers availed of the ICOB 2 and Power Up grants to the value of €197k.

H04 Franchise Costs

Costs incurred under this heading are applied to the maintenance of the rolling electoral register in accordance with the Electoral Legislation. The electoral register will be moving to a new national system in 2026, and this has necessitated extra resource for franchise through 2025 and 2026. This additional resource is part funded by DHLGH.

H05 Operation of Morgue and Coroner Expenses

A provision of €143k has been made to meet the costs associated with this heading.

H06 Weighbridges

The Council operates a number of weighbridges throughout the county and a provision is made towards their operation and maintenance.

H07 Operation of Markets and Casual Trading

Under the Casual Trading Act 1995, a Local Authority may acquire any market right in respect of a market or fair in its functional area by agreement or compulsorily. Casual Trading Bye Laws were adopted in 2019 and are now operating throughout the county.



H09 Local Representation/Civic Leadership

Payments to Elected Members, including representational payments, allowances for attendance at meetings, conferences and retirement gratuities as provided for under statutory regulations.

H10 Motor Taxation

The Motor Tax office provides a range of support services to the general public in addition to supplementing the Department of Transport online taxing service. Motor tax renewals and first-time taxing of new or newly imported vehicles continue to be processed locally where customers are not in a position to avail of the online facility. The office also provides support and guidance to customers on a wide range of issues. Many functions including the processing of conversions, the first time taxing of commercial vehicles, the change of tax class or other particulars including vintage vehicles, the issuing of trailer licences, the processing of trade plate applications for garages and the queueing of replacement documents can only be processed through the local Motor Tax office. The Department of Transport is carrying out an extensive review of the overall system operating at present in an attempt to make the facility more user friendly. As part of this review, it is expected that the need to display the standard tax disc will be phased out in the short term subject to the enactment of the enabling legislation.

H11 Agency and Recoupable Services

The need to provide NPPR clearance to facilitate the sale or transfer of residential properties no longer applies since 31st March, 2025. While the Non Principal Private Residence charge generated significant income for local authorities since its introduction in 2009, there will be no further income generated from this charge going forward.

Irish Public Bodies (IPB) have indicated a dividend for 2026 and this budget heading includes income of €121k which is in line with the 2025 figure.

Table F - Expenditure				
Division H - Miscellaneous Services				
Expenditure by Service and Sub-Service	2026		2025	
	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated Outturn €
H0101 Maintenance of Machinery Service	-	-	-	-
H0102 Plant and Machinery Operations	-	-	-	-
H0199 Service Support Costs	209,200	209,200	192,200	192,200
H01 Profit & Loss Machinery Account	209,200	209,200	192,200	192,200
H0201 Purchase of Materials, Stores	-	-	-	-
H0202 Administrative Costs Stores	-	-	-	-
H0203 Upkeep of Buildings, stores	-	-	-	-
H0299 Service Support Costs	-	-	-	-
H02 Profit & Loss Stores Account	-	-	-	-
H0301 Administration of Rates Office	31,000	31,000	31,000	31,000
H0302 Debt Management Service Rates	150,500	150,500	150,500	150,500
H0303 Refunds and Irrecoverable Rates	2,191,700	2,191,700	2,156,300	2,156,300
H0399 Service Support Costs	238,200	238,200	214,900	214,900
H03 Adminstration of Rates	2,611,400	2,611,400	2,552,700	2,552,700
H0401 Register of Elector Costs	148,100	148,100	106,100	106,100
H0402 Local Election Costs	-	-	-	-
H0499 Service Support Costs	65,300	65,300	54,200	54,200
H04 Franchise Costs	213,400	213,400	160,300	160,300
H0501 Coroner Fees and Expenses	100,000	100,000	100,000	100,000
H0502 Operation of Morgue	-	-	-	-
H0599 Service Support Costs	42,600	42,600	37,600	37,600
H05 Operation of Morgue and Coroner Expenses	142,600	142,600	137,600	137,600
H0601 Weighbridge Operations	3,500	3,500	1,700	1,700
H0699 Service Support Costs	1,100	1,100	900	900
H06 Weighbridges	4,600	4,600	2,600	2,600
H0701 Operation of Markets	-	-	-	-
H0702 Casual Trading Areas	15,000	15,000	15,000	15,000
H0799 Service Support Costs	30,100	30,100	18,600	18,600
H07 Operation of Markets and Casual Trading	45,100	45,100	33,600	33,600
H0801 Malicious Damage	-	-	-	-
H0899 Service Support Costs	-	-	-	-
H08 Malicious Damage	-	-	-	-


Table F - Expenditure				
Division H - Miscellaneous Services				
Expenditure by Service and Sub-Service	2026		2025	
	Adopted by Council €	Estimated by Chief Executive /Mayor €	Adopted by Council €	Estimated Outturn €
H0901 Representational Payments	540,000	540,000	540,000	540,000
H0902 Chair/Vice Chair Allowances	43,000	43,000	43,000	43,000
H0903 Annual Allowances LA Members	-	-	-	-
H0904 Expenses LA Members	215,600	215,600	200,600	200,600
H0905 Other Expenses	154,000	154,000	149,000	144,000
H0906 Conferences Abroad	6,000	6,000	6,000	6,000
H0907 Retirement Gratuities	51,500	51,500	51,500	51,500
H0908 Contribution to Members Associations	27,500	27,500	24,500	24,500
H0909 General Municipal Allocation	-	-	-	-
H0999 Service Support Costs	566,800	566,800	533,700	533,700
H09 Local Representation & Civic Leadership	1,604,400	1,604,400	1,548,300	1,543,300
H1001 Motor Taxation Operation	275,900	275,900	305,900	305,900
H1099 Service Support Costs	370,900	370,900	333,700	333,700
H10 Motor Taxation	646,800	646,800	639,600	639,600
H1101 Agency & Recoupable Service	415,000	415,000	275,800	275,800
H1102 NPPR	-	-	-	-
H1199 Service Support Costs	197,200	197,200	179,200	179,200
H11 Agency & Recoupable Services	612,200	612,200	455,000	455,000
Division H Total	6,089,700	6,089,700	5,721,900	5,716,900

Table F - Income				
Division H - Miscellaneous Services				
Income by Source	2026		2025	
	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated Outturn €
Government Grants & Subsidies				
Housing, Local Government & Heritage	1,699,700	1,699,700	1,699,700	1,699,700
Agriculture, Food, Fisheries, & The Marine	-	-	-	-
Social Protection	-	-	-	-
Justice, Home Affairs, & Migration	5,000	5,000	5,000	5,000
Other	-	-	-	-
Total Government Grants & Subsidies	1,704,700	1,704,700	1,704,700	1,704,700
Goods & Services				
Superannuation	77,300	77,300	77,300	77,300
Agency Services & Repayable Works	-	-	-	-
Local Authority Contributions	-	-	-	-
NPPR	-	-	6,000	6,000
Other income	6,504,600	6,504,600	5,618,700	5,618,700
Total Goods & Services	6,581,900	6,581,900	5,702,000	5,702,000
Division H Total	8,286,600	8,286,600	7,406,700	7,406,700

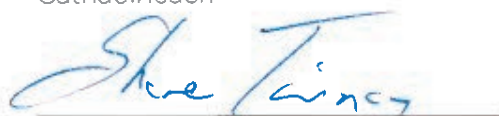
CERTIFICATE OF ADOPTION

I hereby certify that at the Budget Meeting of Roscommon County Council held this 19th day of November, 2025 the Council by Resolution adopted for the financial year ending on the 31st day of December, 2026 the Budget set out in Tables (A to F) and by Resolution determined in accordance with the said Budget the Commercial Rates set out in Table A to be the Annual Rate on Valuation (ARV) to be levied for that year for the purposes set out in those Tables.

Signed


Cathaoirleach

Counter signed


Chief Executive

Dated this 19th day of November 2025

APPENDIX 1		
SUMMARY OF CENTRAL MANAGEMENT CHARGES FOR YEAR 2026		
Description	2026 €	2025 €
Area Office Overhead	551,800	551,800
Corporate Affairs Overhead	1,600,000	1,224,000
Corporate Buildings Overhead	1,959,300	1,918,300
Finance Function Overhead	891,800	733,800
Human Resource Function Overhead	1,937,000	1,549,100
IT Services	2,487,200	1,747,100
Print/Post Room Service Overhead Allocation	176,600	176,600
Pension & Lump Sum Overhead	7,122,400	7,072,400
Total Expenditure Allocated to Services	16,726,100	14,973,100

APPENDIX 2		
SUMMARY OF LOCAL PROPERTY TAX ALLOCATION FOR YEAR 2026		
Description	2026 €	2026 €
Discretionary		
** Discretionary Local Property Tax (Table A)	<u>12,935,350</u>	12,935,350
Self Funding - Revenue Budget		
Housing & Building	-	
Roads, Transport & Safety	<u>-</u>	-
Total Local Property Tax - Revenue Budget		12,935,350
Self Funding - Capital Budget		
Housing & Building	-	
Roads, Transport & Safety	<u>-</u>	-
Total Local Property Tax - Capital Budget		-
Total Local Property Tax Allocation (Post Variation)		12,935,350



Comhairle Contae
Ros Comáin
Roscommon
County Council



Roscommon County Council Capital Programme 2026-2028



Introduction

The 3-year Capital Programme is being presented with the annual budget as prescribed in Section 135 of the Local Government Act, 2001. The Programme indicates projects proposed for the years 2026, 2027 and 2028 and the actual level of expenditure will ultimately depend on the applicable funding and resources being available.

The total estimated expenditure for the period of the Programme is **€442,550k**

The estimated income by category is summarised as follows:

State Grants and Subsidies	€415,008k
Borrowings	€21,145k
Development Contributions	€325k
Other	€6,072k
Total	€442,550k

Shane Tiernan
Chief Executive

Seán Mullarkey
Director of Finance, Governance,
Enterprise, Energy, Assets,
Emergency Services
& Boyle MD Area Manager

1. Housing and Building

	Estimated Expenditure €	Sources of Funding	Development Contributions €
<p>1.1 Local Authority Housing</p> <p>All projects progressing under the Housing Capital Programme continue to be dependent on the Department of Housing, Local Government and Heritage (DHLGH) for project and funding approval. The estimated capital activity in this programme is also based on certain assumptions including the presumption that planning, procurement, legal, financial and other project challenges will be overcome over the course of the programme. The amount shown represents the estimated value of assets added to RCC stock.</p> <p>Local Authority Social Housing</p> <p>The 'Housing for All' government programme 2022-2026 will govern expenditure. An estimate of likely delivery for 2026 - 2028 has been included for the purpose of this report. Delivery options ultimately resulting in the generation of assets for the council include acquisitions, Part V acquisitions, direct build, Turnkey acquisition and the return to use of derelict properties. Under Housing for All direct builds are the preferred delivery mechanism for the review period and beyond. In addition, all viable voids and derelict units are returned to use in a timely manner.</p> <p>Estimates are based on assessment of needs; many projects will have an urban infill/regeneration focus and shall be guided by the National Planning Framework (NPF):</p> <ul style="list-style-type: none"> ● 2026 = € 21.63m ● 2027 = € 29.65m ● 2028 = € 25.25m <p>Delivery options not resulting in the generation of assets for the Council include CALF/CAS schemes, MTR (Mortgage to Rent) PPP and Repair and Lease. These schemes will provide approximately 40 units over the same three-year period. This is less than the previous forecast period as CALF/CAS schemes tend to rely on private turnkey development as per above, this delivery mechanism appears to be reaching value for money limits (i.e., scheme viability may be an issue).</p>	77,530,000	DHLGH	

1. Housing and Building (cont)

	Estimated Expenditure €	Sources of Funding	Development Contributions €
Traveller Accommodation The Traveller Accommodation Programme (2025-2029) was adopted in 2024 and has committed to the following projects: <ul style="list-style-type: none"> ● Torpan Beg, Ballyforan - extensions to 3no. Units will proceed at an estimated €1,100k. ● Killerney, Roscommon - Revised design for 5no. units (5no. 4 bed units). 	3,000,000	DHLGH	
1.2 Local Authority Home Loan The Local Authority Home Loan Scheme is an enhanced government backed mortgage for first time buyers to purchase a new or second-hand property or build their own home. On the 1st March, 2023 house prices limits for Roscommon increased to €275k. The income limits nationwide for single applicants increased to €70k and for joint applicants to €85k. An applicant can borrow up to 90% of the market value of a residential property subject to a maximum loan of €247k for County Roscommon. Based on the last 12 months (1 October 2024 – 30 September 2025), the number of approved loans has been 17 and the average value of these loans was €162.3k. The Local Authority Purchase and Renovation Loan (LAPR) is an expansion of the Local Authority Home Loan and supports both the purchase and renovation of homes which are eligible under the existing vacant Property refurbishment Grant (VPRG) Projections for 2026 to 2028 are based on these figures. The Local Authority Home Loan is also available to tenants who qualify for the Tenant Purchase scheme.	2,760,000	DHLGH	
Croí Cónaithe Fund A grant of up to a maximum of €50k will be available for the refurbishment of vacant properties for occupation as a principal private residence and/ or for one property for rental purposes. Where the refurbishment costs are expected to exceed the standard grant of up to €50k, a maximum top-up grant amount of up to €20k will be available where the property is confirmed by the applicant to be derelict (i.e. structurally unsound and dangerous) bringing the total grant available for a derelict property up to a maximum of €70k. Projections are based on 2024 drawdowns and increased completions.	11,100,000	DHLGH	

1. Housing and Building (cont)

	Estimated Expenditure €	Sources of Funding	Development Contributions €
1.3 Assistance to Persons Improving Houses Private Housing Grants <p>The Housing Adaptation Grant Scheme is a grant based scheme allowing older people and/or people with a disability or mobility issue to apply for grant aid to assist with necessary improvements to their own home. Total grant aid available in 2025 was €2,047,840 (80% from Department resources and 20% matching funds of €307k from RCC resources). Allowing for a slight increase, predicted expenditure is in the order of €6.15m over the three-year period (average of €2.05m per annum). From 1st December 2024 onwards, all private grant applications are funded as follows: 85% by the Department of Housing, Local Government and Heritage (DHLGH), and 15% from local authority resources via the revenue account.</p>	6,150,000	85% DHLGH and 15% RCC	
LA Housing Grants <p>Based on previous years, estimated expenditure on Housing Adaptation Grants for local authority dwellings is likely to be in the order of €1,650k (€550k per annum over three years). 90% of this amount is funded by the DHLGH and 10% is funded from local authority resources via the revenue account.</p>	1,650,000	90% DHLGH and 10% RCC	
Energy Improvement Works to LA Dwellings <p>The Energy Efficiency/Retrofitting Programme (EERP) requires local authorities to move to a 'deeper retrofit' programme, thus building on what has been completed in previous years. The revised programme provides for a significant upscaling in the level of funding available and focuses on ensuring that the fabric of the home is upgraded and an energy efficient heating system is provided.</p> <p>Based on previous allocations, it is estimated that RCC will receive funding for upgrade works to an average of 45 units per annum in the order of 1,600,000 per annum.</p>	4,800,000	DHLGH	

2. Road Transportation and Safety

	Estimated Expenditure €	Sources of Funding	Development Contributions €
2.2 Road Improvements <p>Transport Infrastructure Ireland (TII) has overall responsibility for planning, construction, maintenance and supervision of the national roads network. TII provides annual capital funding for a number of major and minor projects on the national road network in County Roscommon (245km). The funding provides for design and construction of major and minor projects, pavement improvements, strengthening and safety measures at specific locations throughout the county. The specific details of work to be financed from capital grants will be included in the Schedule of Municipal District Works and Service Delivery Plans as per Section 103(A) (1) of the Local Government Reform Act 2014.</p>			
N4 Carrick to Dromod Road Project <p>The N4 Carrick on Shannon Bypass & Traffic Management Project involves the provision of a transport solution, which includes a new bridge crossing of the River Shannon, to relieve the significant traffic congestion on the N4 through Carrick on Shannon. A Section 85 Agreement under the Local Government Act is in place between Roscommon County Council and Leitrim County Council. Under the Section 85 Agreement Leitrim County Council is the Lead Authority. Leitrim County Council appointed Ove Arup and Partners Ireland Ltd. (t/a ARUP) to progress the project through the planning process in March 2020. Phase 1 (Concept and Feasibility) was completed in July 2020. Phase 2 (Option Selection) was completed in March 2023. Following TII approval to proceed to Phase 3 (Design and Environmental Evaluation) and considering the Preamble to the 2023 Grant Allocations to Local Authorities for National Roads, Leitrim County Council prioritised the progression of the Town Bypass and associated traffic demand management and active travel measures through subsequent development phases. ARUP commenced Phase 3 (Design and Environmental Evaluation) of the prioritised project in June 2023. Ground Investigation and Topographical surveys necessary to progress the design have been carried out. Environmental surveys and assessments necessary to inform the EIA and design processes have been carried out and are being updated as required. Public Display No. 4 was held in the Landmark Hotel in Carrick on Shannon on the 20th March 2024 and the feedback received was used to refine the Design wherever possible. The Phase 3 Design Peer Review was held on the 20th November 2024. Landowner and stakeholder consultation is being carried out as the project progresses.</p>	15,000,000 (*Estimate to advance the project through TII Phases 3 & 4)	TII	
N5 Ballaghaderreen to Scramoge Road Project <p>The N5 Ballaghaderreen to Scramoge road project extends from the eastern end of the Ballaghaderreen bypass to Scramoge townland, east of Strokestown and is approximately 34km in length. The project received planning approval from An Bord Pleanála (ABP) in January 2019. The associated Compulsory Purchase Order (CPO) became operative in March 2019. The acquisition of lands on foot of the approved CPO was initiated in 2019 and is progressing. Technical consultants were appointed during Q3 2019 to assist Roscommon County Council during the construct / implementation phases.</p>	192,200,000	TII	

2. Road Transportation and Safety (cont)

	Estimated Expenditure €	Sources of Funding	Development Contributions €
<p>Archaeological testing & resolution and advance fencing and hedgerow removal works were completed in Q3 2021.</p> <p>A Contractor was awarded the main construction contract in June 2021, however following the appointment of receivers over certain assets of the Contractor in March 2022, the contract was terminated in April 2022. A competition to re-procure the main construction contract commenced in April 2022. Roscommon County Council received Government and TII approval in late September 2023 to award the main construction contract. A contractor was appointed in October 2023. Since the Starting Date in November 2023 detailed design and construction has progressed very well. Detailed design is 95% complete and construction is approx. 60% complete as of the end of Sept. 2025. Realignment of a 1km section of the R368 was completed in Nov. 2024 and a 2km section of the N61 in Sept. 2025 both under road closures.</p> <p>It is anticipated that the majority of structures will be completed by mid-2026. Pavement works on the mainline have commenced and will continue throughout 2026 and into 2027. All ancillary works including drainage, ducting, utility diversions, public lighting, fencing, safety fencing, signage, road markings and landscaping will continue throughout 2026 and into 2027.</p>			
<p>N61 Tulsk to Clashaganny</p> <p>This project involves the realignment of approximately 4km of the N61 National Secondary Road from Tulsk village to Clashaganny. The project has been previously progressed through the planning phases with a Part 8 Application approved by the elected members. That decision has been the subject of a judicial review brought before the High Court and Roscommon County Council agreed to the setting aside of the decision reached in February 2023. The project is being re-progressed through the Planning Phases with the appointment of Lead Technical Consultants underway..</p>	<p>1,100,000</p> <p>(*Estimate to advance the project through TII Phases 3 & 4)</p>	TII	
<p>N61 St. John's Junction Optimisation Scheme</p> <p>The N61 St John's Church Junction Optimisation project centres on a 450m severed section of the old N61 which has three junctions with the current N61. These three junctions service the church, graveyard and surrounding Glanduff Townland. In addition, the project covers the L2004 Rahara Junction immediately to the south. The proposed intervention at this location seeks to reduce the number of direct access points onto the National Road and rationalise the layout thereby improving safety by increasing the visibility envelope of drivers accessing the National Road and reducing the number of conflict points. RCC in conjunction with NRRO prepared a Feasibility & Options Report (F&O) for the project which was subsequently approved by the TII in August 2024. Roadplan Consulting were procured by RCC to undertake the planning and detailed design phases (TII Phases 2 to 5) of the project in January 2025; to date the options report has been completed and work has commenced on Phase 3 Design and Environmental Evaluation.</p>	<p>225,000</p> <p>(* Estimate to advance the Planning & Design – TII Phases 1 to 5)</p>	TII	

2. Road Transportation and Safety (cont)

	Estimated Expenditure €	Sources of Funding	Development Contributions €
N61 St. Brigid's Junction Optimisation Scheme <p>The Junction Optimisation Scheme for St. Brigid's is anticipated to be approximately 1.8km in length and is centred around the substandard crossroads junction leading to St. Brigid's GAA club and the surrounding area. The proposed intervention at this location seeks to reduce the number of direct access points onto the National Road and rationalise the layout thereby improving safety by increasing the visibility envelope of drivers accessing the National Road and reducing the number of conflict points.</p> <p>RCC in conjunction with NRRO prepared a Feasibility & Options Report (F&O) for the project which was subsequently approved by the TII in August 2024.</p> <p>Amey OW Ireland was procured by RCC to undertake the planning and detailed design phases (TII Phases 2 to 5) of the project in January 2025. To date the options report has been completed and work has commenced on Phase 3 Design and Environmental Evaluation.</p>	375,000 (* Estimate to advance the Planning & Design - TII Phases 1 to 5)	TII	
N61 Coolteige (Phase1) <p>This scheme extends for 3km approximately from the Castle Street roundabout to Coolteige to tie in with the existing improved section at Mullymucks. The main construction contract was completed in April 2019. The land acquisition process is ongoing.</p>	1,000,000 (* Estimate to close out Land Acquisition process)	TII	
N60 Oran Realignment <p>This project involved the realignment of approximately 3.4km of N60 National Secondary route including 1.7km of offline construction and 1.7 km of online widening to Type 1 single carriageway standard. The main construction contract has been completed. The land acquisition process is ongoing with 2 cases remaining.</p>	175,000 (* Estimate to close out Land Acquisition process)	TII	
N61 Tulsk to Gortnacranagh Road Project <p>This project involves the realignment and improvement of approximately 5.6km of the N61 National Secondary Road between Tulsk village and the new N5 crossing of the N61 at Gortnacranagh Townland. Roughan & O' Donovan-AECOM Alliance (ROD-A) was appointed as Lead Engineering Consultants in July 2022 following a procurement process using TII's Framework Agreement for Consultancy Services.</p> <p>TII Phases 0 and 1 have been completed. Phase 2 Option Selection has been substantially completed. The Options Selection Report identifying the preferred route corridor has been finalised and forwarded to TII for approval.</p> <p>The project did not receive any funding under the 2025 TII Grant Allocations.</p>		TII	

2. Road Transportation and Safety (cont)

	Estimated Expenditure €	Sources of Funding	Development Contributions €
Greenway Projects Lough Ree Greenway Athlone to Ballyleague/Lanesborough/Roscommon Town <p>Lough Ree Greenway Project involves the provision of a greenway linking Athlone, Ballyleague/Lanesborough and Roscommon Town. Phase 0 deliverables were completed in 2022. Phase 1 deliverables were completed during 2023/2024. Technical Consultants are progressing Phase 2 – Options Selection. Phase 2 deliverables to be completed during Q1 2026.</p>	2,000,000 (*Estimate based on progression through Phases of TII's Project Management Guidelines)	TII	
Mid Shannon Greenway <p>Mid Shannon Greenway is the adopted name for proposed greenway project in the area of Ballyleague/Lanesborough, Strokestown, Roosky and Tarmonbarry. This Greenway links into Athlone to Ballyleague/Lanesborough/Roscommon Town Greenway scheme. Phase 0 deliverables were completed in 2022. Phase 1 deliverables were completed during 2023. Procurement of Technical Consultancy Services for Phases 2-4 of TII's Project Management Guidelines is ongoing. Subject to TII approval, it is envisaged that Phase 2 – Options Selection would commence in Q4, 2025 with Phase 2 deliverables being completed during Q4 2026.</p>	2,000,000 (*Estimate based on progression through Phases of TII's Project Management Guidelines)	TII	
Lough Key to Carrick on Shannon <p>Lough Key Greenway is the adopted name for proposed greenway linking Lough Key and Carrick-on-Shannon, with a potential connection to Boyle. Phase 0 deliverables were completed in 2023. Phase 1 deliverables were completed during 2024. Technical Consultants appointed for for Phases 2-4 of TII's Project Management Guidelines.. Phase 2 deliverables ongoing and to be completed during Q1 2026.</p>	1,500,000 (*Estimate based on progression through Phases of TII's Project Management Guidelines)	TII	
Active Travel Projects <p>Initial funding was provided by TII to initiate the following Active Travel projects:</p> <ul style="list-style-type: none"> ● AT N5 Bellanagare ● AT N5 Frenchpark ● AT N5 Strokestown ● AT N5 Tulsk ● AT N5 Tulsk to Rathcroghan <p>A single topographical survey contract (encompassing all 5 projects) was completed in June 2022. Archaeological assessment and investigation contracts (encompassing all 5 projects) were completed during Q4 2023.</p> <p>The N5 AT Strokestown project is being progressed in-house by Roscommon NRRO. Various design service and survey contracts necessary to progress this project were completed in Q4 2023. The design is progressing.</p> <p>A Technical Consultant was appointed in September 2023 to assist Roscommon County Council progress the other four projects through Phases 2-4 of TII's Project Management Guidelines.</p> <p>AT N5 Tulsk to Rathcroghan is nearing completion of Phase 2 Options Selection and is expected to proceed to Phase 3 Design and Environmental Evaluation during 2026. The other four projects are progressing through Phase 3.</p>	550,000* 280,000* 110,000* 230,000* 575,000* (* Estimates based on progression through Phases 1-4 of TII's Project Management Guidelines)		

2. Road Transportation and Safety (cont)

	Estimated Expenditure €	Sources of Funding	Development Contributions €
Road Infrastructure Improvements Golf Link Road This project has received Part 8 consent in 2023 and will look to fund this project in conjunction with the NTA in 2026.	1,400,000	NTA	
Safe Routes to School Roads & Transportation continue to work with our partners in the NTA to enhance the road infrastructure adjacent to the many schools located within the county. Priority in the coming years will include the those registered schools that are located in high speed locations.	500,000	NTA	
Footpaths (various locations) Roscommon County Council continue to invest in the upgrade and maintenance of the extensive footpath network in the county. A fund of €400k per annum is being provided for this purpose.	400,000	RCC	
Strategic Road Grants Roscommon County Council has applied to the Department of Transport for seed funding to advance a study to establish route corridors for two strategic Roads in County Roscommon. Roscommon Town: A link between the L-1812 Gold Links Road and the N60 Castlerea Road to the south west of Roscommon Town. This route will help to link sections of the town with the schools in the Lisnamult area as well as opening up land for potential housing development. Monksland: A Link between the R-362 Tuam Road and the N61 Roscommon Road. This link is critical to the overall development and traffic management of the Monksland Area.			
CFRAM Flood Relief Schemes Carrick-on-Shannon Flood Relief Scheme The Roads department will work with Leitrim County Councils as the lead authority to progress the Carrick-on-Shannon Flood Relief Scheme.		OPW	
Bogganfin Flood Relief Scheme The Roads department are work with OPW to progress the Bogganfin Flood Relief Scheme.		OPW	

3. Water Supply and Sewerage

	Estimated Expenditure €	Sources of Funding	Development Contributions €
Multi-Annual Rural Water Programme 2024-2026: RCC received partial funding in Q4 of 2024 for Measure A1 & Measure A6 of MARWP 2024-2026. The final elements of the Multi Annual Programme were announced in Q3 of 2025 under the following measures: <ul style="list-style-type: none"> ● Measure A1 - Source Protection ● Measure A2 - Water treatment provision, improvements and capital replacement ● Measure A3 - Amalgamation and/or Rationalisation ● Measure A4 - Water conservation, leakage reduction and prevention ● Measure A5 - Extensions to existing private group water schemes and new group water schemes ● Measure A6 - Taking-in-charge of group water schemes and group sewerage schemes ● Measure A7 - Community Water Connections and Community Waste Water Connections ● Measure A8 - Waste water collection and treatment needs for villages and settlements without access to public wastewater services (The Minister approved projects under this measure on 7 December 2023) ● Measure A9 - Innovative demonstration projects 	3,065,000	DHLGH	
Subsidy: Annual/Operational and Maintenance Subsidies are payable towards the Operational Costs of Group Water Schemes providing Water for Domestic Use.	900,000	DHLGH	
Grants for the improvement of a private water supply to a house The Council will continue to administer the Well Grants Scheme. Funding is demand led and fully recoupable from DHLGH. The grant scheme supports improvement works for a private water supply providing water intended for human consumption and domestic purposes to a house, (more commonly known as private or household wells).	Demand Led	DHLGH	
Domestic Lead Remediation Grant: In order to reduce exposure to lead in drinking water, the Domestic Lead Remediation Grant was introduced to assist households with replacing lead pipes and fittings within their homes. This fully recoupable grant, administered by the Council on behalf of DHLGH covers up to 100% of the approved costs with a maximum payment of €5k. The grant is available if you receive your water from either a public or private water supplier.	Demand Led	DHLGH	
3.8 Lab Services and Maintenance Funding available for the development and maintenance of laboratory machines as upgrades are required.	150,000	Own Resources	

4. Development Incentives and Controls

	Estimated Expenditure €	Sources of Funding	Development Contributions €
4.1 Development Incentives Development of Joint Area Plans	600,000	Own Resources	
4.2 Industrial Development Economic Development Roscommon Racecourse Enterprise Park; Roscommon County Council is investing in the design and development of an enterprise park to support economic development. Design consultants have been appointed and phase 1 of the development to be completed in Q2 2027.	2,500,000	Loan	
4.3 Other Development and Promotion Tourism and Heritage Projects Roscommon County Council will collaborate with adjoining Local Authorities and State bodies such as Waterways Ireland, Bord Na Móna, Fáilte Ireland, Coillte, National Monuments Service, and the National Parks Wildlife Service and local community groups to; <ul style="list-style-type: none"> ● Advance planning and design for the Hodson Bay Waterfront Park ● Rural Support Schemes including CLÁR, ORIS, T&V and Community Recognition Fund ● Heritage Grants and Schemes Other Developments The numbers of unfinished housing developments which have not yet been brought up to a satisfactory standard continue to reduce year on year from numbers unfinished in 2015 in excess of 200, to 66 developments being unfinished to some degree at the end of 2024. Roscommon County Council commit to further reducing this in 2026 – 2028. Further development of Innovation Centres. Broadband The Broadband Office will continue to apply for funding under the Department of Rural and Community Development funding, the Digital Innovation Programme and relevant EU funding schemes. Energy & Ergonomic Building Efficiency In order for Roscommon County Council to achieve its Climate Action targets by 2030 the Aras will need an upgrade. This will involve the installation of PV Panels on the roof and the upgrading of all internal lights to LEDs. This expenditure is forecast to result in significant energy savings in the coming years with the ultimate aim of the Aras becoming energy neutral. Leisure Centre – SEAI Pathfinder.	1,000,000 7,950,000 1,800,000 550,000 120,000 125,000 950,000 350,000	EUJTF 700,000 RCC 300,000 DRCD 7,550,000 RCC 400,000 DHLGH RCC 550,000 RCC 120,000 DRCD/EU Own resources 725,000 Pathfinder 225,000 Own resources €210,000 Pathfinder €140,000	75,000

5. Environmental Protection			
	Estimated Expenditure €	Sources of Funding	Development Contributions €
5.1 Waste Management & Landfill The Environment Department will provide upgrades to Roscommon EPA licensed landfill sites in accordance with licence conditions. Priorities for 2026 include upgrades to site infrastructure including flares, leachate management, scada system and consultancy fees. Ballaghaderreen landfill will also require flare and gas lines upgrade.	300,000	Own Resources	
5.2 Burial Grounds The Roads department will provide upgrades and extensions, which are planned at various locations throughout the county over 3 years. A Columbarium wall will also be provided in St. Comans cemetery.	250,000	Own Resources	250,000
5.4 Fire Protection As part of a national capital funding capital investment of €550k has been allocated for a new Fire Engine.	550,000	DHLGH	
5.5 Civic Amenity Sites Upgrades to Civic Amenity Sites Priorities for 2026 include investment in the Roscommon CAS. Works include: <ul style="list-style-type: none"> ● Site Clearance ● Entry Barriers and Pay Station ● Widen entrance land at barrier ● Fencing ● Extend hard surface area ● Roller door upgrades ● Public lighting 	130,000	Own Resources	

5. Environmental Protection (cont)

	Estimated Expenditure €	Sources of Funding	Development Contributions €
5.6 Climate Action Plan RCC adopted a Climate Action Plan, in January 2024, to promote climate adaptation and mitigation actions across council facilities, operations and services and within the community. Actions are ongoing over the course of 2026 under the five-year lifetime of the plan. Actions are time bound, measurable and assigned to five multi-unit CAP Subcommittees. This delivery structure is designed to embed climate action in areas within the remit of Roscommon County Council and its wider sphere of influence, including the community and external organisations with the potential to mobilise projects and programmes. The Plan promotes climate action awareness, capacity building and supports appropriate projects in the community through a variety of funding and collaborative measures. A Capital budget of €100k for 2026 is being assigned to continue the delivery of actions to assist the Council in reaching statutory carbon emission reduction targets and provide adaptation solutions in conjunction with identified delivery partners.	100,000	Own Resources	
5.8 Administration and Miscellaneous Public Lighting Energy Efficiency Project: The primary aim of the project is to meet our statutory energy efficiency targets as outlined in the Climate Action and Low Carbon Development (Amendment) Act 2021 while achieving savings in both energy and maintenance costs. Public lighting infrastructure will be upgraded, and the remaining public lights will be converted to LED under this project at an estimated cost of €400k. Over 90% of this project is already complete.	400,000	Loans	

6. Recreation and Amenity			
	Estimated Expenditure €	Sources of Funding	Development Contributions €
6.2 Libraries RRDF funding has been secured for the construction of a new public library in Boyle. A multi-disciplinary design team was appointed to progress the project through to planning and detailed design. The construction works were tendered in 2025 and a contractor appointed in August 2025. The expected duration of works is 18 months.	6,500,000	RRDF 5,200,000 RCC 1,300,000	
6.3 Parks Open Spaces, Recreation Centres The Council will continue to apply for funding under various funding schemes to enhance and improve the outdoor open spaces, playgrounds and facilities.	200,000	Various	100,000
6.4 Economic Development, Regeneration and Placemaking Public Realm Projects <ul style="list-style-type: none"> Putting the Heart into Monksland: Funding has been secured to complete a masterplan for the creation of a town centre focus for Monksland with a new community hub, linear park and increased pedestrian and cycle linkages between residential and commercial areas. Monksland Community Hub: This RRDF-funded project focuses on establishing a community facility for Monksland to include event spaces and café with ancillary services such as parking and EV parking. This project will link to the recently completed park, opened in June 2025. Subject to approval of planning and provision of funding, construction could commence in early 2027. Spokes and Wheel East: URDF grant funding has been requested to fund the construction of the East project (Public Realm) in Roscommon town. Civic Reconnecting Square linking new Linear park on Circular Road to the Market Square and Main Street Commercial Hub which includes connections to Brogan's Lane, Athlone Road and Goff Street to activate these existing backlands for residential, commercial and innovative business spaces. Improvement of public realm of Church Street and Henry Street to support revitalisation and enhancement of the commercial heart of the town. Spokes and Wheel West: URDF grant funding has been given for the detailed design of the Spoke and Wheel Approach to Public Realm in Roscommon town. Activating backlands of Main Street through pedestrian links for town centre living to include Enhancements to pedestrian access from the main tourist attractions, recreational facilities, schools and churches to the town centre. 	1,500,000 14,800,000 13,570,000 3,865,000	DRCD 1,200,000 Loan 300,000 DRCD 13,320,000 Loan 1,480,000 DHLGH 10,170,000 Loan 3,400,000 DHLGH 2,900,000 Loan 965,000	

6. Recreation and Amenity

	Estimated Expenditure €	Sources of Funding	Development Contributions €
<ul style="list-style-type: none"> ● Castlerea Town Centre First Plan: The Castlerea Town Centre First Plan, which is due to completion by early 2026, will set out range of projects and initiatives which have the potential if progressed, to enhance and regenerate the town core. Depending on the nature of funding initiatives available, appropriate projects identified in the Town Centre First Plan will be put forward for funding and where successful in securing funding, projects will be advanced on a match funding basis. 			
<ul style="list-style-type: none"> ● Rejuvenating Strokestown (Public Realm): This project will enhance the town centre, creating pedestrian space, improving connectivity, and developing event spaces. Construction commenced in October 2025. 	7,880,000	DRCD & TII 7,250,000 Loan 630,000	
<ul style="list-style-type: none"> ● Hodson Bay Waterfront Park project: As part of the Ireland's Hidden Heartlands and Shannon Master plan region, Roscommon County Council have identified the Hodson Bay area to develop and improve facilities providing economic benefits to the area. Funding has been provided through Fáilte Ireland from EUJTF monies, supported with match funding from RCC and Waterways Ireland, to develop a design for a Waterfront Park, and bring it through the statutory planning process (An Coimisiun Pleanála). Subject to planning consent and funding, construction of elements could begin in 2028. 	3,000,000	DRCD 2,700,000 Loan 300,000	
<ul style="list-style-type: none"> ● Lough Key Forest Park: Planning & Design & Construction. As part of the Ireland's Hidden Heartlands and Shannon Master plan region, Coillte in conjunction with Roscommon County Council are engaged in the development and improvement of facilities allowing greater sustainability in all aspects of the Park's operations and providing economic and social benefits to the area. 	EUJTF & Coillte RCC Contribution of 3,540,000	RCC Contribution of 3,540,000	
<ul style="list-style-type: none"> ● Feasibility, Design and Construction work for the Just Transition Termonbarry Riverside Park. Funding for a Feasibility and Preferred Options Report has been provided by Fáilte Ireland with EUJTF funds. Funding from other source(s) will be required to deliver construction works. 	1,095,000	EUJTF & DRCD 995,000 Loan 100,000	
<ul style="list-style-type: none"> ● Ballaghaderreen Plots. 'Enabling the Potential of the Ballaghaderreen Plots' regeneration of backlands; planning, design, construction. 	5,300,000	DRCD 4,770,000 Loan 530,000	
<ul style="list-style-type: none"> ● JT Ballaghaderreen Community Hub: this project will provide for the design and planning consent for a new purpose-built facility in Ballaghaderreen. The Hub will provide a space for training, upskilling and community activities. Construction of the hub will be subject to planning approval and funding. 	3,400,000	EUJTF (Pobal), RRDF 3,100,000 Loan 300,000	

6. Recreation and Amenity

	Estimated Expenditure €	Sources of Funding	Development Contributions €
Ballaghaderreen and An Bealach <ul style="list-style-type: none"> ● Ballaghaderreen Public Realm and Active Travel Scheme: this project will enhance the outdoor areas that are accessible to the public, including streets, squares, footpaths, parks. ● An Bealach (Contribution): the An Bealach project will provide for a creative Entrepreneurship and Education Hub on a greenfield site which has been provided by the local community in Ballaghaderreen. 	2,000,000 1,000,000	NTA 2,000,000 Loan 1,000,000	
Large Scale Sports Infrastructure (iROS) <ul style="list-style-type: none"> ● Funding has been obtained for the planning and design of a new Indoor Recreation and Outdoor Sports (iROS) facility in Roscommon Town. The planning process will commence before 2026, with detailed design and construction (subject to planning approval and funding) expected to start in 2027. 	19,500,000	LSSIF 13,800,000 Loan 5,700,000	
THRIVE <ul style="list-style-type: none"> ● Thrive, a town centre first heritage revival scheme supports locally developed plan that take a strategic approach to the regeneration of towns and assists in creating town centres that are functional, vibrant and attractive for work, visiting and supporting recreational hubs. The scheme also provides funding to renovate heritage buildings, subject to a competitive assessment process. A submission was made for funding to renovate Edenville House, the outcome of which was its placement on a reserve list for funding. 	7,000,000	ERDF 7,000,000	

Appendix 3

Roscommon County Council
Capital Programme 2026-2028

PROGRAMME GROUPS AND PROGRAMMES										INCOME				
2026	2027	2028	Total	State Grants	Loans	Development Contributions	Other	Total						
€K	€K	€K	€K	€K	€K	€K	€K	€K						
1. HOUSING & BUILDING														
1.1 Local Authority Housing	22,630	30,650	27,250	80,530	80,530	-	-	-	80,530					
1.2 Assistance to Persons Housing Themselves	4,620	4,620	4,620	13,860	13,860	-	-	-	13,860					
1.3 Assistance to Persons Improving Houses	4,200	4,200	4,200	12,600	11,513	-	1,088	-	12,600					
1.8 Administration & Miscellaneous	-	-	-	-	-	-	-	-	-					
TOTAL	31,450	39,470	36,070	106,990	105,903	-	1,088	-	106,990					
2. ROAD TRANSPORTATION & SAFETY														
2.1 Road Upkeep	-	-	-	-	-	-	-	-	-					
2.2 Road Improvement	146,413	48,804	24,402	219,620	219,620	-	-	-	219,620					
2.3 Road Traffic	-	-	-	-	-	-	-	-	-					
2.8 Administration & Miscellaneous	-	-	-	-	-	-	-	-	-					
TOTAL	146,413	48,804	24,402	219,620	219,620	-	-	-	219,620					
3. WATER SUPPLY & SEWERAGE														
3.1 Public Water Supplies	-	-	-	-	-	-	-	-	-					
3.2 Public Sewerage Schemes	-	-	-	-	-	-	-	-	-					
3.3 Private Installations	1,365	1,300	1,300	3,965	3,965	-	-	-	3,965					
3.8 Lab Services & Miscellaneous	50	50	50	150	-	-	150	-	150					
TOTAL	1,415	1,350	1,350	4,115	3,965	-	150	-	4,115					
4. DEVELOPMENT INCENTIVES & CONTROL														
4.1 Land Use Planning	600	-	-	600	-	-	600	-	600					
4.2 Industrial Development	1,700	800	-	2,500	2,500	-	-	-	2,500					
4.3 Other Development & Promotion	4,668	4,168	4,008	12,845	10,465	75	2,305	-	12,845					
4.5 Community & Enterprise Function	-	-	-	-	-	-	-	-	-					
4.7 Heritage Programme	-	-	-	-	-	-	-	-	-					
4.8 Administration & Miscellaneous	-	-	-	-	-	-	-	-	-					
TOTAL	6,968	4,968	4,008	15,945	10,465	75	2,905	-	15,945					

Appendix 3

PROGRAMME GROUPS AND PROGRAMMES	INCOME								
	2026 €K	2027 €K	2028 €K	Total €K	Slate Grants €K	Loans €K	Development Contributions €K	Other €K	Total €K
5. ENVIRONMENTAL PROTECTION									
5.1 Waste Management & Landfill	100	100	100	300	-	-	-	300	300
5.2 Burial Grounds	150	100	-	250	-	-	250	-	250
5.3 Safety of Structures & Places	-	-	-	-	-	-	-	-	-
5.4 Fire Protection	550	-	-	550	550	-	-	-	550
5.5 Civic Amenity Sites	130	-	-	130	-	-	-	130	130
5.6 Climate Action Plan	100	-	-	100	-	-	-	100	100
5.8 Administration & Miscellaneous	150	150	100	400	-	400	-	-	400
	1,180	350	200	1,730	550	400	250	530	1,730
6. RECREATION & AMENITY									
6.1 Swimming Pools	-	-	-	-	-	-	-	-	-
6.2 Libraries	3,000	2,000	1,500	6,500	5,200	-	-	1,300	6,500
6.3 Parks, Open Spaces, Recreation Centres	200	-	-	200	100	-	-	100	200
6.4 Economic Development, Regeneration and Placemaking	29,150	29,150	29,150	87,450	69,205	18,245	-	-	87,450
6.8 Administration & Miscellaneous	-	-	-	-	-	-	-	-	-
TOTAL	32,350	31,150	30,650	94,150	74,505	18,245	-	1,400	94,150
7. AGRICULTURE, EDUCATION, HEALTH & WELFARE									
7.1 Agriculture	-	-	-	-	-	-	-	-	-
7.2 Education	-	-	-	-	-	-	-	-	-
7.8 Administration & Miscellaneous	-	-	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-	-	-
8. MISCELLANEOUS SERVICES									
8.1 Plant & Machinery	-	-	-	-	-	-	-	-	-
8.8 Administration & Miscellaneous	-	-	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-	-	-
ALL PROGRAMME GROUPS TOTAL	219,777	126,093	96,681	442,550	415,008	21,145	325	6,073	442,550



Roscommon County Council
Áras an Chontae, Roscommon,
County Roscommon, F42 VR98

Tel: +353 (0)90 6637100

Fax: +353 (0)90 6625599

Email: customerservice@roscommoncoco.ie



www.roscommon.ie



RoscommonCountyCouncil



@roscommoncoco