2027

Comhairle Chontae Chill Chainnigh
Kilkenny County Council

Buiséad Bliantúil

Annual Budget

POBAIL AGUS ÁITEANNA INBHUANAITHE A CRUTHÚ









CREATING SUSTAINABLE COMMUNITIES AND PLACES

HALLA AN CHONTAE
SRÁID EOIN
CILL CHAINNIGH
R95 A39T

COUNTY HALL
JOHN STREET
KILKENNY
R95 A39T

KILKENNY COUNTY COUNCIL
- 2027 BUDGET -

25th October, 2026.

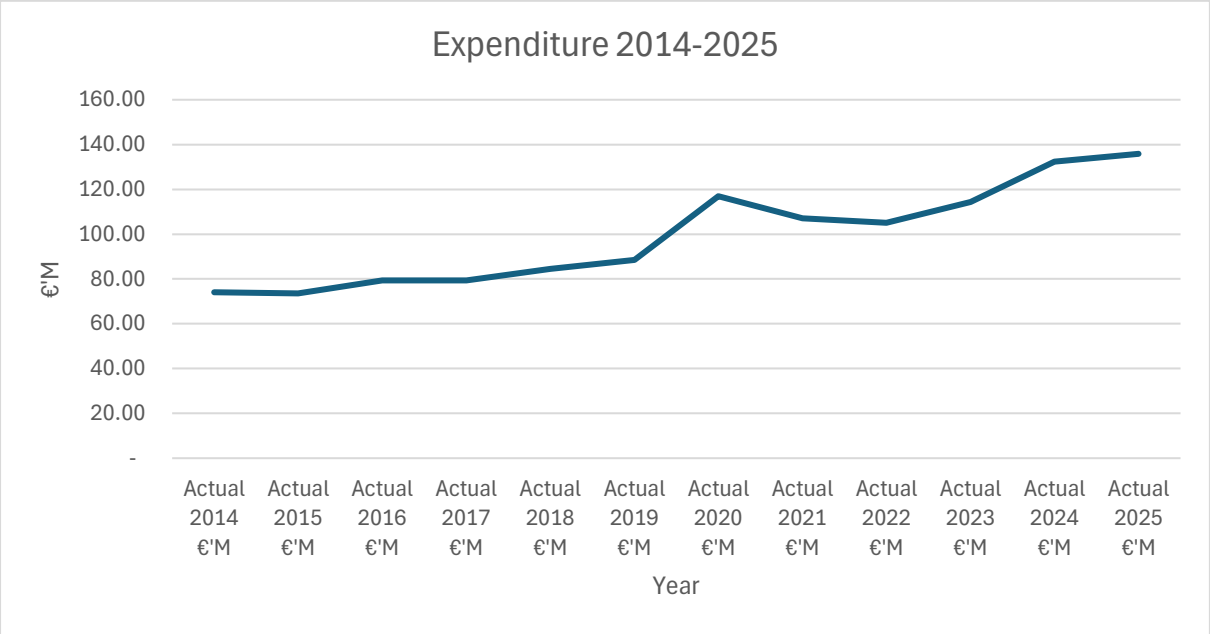
TO: **AN CATHAOIRLEACH**
& EACH MEMBER OF KILKENNY COUNTY COUNCIL

RE: **BUDGET 2027**

Dear Councillor,

The draft Budget for Kilkenny County Council for 2027 is attached for your attention. The Statutory Budget Meeting to consider the Draft Budget is scheduled for Monday, 9th November, 2026 at 3.00 p.m.

The estimated expenditure for 2027 per the Draft Budget is €136.4m compared with €129.4m in 2026. This represents a 5.4% increase on the adopted budget for 2026. 87% of this increase will be incurred in Housing and Roads.



This is the third Budget of this Council term and as outlined last year it is important that we plan beyond the next financial year. Kilkenny is a very ambitious County and we need to continue to invest in the City and County to build on the many strengths we have.

The main focus of this draft Budget continues to be:

(i) Deliver on targets for social and private housing.

(ii) Maintain and enhance funding for the full range of core services provided by the Council for the people of Kilkenny.

(ii) Provide match funding for the new Government initiatives such as Town Regeneration and Climate Change.

(iii) Provide match funding for the continuation of a very ambitious Capital Programme for the City and the County.

The impact of very high inflation in recent years has had a significant impact on the cost of goods and services across all services and Capital Projects delivered by the Council.

The general CPI Inflation Index has increased by 28% since January 2020 *[see Figure 1 below]*. The Society of Chartered Surveyors Construction Tender Price Index has increased in excess of 45% since January 2020 *[see Figure 2]*. This level of inflation has effectively resulted in a lower level of service being delivered for the people of Kilkenny.

Figure 1

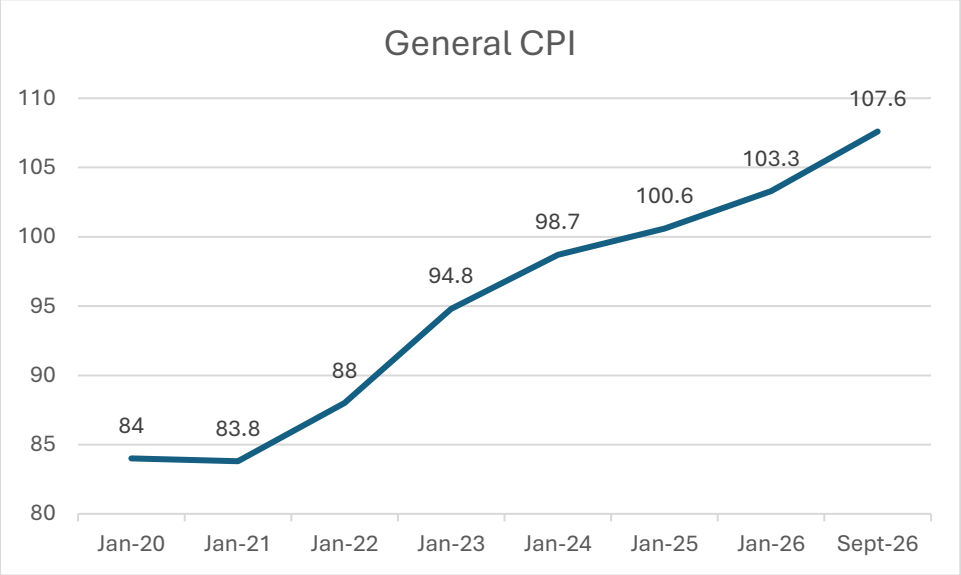
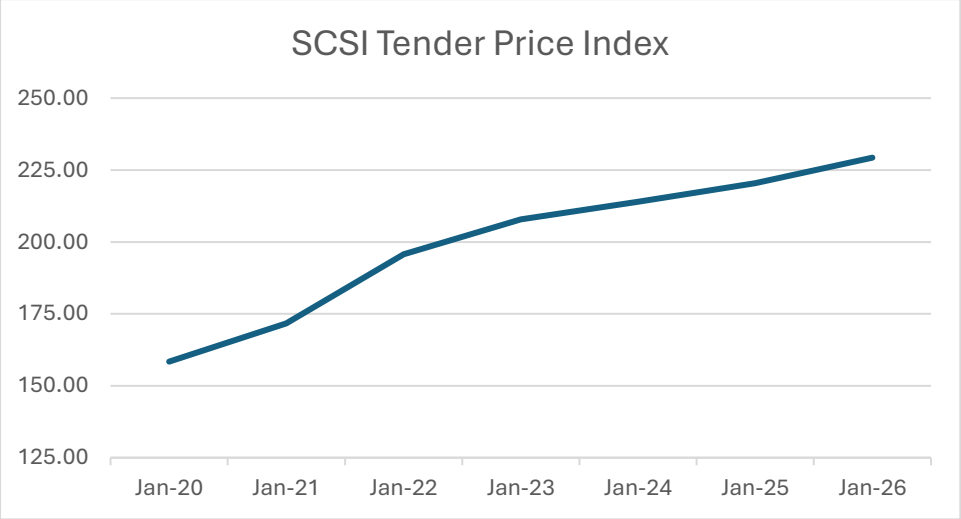


Figure 2



<u>Housing</u>

Of the €7m increase €4.5m is in Housing directorate. Housing maintenance accounts for €1.8m of this increase reflecting the increased investment in retrofitting older stock and an increase in general maintenance expenditure. The cost of the leasing programme has increased by €1.9m reflecting the increase in the number of units being procured through this mechanism.

The draft budget also provides for an increase in housing grants of almost €400k, 15% of the cost being funded from KCC own resources. This brings the total estimated expenditure on housing grants to €2.7m for 2027.

Roads

Expenditure on roads maintenance, car parking and public lighting is estimated to increase by €1.8m to €34.9m. Road maintenance accounts for €1.4m of this increase with increased provisions for the community involvement scheme. An extra provision of €240k is included on public lighting maintenance to allow for increased electricity costs and for the replacement of old concentric cabling (€100k). It is assumed that grant funding will be provided to cover the replacement of these cables.

Water Services

The service level agreement with Uisce Eireann will cease at the end of 2026. This has resulted in a decrease in the Water Services allocation by €2.6m There is corresponding reduction in income as all of this expenditure was recouped from Uisce Eireann.

Planning and Development

The 2027 budget will provide for the continued delivery of key planning functions, including progression of the City and County Development Plan process, implementation of national and regional planning policies, and advancement of strategic projects such as the St. Canice's Campus/Lacken Masterplan. Funding will also support development management, planning enforcement, building control, conservation and heritage programmes.

In 2027, additional funding of €255k has been provided to support Kilkenny's festivals and events programme, bringing the total festivals budget to €625k. Budget allocations of €125k for Home of Halloween, €50k for the Year of the Normans initiative and €41k for the Summit of the Cities event have also been provided. Further investment includes €35k for the preparation of a new Craft Strategy and €50k for a pilot shopfront signage improvement scheme. The budget also provides ongoing support to a wide range of community, tourism, cultural, youth and economic development organisations including:

- Watergate Theatre
- Rothe House
- Drum Youth Centre
- Kilkenny Tourism
- Keep Kilkenny Beautiful
- Public Partnership Network
- Kilkenny Arts Festival
- South East Energy Agency
- Exit 4 Urlingford
- Garda Youth Programme
- Kilkenny Recreation and Sports Partnership
- Ossory Youth
- Rural Transport
- Dail na Nóg
- Local Enterprise Start-up Programme
- Medieval Mile Museum
- Castlecomer Discover Park

These investments will enhance tourism, support local communities and businesses, strengthen Kilkenny's cultural offering and contribute to economic growth across the county.

Environment

The 2027 Environment budget provides for the continued delivery of waste management, environmental protection, public realm maintenance, emergency services and climate action programmes. The most significant increases include Street Cleaning, which rises by €178k to €1.82m, reflecting increased service demands and enhanced public realm maintenance and a €215k increase in Fire Service expenditure, bringing the total Fire Service budget to €8m. Additional funding has also been allocated for Dunmore Waste Facility operations (+€50k), Historic Landfills (+€46k) and Water Safety (+€29k).

The budget for Climate Action increases by €260k to €974k, supported by additional grant funding. €397k is being provided from the Council's own resources to fund this service.

Recreation and Amenity

The 2027 Recreation and Amenity budget provides for continued investment in library services, parks, open spaces, arts, culture and community recreation. The most significant increases are in Library Services, with expenditure increasing by €348k to €3.97m, including a €65k increase in the library book fund. Investment in the maintenance of parks, playgrounds and open spaces increases by €171k to €3m, supporting both operational and staffing costs.

Additional funding has also been provided for Arts Services (+€37k), Rothe House (+€10k), Amenity Grants (+€5k) and sports and recreation grants (+€5k) to support local sporting organisations and community groups.

Agriculture, Education, Health & Welfare

The 2027 budget provides €292k for the Control of Dogs Service, representing an increase of €75k on 2026, primarily due to increased costs associated with the operation of the service.

Miscellaneous Services

Funding for Elected Members (€1.4m), Coroner Services (€230k) and Motor Tax Services (€540k) remains unchanged in 2027.

Central Management Charges

The 2027 budget provides for the continued delivery of key corporate, ICT, finance and human resource functions across the Council. Investment in Information Technology increases by €300k to €3.87m, primarily driven by increased LGMA charges, software licensing and digital infrastructure requirements.

Additional funding has been provided for key corporate functions, including Corporate Communications (+€40,000), Business Process Improvement (+€60,000), Public Relations (+€20,000), Audit (+€24,000) and HR/Payroll costs (+€43,000). The budget also provides for the ongoing operation of corporate buildings, office accommodation, annual pension costs of €5.5 million for 427 pensioners, and a €1.3 million provision for retirement lump sums.

These investments will support organisational capacity, digital transformation, governance, workforce development and the efficient delivery of services across the Council.

Income Sources

Kilkenny County Council only has limited sources of income available to it. Local Property Tax (LPT) and commercial rates account for 30% of the Council's total income. LPT income for 2027 has been confirmed at €14.06m, no change on 2026 allocation. This includes €4.1m from the Equalisation Fund, representing 47% of the total LPT collected in the county.

The draft Budget provides for a commercial rates demand of €26.9m, an increase of €1.395m on 2026. This arises from growth in the rate base through new valuations and revisions (€400k) and a 4% increase in the Annual Rate on Valuation (ARV) (€995k). To support smaller businesses, customers with an annual rates liability of €3,000 or less will receive a 2% waiver, limiting their increase to 2% and benefiting 58% of ratepayers. The net additional income from the rates proposal is €845k. Existing supports, including the 8.3% prompt payment incentive (capped at €300) and the 50% vacancy waiver for eligible properties, remain unchanged.

The current profile of the commercial rate customers is set out in Table 1 below. 58% of rate customers pay €3,000 or less per annum. 8.1% of the gross rate demand comes from this category of rate payer. The average annual rate demand per customer in this category is €1,433. The average annual increase will be €28.66 with the maximum increase at €60.

TABLE 1

Annual Rate Demand Band €	Number of Customers	% of Rate Customers	New Rate Demand - €m	% of Total Rate Demand
<3,000	1,519	58.4%	2.18	8.12%
3,000 – 10,000	721	27.7%	3.95	14.68%
10,000 – 20,000	156	6.0%	2.25	8.38%
20,000 – 30,000	71	2.7%	1.81	6.71%
30,000 – 50,000	62	2.4%	2.53	9.38%
50,000 – 100,000	36	1.4%	2.55	9.45%
100,000 – 250,000	24	0.9%	4.09	15.16%
>250,000	12	0.5%	7.59	28.13%
TOTAL	**2,601**	**100.0%**	**26.95**	**100.00%**

This rate increase is only the fourth since 2008. The rate multiplier is still 38% lower than Waterford, 21% lower than Carlow and 13% lower than Wexford.

The Council could not sustain the reduction in income that would arise from a full rates waiver/reduction for smaller businesses. This would result in significant reductions in the discretionary expenditure included in the draft Budget.

The proposal as outlined in this draft budget limits the increase to customers with a rate demand of less than €3,000 to 2% which will protect 58% of rate customers which means there is a relatively small increase for all of these customers.

Delivering our Capital Programme

The Council adopted an ambitious Capital Programme 2025-2030 with planned investment of €1.0 billion, including a significant programme of housing and infrastructure delivery across the county. Excluding housing, the programme provides for capital expenditure of €390.5 million and requires local match funding of €91.7 million. Current funding sources amount to €32.5 million, comprising €24.0 million in capital reserves and €8.5 million in approved borrowings, leaving an estimated funding gap of €59.2 million to be met through development contributions and future reserves.

The Capital Programme is delivering tangible benefits throughout Kilkenny, with investment in public realm improvements, transport and community infrastructure, parks, playgrounds, libraries and open spaces. These projects enhance the attractiveness and competitiveness of the county, support sustainable growth and improve quality of life for residents and visitors alike.

The delivery of the programme requires a careful balance between borrowing, development contributions and revenue funding. The Council must remain mindful that every €1 million borrowed adds approximately €70,000 annually to the Revenue Budget. The recently adopted Development Contribution Scheme 2026 will play a critical role in funding future capital investment and supporting the delivery of key projects.

The Capital Programme will be reviewed before the end of 2026 to ensure priorities remain aligned with available resources and funding opportunities. The Council will continue to maximise external funding opportunities through national grant programmes, recognising that most schemes require a local funding contribution.

Below is a sample of the many projects being delivered by the Council across the City and County which are having a positive impact on the quality of life of our citizens:

CALLAN	▪ Friary Complex Regeneration – Planning & Design ▪ Knockdrinna and Windgap Loop Walk Upgrade ▪ Kings River Boardwalk and Pedestrian Bridge in Kells – Design Options & Planning
CASTLECOMER	▪ Discovery Park Bike Trail – Construction ▪ The Green, Ballyragget – Walking track and pitch upgrade. ▪ Freshford Loop Walk Upgrade ▪ Paulstown Town Park – Design and Planning ▪ Goresbridge Riverside Amenity Area Masterplan
FERRYBANK	▪ Clover Centre Masterplan ▪ South East Greenway (SEG) – 24km Greenway ▪ SEG link to Glenmore ▪ Kilmacow Sports Complex- Pedestrian Bridge & Trail Enhancement
GRAIGUENAMANAGH	▪ Barrow Valley Recreational Amenity Enhancement Scheme – Pontoons at Boat House ▪ Brandon Hill Trail Enhancement & Upland Protection Scheme
KILKENNY CITY	▪ Museum of Medieval Kilkenny ▪ Kilkenny Countryside Park –Dunmore Carpark to Mass Path Trail Link & Sports Capital enhancements ▪ Garringreen Recreational Amenity Area – MUGA Refurbishment ▪ The Newpark Marsh – "Accessibility and Inclusivity Enhancement Scheme" ▪ Commercial Developments on the Abbey Quarter site being progressed. ▪ Construction of Abbey Quarter Urban Park & Street. Urban Park around the Abbey to open Q1 2027. ▪ Greensbridge Boardwalk ▪ Watergate Energy Retrofit ▪ Cultural Hub *(Repurposing and refurbishment of former Smithwicks Brewery Squash Courts)* to commence construction Q4 2026. ▪ Carnegie Library Project - construction expected in Q2 2027.
THOMASTOWN	▪ Woodstock House Stabilization – Phase 2 ▪ Woodstock Greenway to SEG – Route Options ▪ Kilfane Loop Walk Development ▪ Thomastown Library

SUMMARY / RECOMMENDATION

This Budget represents a balanced and responsible approach to managing the Council's finances in the face of increasing costs and growing service demands. It seeks to make the best use of limited resources while protecting frontline service delivery for the people of Kilkenny. The Budget provides for continued investment in essential infrastructure, community facilities and local amenities, while also addressing the ongoing impact of inflation on the delivery of Council services. While there are many competing priorities and demands for funding, this Budget reflects a realistic and sustainable response, supporting the Council's commitment to maintaining and enhancing services across County Kilkenny

APPRECIATION

We would like to sincerely thank the Elected Members for their extensive engagement, support and constructive input throughout the budget process.

We also wish to acknowledge the commitment and dedication of staff across the organisation. Their efforts in delivering essential services, supporting local communities and progressing the Council's Capital Programme have ensured that a high standard of service continues to be provided despite ongoing financial and operational challenges.

We extend our sincere thanks to our Management Team colleagues, Tim Butler, Mary Mulholland, Fiona Deegan and Ian Gardner, together with their respective teams, for their valued contributions throughout the year and their assistance in the preparation of this Budget.

A special word of thanks is due to the Finance Team for their professionalism and meticulous work in compiling the Budget and for their stewardship of the Council's finances throughout the year.

Finally, we would like to thank the Cathaoirleach, Cllr. Joe Malone, for his leadership, support and engagement during the budget process.

Yours sincerely,

Lar Power,
Chief Executive

Martin Prendiville,
Director of Finance

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BUDGET 2027 – FINANCE OVERVIEW

The details of the Draft Budget 2027 are set out in the tables on pages 42 to 76. Total estimated expenditure for 2027 amounts to **€136.4 million**, compared with **€129.4 million** in 2026, representing an increase of **€7 million (5.4%)** year on year.

The continuing impact of inflation over recent years has significantly increased the cost of delivering services and implementing capital projects. While inflationary pressures have eased somewhat, the cost of many goods and services remains substantially higher than historic levels, placing ongoing pressure on the Council's financial resources and reducing the capacity to fund discretionary expenditure.

The Government has confirmed that local authorities will receive funding to cover **80% of any additional payroll costs** arising from a new national pay agreement. This support will assist in addressing the continuing increase in staff-related costs while minimising the impact on service delivery.

The Draft Budget also assumes a **50% recoupment** of the additional Fire Service costs of arising from the implementation of the Workplace Relations Commission agreement reached in 2023. The remaining cost continues to place a significant burden on the Council's resources.

Despite these financial challenges, the Draft Budget seeks to maintain the overall level of discretionary expenditure while prioritising key areas of service delivery. Additional funding has been provided for **housing maintenance, road maintenance, town regeneration initiatives, climate action measures, parks and open spaces, fire services, festivals and events, and library services**. These increases are intended to address growing service demands, protect existing service levels and support the continued social, economic and environmental development of County Kilkenny.

Some of the key expenditure provisions in the draft 2027 budget are as follows:

Housing

- Housing Maintenance - €8.5m, increase of €1.5m.
- Expenditure on Homeless Services - €1.96m, increase of €460k.
- Expenditure on RAS/Leasing - €13.92m, increase of €1.67m.
- Housing Grants Expenditure - €2.8m, increase of €368k *(15% funded from Council funds).*

Roads

- Total expenditure on Roads Maintenance and Improvement - €25.7m, increase of €1.1m.
- Funding provision for Community Involvement Schemes - €1m, increase of €40k.
- Municipal funding allocation included at €200k, no change.
- Provision of €463k for write-down on outstanding balance on St. Francis Bridge, no change.
- Provision for loan repayment of €283k on the St. Francis Bridge, no change.
- Provision of €250k for write-down on outstanding balance of Breagagh Valley Infrastructure, no change.
- Provision of €125k match funding for Loughmacask infrastructure, no change.
- Expenditure on maintenance and management of car parks - €1.48m, increase of €114k.

Water Services.

- Expenditure incurred on Water Services of €1.4m to be recouped from Irish Water.
- Provision of €105k for testing and auditing of 108 small private water supplies.

Development/Community.

- Kilkenny Tourism Subvention - €80k, no change.
- Festival support - €130k, increase of €10k.
- Christmas Festival - €230k, increase of €70k.
- St. Patrick's Day - €265k, increase of €175k.
- Shop Front Signage Enhancement Pilot Scheme - €50k
- Summit of the Cities - €41k

- Year of the Normans - €50k
- Craft Strategy - €35k
- Tidy Towns - €14k, no change.
- Woodstock Maintenance - €330k – increase of €10k.
- Castlecomer Discovery Park - €80k, no change.
- Kilkenny Countryside Park – Maintenance - €72k, no change.
- Callan Friary Development - €20k, no change.
- Exit 4 Urlingford Hub – €20k – no change.
- Drum Youth Centre - €60k, no change.
- Traveller Horse Project - €20k, no change.
- Town Regeneration - €675k, increase of €179k, €200k recouped.
- Bike Week - €25k, no change.
- Ukrainian Support and LAIT Office - €1m, fully funded.
- Provision for match funding for Town & Village Renewal and other grant schemes- €35k, no change.
- Regional Assembly Contribution - €140k, increase of €18k.
- Management of Archives - €12k, no change.
- Night Time Economy Pilot - €141k, increase of €11k.
- Derelict Sites - €20k, no change.
- Local Enterprise Office - €1.65m, increase of €140k.
- Heritage Programme - €135k, increase of €5k for Heritage Walls funding.
- Biodiversity Programme - €36k, no change.
- Medieval Mile Museum Subvention - €330k, no change.
- Conservation Grant - €300k, no change.

Environment
- Historic Landfills - €176k, increase of €35k
- Recycling Centres & Bring Banks - €224k, no change.
- Dunmore Civic Amenity site operating costs - €900k, increase of increase of 49k.
- Illegal dumping - €45k, no change.
- KKB - €10k, no change.
- Street Cleaning - €1.8m, increase of €178k.
- Burial Grounds Maintenance - €400k, increase of €15k.
- Burial Ground Grants & Improvements - €54k, increase of €15k.
- Civil Defence - €292k, increase of €11k, €123k recouped.
- Water Safety - €125k, increase of €29k
- Fire Service - €7.99m, increase of €215k.
- Climate Action Team- €393k, decrease of €173k.
- Climate Action Community Grants - €577k fully funded.

Recreation
- Library Service - €3.97m, increase of €348k.
  - Library Book Fund - €315k, increase of €65k.
- Maintenance of Parks and open spaces - €2.859m, increase of €172k.
- Amenity Grants - €145k, increase of €5k.
- Playground Maintenance - €220k, no change.
- Support for sporting bodies - €89k, increase of €5k.
- Arts Expenditure - €556k, increase of €37k.
- Watergate Subvention - €170k, no change.
- Rothe House Subvention - €100k, increase of €10k.
- Capital Loan Butler Gallery - €149k, no change.

Veterinary / Animal Welfare
- Veterinary Expenditure - €0k – Council no longer responsible for this service.
- Control of Dogs - €292k, increase of €75k.
- Control of Horses - €45k, decrease of €20k.

Miscellaneous Services.
- Coroner - €230k, no change.

- Register of Electors - €277k, no change.
- Administration of Rates Office - €380k, increase of €66k.
- Rates strike off - €1.025m, decrease of €175k.
- Motor Tax Office - €540k, decrease of €26k.
- Central Management Costs excluding pensions - €12.43m, increase of €1m.
- Increase in IT costs of - €283k.
- Pension Charge - €5.4m, decrease of €100k.

It is critical that the Council continues to ensure that expenditure is in line with the income available.

Housing Maintenance
As the Council continues to increase its housing stock, the importance of maintaining this valuable asset is all the more critical. The trend in recent years has been a steadily declining contribution from national funding models towards management and maintenance of vacant stock. This coupled with the urgency to turn around vacant units for reletting to meet housing demand continues to place a significant financial burden locally. Under the 2026 Voids Maintenance Programme Kilkenny County Council have received department funding in the amount of €550k towards the renovations of 55 units. Works are ongoing on this voids maintenance programme and its envisaged that a minimum of 80 units at an average cost in excess of greater than €25,000/unit will be completed under this programme during 2026.

The Council has a current housing stock in excess of 3,050 units. We received and responded to over 7,000 maintenance requests last year with the figure for 2026 likely to be higher. This is a continuing challenge to meet demands for reactive maintenance.

National Housing policy on housing stock has moved towards an asset management system-based stock condition survey of all local property units. Funding will move from response to a planned maintenance approach. We are committed to moving towards a planned maintenance programme on a phased basis to identify deficiencies in our stock and strategically address these issues.

Housing Assessment/Allocation
Social Housing supports are provided by Local Authorities and Approved Housing Bodies (AHBs) for people who cannot provide accommodation from their own resources or rent accommodation privately. Applications for Social Housing Supports are made to and assessed by the Housing Assessment team. In 2026 Kilkenny County Council has received an average of 80 applications each month.

The way we allocate the majority of social houses has changed dramatically with the introduction of Choice Based Letting (CBL) in December 2023. CBL is a different approach to the allocation of social houses that is designed to place choice at the heart of the letting scheme. This is a more equitable and transparent system for applicants. The CBL is very effective at reducing refusal rates meaning that properties are occupied more expeditiously resulting in a more efficient and less administrative process.

Housing Rent/Tenant Purchase
The Housing Department is working towards an annual rent review process and has planned for an expanded Rents Team to deliver same. Regular rent reviews avoid sharp shocks to household finances and ensures that all households are assessed equitably in accordance with their income. On average, rents charged by Kilkenny are currently less than 20% of household income with some households paying less than 10% of their income towards differential rent. A review of the Differential Rent Scheme was undertaken in 2026 which introduces a streamlined rent calculation process. The scheme balances affordability with financial sustainability, generating sufficient revenue to support the continued delivery of high quality housing services into the future. The Housing Rents Team also process Rent Supplements for tenants of the 44 approved AHBs. These rent reviews are more frequent than the LA rent reviews as there is a large percentage of AHBs that manage short term tenancies.

Housing Community Development

Tenancy Management
The Tenancy Management Section deals with anti-social behaviour complaints in relation to our tenants. Cases of serious anti-social behaviour are dealt with using enforcement procedures set out in the Council's Anti-Social Behaviour Strategy. This draft budget retains

funding for three Tenant Liaison Officers (TLO's) as well as funding for a Social Worker. The TLO's also provide advice to tenants on all details of their tenancy.

Estate Management Grant
Kilkenny County Council recognise the importance of resident and tenant participation in estate management and commit to work in partnership with residents and tenants on Kilkenny County Council estates to promote estate management in their estates. A total of over €38k was paid out to 50 residents' associations/groups in 2026.

Homeless Services
Homeless Services in Kilkenny City and County are co-ordinated by Kilkenny Homeless Action Team (KHAT). The team is managed by Kilkenny County Council and includes membership of both statutory and NGO service providers. The principle aim of KHAT is to develop and enhance the delivery of Homeless Services in an integrated, efficient and effective way, with a key objective to assist homeless persons into their own homes as quickly as possible.

The Housing Office continues to see an increase in the number of homeless presentations over the last couple of years. The cases presenting are increasing in complexity and the options to provide emergency accommodation are diminishing making the provision of effective homeless services very challenging. The emergency homeless accommodation budget is funded 90% by the Department of Housing Local Government & Heritage and 10% from local provision in the Council's annual budget. Difficulties in sourcing smaller affordable private rented accommodation in Kilkenny City has resulted in challenges for our Placefinder and Social Care service who work to prevent homeless presentations.

Support to Housing Capital Program

Social Housing Investment Programme
Under Social Housing Investment Programme (SHIP), Kilkenny County Council progresses delivery in accordance with the Housing for All targets, across the City and County where there is a housing need, in line with the Housing Delivery Action Plan 2022-2026. Housing delivery is completed via direct build construction projects, turnkey construction projects, Part V and renewal projects. Housing to accommodation tenants with disabilities are also included in the housing programme to support housing applicants with additional needs and service providers seeking appropriate accommodation for persons with specific needs. Projects are developed from site purchase, feasibility, planning, design and construction stages to completed units when they are passed on to the Allocations Team for occupancy. Kilkenny County Council also has a limited acquisition programme where property is purchased for approved social housing applications on the housing list, who are in supported tenancies, e.g. under HAP or RAS, where a valid Notice to Terminate has been served – known as Tenant in Situ acquisitions. Once off acquisitions are also considered for approved social housing applicants where no other alternative/suitable accommodation is available for applicant(s) with specific housing need. KCC acquire Part V properties under SHIP as per planning conditions on development where there are more than 9 residential units on a site.

Capital Assistance Scheme
Under the Capital Assistance Scheme (CAS), Kilkenny County Council supports the Voluntary Housing Sector by administrating the CAS scheme and making funds available to Approved Housing Bodies to acquire and develop properties for specific category of persons in need of housing, namely homeless, elderly, persons with disabilities, persons in congregated settings, care leavers and victims of domestic violence. KCC is the point of contact for AHBs seeking CAS funding and have an oversight role to ensure that applications are assessed and progressed within the terms and conditions of the CAS scheme and to release funding as appropriate.

Capital Advance Leasing Facility

Local authorities assess proposals from Approved Housing Bodies for general social housing needs and may provide support to build or buy accommodation for social housing. The Capital Advance Leasing Facility (CALF) funding is capital support provided to Approved Housing Bodies (AHBs) by local authorities to facilitate the funding of construction, acquisition or refurbishment of new social housing units for general social housing needs. This loan facility can support up to 30% of the eligible capital cost of the housing project, with the housing units provided to local authorities for social housing use under long-term lease arrangements known as Payment and Availability Agreements. Kilkenny County Council administration responsibilities include reviewing the proposals, compiling community sustainability reports, reviewing and signing P&A and CAA Agreements, advance CALF funds to AHBs, nominate/allocate tenants to the units, monitor P&A contracts, i.e. compliance & payment reviews and providing regular progress reports on Delivery to Department of Housing.

Housing for All Social Housing Targets compared with delivery / projected delivery under SHIP, CAS and CALF schemes

Year	Target	Delivered / Projected
2022	170	142
2023	149	182
2024	153	167
2025	164	136
2026	167	152
TOTAL	**803**	**779**

Affordable Housing

Kilkenny County Council delivered 10 additional affordable purchase schemes in 2026 giving a total affordable for sale delivery of 91 units for the period 2022-2026 under the Housing for All Action Plan. The Affordable Housing Team also works with AHBs supporting the delivery of cost rental housing with 37 units provided over the plan period giving a total delivery of 128 units compared to a target of 76 units.

Affordable Housing Delivery

Year	Target	Delivered / Projected
2022	5	0
2023	14	10
2024	21	61*
2025	18	47*
2026	18	10
TOTAL	**76**	**128**

*Includes cost rental units

Mortgage to Rent Scheme

The Mortgage to Rent (MTR) scheme is a government scheme to help homeowners who are at risk of losing their homes due to mortgage arrears. It lets homeowners in mortgage difficulty switch from owning their home to renting their home as social housing tenants. The scheme is overseen by the Department of Housing, Local Government and Heritage and is administered by the Housing Agency. The MTR scheme is a social housing option only available if you are eligible for social housing support and your mortgage is unsustainable.

RAS/Leasing
The Rental Accommodation Scheme (RAS) was established in 2004. Kilkenny County Council has entered contractual arrangements with 202 Landlords, and the monthly rent is paid directly to the Landlord by the Council and the tenant's differential rent is paid to the Council on a weekly basis. Currently in Kilkenny, there are a total of 263 RAS properties (some Landlords have multiple properties). Following a review in 2025 by DHLGH, there was several recommendations, which included the need to promote RAS and attract new landlords and retain existing landlords. There is a designated staff member in Kilkenny to implement this recommendation.

Housing Loan
Kilkenny County Council provides Housing Loans to eligible housing applicants to purchase both new or second-hand properties, or to self-build under the Local Authority Home Loan Scheme. This loan is a Government backed mortgage and is available for people who are unable to obtain sufficient funding from commercial banks to purchase or build a home. The challenge continues to be the availability of affordable houses and apartments to purchase within the maximum market value of the scheme limits in Kilkenny.

The Local Authority Purchase and Renovation Loan, introduced on the 22nd July 2024 expands the types and numbers of homes eligible under current local authority mortgage lending rules. It provides support for non-habitable homes to be purchased and for renovations to be financed. All homes to be supported must be eligible for the Vacant Property Refurbishment Grant and application is subject to meeting the existing local authority mortgage lending criteria and the project meeting scheme lending criteria.

Tenant (Incremental) Purchase Scheme 2016
Tenant (Incremental) Purchase Scheme 2016 allows local authority tenants to purchase their homes. The Scheme was revised in January 2024 to expand the eligibility criteria for application under this scheme. Local authority tenants who qualify for this scheme can purchase their local authority home from Kilkenny County Council at a discounted rate based on their income. An Incremental Purchase Charge equal to the discount granted on the market value of the property is placed on the property for a set period of time.

Housing Grants
Kilkenny County Council administers a number of grant options to assist older people and people with a disability in carrying out works which are necessary for the purposes of rendering a house more suitable for their accommodation needs. The draft budget retains the funding to be made available for housing grants under the three grant schemes:

(i) Disability Housing Grants,
(ii) Mobility Assistance Grants, and
(iii) Housing for Older Persons Grants.

Following a review of the Housing Adaption Grants the following changes were introduced in December 2024: -

- Local Authority contribution reduced from 20% to 15% *(exchequer funding increased to 85%)*
- Increased upper level of grant funding from 95% to 100% subject to income
- Maximum grant funding increase from:

1. HOP €8,000 to €10,700 (33% increase)
2. HGD €30,000 to €40,000 (33% increase)
3. MAG € 6,000 to €8,000 (33% increase)

The 2026 housing grants allocation was €3.35m which comprised of 85% funding from the Department and 15% contribution from the Council. This was a significant increase on the 2025 funding.

HAP

Housing Assistance Payment (HAP) is a financial support to assist those renting privately and who are eligible for social housing support. Local authorities make a monthly rental payment on behalf of the tenant to the landlord, subject to terms and conditions and in return, the HAP tenant pays a weekly contribution towards the rent to the local authority. The weekly rent contribution is based on the household's income. It is calculated in the same way as the rent paid by a tenant of a local authority-owned property. This must be paid to remain eligible for HAP. We currently have 292 HAP tenancies.

Road Transportation & Safety – Service Division B

Road Maintenance and Improvement

NON-NATIONAL ROADS
Kilkenny County Council manages a total road network of 3,300 km, with 3,000 km being regional and local (non-national) roads. The Council's local contribution to road maintenance and improvement works for non-national roads amounted to €2.496 million in 2026.

For 2027, we are increasing our local allocation by €150k to cover costs associated with improvements and repairs to local roads through the Road MD Offices. Additionally, we are setting aside €1m to address the backlog in remedial repairs to local tertiary roads under the Community Involvement Scheme.

Road Improvements are largely funded via the Capital Account and through the Annual Roadwork's Scheme, adopted by the Members in March of each year following the announcement of Transport Infrastructure Ireland (TII) and Department of Transport Grant Allocations. In recent years Kilkenny County Council has benefitted from certain flexibilities afforded to the Council in the assignment of grant allocations. In the context of the 2027 Roadwork's Scheme, it is important that this flexibility is retained to support the Council in achieving efficient management and improvement of the road network.

The main road improvements on the Non-National road network are funded from the Road Restoration Improvement and Maintenance Grant Scheme for which the Council received a grant allocation of €13.79m in 2026. Significant progress has been made on the Non-National road network over the years since the Restoration Grant was introduced and the condition rating of the roads in County Kilkenny compares favourably with any other County in the state.

Other key Non-national road funding strands in 2026 included a Discretionary Grant allocation of €2,707m, Strategic Rehabilitation of declassified National roads grant of €400k, a Bridge Rehabilitation Grant of €430k, Low Cost Accident Scheme grant of €448,550, and Community Involvement in Roadworks *(CIR)* funding of €583,075.

In addition, Kilkenny County Council received additional funding for Climate Change Adaptation of €515,000 and Drainage Works funding of €587k.

Details of the Non-national road grants for 2027 will be issued in January 2027. These have risen from €9.7m in 2017 to €21.7m in 2026.

NATIONAL ROADS
Pavement Schemes and Major\Minor Works Programme
Under the Pavement Improvement and Major\Minor Works Programme, financed by Transport Infrastructure Ireland, Kilkenny County Council progressed the following Schemes in 2026:

- **N76 Callan By-Pass Pavement Scheme** The scheme will involve the rehabilitation of approximately 3.5km of pavement, on the N76 National Route in County Kilkenny. The project shall comprise the following elements: Pavement structural improvements and ancillary road works, kerbing drainage, including nature-based solutions, and road markings, HD 15 Junction and Link Safety Improvements; Active Travel Facilities refurbishment and upgrade, pedestrian crossing facilities; Structural Maintenance and Active Travel Enabling Works at Kings River Bridge; Vehicle Restraint System (VRS) Refurbishment and Improvement; and Route Signage Strategy modifications.
  The scheme is currently under detail design for the preparation of Tender documentation, and subject to TII approval to proceed it is expected to go to tender during Q4 2026 with

construction to be completed by Q2 2028. The preliminary PARR report estimate is €4.66m ex Vat.

- **HD 28 Pavement Renewals & Pavement Asset Repair and renewal Schemes 2026** comprises the following;
  - **N24 Rathkieran to Aglish** 3.1km wearing course replacement at a cost of €1.3m vat incl. significantly completed in 2025 with the final 0.4km completed Q2 2026.
  - **N77 Castlecomer Road Roundabout HD28 Scheme 2026** roundabout and approaches wearing course replacement at a cost of €0.307m vat incl. under construction will complete Q2 2026.
  - **N78 Coolbaun HD28 Scheme 2026** 1.2km replacement of wearing course at a cost of €0.445m vat incl completed Q3 2026.
  - **N76 Kilamery HD28 Scheme 2026** 2.6km wearing course replacement at a tender cost of €1.45m vat incl. with works commencing Q1 2027.
  - **N29 Slieverue RA and Southern Leg Pavement** Scheme 2026 Slieverue roundabout and 0.85km of road surface course replacement at a cost of €0.918m vat incl. completed Q3 2026.
  - **N76 Reviewsfield Pavement Scheme 2026** 0.9km of road surface course replacement at a cost of €0.48m vat incl. completed Q2 2026.

- **N77 Ballyragget to Ballynaslee Minor Improvement Scheme –** Works completed, official Road Opening ceremony on 16th April 2026.

- **N24 Waterford to Cahir –** Q3/4 Tender process ongoing for the appointment of consultants for Phase 3 (Planning & Design / Design and Environmental Evaluation) and Phase 4 (Statutory Processes) with appointment anticipated Q4 2026

- **N25 Waterford to Glenmore –** Q3/4 Tender process ongoing for the appointment of consultants for Phase 3 (Planning & Design / Design and Environmental Evaluation) and Phase 4 (Statutory Processes) with appointment anticipated Q4 2026

- **N24 Carrick Road Improvement *(Bends West of Mooncoin)*** The application for 177AE Planning and CPO was approved by An Bord Pleanala on the 20th March 2024. The notice of confirmation was published by Kilkenny County Council on 29th May 2024. However, leave to apply for a judicial review was sought by three applicants on the 13th May 2024 and subsequently granted on the 10th June 2024. ABP and the Attorney General are respondents in the case with Kilkenny County named as a notice party. ABP, now named An Coimisiun Pleanala, conceded the case in mid-2025 and the courts have instructed the case to revert to the point in the process where ACP must decide whether to hold an oral hearing. Kilkenny County Council review is ongoing (Q2/Q3)in preparation of a submission to ACP in Nov 2026 on foot of an ACP request to submit an updated response.

Public Lighting

Public Lighting – Maintenance

Kilkenny County Council maintains approximately 12,242 public lights which represents a 2% increase in lighting units in the past year. Approximately 86% of the public lighting stock is now using LED technology. The annual investment in public lighting provision per annum is c. €900k. Income from Transport Infrastructure Ireland for public lighting on National Roads and under the Motorway MMaRC contract in 2026 was €170k and the balance of the funds required comes directly from the Council's own resources. It is anticipated that similar funding will be received from TII in 2027

Energy Efficiency, Energy Conservation and Climate Change

In 2022-2026, Kilkenny County Council as Lead Authority for Region 2 of the National Public Lighting Energy Efficiency Project *(PLEEP)*, intends to retrofit the balance of the lighting stock through this Project. The Contractor commenced work in early 2023 and commenced installation of the lanterns in Kilkenny in 2024. Works continue to close out the project in 2026.

Traffic Management Improvement

Kilkenny City North Transport Project

Kilkenny County Council considers the Northern Ring Road Extension project a critical piece of infrastructure for the City and County. This is now being progressed with the Department of Transport (DoT) under the Kilkenny City North Transport Project (KCNTP).

Kilkenny County Council appointed consultants AtkinsRéalis in 2025 to progress the scheme through the next phase of design. This includes an extensive suite of environmental surveys currently underway ensuring a robust approach is taken through the design phase. The design phase includes public consultations one of which conducted in 2026 and a further two expected in 2027. Website kcntp.ie is also available to inform the public throughout the project.

South-North Access Road & Greenway Connectivity

Kilkenny County Council are progressing the South-North Access Road in Ferrybank. The scheme includes c.940m of new road infrastructure linking both the Belmont Road and Abbey Road through a brownfield site. The development also includes a trailhead carpark with pedestrian and cyclist links to the greenway. The scheme was approved Part 8 Planning in 2024 and the CPO of the required lands has been progressed to Notice of Entry. The scheme is currently undergoing archeological surveys and is expected that construction of the scheme will commence in Q1 of 2027. This will facilitate opening up lands for development and connectivity to the greenway which is due to open along this section in the coming months.

The R7 Loughmacask Sustainable Links project

Kilkenny County Council appointed consultants in 2025 to develop the Preliminary Business Case (PBC) for the Loughmacask Sustainable Links project. The scheme will include route options and assessment of new road infrastructure under two distinct elements;

- Linking the Kilmanagh Road to the Tullaroan Road; and
- Linking the Tullaroan Road to the Freshford Road.

The commission of works has included a public consultation of the study area in March 2026 and for identified route options in November 2026. A further public consultation will be held in Q1 of 2027 of the identified preferred route before submission of the PBC to the DoT.

The scheme objectives are to relieve traffic congestion issues in the area and assess other impacts such as land use, environmental and social.

IDA Relief Road, Kilkenny City
Kilkenny County Council appointed consultants in 2025 to progress the IDA Relief Road, Kilkenny City project through design and planning. It is proposed to tie the existing IDA road infrastructure (which is currently being reviewed for taking in charge) along the southern boundary of Abbott to the N10 Waterford Road. This project may be delivered in two phases;
Phase 1 – Linking the IDA road infrastructure to the Outrath Road forming a new junction and local improvements.
Phase 2 – Linking the Outrath Road to the N10 Waterford through zoned lands with a new road infrastructure approximately 430m in length.

The proposed scheme is now in discussion with the landowner and is going through the pre-planning application process.

Car Parking
The Traffic Section is managed by the City Engineer's offices and carries out the following functions:

- Manages on and off-street public car parks in Kilkenny City;
- Enforces the parking bye-laws to ensure the efficient use of parking provision to facilitate residents, businesses, commuters and visitors to the City;
- Ensures the free flow of traffic and other road users, thereby reducing unnecessary congestion on City centre streets;

The focus for 2027 includes:

- Continue to expand public realm monitoring and enforcement brief by Community Wardens;
- Deliver park and stride facility in Nowlan Park in collaboration with GAA;
- Prepare and implement Car Park Bye-Laws;
- Implement new Parking Control Bye-Laws;
- Implement approved amendments to the City HCV Management Plan.

Flood Relief Projects
In 2025, two major Flood Relief Capital Projects advanced for both the communities of Graiguenamanagh and Ballyhale.
Stage 1 (Option Selection) of the Graiguenamanagh Tinnahinch Flood Relief Scheme was completed in April 2025 and the scheme moved into Stage 2 – Planning Phase. It is expected an application for permission and CPO will be lodged with an An Coimisiun Pleanala Q4 2025.
The Ballyhale FRS is now in Stage 3 – Detailed Design – Tender Documents & Tendering process. It is envisaged that construction on the Ballyhale FRS will start in Q3 of 2026.
These schemes will provide a standard of protection to approximately 92 properties and will have a significant social and economic benefit to the effected communities of both Graiguenamanagh and Ballyhale.

Two further flood relief schemes of Freshford & Piltown FRS's were given approval by the OPW to commence as Pilot Schemes in the summer of 2024. A working group has been established with the OPW, Donegal and Kilkenny County Councils on establishing the delivery mechanisms for this pilot scheme.

OPW Minor Works Schemes
- Works on the provision of flood protection to an individual property at Ardaloo were completed in Q2 2025.
- TBEB Ltd. have been appointed to proceed with the construction of the Callan Minor Works scheme consisting of flood protection measures at the KCAT car park, Keogh's Lane & Bridge Street. It is envisaged that works will commence in Q4 of 2025.

Water Services – Service Division C

Irish Water
The service level agreement with Uisce Eireann will cease at the end of 2026. This has resulted in a decrease in the Water Services allocation by €2.6m There is corresponding reduction in income as all of this expenditure was recouped from Uisce Eireann.

Rural Water Programme
The Rural Water Programme remains the responsibility of Kilkenny County Council and facilitates the continued support of water and waste water services to over 210 group schemes in the County.

Kilkenny County Council's Rural Water department oversees the

- Administration of Grant aid to individual households with private wells, providing guidance and assistance where overall responsibility remains with the homeowner.
- Regulating and administrating grants for private and public water and wastewater group schemes.
- Supporting and promoting the rural water programmes annually which aims to assist with upgrading and protecting private group schemes.

European Union (Drinking Water) Regulations 2023 (S.I. 99 of 2023)
Kilkenny County Council, as a Supervisory Authority, is required to identify all private water supplies within the county and ensure that drinking water quality is monitored on an ongoing basis. Monitoring is undertaken through water sampling and testing. This allows for any water quality issues to be detected and addressed, thereby protecting public health.

Public Conveniences
Facilities are provided at six locations across Kilkenny and the annual costs of operations and maintenance has increased year on year resulting in a requirement for additional resources to maintain the standards required for public convenience services.

Development Management – Service Division D

Incorporates a number of different services areas to include Planning, Tourism, Economic Development, Community, Heritage & Conservation. These serviced are focussed on the economic development along with planning for sustainable development, planning control and enforcement across the City and County.

Forward Planning
Development Plan 2021 – 2027 - Update on Review
The current City and County Development Plan, this plan is due to expire in 2027 and accordingly requires a review. In the interim, legislation has been passed allowing the plan to be extended to, at the latest, 28 February 2030. Kilkenny will be one of the first, if not the first Local Authority to extend their current development plan before commencing a review of same. The Planning Authority recently entered into discussions with the Department and the Office of the Planning Regulator in relation to the extension of the plan and has commenced the process.

The review of the City and County Development Plan for the period 2030-2040 has to commence before end of August 2027. The reason for the extension of the current plan is that the review requires the planning authority to await progress on the Regional Spatial and Economic Strategy for the Southern Region. The Southern Regional Assembly are currently in the process of preparing a draft RSES (Regional Spatial and Economic Strategy), and WMASP (Waterford Metropolitan Area Strategic Plan) which includes the Ferrybank area of Kilkenny. It is anticipated that a draft RSES will be published before Christmas of this year.

Ministerial Guidelines on Housing Growth
In the interim, the Minister published new Guidelines on the implementation of the *National Planning Framework* (NPF) *First Revision*. (*NPF Implementation: Housing Growth Requirements Guidelines for Planning Authorities*) These Guidelines set out the housing demand projections to 2034 and 2040 for each local authority. Each local authority had to assess the current City and County Development Plan core strategy and review the adequacy of existing zoned lands to cater for the NPF housing growth requirement for the full duration of the existing Development Plan. KCC completed the review and subsequently adopted two variations to include sufficient zoning of lands to 2034. Variation 8A, which changed the zoning of land in Kilkenny City and 8B for the inclusion of zoning maps for Callan, Graiguenamanagh and Thomastown. Two further variations for updated settlement plans for Castlecomer (Variation 5) and Ferrybank/Belview (Variation 6) were also adopted.

Castlecomer Settlement Plan (Variation 5)
Notwithstanding the adoption of Variation 5, the Office of the Planning Regulator (OPR) issued a notice in April in respect of the Castlecomer Settlement Plan (Variation 5), suspending the zoning objectives for lands in Flood Zones A and B in Castlecomer, pending an assessment of the flood risk on the lands. The Council is engaging with the OPW to resolve the issues.

St. Canice's Masterplan
The Masterplan for St Canice's Campus/Lacken, Kilkenny was adopted by the members of Kilkenny Council in September 2026. A Proposed Variation will be prepared to incorporate the relevant provisions of the Masterplan into the Development Plan.

Conservation
Conservation sits across all areas of planning from policy formulation in master-planning and statutory plans to recommendations in Development Management, Enforcement cases as the need arise.

A significant portion of the work of the conservation officer is in the assessment of grant applications under the various Government funded schemes and to recommend and monitor the allocation of grant monies.

The Built Heritage Investment Scheme 2026: Successful projects are nearing completion.

The BHIS Historic Thatched Buildings Stream 2026: Both applicants have successfully completed the thatch work on their properties.

The Historic Structures Fund 2026: Engagement is underway with both successful applicants.

Vacant Sites and RZLT

Residential Zoned Land Tax
The Residential Zoned Land Tax (RZLT) has come into effect. The Council prepare the RZLT maps, and Revenue administer the tax. The settlements currently liable are Kilkenny City, Rosbercon, Callan and Thomastown. Relevant landowners must have filed a return with Revenue by May 2026 and any queries in relation to payment of the tax should be directed to Revenue. The Final Map for 2027 and the Annual Draft Map for 2028 will be published in January.

Development Management
The number of planning applications received year to date to the end of Sept 2026 is 697741, compared to 41 for the same period in 2025. There is still significant activity on housing development, particularly in Kilkenny City with a number of large housing schemes under construction.

As of the end of August 2026, there are a total of 26 multi-unit housing (10 or more residential units) developments with live planning permissions secured within Kilkenny City. Some of these have been built out. Within these schemes there are 2,152 permitted housing units. Within Ferrybank and the larger County towns (i.e., towns with a population of over 1,500 such as Callan, Thomastown, Graiguenamanagh, Castlecomer and Rosbercon) a total of 26 multi-unit housing developments have planning permission. Within these schemes there are permissions for 671 housing units.
Smaller village settlements as designated in the current City and County Development Plans with a development boundary have a total of 12 multi-unit housing developments with live permissions and within these schemes there are a total of 948 housing units.

In total within the City and County there are 64 multi-unit housing developments with planning permission secured. Within these schemes there are 3,771 permitted housing units.

Compliance and Enforcement
The Council's Enforcement Team continues to prioritise the investigation of non-compliance of planning conditions, unauthorised developments, and unfinished estates. The number of enforcement complaints to be investigated to the end of September 2026 is given in the table below. The following Table illustrates the level of activity in development management and enforcement.

Planning Summary	TOTAL January to September 2026	TOTAL January to September 2025
Planning Applications Received	**697**	**741**
Planning Applications Granted	**552**	**566**
Planning Applications Refused	**36**	**50**
Complaints Received	**126**	**100**
Warning Letters Issued	**91**	**75**
Enforcements Notices Issued	**33**	**42**
Cases Closed Cases sent for legal prosecution	**244** **16**	**113** **13**
Section 5s Received	**70**	**42**
Section 5s Decided Upon	**67**	**42**
Class 3A	**4**	**N/A**

Building Control
Valid commencement notices (CNs) submitted: 290 CNs have been received so far this year up to the end of September 2026

September 2026	September 2025	September 2024	September 2023
290	237	268	246

61 Disability Access Certificate, (DAC), Applications were received this year up to the end of September, an increase in the figures for the previous two years.

September 2026	September 2025	September 2024	September 2023
61	43	38	39

Community
The Community Section within Kilkenny County Council continues to make significant progress in building relationships and delivering projects throughout the County. It is hoped to further build on this progress in 2027 allowing us to identify and deliver more successful local projects in more communities.

- The Council will continue to support the Local Community Development Committee *(LCDC)* in its role in collaborating with other agencies in the implementation of the Local Economic and Community Plan (LECP) for County Kilkenny. The LECP 2023 - 2028

provides a framework of actions for community and economic development across the County in the coming years and will direct project development and investment to meet agreed actions within the plan. A review of the LECP Implementation Plan will be carried out to put in place a revised and updated Implementation Plan for 2027 - 2028.

- The LCDC Social Inclusion Community Activation Programme (SICAP) will continue during 2027. This programme has delivered and will continue to deliver investment of over €800k per annum for social inclusion measures over the 5 year period.

- The LCDC will be supporting the delivery of the Healthy Ireland Programme with initiatives continuing and expanding the implementation of agreed actions for Kilkenny in 2027.

- A new LEADER Programme commenced in 2024 with Kilkenny Leader Partnership continuing as the Local Action Group. The Council and LCDC will actively support the implementation of a successful LEADER programme throughout the County under the new funding round 2023 to 2027.

- Kilkenny County Council will continue to support many initiatives and programmes all over the County including the Kilkenny Traveller Community Movement, Kilkenny Volunteer Centre, The Drum Youth Facility, Comhairle na nÓg, the Garda Youth Diversion Programme, Ossory Youth, The Rural Transport Initiative- Ring – A- Link, Estate Management and the Childrens and Young Peoples Services Committee, amongst others. Kilkenny County Council has a strong commitment to community programmes and events which is evidenced by the continued financial provision to such initiatives under a range of programmes.

- The Community Section will continue to develop and submit applications for funding under the Rural Regeneration and Development Fund (RRDF), Town and Village Renewal (T&VR), CLAR and other funding streams as available during 2026, supporting and ensuring project delivery where funding allocations are made. Projects delivered in 2026 under the Town & Village scheme included a project in the village of Dunnamagin for a community space along with CLÁR projects delivered in Muckalee, Windgap, Kilmoganny, Coolagh and Tullogher Rosbercon.

  Work has commenced on the RRDF projects for enhanced public realm and safety measures in Piltown along with the RRDF funded project for the connectivity link from the South East Greenway to Glenmore.

- The Kilkenny Local Community Safety Partnership was set up in 2025 and is supported by the Community Safety Co-Ordinator. The membership of the partnership has been agreed and an Induction meeting took place in 2025. The LCSP are responsible for bringing all the relevant state services and the community together at local authority level and play a pivotal role in addressing some of the challenges facing communities across the County. The Safety Partnership will serve as a collaborative platform, bringing together relevant state services, community representatives and stakeholders to identify and prioritise local safety concerns, develop a local community safety plan and co-ordinate multi-agency efforts for safety initiatives.

- The Community Section will continue to deliver and administer the following programmes during 2027**:-**
- **Community & Cultural Facilities Capital Scheme** supporting community groups in delivering community projects throughout the County
- **Community Events Grants Scheme –** providing small grants to support community events.
- **Local Enhancement Programme –** administering the LCDC grant fund supporting communities in Kilkenny with a mix of small and capital grants available.

- **The Commercial Paint Scheme -**administering the grants scheme for commercial premises across all municipal districts.
- **CLÁR Scheme –** supporting, administering and developing applications for CLÁR eligible areas in County Kilkenny.

Age Friendly Programme
Kilkenny County Council launched the new Age Friendly Strategy 2025 – 2028 in July 2025. The Council will continue with all stakeholders, through the Age Friendly Alliance to collaborate with the various agencies in implementing the goals and objectives of the new Age Friendly Strategy. The Kilkenny Older People's Council will continue to be supported through the Age Friendly Programme with the facilitation of the OPC executive meetings, administrative and financial support.

The Public Participation Network (PPN)
The Community Section continues to support the PPN in the delivery of services to support the community and voluntary sector in the County. Work will be increased to support capacity building in the sector to ensure continued engagement with emerging groups around the County.

Town Regeneration Office (TRO)
Following on from a successful application for funding under RRDF for Urlingford, the TRO are progressing a design plan for the public realm area and the provision of a community park and car park. The TRO continues to support the refurbishment of Carnegie library and surrounding public realm area funded under THRIVE, with construction to commence in 2027. The TRO will also be working to progress actions under the regeneration framework plan for the Butts area following the successful outcome of funding application under TCRIF.

Derelict Sites

The TRO continues to follow up on derelict sites and vacant properties in an effort to eliminate dereliction and vacancy throughout the City, Towns and Villages through the powers under the Derelict Sites Act and by promoting the vacant property grant to owners.

The TRO instigated 9 properties for compulsory acquisition to date in 2026 and issued invoices for all properties where the derelict sites levy applied. Inspections of properties continue with sites being added and removed from the Register, as appropriate. There will be some changes to working arrangements, pending the introduction of the new Derelict Property Tax.

Vacant Homes Grant

The Town Regeneration Office also manages the Vacant Homes Grant applications with approx. €9m paid out to date. The scheme's popularity continues with a steady stream of applications. The scheme was extended this year to offer an over the shop grant and an expert advice grant. The TRO Team attended the Iverk show in Piltown to promote the scheme and held 2 promotional events in April in Cillin Hill.

Creative Ireland Programme

Building on the achievements of 2026, the Creative Communities Engagement Officer continues to strengthen the Kilkenny Creative Ireland Programme with a clear emphasis on inclusivity and accessibility.

Through targeted engagement, expanding consultation with young people, artists, and community groups, with a particular focus on seldom-heard communities to ensure their voices shape programme delivery. Community-led development, supporting initiatives that raise the profile of local creativity, broaden participation, and improve access through tailored responses to identified needs.

Active programme support, administering and promoting the Creative Ireland Programme while deepening engagement across the wider community.

Economic Development & Promotion

Local Enterprise Office (LEO)
The LEO is the first stop shop and point of contact for all businesses in County Kilkenny. LEO support services that enable the Council to play a positive and proactive role in assisting small businesses to start and to grow throughout the County. The qualification criteria for some schemes have been expanded to include businesses with up to 50 employees. These include Green for Business, Energy Efficiency grant, Digital for Business and Grow Digital Vouchers.

Businesses are supported by LEO staff to avail of a number of financial and soft supports to assist them including:

- Direct financial assistance including business expansion grants, priming grants, feasibility studies, grad start supports, energy efficiency grants, market explorer funding and R&D supports.
- Business specific schemes for business to support them to increase productivity, enhance sustainability and digitalisation.
- Delivery of training courses including, the Start Your Own business course and Management development training.
- Delivery of an extensive specialised business specific mentoring on a variety of topics including finance, marketing, social media marketing and HR

Kilkenny.ie – The Best of Ireland
The Council continued to promote the Kilkenny brand – Kilkenny.ie – The Best of Ireland. The brand positions Kilkenny as an outstanding destination for residents, customers, visitors and investors. The Council is using the brand to promote Kilkenny as an ideal place to visit, shop, work, set up a business and live.

Aligned with this work, the economic development team work in partnership with other agencies to market Kilkenny nationally and internationally as a location to work and to locate business. For 2027, focus will remain on supporting the delivery of projects to improve the attractiveness of Kilkenny as a destination for business including maximising funding opportunities and supporting the Abbey Quarter Master Plan and development of Belview Port. The 2027/2028 Implementation plan for the LECP framework will be developed and delivery will commence in 2027.

Urban Regeneration
The Council secured funding approval under Call 1 & Call 2 of the Urban Regeneration and Development Fund *(URDF)*. Further funding was awarded in 2023 under URDF call 3 specific to town centre regeneration and property vacancy. In September 2026, additional funding of €16.7m was secured under the Towns and Cities Regeneration Investment Fund (TCRIF) to support regeneration in the Butts and Kilkenny City Centre. Delivery under the TCRIF will commence in 2027.

Work under the URDF funding is ongoing and includes work on the public realm in the Abbey Quarter *(AQ)*: the development of a new urban street through the AQ and development of an urban park and public plaza around the St Francis's Abbey national monument and the further refurbishment of the former squash courts on the AQ as a Cultural Hub.

Other URDF funded projects relate to enhancing the streets and public realm in the City Core area to help transform the quality of place and accessibility of the City including works to St Kieran Street and Market Square. Further works are expected to advance on Vicar Street, Rose Inn Street and upgrading the streetscape and laneways in the St Mary's Precinct.

Work is also ongoing under URDF call 2 funding in the North Quays area of Ferrybank. This includes extensive road upgrades in the Ferrybank area and an access route to the greenway.

Craft
2026 saw ongoing work on the implementation of the Kilkenny Craft Strategy. The purpose of the craft strategy for Kilkenny is to maximise the potential of Kilkenny's strong craft brand. in 2027 will see additional signage and other investment in Craft.

#shopkilkenny – Retail Campaign
The Council continues to promote '#shopkilkenny – Keep it Local' message asking shoppers to shop locally and support local business and jobs. Extensive work was delivered during 2026 including a social media promotional campaign; newspaper articles and window decals to align with Home of Halloween.

Night Time Economy
Work is ongoing on the implementation of the Kilkenny City Night Time Economy Action Plan. This plan aims to develop Kilkenny City as the foremost evening and night time destination for residents and visitors which offers a sustainable, vibrant, cultural and diverse experience. 2026/2027 is the third year of this pilot scheme and will see continued delivery of the action plan and look to embed and maximise the night time economy as a key strategic opportunity for Kilkenny.

Kilkenny Tourism CLG
Kilkenny County Council work in partnership with Kilkenny Tourism CLG to deliver extensive marketing and PR campaigns for Kilkenny throughout the year.

Kilkenny Tourism, through digital marketing campaigns, trade and consumer show attendance and other awareness activities work in conjunction with Failte Ireland marketing campaigns to market Kilkenny internationally and nationally as a destination of choice and emphasising key strengths including food, craft, festivals etc

Local Tourism Structures & Networks
Kilkenny County Council continues to invest resources in building the tourism offer County wide through long term partnerships, including with Kilkenny Tourism, Fáilte Ireland and the OPW. This work supports the sustainable development of tourism in Kilkenny City and County and maintains and grows Kilkenny's reputation as a must see, year-round destination. For 2027, priority will be on supporting the continued delivery of the relevant partnership actions under the Failte Ireland Destination Experience development plan.

Festivals & Events
2026 saw the launch of the Kilkenny Festivals Strategy and ongoing work on Kilkenny's Failte Irelands Home of Halloween, St Patricks Festival and Yulefest. Continued emphasis is placed on supporting the delivery of a year-round festival and events calendar in Kilkenny. These festivals attract tourists to Kilkenny and support the vibrancy and Kilkenny's reputation as a year-round destination attracting visitors to the County.

Capital Investment
2027 will see the continued support of the delivery of tourism infrastructure in Kilkenny for which part funding has been received from Failte Ireland including the expected launch of the Medieval Museum of Kilkenny and the Outdoor dining space at Market Square.

Heritage & Conservation Services
The focus of the Heritage Office will be undertaking actions from the year two implementation plan of the County Kilkenny Heritage Strategy 2026-30. This strategy was developed after comprehensive consultation and research on the priorities for heritage in Kilkenny and outlines six strategic objectives: Recording what is at risk of being forgotten; Providing access to heritage as a shared right; Conserving what matters deeply to people; Embedding heritage in decision making across Kilkenny County Council services and in community life; Maintaining the threads of memory in everyday landscapes; Enhancing Awareness of the value, importance and relevance of Heritage in our everyday lives.

The Heritage work programme for 2027 will include phase three of the folk religious sites of Kilkenny project; implementation of the heritage actions in the Kilkenny Climate Action Plan; management of the Community Monuments Fund programme; the development of a programme of initiatives and educational resources to reflect on the influence of the Normans in Kilkenny and coordination of the Kilkenny Public Commemoration Programme. This will be carried out along with the day to day tasks of managing a strategic heritage service for Kilkenny County Council, including developing partnerships, raising awareness, providing advice, developing/implementing policy, collecting data, and promoting best practice to value and safeguard heritage for future generations

Biodiversity Office
Kilkenny County Council will continue to prioritise the protection, conservation and enhancement of biodiversity during 2027, with particular emphasis on implementing the Kilkenny Biodiversity Action Plan 2025-2030.

The Biodiversity Action Plan provides a strategic framework for addressing biodiversity loss across the County. Its six objectives focus on biodiversity leadership, strengthening Council policies and procedures, biodiversity management of public open spaces, habitat mapping and monitoring, protection of species of conservation concern, and community engagement and education.

The Biodiversity Officer will play a central role in coordinating implementation of the Plan and integrating biodiversity considerations across Council services, including planning, housing, infrastructure, parks and the management of public lands. This will involve providing specialist advice, promoting biodiversity best practice and supporting the incorporation of nature-based solutions into Council projects and operations.

Key priorities for 2027 will include progressing habitat mapping and biodiversity surveys, supporting habitat restoration and ecological connectivity, promoting pollinator-friendly management practices, protecting important habitats and species, and addressing invasive alien species where appropriate. Particular emphasis will be placed on identifying practical opportunities to enhance biodiversity on Council-owned lands and public open spaces.

Community engagement will remain an important element of the Biodiversity Programme. The Biodiversity Officer will continue to work with Tidy Towns groups, schools, community organisations, landowners and other stakeholders to support local biodiversity projects, awareness initiatives and educational activities.

The Council will continue to seek external funding, including through the Local Biodiversity Action Fund, to support biodiversity surveys, habitat restoration, conservation projects and community-led initiatives. Collaboration with the National Parks and Wildlife Service, the Heritage Council and other relevant organisations will be essential to maximising available resources and delivering the objectives of the Plan.

The continued resourcing of the Biodiversity Officer post in 2027 will be essential to maintaining progress on implementation of the Biodiversity Action Plan, coordinating projects and funding applications, supporting Council departments and strengthening biodiversity awareness and action throughout County Kilkenny.

Through this programme, Kilkenny County Council will continue to demonstrate its commitment to protecting the County's natural heritage and contributing to a more biodiverse, resilient and sustainable environment.

Landfill Operation & Aftercare

Dunmore and Granny Recycling and Waste Disposal Centres
The Council operates a full-service waste recycling and disposal centre at Dunmore Civic Amenity Site (CAS). 2026 was one of the busiest years on record for the Dunmore CAS, with waste facilities county wide operating at capacity level, Dunmore has seen major increases in waste intake to cater for this. The staff at Dunmore continue to provide a very high level of service to their customers and feedback from the general public is always extremely positive. 2026 also saw the addition of a food waste composter to Dunmore CAS which will produce high nutrient compost.

The Granny Recycling and waste disposal centre in the south of the County continues to provide for waste recycling and disposal services, comparable to those available at the Dunmore CAS.

While the Centre is privately run, Kilkenny County Council makes an annual contribution towards the operational costs of the facility.

Bring Centres
The Council provides and manages 46 Bring Bank Centres throughout the City and County. 38 of these centres contain textile collection service.

2026 has seen the introduction of the new Waste Recovery Charges for all construction and demolition (C&D) materials to landfill sites, extra time and education is necessary for this to be correctly implemented in addition to expected additional roles under the Extended Producer Responsibility.

Waste Regulations, Monitoring & Enforcement

Waste Enforcement
Illegal waste activities continue to be key focus area in waste enforcement, and the council place a strong emphasis on enforcement of all environmental legislation, through the implementation of its RMCEI. Resources are targeted to build on the success of previous enforcement actions.

The key areas of focus are the national waste enforcement priorities which include illegal waste activity by unauthorised operators, C&D waste, end-of life vehicles (ELVs), Household waste & commercial waste and inspections under Producer Responsibility Initiatives. The Southern Region Waste Enforcement Regional Lead Authority (WERLA) will continue to support Kilkenny County Council with legal and technical advice on enforcement activities. Waste Enforcement Programme including cases brought through court proceedings continues to grow and demand significant resources. There are currently 10 waste enforcement cases proceeding to prosecution.

Maintenance & Upkeep of Burial Grounds

The Council manages 14 burial grounds across the County. Each has a caretaker who arranges plot sales, manages the registers and maps for the burial ground and supervises interments. Maintenance is arranged through the Council's Local Area offices.

The Council completed the development of a Columbarium Wall Garden at St. Kieran's Cemetery, Kilkenny City that contains a number of niches, with each niche incorporating a memorial plaque. The cremated remains are placed behind the plaque in a receptacle or urn designed specifically for that purpose.

The Council has no legal obligation to provide additional burial space and will focus on maintaining its current burial grounds.

Litter Management

The Litter Management Plan 2024-2026 outlines targets and objectives for tackling the problem of litter and sets out to achieve quantifiable improvements in the prevention of litter, with the following objectives:

- Prevent and control litter pollution throughout Kilkenny City and County;
- Eliminate litter black spots;
- Continue to develop education and awareness programmes in association with schools and local communities;
- Support new legislation, initiatives and actions that arise;
- Ensure rigorous enforcement mechanisms are in place.

The Litter Management Plan 2024-2026 has undergone a review, and a new plan will be developed in Q1 of 2027 as required under the Litter Pollution Act 1997. This Litter Management Plan will build on the outcomes of previous plans and other initiatives implemented. In a national and local context, litter continues to be a challenge. Emphasis must be placed on reduction of litter and its effective management. The Council acknowledges that while the primary enforcement response must come from Kilkenny County Council, a collaborative approach with all society sectors is required, with individuals taking personal responsibility for their actions being critical to tackle litter successfully.

IBAL

The Irish Business Against Litter *(IBAL)* Anti-Litter League was set up in 1996. An Taisce monitors towns independently on behalf of IBAL and in accordance with international grading standards. The mid-year results in 2026 indicated that Kilkenny City slipped from its customary clean status and was ranked as moderately littered and was 30th out of 40 towns/cities surveyed.

Education and Awareness Programme

There are a variety of initiatives undertaken to engage with local communities to promote the principals of the Sustainable Development Goals (SDG's). These are a set of 17 global goals adopted by the United Nations to promote prosperity, protect the environment, and improve quality of life for everyone by 2030. The SDGs encourage governments, businesses, and communities to work together to create a more sustainable and equitable future for all.

“Let’s Team Up to Clean Up, Together for Kilkenny" engaged neighbourhoods across Kilkenny to complete litter picks this autumn for its 4th year. Schools, youth groups and resident associations participated, taking positive action for their communities. Leaf composting community workshops and film making workshops for transition year students expanded the initiative in 2026 to heighten and diversity engagement.

The Green School Programme remains vibrant in Kilkenny, with 46% of schools actively engaged. Initiatives continue to be rolled out to support schools with their environmental projects including support visits.

The Tidy Towns Forum engages tidy town groups across the county. Meetings allow peer to peer mentoring, information and ideas exchange. Advancing competition scores align with the principals of the Sustainable Development Goals.

Water Quality, Air & Noise Pollution

Water Quality
Water Action Plan 2024
The Water Action Plan 2024, A River Basin Management Plan for Ireland, sets out a roadmap to restore Ireland’s water bodies to the equivalent of ‘good status’ or better and to protect water from any further deterioration. The Water Action Plan 2024 focuses on implementing actions to protect and improve water bodies. There are several action items for Local Authorities within the Water Action Plan. The CCMA are presently progressing a Local Authority Natural Waters business case for resourcing the provisions of the Water Action Plan.

Agricultural
Local Authorities will strengthen the inspection and enforcement relating to agricultural diffuse pollution. Inspections will be targeted and risk-based using all the available evidence, including water quality data, the EPA’s PIP Maps and the Targeting Agricultural Measures Map on up to 4,500 farms per annum during the lifetime of the Nitrate Action Programme.

During 2026 Kilkenny County Council will have completed a total of 308 inspections under the NAIP compared to 241 in 2024 and the 308 in 2025.

Domestic Wastewater Discharge (Septic Tanks)
A review of the National Inspection Plan (NIP) was completed for 2022-2026, with the outcome informing the NIP for the period 2027-2031. An objective of these plans is to prioritise inspections to areas of greatest environmental and public health risk and secure upgrading works where required.

Actions for Local Authorities include engagement with householders to improve general awareness of septic tank maintenance requirements, and to address any failing septic tanks.

The Domestic Waste Treatment Systems grant scheme has increased from €5,000 to €12,000. This has generated a lot of interest and additional queries from members of the public in relation to the criteria for eligibility for the grant. It is to be noted that eligibility for application for the grant is not on a self-referral basis and only arises where a DWWTS has failed inspection.

Local Authorities are targeted to complete 5,800 inspections between 2022 and 2026 under the National Inspection Programme.

During 2026 Kilkenny County Council has completed a total of 62 inspections and will commence the new NIP in Q1 2027.

Noise

The Environmental Noise Directive (END) is the main EU law to identify noise pollution levels and act on them. It focuses on four action areas:-

- determining exposure to environmental noise and assessing its health effects at single dwelling level;
- ensuring that information on environmental noise and its effects is made available to the public;
- preventing and reducing environmental noise;
- preserving environmental noise quality in areas where it is good.

The Directive requires EU countries to prepare and publish noise maps and noise management action plans every 5 years for:-

- agglomerations with more than 100 000 inhabitants;
- major roads *(more than 3 million vehicles a year);*
- major railways *(more than 30 000 trains a year);*
- major airports *(more than 50 000 take-offs or landings a year, including small aircrafts and helicopters).*

The END was transposed into Irish Law under the Environment Noise Regulations 2006 which were revised in 2018 and amended in 2021.

Kilkenny County Council with the support of Noise Consultants Limited have completed the Noise Action Plan 2024-2028. The Noise Action Plan was made by the Chief Executive and is aimed at strategic long-term management of environmental noise from major roads. It does not apply to noise from domestic activities, neighbourhood noise, noise at workplaces or noise inside means of transport or due to military activities in military areas. 2025 commenced the implementation stage which will be over the next 3 years. The plan has several actions and targeted outcomes.

Air

Air pollution can be a major environmental risk to people's health, with approximately 1,600 premature deaths annually in Ireland due to poor air quality. Ireland's latest monitoring shows we are in compliance with current EU standards, however, Ireland is not on track to achieve its ambition, set out in the National Clean Air Strategy, to meet the health-based WHO air quality guideline limits in 2026. Achieving future targets will be very challenging. Main pollutants of concern are fine particulate matter (PM2.5) from solid fuel combustion and nitrogen dioxide (NO2) from vehicle emissions/traffic.

Kilkenny County Council is responsible for inspections relating to air quality. These include inspections on solid fuels, facilities using decorative paints and solvents, petrol stations which produce petroleum vapours and facilities requiring air pollution licenses. In 2027 Kilkenny County Council will again carry out over 100 inspections relating to air quality.

Complaints

All Environmental complaints received are logged on the CRM (Customer Relations Management) System. The number of complaints received in the period January to mid October 2026 is 710 compared with a figure of 612 for January to mid October 2026. The number of complaints received is an increase of 16% when compared to the same period in 2025. The nature of these complaints included littering, illegal dumping, burning of waste and abandoned cars. The majority continue to be related to littering and illegal dumping. Whilst every effort is made to bring unacceptable environmental practice into compliance, Environment Enforcement staff continue to manage significant enforcement cases progressing through prosecution cases.

Water Safety

Lifeguard services continue to be provided each summer at the 5 river locations in County Kilkenny along the Nore and Barrow that are traditionally used by swimmers during the summer months to ensure public safety. These locations are at: Graiguenamanagh, Thomastown, Inistioge and two locations in Kilkenny City at The Meadows and The Weir and Bleach Road. Kilkenny County Council will continue to provide the service at these locations.

Civil Defence

Kilkenny County Council Civil Defence continues to provide voluntary based support to the Principal Response Agencies (PRA's), namely An Garda Síochána, Health Service Executive and Kilkenny County Council itself; including the Fire and Rescue Service, through its five core areas of work – search and rescue, medical response, emergency response, community assistance and radiation monitoring. Civil Defence continues to be strengthened through the provision of additional equipment and training to further enhance the capacity of the service overall. Recruitment campaigns have been utilised to increase volunteer numbers from 54 to 62 to further increase the resilience of the service. Plans are currently in progress for the provision of a new Civil Defence Building to be co-located together with the new Kilkenny City Fire Station.

Operation of Fire Service

This budget supports the continued delivery of statutory and operational responsibilities of Kilkenny County Council's Fire and Rescue Service, with a particular focus on Fire Safety, Operational Response, and Major Emergency Management. It also reflects increased financial pressures due to WRC recommendations, fire cover costs in the South of the County and pension/gratuity obligations.

1. Fire Safety and Community Engagement

Funding in this area supports:

- Statutory fire safety inspections, assessing of fire safety certificates and enforcement under the Fire Services Acts 1981, Dangerous Substances regulations and Building Control Act 1990.

- Community Fire Safety programmes, including school visits, smoke alarm initiatives, targeted outreach to vulnerable groups and home fire safety visits.
- Investment in digital systems for fire safety certification and public information.
- Promotion of fire prevention, fire safety and public engagement.

2. Operations

There are 7 fire stations in Kilkenny with a fleet of over 30 vehicles. The Fire Service responds to a diverse range of emergencies. As well as fighting fires and responding to road traffic collisions, we also respond to incidents involving water and road-based incidents, ambulance assistance calls, flooding and chemical incidents. Operational funding ensures readiness and resilience across the County, including:

- Increased fire cover costs in South Kilkenny due to Waterford City and County Council demands.
- Maintenance and replacement of fire appliances, PPE, and rescue equipment.
- Fuel, communications, and station operational costs.
- Premium hours payments for retained firefighters covering nights, weekends, and public holidays.
- Continued delivery of Workplace Relations Commission (WRC) pay agreements, including phased pay increases and allowances to support recruitment and retention.

3. Health and Safety Implications

Health and safety considerations are central to budget planning and include:

- Compliance with national health and safety legislation and fire service standards.
- Provision and renewal of personal protective equipment (PPE).
- Upgrades to station infrastructure to improve welfare facilities and safe working environments.
- Wellbeing supports for staff.
- Risk assessments and safety audits to ensure safe systems of work.

4. Major Emergency Management

This allocation supports preparedness for large-scale incidents through:

- Inter-agency coordination and joint training exercises.
- Maintenance of emergency planning frameworks and risk registers.
- Investment in command-and-control infrastructure and mobile incident support units.
- Preparedness for incidents at Control of Major Accident Hazard sites and high risk buildings such as hospitals

Climate Action

Kilkenny County Council remains committed to delivering its Climate Action Plan 2024-2029, adopted in February 2024. The Plan provides the strategic framework for integrating climate action across all Council services and operations and sets out 95 actions to support the transition to a low-carbon, climate-resilient and environmentally sustainable County.

In 2027, the Council will continue to focus on the implementation and delivery of the Climate Action Plan, with particular emphasis on reducing greenhouse gas emissions (GHG), improving energy efficiency, strengthening climate resilience and supporting communities to take climate action at local level.

The Council is working towards the national public sector targets of reducing GHG emissions by 51% and improving energy efficiency by 50% by 2030. Achieving these targets will require sustained investment, enhanced cross-departmental collaboration and continued access to national and European funding programmes.

The Climate Action Office will continue to coordinate, monitor and report on the implementation of the Plan, working closely with all Council service areas and external stakeholders to ensure that climate considerations are embedded in decision-making, service delivery and capital investment.

The Council will continue to pursue external funding opportunities through national climate action programmes, SEAI schemes, the DZ Demonstrator Fund and other relevant Government and European funding initiatives.

Kilkenny County Council will participate in BELOOP, a European-funded Horizon project focused on promoting behavioural change to support the transition to a Circular Economy. Kilkenny will serve as a pilot location for textile consumption, exploring ways to encourage more sustainable purchasing, reuse and consumption behaviours, reduce textile waste and promote circular economy practises.

Reducing Energy Consumption and Carbon Emissions

Improving the energy performance of Council buildings and decarbonising the Council's vehicle fleet will remain key priorities during 2027.

Council buildings and fleet represent a significant proportion of the organisation's overall energy consumption and GHG emissions. Continued investment in energy efficiency measures, building retrofits, renewable energy technologies and lower-emission vehicles will be essential to achieving the Council's 2030 targets.

A key focus for 2027 will be the delivery of projects under the Sustainable Energy Authority of Ireland (SEAI) Pathfinder Programme, in collaboration with the Regional South-East Energy Unit, established in 2025 and jointly funded by Kilkenny, Waterford, Carlow, Wexford and Tipperary local authorities.

Priority projects will include progressing Phase 2 of the Watergate Theatre energy retrofit, County Hall, Watershed Leisure Centre and the Callan Area Office, with a focus on improving building energy performance, reducing carbon emissions and achieving long-term operational efficiencies.

The Council will also progress a feasibility study for a district heating system in Kilkenny City, examining the potential for a more sustainable and efficient approach to heat supply and identifying opportunities for future decarbonisation.

During 2027, the Climate Action Office will work closely with the Council's Energy Officer, Regional Energy Manager and relevant service areas to coordinate project delivery, secure available funding, progress technical assessments and strengthen energy management and performance monitoring.

Implementation of the Council's Fleet Strategy will also remain a priority, including the phased transition towards lower-emission vehicles, consideration of alternative fuels and the development of supporting infrastructure.

The Council will continue to prepare for and implement emerging European and national requirements relating to building energy performance, clean vehicles and Green Public Procurement.

Decarbonising Zone (DZ) and DZ Demonstrator Fund

A significant priority for 2027 will be the advancement of the Council's Decarbonising Zone (DZ) programme and the development and delivery of projects supported through the DZ Demonstrator Fund.

The Decarbonising Zone provides an important opportunity to demonstrate how coordinated, place-based climate action can deliver measurable reductions in GHG emissions while creating wider economic, environmental and social benefits for local communities.

The DZ Demonstrator Fund will provide an opportunity to progress innovative and practical climate action projects that demonstrate approaches to decarbonisation at local level. The Council will seek to maximise the opportunities presented by this funding to support projects that can deliver tangible outcomes and provide learning that can be replicated in other communities across County Kilkenny.

Priority areas for consideration will include energy efficiency, renewable energy, sustainable transport, community-led climate action, resource efficiency and nature-based solutions, where these align with the objectives and eligibility requirements of the Fund.

During 2027, the Climate Action Office will work collaboratively with relevant Council departments, community organisations, businesses and other stakeholders to support the identification, development and implementation of eligible DZ Demonstrator projects. Particular emphasis will be placed on ensuring that projects demonstrate measurable climate benefits, value for money, innovation and opportunities for wider application.

The DZ Demonstrator Fund represents an important opportunity to move from climate action planning to visible, practical delivery on the ground. It will also support the Council's wider objective of creating sustainable, resilient and attractive communities while contributing to national climate targets.

The progression of projects will be subject to funding approvals, programme requirements and the availability of any necessary local match funding.

Supporting Community Climate Action

Supporting communities to participate in and benefit from climate action will remain a central element of the Council's work in 2027.

The Community Climate Action Programme has provided an important mechanism for enabling community groups to implement locally led climate initiatives. Under Phase 2 of the programme, 20 communities across County Kilkenny were supported through a total funding amount of €577,659.

Building on the experience and learning from Phase 1, the Climate Action Office will continue to support the delivery of projects under subsequent phases of the Community Climate Action Programme, subject to national funding allocations and programme approvals.

The Council will provide guidance and technical assistance to community groups, support project implementation and assist with the administration and reporting requirements associated with grant funding.

Climate Change Adaptation and Resilience
Preparing for the impacts of climate change will continue to be a priority across Council services in 2027.

The increasing frequency and severity of extreme weather events, including flooding, storms and periods of intense rainfall, underline the importance of strengthening the resilience of public infrastructure, Council assets and local communities.

The Climate Action Office will continue to work with relevant service areas to integrate climate adaptation considerations into infrastructure planning, asset management, capital projects and operational activities.

The Council will continue to promote nature-based solutions and sustainable approaches to drainage, biodiversity enhancement and environmental management where appropriate.
Collaboration with the Climate Action Regional Offices, Government Departments, neighbouring local authorities and relevant agencies will remain important in accessing technical expertise, funding and best practice.

Preparation of the Next Local Authority Climate Action Plan
During 2027, Kilkenny County Council will commence preparatory work for the development of its next Local Authority Climate Action Plan, which will succeed the current Climate Action Plan 2024-2029.

The preparation of the new Plan will be a significant work programme for the Climate Action Office and will require dedicated staff resources, specialist technical expertise and financial provision to meet statutory planning, environmental assessment and public consultation requirements.

The preparatory phase will include a review of progress in implementing the current Climate Action Plan, an assessment of achievements against national climate and energy targets, and the identification of emerging priorities for climate mitigation, adaptation and resilience.

An important element of this work will be the commissioning and preparation of the necessary environmental assessments, including Strategic Environmental Assessment (SEA) and Appropriate Assessment (AA) screening. These assessments will ensure that environmental considerations, including the protection of biodiversity, European designated sites, water quality and natural resources are appropriately integrated into the development of the new Plan.

The preparation process will also involve the review and updating of relevant climate risk assessments, emissions and energy baseline information, climate action objectives and implementation measures, having regard to evolving national policy, legislation and statutory guidance.

Provision will be required for stakeholder engagement, public consultation, specialist studies and associated plan preparation costs.

Community & Recreation – Service Division F

COMMUNITY, EDUCATION & LIFELONG LEARNING

Operation of Library & Archival Service

Kilkenny Library Service continues to be a service at the heart of the local community and provides for the informational, cultural, educational, social and learning needs of Kilkenny citizens. The services provided at local level by this service during 2026 have been central to the provision of community supports through door-to-door book deliveries, online programming and many customers focused services. The value of this front-line community-based service has been evident throughout 2026 adapting to the ever-changing environment to provide a trusted, safe and free community resource.

Increased provision has been made in the draft budget for the purchase of stock of all formats – books, audio, music, literacy collections, local history, sensory collections and digital. The collection is the lynchpin of the service and it is essential that adequate provision is provided to ensure the stock available to all age groups meets the growing and diverse needs and expectations of communities. Additional budget has also been provided for the storage of archives.

The Library Service will continue to encourage and promote all digital services during 2027 to ensure that library users can access as much content as possible remotely. In 2027 the library service will continue to provide the many and varied range of services including:

- Continued delivery of high-quality library programmes, which are community focused and cross sectoral supporting literacy, lifelong learning and health and wellbeing, climate change and sustainability.
- Implement the objectives in the Library Development Plan 2025-2029 – Creating Vibrant and Sustainable Communities.
- Continued participation in Cruinniú na nÓg and the Creative Ireland Programme.
- Continued door to door delivery service for older service users.
- The development of a dedicated Age Friendly programme of events and workshops throughout the year and maintain age -friendly status in 2027.
- Continue to develop and work with relevant organisations and partners on the Right to Read Programme, Climate Literacy and SDG commitments, Healthy Ireland @your Library and the Skills for Life national programme.
- Continue to support the ALL Strategy in collaboration with literacy partners and access REACH funding to provide relevant services in this area.
- Continue to provide literacy and reading supports to families, children and schools through 4 distinct programmes: - Spring into Storytime, Summer Stars, Bookville and Family Time @ your library.
- Progress the Carnegie Capital project to detailed design and construction. Commence the forward planning for fitout specification, equipment setup, ICT systems and processes and health and safety processes.
- Progress Stage 2 Callan capital project application to Part 8 planning.
- Development of the mobile library service to relevant rural and urban locations following delivery of a new mobile library van.
- Once archivist has been recruited, begin the process of a comprehensive audit of archives in the county as well as accessing relevant funding for digitisation for material to the Digital Archive.
- Rollout of digital hubs and dedicated spaces across the library network focusing on 3D printing, coding and Makerspaces activities and workshops.

- Continue to support the national library management system and national delivery system to ensure a comprehensive service to all citizens and redevelop the library website for better navigation, usability, and accessibility.
- Ensure the library's collections are current and meet the needs of the community served by aligning both physical and digital collections and budgets accordingly.
- The provision of regular programming for all ages – book clubs, language circles, craft workshops and exhibitions, music recitals and talks.
- Continue to provide adequate supports and resources to ensure the efficient and effective delivery of the service in Mayfair Library which has had over 400,000 visits since its opening in April 2024 and Thomastown Library which saw a 153% increase in visits in the first 3 months since opening.

Outdoor Leisure Areas Operations

Playgrounds

The Parks Department will continue to assist communities in the development and maintenance of playgrounds across the City and County. In total 37no. number playground amenities and 5no. Multi-use Game Areas are maintained by the Council through the annual maintenance budget provided. It is noted that the new playgrounds in Gowran and Bigwood were officially opened during the summer of 2026. Each of these amenities are required to be inspected weekly and owing to the age of same a significant number of play components and soft surfacing areas require ongoing maintenance and in some cases replacement which requires increased investment. This is in addition to the annual re-mulching, grass cutting, landscaping management, minor repairs programme, perimeter fencing maintenance and litter management which are all required to ensure that our amenities continue to be presented to the highest standard possible.

Open Amenity Space Maintenance, Urban Tree Management & Invasive Species

The annual budget provided to the Parks Department allows for the maintenance of numerous amenity spaces across the City and County. This includes the management of c.135 acres of grass lands, some areas of which include Ferrybank Park, Slieverue Linear Park, the Abbey Field and Moat Field in Callan along with Bishopsmeadows, Dukemeadows and the Kilkenny Ring Road in the City to name but a few. In addition, 4no. number playing pitches across the city are also managed and available for public use. Other amenity spaces, such as Sliaire Wood and the three Woodstock Loop Walks along with a number of other community trails, are also maintained by the Parks Dept. The funding provided under Urban Tree Management allows us to continue our management of trees in public spaces across our city, towns and villages, ensuring that same are in good health and appropriate in scale for the surrounding environment. This budget also allows us to address any potential safety concerns that may arise in terms of disease or storm damage. Ash dieback, which is now widespread across the County, is a particular issue in our open spaces and this budget is critical in the management of same. Invasive species are an ongoing concern and the budget provided allows for targeted interventions across the City and County.

Amenity Grants

The Amenity Grants Scheme is invaluable in assisting community groups across the City and County to maintain and enhance their neighbourhoods. The main objective of this scheme is to encourage a sense of ownership and pride in local public spaces and to aid communities undertake maintenance and small-scale improvement works. In 2026, the Amenity Grants Scheme was approved by the Elected Members in April and a total of 185no. applicants were awarded grant funding totalling €140,000. The application numbers in 2026 were slightly up in 2025 and this trend is expected to continue into 2027.

Kilkenny Countryside Park
Kilkenny Countryside Park enjoyed a very successful year and based on pedestrian count data the number of visitors to the park per annum is estimated at 55,000. Routine maintenance was carried out throughout the year across the 24acre site, including trial maintenance, regular litter collection and grass cutting along key perimeter and trail routes. Approximately 85% of the grass areas are now managed in an environmentally friendly manner, with meadow cutting taking place annually in September to promote biodiversity. The park receives the prestigious Green Flag Award in late 2025 and an application to retain this status was submitted in 2026, the results of same will be announced in November 2025. The Junior Parkrun continues to be a great success, encouraging community participation and regular use of the park facilities. The dog enclosure area is also proving very popular and well used by visitors. The dedicated budget provided for the maintenance if this Park is critical in terms of securing its reputation as a high quality outdoor recreational space.

Capital Delivery Office – Works Programme 2026
The Capital Delivery Office continues to work to deliver a wide range of projects in tandem with working to develop a pipeline of future projects to maximise the council's potential to attract funding as future Capital funding opportunities arise.

It's worth acknowledging that the majority of Capital funding programmes require that match funding be provided by grant recipients. To this end, the importance of the council being in a position to make said funds available cannot be underestimated.

Outlined below is a favour of some the projects completed in 2026 along with projects that will progress into 2027:

Outdoor Recreational Infrastructure Scheme (ORIS)
In 2026 the Capital Delivery Office completed numerous ORIS projects some of which included the Kilfane Loop Walk, Knockdrinna Wood, Windgap Trail Extension, Dunmore Carpark to Mass Path Trail (Kilkenny Countryside Park) and the Barrow Valley Recreational Amenity Enhancement Scheme. Work also stated in October on the c.7km Castlecomer Discovery Park Bike Trail, the Mountain Grove Loop Walk Enhancement Scheme and the Brandon Hill Trail Enhancement & Upland Protection Scheme

Also, in September 2026, 9no. applications were submitted under the most recent ORIS call under Measure 1 and Project Development Measure and the Measure 2 & 3 higher value applications will be submitted in December. Under all categories the maximum allowable grant applications will continue to be submitted.

Museum of Medieval Kilkenny
The ongoing restoration and enhancement of the Tholsel building forms part of the wider "Museum of Medieval Kilkenny" (MOMK) project which will see the unification of the Tholsel and the Medieval Mile Museum as one single visitor experience. The overall objective of this project is to develop an offering that will become one of Ireland's top visitor attractions, while also securing the future of the Tholsel to continue in its role to act as the seat of local Government in the City.

Works on the restoration and enhancement of the Tholsel building commenced in March 2025 and works are now substantially completed, and it is expected the building will be handed back to council in November. These timely interventions will now help safeguard the structural integrity of the building into the future. The completed works also include for the installation of a lift and the opening up of the basement to the public as part of the visitor experience.

Other key elements of the MOMK also progressed over 2026 and are summarised below

Exhibition & Interpretive Fit-out contract for the MOMK was tendered in three Lots and the tender were awarded in August, and works have now commenced off-site with the physical installation of the exhibition fit-out scheduled for January 2027.

St. Mary's Laneway & Outdoor Amenity Scheme Enhancement Scheme, planning under Part 8 was approved in April 2026 and the works tender for same was advertised in Q3 2026. It is anticipated that the successful tenderer will be appointed later this year with works commencing shortly thereafter.

St. Mary's Graveyard Restoration Scheme, consultants were appointed to prepare tender documents and obtain the necessary consents for this specialist works. It is expected that the works tender will issue in October and that works will in January 2027.

The complete project will be front facing onto the Medieval Mile (High Street) and will offer visitors an immersion into the rich medieval period of the City in a fact-based fun horrible history experience themed around "The Rich, The Poor, The Rouges and The Righteous".

Clover Centre Ferrybank
Kilkenny County Council now in possession of circa. 9.5 acres of land, which included disused sports pitches and a derelict clubhouse, from the trustees of Clover Meats in Christendom, Ferrybank, South Kilkenny. In 2025 a multidisciplinary landscape architecture & engineering led design team were appointed to prepare a masterplan for the future development of a high quality, community centred and multifunctional local park on this site. Following significant local consultation during the summer of 2026 planning for the proposal was advertised under Part 8. On foot of the consultation process the proposal were presented to and approved by the elected members of the July Council meeting. The focus has since switched to identifying potential funding streams to advance the project to construction stage. The consultancy costs associated with the delivery of this brief is being funded solely from the council's own funds.

South East Greenway
Wexford County Council is the lead authority for the delivery of the South East Greenway (SEG) from New Ross to Waterford. This 24km greenway traverses 3 counties. The project is being delivered in a number of Phases. Phase One - Rosbercon to Glenmore was completed and opened to the public in July 2023 and Phase Two - Ferrybank to Curraghmore opened in June 2026. In total 11km of the greenway are now open with 14km substantially completed. The tender for Lot 4 -Redbridge and Mount Elliott Tunnel was advertised in Q3 2026 and works are expected to commence in Q1 2027. On delivery and opening to the public of the various phases the ongoing maintenance responsibility falls to the respective local authorities, and it is worth nothing that 22km out of the 24km of South East Greenway is within County Kilkenny. The operational budget provided by the council allows for this ongoing maintenance and up-keep of the opened sections of greenway.

South East Greenway Connectivity Link to Glenmore & The Pink Rock Cycle Loop
Planning consent for this project was approved in Qtr. 3 2023 and funding was subsequently secured under the Rural Regeneration Development Fund to advance this project through detail design, land acquisition, and construction stage. A multidisciplinary engineering led design team was appointed in Q2 of 2025 and are currently liaising with landowners, completing topographical surveys and working on detailed designs.
This project was broken into 2 Phases in 2026 to allow for progression of the Pink Rock Cycle Loop (Quite Road) element which includes the construction of an access ramp to the South East Greenway under Phase 1. The Pink Rock element was advertised under a Section 38 of the Roads Act in 2026, and submission can be submitted up to the 23rd of October. It is proposed to progress Phase 1 through construction in 2027, while continuing to liaise to landowners along the Phase 1 section towards Glenmore Village.

Woodstock (Inistioge) to South East Greenway Link (Nore Valley Greenway)
Having obtained approval from Transport Infrastructure Ireland (TII) in 2024, a technical consultancy services contract was awarded to progress the above project through Phase 0 – Scope and Pre-Appraisal to Phase 4 – Planning. Phase 0 was completed in late 2024 and approval to advance to Phase 1 - Concept and Feasibility. This Phase was subsequently approved by TII in July 2025. In September 2025, approval was received for the project to progress to Phase 2 Option Selection. Phase 2 is programmed for completion by Q2 of 2027. This project is being funded in full by TII.

Woodstock House – Structural Conservation Works
Funding was secured under the Historic Structures Fund in 2023 which facilitated both the appointment of conservation experts and remedial works to stabilise the front and rear elevations of Woodstock House. This project was broken up over two years with works on the rear of the house completed in 2025. The scope of the works with respect to both elevations provides for the removal of significant vegetation and restoration interventions to window frames and lintels and the perimeter wall baseplate. Phase 2 of the works to the front elevation was completed in early 2026. This work allowed for surveying and assessment of the interior fragile walls with a view to preparing a future restoration plan for same.

Additional funding was secured under the Historic Structures Fund in 2026 for the removal of the structural steel support frame at the front elevation of the house and have it erected on the inside to support the front wall of the house. A consultant has been appointed with the intention of completing these works in 2027.

This project will in the main is being funded under the Historic Structure Fund a condition of same requires match funding from the councils' own resources.

Sports Capital and Equipment Programme
On foot of successful applications made under the Sports Capital and Equipment Programme the following projects progressed through design and procurement stages in 2025, and all works were completed in 2026:

- Garringreen Recreational Amenity Area Refurbishment -Existing Multi Use Games Area resurfaced and perimeter fence repairs.
- Kilkenny Countryside Park - Provision of spectator fencing around of ball wall and fencing to newly formed compound area with storage container to store maintenance equipment.
- Ballyragget Recreational Amenity Area – The Green - 1.8m wide unbound pathway around the perimeter of the playing pitch and goal mouth improvements constructed.
- Waterbarracks Basketball Court area – Provision of new basketball court surface, hoops, and fencing along with the installation of a new boules court.

Callan Friary Complex
The Callan Friary Complex is comprised of a Church, Community Facility, an adjoining 18th century Friary House, a playschool and the Abbey Meadows amenity area. The complex is located in the centre of Callan town. In keeping with the objective of the Callan Town Plan, the proposal is to regenerate the Friary Complex by incorporating the provision of modern library services, community space, flexible creative and arts spaces/theatre, improved and public realm.
A consultant was appointed in 2026, and preliminary designs are nearing completion. It is scheduled to progress this project to planning in Q4 of 2026
This project is funded through the Category 2 of Rural Regeneration Development Fund (RRDF) and the intention post delivery of the current brief to apply for Category 1 funding under the RRDF to advance to construction stage.

Paulstown Park Masterplan
On foot of securing funding under the Town Centre First, in mid-2025, this project was brought through Part 8 Planning successfully in 2026 and an RRDF application has been submitted. The Capital Delivery Office, subject to funding approval, aim to progress tohis project to construction in 2027.

ARTS

Kilkenny County Council's Arts Office will continue to deliver on its key objectives:

- Empowering artists - Placing artists at the heart of our work, championing their voices, visions, and values
- Cultivating a vibrant and enduring arts ecosystem - Enhancing the artistic and cultural fabric of the county
- Engaging communities through diverse initiatives- Promoting community participation, creating spaces where participation thrives, connections deepen, and inclusivity and wellbeing flourishes
- Supporting the economic vitality of the county through the transformative power of a dynamic and diverse arts programme

Programmes delivered under our Framework Agreement—developed in partnership with The Arts Council of Ireland—will continue to offer a vibrant and inclusive arts programme throughout 2027. This partnership commits the Council to ongoing investment in its arts programming across three key areas: Artist Supports, Young People and the Arts, and Community and Public Engagement, to ensure the provision of match funding by the Arts Council of Ireland. In 2027, our Programme will remain focused on advancing professional development opportunities for artists, developing our grant schemes, and supporting youth and community arts initiatives countywide. Programming will include partnerships with local and national partners. Selected programmes currently supported under the Framework Agreement include:

- Tea Houses: A curated, residency-based initiative that engaged over 2,000 participants in its first year.
- Art of Change: A youth-led climate action arts programme.
- Waste Not Want Not: A participatory community arts environmental programme
- Your Voice Matters – Literature programme
- Big Look – Visual artists mentoring programme

In addition, the Arts Office has developed a new county-wide arts strategy in 2026. The Public Arts Programme will see the completion of three new projects, alongside the continued development of others. Community arts grants will be distributed through the Arts Act Grants scheme.

Music Generation Kilkenny—delivered in partnership with the Kilkenny Carlow Education and Training Board (KCETB)—continues to empower children and young people through access to high-quality performance music education. Since its inception in 2019, the programme has established a strong presence in schools and communities across the county. Budgetary provisions have been secured to ensure its ongoing delivery and growth.

Agriculture, Health, Education & Welfare - Service Division G

Veterinary Service

Control of Dogs

Under the Control of Dogs Act, Kilkenny County Council has a statutory obligation to provide dog warden and dog shelter services. Kilkenny County Council jointly owns and operates, as a shared service with Carlow County Council, the dog shelter at Paulstown, Co. Kilkenny. Midland Animal Care Ltd are the contracted service provider for the dog warden/dog shelter services to Kilkenny and Carlow County Councils.

The 2027 budget provides €292k for the Control of Dogs Service, representing an increase of €75k on 2026, primarily due to increased costs associated with the operation of the service.

Miscellaneous Services - Service Division H

Machinery Yard and Stores
KCC are investing in the replacement of heavy vehicle equipment in our machinery yard to improve productivity and to reduce emissions. This investment will see the upgrading of equipment over the next three years in our machinery yard and will support the use of low emission fuels going forward where possible.

Franchise Costs
A budget provision of €115k has been made in 2027 to meet the non-pay costs associated with maintaining the Register of Electors, including the Council's contribution to the national Local Government Electoral Registration System and related electoral registration activities. These costs are partially grant funded. In addition, an annual provision of €50,000 is being set aside towards the cost of the next Local Elections, which are scheduled to take place in June 2029. This prudent approach ensures that adequate funding is available to meet the significant expenditure associated with the administration of the electoral process.

Coroner and Morgue Expenses
The Coroner Service is a statutory function and plays an essential role in the administration of justice and public health. Expenditure under this heading primarily relates to the costs associated with inquests and the provision of Coroner services.

A budget of €230,000 has been provided in 2027 to meet the projected costs of delivering this service. The Council is required under legislation to fund these costs, which have increased in recent years due to growing service demands and rising operational costs. Discussions continue at national level regarding the potential transfer of responsibility for the service to the Department of Justice. Until such time as any changes are implemented, adequate provision must be maintained to ensure the continued delivery of this important statutory service.

Local Representation and Civic Leadership
The role of the Elected Members remains central to the democratic governance, strategic direction and development of County Kilkenny. Elected Members play a key role in policy formation, budgetary oversight, strategic planning and representing the interests of local communities. Their responsibilities have expanded significantly in recent years as the scope and complexity of local government functions have increased.

To support Elected Members in fulfilling these responsibilities effectively, a budget of €1.47 million has been provided in 2027 to cover salaries, chairpersons' allowances, training and development, conferences and associated expenses. In addition, a provision of €50,000 has been included towards the future cost of retirement gratuities for Elected Members.

Motor Taxation
The Motor Tax Office located at County Hall in John Street is open five days a week to process Motor Tax renewals and other vehicle related transactions. 83% of Motor Tax renewals are completed online and in excess of 20,000 transactions are processed on the Motor Tax Office in County Hall. A number of new initiatives are being introduced in the Motor Tax Office to improve customer services.

The total Budget operating cost of the Motor Tax Office is €540k.

Central Management Charge

Central Management Charge
The Central Management Charge incorporates the costs of all administrative and corporate support functions within the Council. Included within this budget are the costs associated with corporate building maintenance, Corporate Support and Human Resources, Information Technology, Health & Safety, Finance, Procurement, Area Offices and Pensions. The total budget provision for 2027 is €17.8 million.

Pensions
The largest single cost element continues to be pension payments to retired employees, with a budget provision of €5.4 million. There are currently 427 retired employees in receipt of pension payments. In addition, the Council faces ongoing pension and workforce planning challenges arising from the age profile of the organisation, with a significant number of employees expected to reach retirement age in the coming years.

Information Technology
The cost of Information Technology infrastructure and staffing is budgeted at €3.87 million, representing an increase of €300k on 2026. This increase is primarily driven by higher software licensing costs and enhanced security measures required to protect the Council's systems and data. During 2027, the Council will continue to invest in upgrading and modernising ICT systems to improve services for staff, elected members and customers.

Corporate Affairs
The Programme For Government 2025, Securing Irelands Future, also aims to realise the full benefits of digitalization. Providing citizens with the choice of better public services online, while increasing the efficiency of service delivery through digitalisation of public services will be an objective of the 2027 service delivery plan moving to increase online service options. Increased investment in our public relations budget will see increased social media activity and the expansion of our Map Alert and Storm Alert community messaging services with capacity to provide weather updates and public messaging during severe weather events in particular.

An increased focus on the area of compliance in 2027 will see the role of Access Officer prioritized under the compliance function. Also requiring attention in this area is an increasing number of FOI, EAI and GDPR queries. Additional resources within the corporate affairs function have been allocated to meet all compliance requirements arising under the local authority code of governance.

Corporate Buildings
A budget of €1.4 million has been provided for Corporate Buildings, consistent with the 2026 budget. This includes the maintenance and upkeep of Council offices together with lease payments for Johns Green House and Patrick's Court. The Council will continue to implement planned maintenance programmes and energy efficiency measures to ensure that its facilities remain fit for purpose while managing ongoing operating costs.

Human Resources
During 2026 approval was secured for a three year Strategic Workforce Plan from the department of local government. Provision has been made for the recruitment of staff across all service areas to meet increasing and emergency demands. We continue to increase the number of positions for recruitment competition each year.
A wellbeing officer has been appointed to the HR department to support employee engagement and the implementation of our corporate wellbeing plan. This, together with an increase in our training budget form part of our staff recruitment and retention agenda.

2027 marks the end of the provision of water and waste water services by Kilkenny County Council. All employees involved in water services will be reassigned or transitioned to Uisce Eireann before January 2027. It is appropriate to acknowledge the huge contribution and public service of our outgoing water services staff on the ground over many years.

Finance and Procurement
The cost of Finance and Procurement is estimated at €1.2 million. Throughout 2026, procurement practices will continue to be reviewed to identify opportunities for collaborative purchasing and improved value for money, helping to mitigate the impact of inflationary pressures on goods and services.

Area Offices
Total Area Office costs amount to €1.7 million, an increase of €167k, primarily reflecting salary increases and increments. Approximately 80% of these additional salary costs will be recouped from the Department and have been budgeted for separately.

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DRAFT FORMAT OF BUDGET 2027

Kilkenny County Council

TABLE A - CALCULATION OF ANNUAL RATE ON VALUATION							
Summary by Service Division		**Expenditure**	**Income**	**Budget Net Expenditure 2027**		**Estimated Net Expenditure Outturn 2026**	
		€	**€**	**€**	**%**	**€**	**%**
Gross Revenue Expenditure & Income							
Housing and Building		41,408,000	43,194,000	-1,786,000	-4%	-1,581,000	-4%
Road Transport & Safety		34,909,000	25,016,000	9,893,000	24%	9,219,000	23%
Water Services		4,193,000	3,821,000	372,000	1%	217,000	1%
Development Management		17,412,000	7,335,000	10,077,000	25%	9,102,000	23%
Environmental Services		20,934,000	8,456,000	12,478,000	30%	12,575,000	32%
Recreation and Amenity		10,633,000	375,000	10,258,000	25%	9,867,000	25%
Agriculture, Food and the Marine		407,000	215,000	192,000	0%	151,000	0%
Miscellaneous/Shared Services		6,543,000	7,037,000	-494,000	-1%	44,000	0%
		136,439,000	**95,449,000**	**40,990,000**	**100%**	**39,594,000**	**100%**
Provision for Debit Balance		0		0			
Adjusted Gross Expenditure & Income	**(A)**	**136,439,000**	**95,449,000**	**40,990,000**		**39,594,000**	
Financed by Other Income/Credit Balances							
Provision for Credit Balance			0	0			
Local Property Tax			14,069,000	14,069,000			
Sub - Total	**(B)**			**14,069,000**		**39,594,000**	
Amount of Rates to be Levied	**C=(A-B)**			**26,921,000**			
Net Effective Valuation	**(E)**			116,074,509			
General Annual Rate on Valuation	**C/E**			**0.2319**			

Table B		Expenditure & Income for 2027 and Estimated Outturn for 2026							
Division & Services		2027				2026			
		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
		€	€	€	€	€	€	€	€
	Housing and Building								
Code									
A01	Maintenance/Improvement of LA Housing Units	0	10,898,000	0	17,646,000	9,122,000	9,122,000	15,333,000	15,333,000
A02	Housing Assessment, Allocation and Transfer	0	867,000	0	12,000	716,000	716,000	13,000	13,000
A03	Housing Rent and Tenant Purchase Administration	0	769,000	0	4,000	751,000	751,000	5,000	5,000
A04	Housing Community Development Support	0	368,000	0	3,000	366,000	366,000	3,000	3,000
A05	Administration of Homeless Service	0	2,472,000	0	2,108,000	2,005,000	2,005,000	1,762,000	1,762,000
A06	Support to Housing Capital Prog.	0	1,673,000	0	809,000	1,513,000	1,513,000	804,000	804,000
A07	RAS and Leasing Programme	0	19,196,000	0	18,807,000	17,512,000	17,512,000	16,912,000	16,912,000
A08	Housing Loans	0	1,622,000	0	1,378,000	1,658,000	1,658,000	1,428,000	1,428,000
A09	Housing Grants	0	3,078,000	0	2,325,000	2,763,000	2,763,000	2,020,000	2,020,000
A11	Agency & Recoupable Services	0	176,000	0	0	234,000	234,000	0	0
A12	HAP Programme	0	289,000	0	102,000	281,000	281,000	222,000	222,000
A13	Cost Rental	0	0	0	0	0		0	
	Service Division Total	0	41,408,000	0	43,194,000	36,921,000	36,921,000	38,502,000	38,502,000
	Road Transport & Safety								
Code									
B01	NP Road - Maintenance and Improvement	0	1,185,000	0	655,000	1,132,000	1,132,000	620,000	620,000
B02	NS Road - Maintenance and Improvement	0	401,000	0	200,000	335,000	335,000	168,000	168,000
B03	Regional Road - Maintenance and Improvement	0	5,162,000	0	1,035,000	4,823,000	4,823,000	985,000	985,000
B04	Local Road - Maintenance and Improvement	0	21,687,000	0	17,933,000	20,843,000	20,843,000	17,120,000	17,120,000
B05	Public Lighting	0	1,540,000	0	272,000	1,396,000	1,396,000	156,000	156,000
B06	Traffic Management Improvement	0	0	0	0	0	0	0	0
B07	Road Safety Engineering Improvement	0	1,060,000	0	968,000	1,024,000	1,024,000	940,000	940,000
B08	Road Safety Promotion/Education	0	47,000	0	0	40,000	40,000	0	0
B09	Car Parking	0	1,750,000	0	2,755,000	1,618,000	1,618,000	2,720,000	2,720,000
B10	Support to Roads Capital Prog.	0	336,000	0	9,000	317,000	317,000	9,000	9,000
B11	Agency & Recoupable Services	0	1,740,000	0	1,188,000	1,517,000	1,517,000	1,108,000	1,108,000
	Service Division Total	0	34,908,000	0	25,015,000	33,045,000	33,045,000	23,826,000	23,826,000

Table B	Expenditure & Income for 2027 and Estimated Outturn for 2026							
Division & Services	2027				2026			
	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
	€	€	€	€	€	€	€	€
Water Services								
Code								
C01	Water Supply	0	918,000	0	918,000	2,311,000	2,311,000	2,311,000	2,311,000
C02	Waste Water Treatment	0	637,000	0	637,000	1,604,000	1,604,000	1,605,000	1,605,000
C03	Collection of Water and Waste Water Charges	0	116,000	0	116,000	164,000	164,000	164,000	164,000
C04	Public Conveniences	0	74,000	0	10,000	74,000	74,000	10,000	10,000
C05	Admin of Group and Private Installations	0	2,438,000	0	2,129,000	1,688,000	1,688,000	1,533,000	1,533,000
C06	Support to Water Capital Programme	0	5,000	0	6,000	6,000	6,000	5,000	5,000
C07	Agency & Recoupable Services	0	5,000	0	5,000	81,000	81,000	83,000	83,000
C08	Local Authority Water and Sanitary Services	0	0	0	0	0		0	
	Service Division Total	0	4,193,000	0	3,821,000	5,928,000	5,928,000	5,711,000	5,711,000
Development Management								
Code								
D01	Forward Planning	0	1,180,000	0	12,000	1,211,000	1,211,000	12,000	12,000
D02	Development Management	0	2,637,000	0	1,403,000	2,476,000	2,476,000	1,127,000	1,127,000
D03	Enforcement	0	806,000	0	8,000	555,000	555,000	8,000	8,000
D04	Industrial and Commercial Facilities	0	1,000	0	0	1,000	1,000	0	0
D05	Tourism Development and Promotion	0	2,011,000	0	235,000	1,565,000	1,565,000	235,000	235,000
D06	Community and Enterprise Function	0	5,566,000	0	3,254,000	5,338,000	5,338,000	3,210,000	3,210,000
D07	Unfinished Housing Estates	0	0	0	0	5,000	5,000	0	0
D08	Building Control	0	102,000	0	31,000	91,000	91,000	31,000	31,000
D09	Economic Development and Promotion	0	3,743,000	0	1,864,000	3,412,000	3,412,000	1,832,000	1,832,000
D10	Property Management	0	21,000	0	0	21,000	21,000	10,000	10,000
D11	Heritage and Conservation Services	0	1,345,000	0	529,000	1,414,000	1,414,000	532,000	532,000
D12	Agency & Recoupable Services	0	0	0	0	10,000	10,000	0	0
	Service Division Total	0	17,412,000	0	7,336,000	16,099,000	16,099,000	6,997,000	6,997,000

Table B	Expenditure & Income for 2027 and Estimated Outturn for 2026							
Division & Services	2027				2026			
	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
	€	€	€	€	€	€	€	€
Environmental Services								
Code								
E01	Landfill Operation and Aftercare	0	778,000	0	102,000	537,000	537,000	107,000	107,000
E02	Recovery & Recycling Facilities Operations	0	1,213,000	0	831,000	1,160,000	1,160,000	784,000	784,000
E03	Waste to Energy Facilities Operations	0	0	0	0	0	0	0	0
E04	Provision of Waste to Collection Services	0	259,000	0	211,000	257,000	257,000	212,000	212,000
E05	Litter Management	0	562,000	0	239,000	787,000	787,000	246,000	246,000
E06	Street Cleaning	0	2,054,000	0	24,000	1,866,000	1,866,000	24,000	24,000
E07	Waste Regulations, Monitoring and Enforcement	0	533,000	0	30,000	351,000	351,000	10,000	10,000
E08	Waste Management Planning	0	132,000	0	10,000	128,000	128,000	0	0
E09	Maintenance of Burial Grounds	0	541,000	0	123,000	530,000	530,000	168,000	168,000
E10	Safety of Structures and Places	0	493,000	0	138,000	448,000	448,000	133,000	133,000
E11	Operation of Fire Service	0	7,896,000	0	2,033,000	7,670,000	7,670,000	1,758,000	1,758,000
E12	Fire Prevention	0	444,000	0	191,000	436,000	436,000	175,000	175,000
E13	Water Quality, Air and Noise Pollution	0	4,861,000	0	3,937,000	4,796,000	4,796,000	3,308,000	3,308,000
E14	Agency & Recoupable Servicess	0	22,000	0	0	21,000	21,000	0	0
E15	Climate Change and Flooding	0	1,146,000	0	588,000	987,000	987,000	474,000	474,000
	Service Division Total	0	20,934,000	0	8,457,000	19,974,000	19,974,000	7,399,000	7,399,000
Recreation & Amenity								
Code								
F01	Leisure Facilities Operations	0	141,000	0	0	141,000	141,000	0	0
F02	Operation of Library and Archival Service	0	5,006,000	0	228,000	4,807,000	4,807,000	199,000	199,000
F03	Outdoor Leisure Areas Operations	0	4,245,000	0	43,000	4,082,000	4,082,000	44,000	44,000
F04	Community Sport and Recreational Development	0	124,000	0	0	119,000	119,000	0	0
F05	Operation of Arts Programme	0	1,116,000	0	104,000	1,080,000	1,080,000	119,000	119,000
F06	Agency & Recoupable Services	0	0	0	0	0		0	
	Service Division Total	0	10,632,000	0	375,000	10,229,000	10,229,000	362,000	362,000

Table B		Expenditure & Income for 2027 and Estimated Outturn for 2026							
Division & Services		2027				2026			
		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
		€	€	€	€	€	€	€	€
	Agriculture, Food and the Marine								
Code									
G01	Land Drainage Costs	0	0	0	0	0	0	0	0
G02	Operation and Maintenance of Piers and Harbours	0	0	0	0	0	0	0	0
G03	Coastal Protection	0	0	0	0	0	0	0	0
G04	Veterinary Service	0	405,000	0	214,000	346,000	346,000	196,000	196,000
G05	Educational Support Services	0	1,000	0	1,000	2,000	2,000	1,000	1,000
G06	Agency & Recoupable Services	0	0	0	0	0	0	0	0
	Service Division Total	0	406,000	0	215,000	348,000	348,000	197,000	197,000
	Miscellaneous/Shared Services								
Code									
H01	Profit/Loss Machinery Account	0	241,000	0	30,000	314,000	314,000	107,000	107,000
H02	Profit/Loss Stores Account	0	(70,000)	0	50,000	(70,000)	(70,000)	50,000	50,000
H03	Adminstration of Rates	0	2,145,000	0	7,000	2,337,000	2,337,000	7,000	7,000
H04	Franchise Costs	0	646,000	0	45,000	610,000	610,000	5,000	5,000
H05	Operation of Morgue and Coroner Expenses	0	236,000	0	0	236,000	236,000	0	0
H06	Weighbridges	0	10,000	0	0	14,000	14,000	0	0
H07	Operation of Markets and Casual Trading	0	1,000	0	20,000	0	0	0	0
H08	Malicious Damage	0	0	0	0	0	0	0	0
H09	Local Representation/Civic Leadership	0	1,756,000	0	22,000	1,743,000	1,743,000	23,000	23,000
H10	Motor Taxation	0	889,000	0	23,000	884,000	884,000	23,000	23,000
H11	Agency & Recoupable Services	0	688,000	0	6,840,000	779,000	779,000	6,588,000	6,588,000
H12	Shared Services	0	0	0	0	0	0	0	0
	Service Division Total	0	6,542,000	0	7,037,000	6,847,000	6,847,000	6,803,000	6,803,000
	OVERALL TOTAL	**0**	**136,435,000**	**0**	**95,450,000**	**129,391,000**	**129,391,000**	**89,797,000**	**89,797,000**

	EXPENDITURE			INCOME		
	Budget Excluding Transfers 2027 €	**Budget Transfers 2027 €**	**Total Budget 2027 €**	**Budget Excluding Transfers 2027 €**	**Budget Transfers 2027 €**	**Total Budget 2027 €**
Housing & Building	41,407,797	-	41,407,797	42,563,915	630,000	43,193,915
Roads Transportation & Safety	33,850,012	1,059,000	34,909,012	25,015,500	-	25,015,500
Water Services	4,193,246	-	4,193,246	3,820,743	-	3,820,743
Development Management	17,134,467	278,000	17,412,467	7,335,341	-	7,335,341
Environmental Services	20,933,585	-	20,933,585	8,456,053	-	8,456,053
Recreation & Amenity	10,114,517	518,000	10,632,517	375,212	-	375,212
Agriculture, Food and the Marine	406,510	-	406,510	215,031	-	215,031
Miscellaneous/Shared Services	6,327,867	215,100	6,542,967	7,037,306	-	7,037,306
Total Divisions	**134,368,001**	**2,070,100**	**136,438,101**	**94,819,101**	**630,000**	**95,449,101**

Table D	
ANALYSIS OF BUDGET 2027 INCOME FROM GOODS AND SERVICES	
Source of Income	**2027 €**
Rents from Houses	15,153,000
Housing Loans Interest & Charges	1,373,000
Parking Fines/Charges	2,734,000
Uisce Éireann	0
Planning Fees	661,000
Domestic Refuse	6,000
Commercial Refuse	0
Landfill Charges	750,000
Fire Charges	385,000
Recreation / Amenity / Culture	0
Agency Services & Repayable Works	0
Local Authority Contributions	473,000
Superannuation	950,000
NPPR	0
Misc. (Detail)	3,913,000
TOTAL	**26,398,000**

Table E	
ANALYSIS OF BUDGET INCOME 2027 FROM GRANTS AND SUBSIDIES	
	0
	2027 **€**
Department of Housing, Local Government and Heritage	
Housing and Building	25,904,000
Road Transport & Safety	0
Water Services	3,713,000
Development Management	2,425,000
Environmental Services	1,636,000
Recreation and Amenity	99,000
Agriculture, Food and the Marine	51,000
Miscellaneous/Shared Services	6,018,000
	39,846,000
Other Departments and Bodies	
TII Transport Infrastructure Ireland	2,081,000
Culture, Communications and Sport	174,000
National Transport Authority	0
Social Protection	0
Defence	123,000
Education and Youth	0
Library Council	13,000
Arts Council	0
Transport	19,466,000
Justice, Home Affairs and Migration	289,000
Agriculture, Food, Fisheries and the Marine	0
Enterprise, Tourism and Employment	1,186,000
Rural, Community Development and the Gaeltacht	231,000
Climate, Environment and Energy	577,000
Food Safety Authority of Ireland	0
Other	5,065,000
	29,205,000
Total Grants & Subsidies	**69,051,000**

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

HOUSING AND BUILDING

Code	Expenditure by Service and Sub-Service	2027 Adopted by Council €	2027 Estimated by Chief Executive/Mayor €	2026 Adopted by Council €	2026 Estimated Outturn €
A0101	Maintenance of LA Housing Units	0	8,555,000	7,041,000	7,041,000
A0102	Maintenance of Traveller Accommodation Units	0	50,000	65,000	65,000
A0103	Traveller Accommodation Management	0	86,000	81,000	81,000
A0104	Estate Maintenance	0	0	0	0
A0199	Service Support Costs	0	2,207,000	1,935,000	1,935,000
	Maintenance/Improvement of LA Housing	0	10,898,000	9,122,000	9,122,000
A0201	Assessment of Housing Needs, Allocs. & Trans.	0	615,000	488,000	488,000
A0299	Service Support Costs	0	252,000	228,000	228,000
	Housing Assessment, Allocation and Transfer	0	867,000	716,000	716,000
A0301	Debt Management & Rent Assessment	0	665,000	653,000	653,000
A0399	Service Support Costs	0	104,000	98,000	98,000
	Housing Rent and Tenant Purchase Administration	0	769,000	751,000	751,000
A0401	Housing Estate Management	0	75,000	75,000	75,000
A0402	Tenancy Management	0	160,000	150,000	150,000
A0403	Social and Community Housing Service	0	0	0	0
A0499	Service Support Costs	0	133,000	141,000	141,000
	Housing Community Development Support	0	368,000	366,000	366,000
A0501	Homeless Grants Other Bodies	0	1,960,000	1,500,000	1,500,000
A0502	Homeless Service	0	0	0	0
A0599	Service Support Costs	0	512,000	505,000	505,000
	Administration of Homeless Service	0	2,472,000	2,005,000	2,005,000
A0601	Technical and Administrative Support	0	1,072,000	964,000	964,000
A0602	Loan Charges	0	0	0	0
A0699	Service Support Costs	0	601,000	549,000	549,000
	Support to Housing Capital Prog.	0	1,673,000	1,513,000	1,513,000
A0701	RAS Operations	0	5,025,000	5,250,000	5,250,000
A0702	Long Term Leasing	0	8,900,000	7,000,000	7,000,000
A0703	Payment & Availability	0	0	0	0
A0704	Affordable Leases	0	0	0	0
A0799	Service Support Costs	0	5,271,000	5,262,000	5,262,000
	RAS and Leasing Programme	0	19,196,000	17,512,000	17,512,000

HOUSING AND BUILDING					
		2027		2026	
	Expenditure by Service and Sub-Service	Adopted by Council	Estimated by Chief Executive/Mayor	Adopted by Council	Estimated Outturn
Code		€	€	€	€
A0801	Loan Interest and Other Charges	0	1,434,000	1,479,000	1,479,000
A0802	Debt Management Housing Loans	0	36,000	36,000	36,000
A0899	Service Support Costs	0	152,000	143,000	143,000
	Housing Loans	0	1,622,000	1,658,000	1,658,000
A0901	Housing Adaptation Grant Scheme	0	2,798,000	2,430,000	2,430,000
A0902	Loan Charges DPG/ERG	0	0	0	0
A0903	Essential Repair Grants	0	0	0	0
A0904	Other Housing Grant Payments	0	0	0	0
A0905	Mobility Aids Housing Grants	0	0	0	0
A0999	Service Support Costs	0	280,000	333,000	333,000
	Housing Grants	0	3,078,000	2,763,000	2,763,000
A1101	Agency & Recoupable Service	0	115,000	175,000	175,000
A1199	Service Support Costs	0	61,000	59,000	59,000
	Agency & Recoupable Services	0	176,000	234,000	234,000
A1201	HAP Operations	0	227,000	226,000	226,000
A1299	Service Support Costs	0	62,000	55,000	55,000
	HAP Programme	0	289,000	281,000	281,000
A1301	Cost Rental Operations	0	0	0	0
A1399	Service Support Costs	0	0	0	0
	Cost Rental	0	0	0	0
	Service Division Total	**0**	**41,408,000**	**36,921,000**	**36,921,000**

HOUSING AND BUILDING				
	2027		2026	
Income by Source	**Adopted by Council**	**Estimated by Chief Executive/Mayor**	**Adopted by Council**	**Estimated Outturn**
	€	**€**	**€**	**€**
Government Grants & Subsidies				
Housing, Local Government and Heritage	0	25,904,000	22,240,000	22,240,000
Other	0	0	0	
Total Grants & Subsidies (a)	0	25,904,000	22,240,000	22,240,000
Goods and Services				
Rents from houses	0	15,153,000	13,953,000	13,953,000
Housing Loans Interest & Charges	0	1,373,000	1,423,000	1,423,000
Superannuation	0	134,000	135,000	135,000
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	0	630,000	751,000	751,000
Total Goods and Services (b)	0	17,290,000	16,262,000	16,262,000
		0		
Total Income c=(a+b)	**0**	**43,194,000**	**38,502,000**	**38,502,000**

ROAD TRANSPORT & SAFETY					
		2027		2026	
	Expenditure by Service and Sub-Service	Adopted by Council	Estimated by Chief Executive/Mayor	Adopted by Council	Estimated Outturn
Code		€	€	€	€
B0101	NP - Surface Dressing	0	0	0	0
B0102	NP – Pavement Overlay/Reconstruction	0	0	0	0
B0103	NP – Winter Maintenance	0	157,000	116,000	116,000
B0104	NP – Bridge Maintenance (Eirspan)	0	0	0	0
B0105	NP - General Maintenance	0	195,000	175,000	175,000
B0106	NP – General Improvements Works	0	274,000	340,000	340,000
B0199	Service Support Costs	0	559,000	501,000	501,000
	National Primary Road – Maintenance and Improvement	0	1,185,000	1,132,000	1,132,000
B0201	NS - Surface Dressing	0	0	0	0
B0202	NS - Overlay/Reconstruction	0	0	0	0
B0203	NS - Overlay/Reconstruction – Urban	0	0	0	0
B0204	NS - Winter Maintenance	0	113,000	81,000	81,000
B0205	NS – Bridge Maintenance (Eirspan)	0	0	0	0
B0206	NS - General Maintenance	0	85,000	85,000	85,000
B0207	NS – General Improvement Works	0	0	0	0
B0299	Service Support Costs	0	203,000	169,000	169,000
	National Secondary Road – Maintenance and Improvement	0	401,000	335,000	335,000
B0301	Regional Roads Surface Dressing	0	0	0	0
B0302	Reg Rd Surface Rest/Road Reconstruction/Overlay	0	0	0	0
B0303	Regional Road Winter Maintenance	0	0	0	0
B0304	Regional Road Bridge Maintenance	0	630,000	594,000	594,000
B0305	Regional Road General Maintenance Works	0	0	0	0
B0306	Regional Road General Improvement Works	0	4,128,000	3,882,000	3,882,000
B0399	Service Support Costs	0	404,000	347,000	347,000
	Regional Road – Improvement and Maintenance	0	5,162,000	4,823,000	4,823,000
B0401	Local Road Surface Dressing	0	2,908,000	2,842,000	2,842,000
B0402	Local Rd Surface Rest/Road Reconstruction/Overlay	0	1,016,000	976,000	976,000
B0403	Local Roads Winter Maintenance	0	0	0	0
B0404	Local Roads Bridge Maintenance	0	0	0	0
B0405	Local Roads General Maintenance Works	0	2,546,000	2,496,000	2,496,000
B0406	Local Roads General Improvement Works	0	12,491,000	12,003,000	12,003,000
B0499	Service Support Costs	0	2,726,000	2,526,000	2,526,000
	Local Road - Maintenance and Improvement	0	21,687,000	20,843,000	20,843,000
B0501	Public Lighting Operating Costs	0	1,484,000	1,314,000	1,314,000
B0502	Public Lighting Improvement	0	0	30,000	30,000
B0599	Service Support Costs	0	56,000	52,000	52,000
	Public Lighting	0	1,540,000	1,396,000	1,396,000

ROAD TRANSPORT & SAFETY					
		2027		2026	
	Expenditure by Service and Sub-Service	Adopted by Council	Estimated by Chief Executive/Mayor	Adopted by Council	Estimated Outturn
Code		€	€	€	€
B0601	Traffic Management	0	0	0	0
B0602	Traffic Maintenance	0	0	0	0
B0603	Traffic Improvement Measures	0	0	0	0
B0699	Service Support Costs	0	0	0	0
	Traffic Management Improvement	0	0	0	0
B0701	Low Cost Remedial Measures	0	448,000	420,000	420,000
B0702	Other Engineering Improvements	0	515,000	515,000	515,000
B0799	Service Support Costs	0	97,000	89,000	89,000
	Road Safety Engineering Improvements	0	1,060,000	1,024,000	1,024,000
B0801	School Wardens	0	0	0	0
B0802	Publicity and Promotion Road Safety	0	43,000	36,000	36,000
B0899	Service Support Costs	0	4,000	4,000	4,000
	Road Safety Promotion/Education	0	47,000	40,000	40,000
B0901	Maintenance and Management of Car Parks	0	547,000	547,000	547,000
B0902	Operation of Street Parking	0	207,000	204,000	204,000
B0903	Parking Enforcement	0	437,000	432,000	432,000
B0999	Service Support Costs	0	559,000	435,000	435,000
	Car Parking	0	1,750,000	1,618,000	1,618,000
B1001	Administration of Roads Capital Programme	0	52,000	50,000	50,000
B1099	Service Support Costs	0	284,000	267,000	267,000
	Support to Roads Capital Programme	0	336,000	317,000	317,000
B1101	Agency & Recoupable Service	0	1,499,000	1,299,000	1,299,000
B1199	Service Support Costs	0	241,000	218,000	218,000
	Agency & Recoupable Services	0	1,740,000	1,517,000	1,517,000
	Service Division Total	**0**	**34,908,000**	**33,045,000**	**33,045,000**

ROAD TRANSPORT & SAFETY				
	2027		2026	
Income by Source	**Adopted by Council**	**Estimated by Chief Executive/Mayor**	**Adopted by Council**	**Estimated Outturn**
	€	**€**	**€**	**€**
Government Grants				
Housing, Local Government and Heritage	0	0	0	0
TII Transport Infrastructure Ireland	0	2,081,000	1,848,000	1,848,000
Culture, Communications, and Sport	0	0	0	0
National Transport Authority	0	0	0	0
Transport	0	19,450,000	18,507,000	18,507,000
Rural, Community Development and the Gaeltacht	0	0	0	0
Other	0	0	0	0
Total Grants & Subsidies (a)	0	21,531,000	20,355,000	20,355,000
Goods and Services				
Parking Fines & Charges	0	2,734,000	2,699,000	2,699,000
Superannuation	0	198,000	199,000	199,000
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	0	553,000	574,000	574,000
Total Goods and Services (b)	0	3,485,000	3,472,000	3,472,000
Total Income c=(a+b)	**0**	**25,016,000**	**23,827,000**	**23,827,000**

WATER SERVICES					
		2027		2026	
	Expenditure by Service and Sub-Service	Adopted by Council	Estimated by Chief Executive/Mayor	Adopted by Council	Estimated Outturn
Code		€	€	€	€
C0101	Water Plants & Networks	0	0	1,300,000	1,300,000
C0199	Service Support Costs	0	918,000	1,011,000	1,011,000
	Water Supply	0	918,000	2,311,000	2,311,000
C0201	Waste Plants and Networks	0	0	850,000	850,000
C0299	Service Support Costs	0	637,000	754,000	754,000
	Waste Water Treatment	0	637,000	1,604,000	1,604,000
C0301	Debt Management Water and Waste Water	0	0	65,000	65,000
C0399	Service Support Costs	0	116,000	99,000	99,000
	Collection of Water and Waste Water Charges	0	116,000	164,000	164,000
C0401	Operation and Maintenance of Public Conveniences	0	65,000	65,000	65,000
C0499	Service Support Costs	0	9,000	9,000	9,000
	Public Conveniences	0	74,000	74,000	74,000
C0501	Grants for Individual Installations	0	480,000	400,000	400,000
C0502	Grants for Water Group Schemes	0	297,000	390,000	390,000
C0503	Grants for Waste Water Group Schemes	0	0	0	0
C0504	Group Water Scheme Subsidies	0	1,063,000	400,000	400,000
C0599	Service Support Costs	0	598,000	498,000	498,000
	Admin of Group and Private Installations	0	2,438,000	1,688,000	1,688,000
C0601	Technical Design and Supervision	0	0	0	0
C0699	Service Support Costs	0	5,000	6,000	6,000
	Support to Water Capital Programme	0	5,000	6,000	6,000
C0701	Agency & Recoupable Service	0	0	47,000	47,000
C0799	Service Support Costs	0	5,000	34,000	34,000
	Agency & Recoupable Services	0	5,000	81,000	81,000
C0801	Local Authority Water Services	0	0	0	0
C0802	Local Authority Sanitary Services	0	0	0	0
C0899	Service Support Costs	0	0	0	0
	Local Authority Water and Sanitary Services	0	0	0	0
	Service Division Total	**0**	**4,193,000**	**5,928,000**	**5,928,000**

WATER SERVICES				
	2027		2026	
Income by Source	**Adopted by Council**	**Estimated by Chief Executive/Mayor**	**Adopted by Council**	**Estimated Outturn**
	€	**€**	**€**	**€**
Government Grants				
Housing, Local Government and Heritage	0	3,713,000	1,525,000	1,525,000
Other	0	0	0	0
Total Grants & Subsidies (a)	0	3,713,000	1,525,000	1,525,000
Goods and Services				
Uisce Éireann	0	0	4,085,000	4,085,000
Superannuation	0	98,000	90,000	90,000
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	0	10,000	10,000	10,000
Total Goods and Services (b)	0	108,000	4,185,000	4,185,000
Total Income c=(a+b)	**0**	**3,821,000**	**5,710,000**	**5,710,000**

DEVELOPMENT MANAGEMENT					
		2027		2026	
	Expenditure by Service and Sub-Service	Adopted by Council	Estimated by Chief Executive/Mayor	Adopted by Council	Estimated Outturn
Code		€	€	€	€
D0101	Statutory Plans and Policy	0	745,000	832,000	832,000
D0199	Service Support Costs	0	435,000	379,000	379,000
	Forward Planning	0	1,180,000	1,211,000	1,211,000
D0201	Planning Control	0	1,622,000	1,586,000	1,586,000
D0299	Service Support Costs	0	1,015,000	890,000	890,000
	Development Management	0	2,637,000	2,476,000	2,476,000
D0301	Enforcement Costs	0	578,000	351,000	351,000
D0399	Service Support Costs	0	228,000	204,000	204,000
	Enforcement	0	806,000	555,000	555,000
D0401	Industrial Sites Operations	0	1,000	1,000	1,000
D0403	Management of & Contribs to Other Commercial Facs	0	0	0	
D0404	General Development Promotion Work	0	0	0	
D0499	Service Support Costs	0	0	0	
	Industrial and Commercial Facilities	0	1,000	1,000	1,000
D0501	Tourism Promotion	0	1,260,000	834,000	834,000
D0502	Tourist Facilities Operations	0	613,000	603,000	603,000
D0599	Service Support Costs	0	138,000	128,000	128,000
	Tourism Development and Promotion	0	2,011,000	1,565,000	1,565,000
D0601	General Community & Enterprise Expenses	0	3,878,000	3,384,000	3,384,000
D0602	RAPID Costs	0	0	0	0
D0603	Social Inclusion	0	892,000	1,230,000	1,230,000
D0699	Service Support Costs	0	796,000	724,000	724,000
	Community and Enterprise Function	0	5,566,000	5,338,000	5,338,000
D0701	Unfinished Housing Estates	0	0	5,000	5,000
D0799	Service Support Costs	0	0	0	
	Unfinished Housing Estates	0	0	5,000	5,000
D0801	Building Control Inspection Costs	0	80,000	70,000	70,000
D0802	Building Control Enforcement Costs	0	0	0	0
D0899	Service Support Costs	0	22,000	21,000	21,000
	Building Control	0	102,000	91,000	91,000
D0901	Urban and Village Renewal	0	185,000	167,000	167,000
D0902	EU Projects	0	0	0	0
D0903	Town Twinning	0	0	0	0
D0904	European Office	0	0	0	0
D0905	Economic Development & Promotion	0	1,161,000	1,154,000	1,154,000
D0906	Local Enterprise Office	0	1,658,000	1,518,000	1,518,000
D0999	Service Support Costs	0	739,000	573,000	573,000
	Economic Development and Promotion	0	3,743,000	3,412,000	3,412,000
D1001	Property Management Costs	0	20,000	20,000	20,000

DEVELOPMENT MANAGEMENT					
		2027		2026	
	Expenditure by Service and Sub-Service	**Adopted by Council**	**Estimated by Chief Executive/Mayor**	**Adopted by Council**	**Estimated Outturn**
Code		**€**	**€**	**€**	**€**
D1099	Service Support Costs	0	1,000	1,000	1,000
	Property Management	0	21,000	21,000	21,000
D1101	Heritage Services	0	712,000	836,000	836,000
D1102	Conservation Services	0	176,000	134,000	134,000
D1103	Conservation Grants	0	300,000	300,000	300,000
D1199	Service Support Costs	0	157,000	144,000	144,000
	Heritage and Conservation Services	0	1,345,000	1,414,000	1,414,000
D1201	Agency & Recoupable Service	0	0	10,000	10,000
D1299	Service Support Costs	0	0	0	0
	Agency & Recoupable Services	0	0	10,000	10,000
	Service Division Total	**0**	**17,412,000**	**16,099,000**	**16,099,000**

DEVELOPMENT MANAGEMENT				
	2027		2026	
Income by Source	**Adopted by Council**	**Estimated by Chief Executive/Mayor**	**Adopted by Council**	**Estimated Outturn**
	€	**€**	**€**	**€**
Government Grants				
Housing, Local Government and Heritage	0	2,425,000	2,188,000	2,188,000
Culture, Communications and Sport	0	30,000	0	0
Enterprise, Tourism and Employment	0	1,186,000	1,137,000	1,137,000
Rural, Community Development and the Gaeltacht	0	231,000	278,000	278,000
Justice, Home Affairs and Migration	0	289,000	0	0
Other	0	1,358,000	1,593,000	1,593,000
Total Grants & Subsidies (a)	0	5,519,000	5,196,000	5,196,000
Goods and Services				
Planning Fees	0	661,000	631,000	631,000
Superannuation	0	160,000	162,000	162,000
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	0	995,000	1,009,000	1,009,000
Total Goods and Services (b)	0	1,816,000	1,802,000	1,802,000
Total Income c=(a+b)	**0**	**7,335,000**	**6,998,000**	**6,998,000**

ENVIRONMENTAL SERVICES					
		2027		2026	
	Expenditure by Service and Sub-Service	**Adopted by Council**	**Estimated by Chief Executive/Mayor**	**Adopted by Council**	**Estimated Outturn**
Code		**€**	**€**	**€**	**€**
E0101	Landfill Operations	0	211,000	190,000	190,000
E0102	Contribution to other LA's - Landfill Facilities	0	0	0	0
E0103	Landfill Aftercare Costs.	0	0	0	0
E0199	Service Support Costs	0	567,000	347,000	347,000
	Landfill Operation and Aftercare	0	778,000	537,000	537,000
E0201	Recycling Facilities Operations	0	1,124,000	1,075,000	1,075,000
E0202	Bring Centres Operations	0	0	0	0
E0204	Other Recycling Services	0	0	0	0
E0299	Service Support Costs	0	89,000	85,000	85,000
	Recovery & Recycling Facilities Operations	0	1,213,000	1,160,000	1,160,000
E0301	Waste to Energy Facilities Operations	0	0	0	0
E0399	Service Support Costs	0	0	0	0
	Waste to Energy Facilities Operations	0	0	0	0
E0401	Recycling Waste Collection Services	0	184,000	184,000	184,000
E0402	Organic Waste Collection Services	0	0	0	0
E0403	Residual Waste Collection Services	0	44,000	44,000	44,000
E0404	Commercial Waste Collection Services	0	0	0	0
E0406	Contribution to Waste Collection Services	0	0	0	0
E0407	Other Costs Waste Collection	0	0	0	0
E0499	Service Support Costs	0	31,000	29,000	29,000
	Provision of Waste to Collection Services	0	259,000	257,000	257,000
E0501	Litter Warden Service	0	67,000	144,000	144,000
E0502	Litter Control Initiatives	0	238,000	403,000	403,000
E0503	Environmental Awareness Services	0	30,000	25,000	25,000
E0599	Service Support Costs	0	227,000	215,000	215,000
	Litter Management	0	562,000	787,000	787,000
E0601	Operation of Street Cleaning Service	0	1,373,000	1,273,000	1,273,000
E0602	Provision and Improvement of Litter Bins	0	355,000	335,000	335,000
E0699	Service Support Costs	0	326,000	258,000	258,000
	Street Cleaning	0	2,054,000	1,866,000	1,866,000
E0701	Monitoring of Waste Regs (incl Private Landfills)	0	0	0	0
E0702	Enforcement of Waste Regulations	0	389,000	215,000	215,000
E0799	Service Support Costs	0	144,000	136,000	136,000
	Waste Regulations, Monitoring and Enforcement	0	533,000	351,000	351,000

ENVIRONMENTAL SERVICES					
		2027		2026	
	Expenditure by Service and Sub-Service	**Adopted by Council**	**Estimated by Chief Executive/Mayor**	**Adopted by Council**	**Estimated Outturn**
Code		**€**	**€**	**€**	**€**
E0801	Waste Management Plan	0	86,000	86,000	86,000
E0802	Contrib to Other Bodies Waste Management Planning	0	0	0	0
E0899	Service Support Costs	0	46,000	42,000	42,000
	Waste Management Planning	0	132,000	128,000	128,000
E0901	Maintenance of Burial Grounds	0	454,000	424,000	424,000
E0999	Service Support Costs	0	87,000	106,000	106,000
	Maintenance and Upkeep of Burial Grounds	0	541,000	530,000	530,000
E1001	Operation Costs Civil Defence	0	292,000	281,000	281,000
E1002	Dangerous Buildings	0	0	0	0
E1003	Emergency Planning	0	0	0	0
E1004	Derelict Sites	0	0	0	0
E1005	Water Safety Operation	0	125,000	96,000	96,000
E1099	Service Support Costs	0	76,000	71,000	71,000
	Safety of Structures and Places	0	493,000	448,000	448,000
E1101	Operation of Fire Brigade Service	0	6,802,000	6,550,000	6,550,000
E1103	Fire Services Training	0	350,000	368,000	368,000
E1104	Operation of Ambulance Service	0	0	0	0
E1199	Service Support Costs	0	744,000	752,000	752,000
	Operation of Fire Service	0	7,896,000	7,670,000	7,670,000
E1201	Fire Safety Control Cert Costs	0	338,000	322,000	322,000
E1202	Fire Prevention and Education	0	5,000	19,000	19,000
E1203	Inspection/Monitoring of Commercial Facilities	0	0	0	0
E1299	Service Support Costs	0	101,000	95,000	95,000
	Fire Prevention	0	444,000	436,000	436,000
E1301	Water Quality Management	0	3,698,000	3,244,000	3,244,000
E1302	Licensing and Monitoring of Air and Noise Quality	0	20,000	37,000	37,000
E1399	Service Support Costs	0	1,143,000	1,515,000	1,515,000
	Water Quality, Air and Noise Pollution	0	4,861,000	4,796,000	4,796,000
E1401	Agency & Recoupable Service	0	0	0	0
E1499	Service Support Costs	0	22,000	21,000	21,000
	Agency & Recoupable Services	0	22,000	21,000	21,000
E1501	Climate Change and Flooding	0	693,000	375,000	375,000
E1599	Service Support Costs	0	453,000	612,000	612,000
	Climate Change and Flooding	0	1,146,000	987,000	987,000
	Service Division Total	**0**	**20,934,000**	**19,974,000**	**19,974,000**

ENVIRONMENTAL SERVICES				
	2027		2026	
Income by Source	**Adopted by Council**	**Estimated by Chief Executive/Mayor**	**Adopted by Council**	**Estimated Outturn**
	€	**€**	**€**	**€**
Government Grants				
Housing, Local Government and Heritage	0	1,636,000	1,609,000	1,609,000
Social Protection	0	0	0	0
Defence	0	123,000	123,000	123,000
Climate, Environment and Energy	0	577,000	260,000	260,000
Other	0	3,707,000	3,094,000	3,094,000
Total Grants & Subsidies (a)	0	6,043,000	5,086,000	5,086,000
Goods and Services				
Domestic Refuse Charges	0	6,000	13,000	13,000
Commercial Refuse Charges	0	0	0	0
Landfill Charges	0	750,000	700,000	700,000
Fire Charges	0	385,000	385,000	385,000
Superannuation	0	187,000	189,000	189,000
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	197,000	197,000	197,000
Other income	0	888,000	829,000	829,000
Total Goods and Services (b)	0	2,413,000	2,313,000	2,313,000
Total Income c=(a+b)	**0**	**8,456,000**	**7,399,000**	**7,399,000**

RECREATION & AMENITY					
		2027		2026	
	Expenditure by Service and Sub-Service	Adopted by Council	Estimated by Chief Executive/Mayor	Adopted by Council	Estimated Outturn
Code		€	€	€	€
F0101	Leisure Facilities Operations	0	141,000	141,000	141,000
F0103	Contribution to External Bodies Leisure Facilities	0	0	0	0
F0199	Service Support Costs	0	0	0	0
	Leisure Facilities Operations	0	141,000	141,000	141,000
F0201	Library Service Operations	0	3,644,000	3,361,000	3,361,000
F0202	Archive Service	0	0	0	0
F0204	Purchase of Books, CD's etc.	0	328,000	263,000	263,000
F0205	Contributions to Library Organisations	0	0	0	0
F0299	Service Support Costs	0	1,034,000	1,183,000	1,183,000
	Operation of Library and Archival Service	0	5,006,000	4,807,000	4,807,000
F0301	Parks, Pitches & Open Spaces	0	3,459,000	3,283,000	3,283,000
F0302	Playgrounds	0	240,000	239,000	239,000
F0303	Beaches	0	0	0	0
F0399	Service Support Costs	0	546,000	560,000	560,000
	Outdoor Leisure Areas Operations	0	4,245,000	4,082,000	4,082,000
F0401	Community Grants	0	0	0	0
F0402	Operation of Sports Hall/Stadium	0	0	0	0
F0403	Community Facilities	0	30,000	30,000	30,000
F0404	Recreational Development	0	89,000	84,000	84,000
F0499	Service Support Costs	0	5,000	5,000	5,000
	Community Sport and Recreational Development	0	124,000	119,000	119,000
F0501	Administration of the Arts Programme	0	411,000	389,000	389,000
F0502	Contributions to other Bodies Arts Programme	0	327,000	312,000	312,000
F0503	Museums Operations	0	249,000	239,000	239,000
F0504	Heritage/Interpretive Facilities Operations	0	0	0	0
F0505	Festivals & Concerts	0	0	0	0
F0599	Service Support Costs	0	129,000	140,000	140,000
	Operation of Arts Programme	0	1,116,000	1,080,000	1,080,000

RECREATION & AMENITY					
		2027		2026	
	Expenditure by Service and Sub-Service	Adopted by Council	Estimated by Chief Executive/Mayor	Adopted by Council	Estimated Outturn
Code		€	€	€	€
F0601	Agency & Recoupable Service	0	0	0	0
F0699	Service Support Costs	0	0	0	0
	Agency & Recoupable Services	0	0	0	0
	Service Division Total	**0**	**10,632,000**	**10,229,000**	**10,229,000**

RECREATION & AMENITY				
	2027		2026	
Income by Source	**Adopted by Council**	**Estimated by Chief Executive/Mayor**	**Adopted by Council**	**Estimated Outturn**
	€	**€**	**€**	**€**
Government Grants				
Housing, Local Government and Heritage	0	99,000	113,000	113,000
Education and Youth	0	0	0	0
Culture, Communications and Sport	0	144,000	113,000	113,000
Social Protection	0	0	0	0
Library Council	0	13,000	13,000	13,000
Arts Council	0	0	0	0
Transport	0	0	0	0
Rural, Community Development and the Gaeltacht	0	0	0	0
Other	0	0	0	0
Total Grants & Subsidies (a)	0	256,000	239,000	239,000
Goods and Services				
Recreation/Amenity/Culture	0	0	0	0
Superannuation	0	115,000	116,000	116,000
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	0	4,000	6,000	6,000
Total Goods and Services (b)	0	119,000	122,000	122,000
Total Income c=(a+b)	**0**	**375,000**	**361,000**	**361,000**

AGRICULTURE, FOOD AND THE MARINE

Code	Expenditure by Service and Sub-Service	2027 Adopted by Council €	2027 Estimated by Chief Executive/Mayor €	2026 Adopted by Council €	2026 Estimated Outturn €
G0101	Maintenance of Land Drainage Areas	0	0	0	0
G0102	Contributions to Joint Drainage Bodies	0	0	0	0
G0103	Payment of Agricultural Pensions	0	0	0	0
G0199	Service Support Costs	0	0	0	0
	Land Drainage Costs	0	0	0	0
G0201	Operation of Piers	0	0	0	0
G0203	Operation of Harbours	0	0	0	0
G0299	Service Support Costs	0	0	0	0
	Operation and Maintenance of Piers and Harbours	0	0	0	0
G0301	General Maintenance - Costal Regions	0	0	0	0
G0302	Planned Protection of Coastal Regions	0	0	0	0
G0399	Service Support Costs	0	0	0	0
	Coastal Protection	0	0	0	0
G0401	Provision of Veterinary Service	0	0	0	0
G0402	Inspection of Abattoirs etc	0	0	0	0
G0403	Food Safety	0	0	0	0
G0404	Operation of Dog Warden Service	0	292,000	217,000	217,000
G0405	Other Animal Welfare Services (incl Horse Control)	0	45,000	65,000	65,000
G0499	Service Support Costs	0	68,000	64,000	64,000
	Veterinary Service	0	405,000	346,000	346,000
G0501	Payment of Higher Education Grants	0	0	0	0
G0502	Administration Higher Education Grants	0	0	0	0
G0505	Contribution to Education & Training Board	0	0	0	0
G0506	Other Educational Services	0	0	0	0
G0507	School Meals	0	1,000	2,000	2,000
G0599	Service Support Costs	0	0	0	0
	Educational Support Services	0	1,000	2,000	2,000

AGRICULTURE, FOOD AND THE MARINE					
		2027		2026	
	Expenditure by Service and Sub-Service	Adopted by Council	Estimated by Chief Executive/Mayor	Adopted by Council	Estimated Outturn
Code		€	€	€	€
G0601	Agency & Recoupable Service	0	0	0	0
G0699	Service Support Costs	0	0	0	0
	Agency & Recoupable Services	0	0	0	0
	Service Division Total	**0**	**406,000**	**348,000**	**348,000**

AGRICULTURE, FOOD AND THE MARINE				
	2027		2026	
Income by Source	**Adopted by Council**	**Estimated by Chief Executive/Mayor**	**Adopted by Council**	**Estimated Outturn**
	€	**€**	**€**	**€**
Government Grants				
Housing, Local Government and Heritage	0	51,000	51,000	51,000
Culture, Communications and Sport	0	0	0	0
Education and Youth	0	0	0	0
Transport	0	16,000	5,000	5,000
Food Safety Authority of Ireland	0	0	0	0
Agriculture, Food, Fisheries and the Marine	0	0	0	0
Other	0	0	0	0
Total Grants & Subsidies (a)	0	67,000	56,000	56,000
Goods and Services				
Superannuation	0	1,000	1,000	1,000
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	0	147,000	140,000	140,000
Total Goods and Services (b)	0	148,000	141,000	141,000
Total Income c=(a+b)	**0**	**215,000**	**197,000**	**197,000**

MISCELLANEOUS/SHARED SERVICES					
		2027		2026	
	Expenditure by Service and Sub-Service	Adopted by Council	Estimated by Chief Executive/Mayor	Adopted by Council	Estimated Outturn
Code		€	€	€	€
H0101	Maintenance of Machinery Service	0	0	0	0
H0102	Plant and Machinery Operations	0	241,000	314,000	314,000
H0199	Service Support Costs	0	0	0	0
	Profit/Loss Machinery Account	0	241,000	314,000	314,000
H0201	Purchase of Materials, Stores	0	(150,000)	(150,000)	(150,000)
H0202	Administrative Costs Stores	0	80,000	80,000	80,000
H0203	Upkeep of Buildings, Stores	0	0	0	0
H0299	Service Support Costs	0	0	0	0
	Profit/Loss Stores Account	0	(70,000)	(70,000)	(70,000)
H0301	Administration of Rates Office	0	380,000	314,000	314,000
H0302	Debt Management Service Rates	0	2,000	2,000	2,000
H0303	Refunds and Irrecoverable Rates	0	1,625,000	1,895,000	1,895,000
H0399	Service Support Costs	0	138,000	126,000	126,000
	Administration of Rates	0	2,145,000	2,337,000	2,337,000
H0401	Register of Elector Costs	0	227,000	227,000	227,000
H0402	Local Election Costs	0	50,000	50,000	50,000
H0499	Service Support Costs	0	369,000	333,000	333,000
	Franchise Costs	0	646,000	610,000	610,000
H0501	Coroner Fees and Expenses	0	230,000	230,000	230,000
H0502	Operation of Morgue	0	0	0	0
H0599	Service Support Costs	0	6,000	6,000	6,000
	Operation of Morgue and Coroner Expenses	0	236,000	236,000	236,000
H0601	Weighbridge Operations	0	10,000	14,000	14,000
H0699	Service Support Costs	0	0	0	0
	Weighbridges	0	10,000	14,000	14,000

MISCELLANEOUS/SHARED SERVICES					
		2027		2026	
	Expenditure by Service and Sub-Service	Adopted by Council	Estimated by Chief Executive/Mayor	Adopted by Council	Estimated Outturn
Code		€	€	€	€
H0701	Operation of Markets	0	0	0	0
H0702	Casual Trading Areas	0	1,000	0	0
H0799	Service Support Costs	0	0	0	0
	Operation of Markets and Casual Trading	0	1,000	0	0
H0801	Malicious Damage	0	0	0	0
H0899	Service Support Costs	0	0	0	0
	Malicious Damage	0	0	0	0
H0901	Representational Payments	0	858,000	832,000	832,000
H0902	Chair/Vice Chair Allowances	0	132,000	132,000	132,000
H0903	Annual Allowances LA Members	0	0	0	0
H0904	Expenses LA Members	0	342,000	342,000	342,000
H0905	Other Expenses	0	2,000	2,000	2,000
H0906	Conferences Abroad	0	0	0	0
H0907	Retirement Gratuities	0	0	0	0
H0908	Contribution to Members Associations	0	27,000	26,000	26,000
H0909	General Municipal Allocation	0	0	0	0
H0999	Service Support Costs	0	395,000	409,000	409,000
	Local Representation/Civic Leadership	0	1,756,000	1,743,000	1,743,000
H1001	Motor Taxation Operation	0	539,000	565,000	565,000
H1099	Service Support Costs	0	350,000	319,000	319,000
	Motor Taxation	0	889,000	884,000	884,000
H1101	Agency & Recoupable Service	0	441,000	552,000	552,000
H1102	NPPR	0	0	0	0
H1199	Service Support Costs	0	247,000	227,000	227,000
	Agency & Recoupable Services	0	688,000	779,000	779,000
H1201	Housing and Building	0	0	0	0
H1202	Roads, Transportation & Safety	0	0	0	0
H1203	Water Services	0	0	0	0
H1204	Development Management	0	0	0	0
H1205	Environmental Services	0	0	0	0
H1206	Recreation and Amenity	0	0	0	0
H1207	Agriculture, Food and the Marine	0	0	0	0
H1208	Miscelleanous/Shared Services	0	0	0	0
H1299	Service Support Costs	0	0	0	0
	Shared Services	0	0	0	0
	Service Division Total	**0**	**6,542,000**	**6,847,000**	**6,847,000**

MISCELLANEOUS/SHARED SERVICES				
	2027		2026	
Income by Source	**Adopted by Council**	**Estimated by Chief Executive/Mayor**	**Adopted by Council**	**Estimated Outturn**
	€	**€**	**€**	**€**
Government Grants		0		
Housing, Local Government and Heritage	0	6,018,000	5,607,000	5,607,000
Agriculture, Food, Fisheries and the Marine	0	0	0	0
Social Protection	0	0	0	0
Justice, Home Affairs and Migration	0	0	0	0
Other	0	0	0	0
Total Grants & Subsidies (a)	0	6,018,000	5,607,000	5,607,000
Goods and Services				
Superannuation	0	57,000	58,000	58,000
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	276,000	518,000	518,000
NPPR	0	0	0	0
Other income	0	686,000	620,000	620,000
Total Goods and Services (b)	0	1,019,000	1,196,000	1,196,000
Total Income c=(a+b)	**0**	**7,037,000**	**6,803,000**	**6,803,000**

CERTIFICATE OF ADOPTION

I hereby certify that at the budget meeting of ……. Council held this ... day of ……, 2… the Council by Resolution adopted for the financial year ending on the 31st day of December, 2027,"the budget set out in Tables A to F and by Resolution determined in accordance with the said budget the Rate set out in Table A to be the annual rate on valuation to be levied for that year for the purposes set out in those Tables.

Signed _____
Cathaoirleach/Príomh Chomhairleoir

Countersigned _____
*Chief Executive/Mayor

Dated this …. day of……., 2…

* Delete as appropriate

APPENDIX 1	
Summary of Central Management Charge	
	2027 **€**
Area Office Overhead	1,734,000
Corporate Affairs Overhead	1,847,000
Corporate Buildings Overhead	1,373,000
Finance Function Overhead	1,224,000
Human Resource Function	2,056,000
IT Services	3,850,000
Print/Post Room Service Overhead Allocation	350,000
Pension & Lump Sum Overhead	5,400,000
Total Expenditure Allocated to Services	**17,834,000**

APPENDIX 2			
Summary of Local Property Tax Allocation			
			2027 **€**
**Discretionary Local Property Tax - Revenue Budget (Table A)			14,069,000
Local Property Tax Self Funding - Revenue Budget			
	Housing & Building	0	
	Road Transport & Safety	0	
			0
Total Local Property Tax - Revenue Budget			14,069,000
Local Property Tax Self Funding - Capital Budget			
	Housing & Building	0	
	Road Transport & Safety	0	
Total Local Property Tax - Capital Budget			0
Total Local Property Tax Allocation (Post Variation)			**14,069,000**

** This amount includes an equalisation contribution of € 4,138,230 from the Exchequer/Local Government Fund