



Comhairle Contae
Ros Comáin
Roscommon
County Council



Roscommon County Council

Boyle Municipal District Budget Report 2026



Roscommon County Council - Budget 2026

Chief Executive Report re General Municipal Allocation (GMA) and Draft Budgetary Plans for Municipal Districts - 2026

To: The Cathaoirleach and each member of the Municipal Districts.

Date: 6th October 2025

Introduction

As you are aware, the budget process for 2026 is now underway and I outline below and in the attached draft budgetary plan, the legislative background and proposals for the General Municipal Allocation for the year 2026. At the Plenary Council meeting on 23rd September 2024 the members passed a resolution to vary the local property adjustment factor upwards by 15% for the period 2025 to 2029.

The following are the dates and locations of the municipal district draft budgetary 2026 meetings.

Boyle: Tuesday 14 October 2025 at 2.30pm in Boyle MD office

Roscommon: Tuesday 14 October 2025 at 11.30 am in Aras an Chontae

Athlone: Thursday 16 October 2025 at 10 am in Aras an Chontae

These dates are in line with the prescribed period of 1 October 2025 to 14 November 2025.

Background

The Local Government Act 2001 Section 102, as amended by the Local Government Reform Act 2014, provides the legislative basis for the revised budget process. It states that *"In the case of a county or city council, the Chief Executive shall consult the Municipal District Members for each Municipal District in the Local Authority's functional area in the preparation of a Draft Local Authority Budget and, for that purpose, a Draft Budgetary Plan for the Municipal District shall be prepared under the direction of the Chief Executive and submitted for consideration by the Municipal District Members for each Municipal District in the manner and in the format that may be prescribed by regulations made by the Minister."*

The draft budgetary plans for municipal districts refer only to discretionary funding available to each municipal district, as discussions on strategic and non-discretionary expenditure of the Council form part of the plenary draft budget process. The plenary budget meeting for 2026 is scheduled to be held on 19 November 2025.

The total General Municipal Allocation (GMA) for 2026 is €3,135,510. The General Municipal Allocation has been distributed among the Municipal Districts as follows:

- | | |
|-------------|------------|
| • Athlone | €933,670 |
| • Boyle | €1,055,000 |
| • Roscommon | €1,146,840 |

The Local Government (Financial and Audit Procedures) (Amendment) Regulations 2015 state that the members of the municipal district must receive a copy of the draft budgetary plan and notice of the meeting, 7 days prior to that meeting and it should be noted that there is no provision for the adjournment of this meeting.

Local Property Tax (LPT) Variation

The decision taken at the Plenary meeting on the 23rd of September 2024 to vary the LPT basic rate upwards by 15% enables us to allow for the following items to be included in the GMA for 2026

- €295,000 of Community & Enterprise funding for distribution by members.
- €191,200 for street cleaning.
- €22,500 of funding has been allocated to the emergency graveyard budget.
- €75,000 additional funding has been allocated to major repair works for graveyards
- €90,000 of funding has been allocated to graveyard grants.
- €90,000 in funding has been granted to assist Tidy Town programmes.
- Town Team funding of €12,500 for each of the six town teams totalling €75,000.

Rationale for Allocating Funds

In considering the draft budgetary plans for the municipal districts as attached, the following was considered:

1. The needs and the resources available or likely to be made available to the Council.
2. The resource needs of each Municipal District, including where appropriate, condition survey, population, location of facilities, etc.

The model used in 2025 for apportioning roads expenditure (33.3% Population, 33.3% Km Road, 33.3% Condition) has once again been applied in 2026.

Budget allocation of €80,000 remains in 2026 Budget relating to the River Suck to improve drainage and amenities. This allocation is split between Athlone and Roscommon municipal districts.

The purpose of the draft budgetary plan meeting is to provide each municipal district an opportunity to allocate its proportion of the General Municipal Allocation according to its priorities.

Schedule of Municipal District Works and Service Delivery Plans

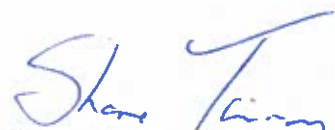
Section 103(A) (1) provides that, following the adoption of the local authority budget, a schedule of proposed works of maintenance and repairs to be carried out during 2026, in each municipal district, shall be prepared under the direction of the Chief Executive, having regard to the availability of resources.

The schedule of municipal district works shall be considered by the municipal district members concerned and be adopted by resolution, with or without amendment. In making an amendment, the municipal district members shall have due regard to the Local Authority Budget to be adopted in accordance with section 103(9).

General Municipal Allocation (GMA) and Municipal District Draft Budgetary Plans

Local Authorities have limited capacity in relation to discretionary type expenditure with the majority of costs being non discretionary in nature and being reflected in the Plenary Council Budget as opposed to the municipal districts' draft budget plans.

When the Plenary Council budget has been finalised and formally adopted a schedule of municipal district works will be prepared and submitted to each municipal district.



Shane Tiernan

Chief Executive

						Rationale for Allocation
INCOME	General Municipal Allocation	Total General Municipal Allocation (GMA) €	Municipal District: Discretionary: Athlone €	Municipal District: Discretionary: Boyle €	Municipal District: Discretionary: Roscommon €	
		3,135,510	933,670	1,055,000	1,146,840	
Total (A)		3,135,510	933,670	1,055,000	1,146,840	
EXPENDITURE (Details by Service Division)						
B0405	Road Transport and Safety	1,525,700	465,400	539,100	521,200	Based on decision by CPG
B0405	Local Roads General Maintenance Works	1,430,300	443,600	497,300	489,400	
B0405	Taking in Charge	45,000	5,000	25,000	15,000	
B0501	Public Lighting Operating Costs	50,400	16,800	16,800	16,800	Equal allocation
CM001	Water Services	23,750	-	4,000	19,750	Historical \ Location of facility
CM001	Maintenance of Public Conveniences	23,750	-	4,000	19,750	
DO601	Development Management	370,000	112,500	132,500	125,000	Equal allocation
DO601	GMA Allocation	295,000	100,000	95,000	100,000	
DO905	Economic Development	75,000	12,500	37,500	25,000	Includes Town Team Funding €12.5K each town
EO407	Environmental Services	564,300	149,500	182,400	232,400	Equal allocation
EO407	Illegal Dumping	30,000	10,000	10,000	10,000	
EO601	Street Cleaning	191,200	54,600	73,200	63,400	Based on decision by CPG
EO601	Voluntary Graveyard Grant	90,000	30,000	30,000	30,000	Equal allocation
EO901	Maintenance of Burial Grounds	155,600	22,400	36,700	96,500	Historical \ Location of facility
EO901	Burial Grounds - major repair works	75,000	25,000	25,000	25,000	Equal allocation
EO901	Burial Grounds Emergency Repairs	22,500	7,500	7,500	7,500	Equal allocation
F0101	Recreation and Amenity	448,080	141,840	146,600	159,640	Equal allocation
F0101	Tidy Towns Assistance	15,000	5,000	5,000	5,000	
F0103	Tidy Town & Amenity Grants	75,000	25,000	25,000	25,000	Historical expenditure \ Location of Facility
F0301	Open Spaces & Tidy Towns	295,980	81,840	116,600	97,540	Location of Facility
F0301	Monksland Amenity	30,000	30,000	-	-	Location of Facility
F0301	Roscommon Town Park	27,000	-	-	27,000	Location of Facility
F0301	Roscommon Town CCTV	5,100	-	-	5,100	Location of Facility
G0101	Agriculture, Education, Health and Welfare	198,680	64,430	45,400	88,850	Historical \ Location of facility
G0101	Maintenance of Land Drainage Areas	118,680	29,430	45,400	43,850	
G0102	River Suck Drainage	80,000	35,000	-	45,000	Historical \ Location of facility
H0905	Miscellaneous	5,000	-	5,000	-	
H0905	Rathcroghan Visitor Centre	5,000	-	5,000	-	
Relevant Gross Expenditure (B)		3,135,510	933,670	1,055,000	1,146,840	

		2026	2025	2024	2023	2022	2021	2020	2019	2018	Rationale for Allocation
		€	€	€	€	€	€	€	€	€	
INCOME											
General Municipal Allocation		1,055,000	1,046,833	985,000	921,930	908,000	846,600	941,072	717,700	878,600	
Total (A)		1,055,000	1,046,833	985,000	921,930	908,000	846,600	941,072	717,700	878,600	
EXPENDITURE (Details by Service Division)											
Road Transport and Safety		539,100	529,100	524,100	493,098	519,700	519,700	519,700	442,500	518,400	
B0405	Local Roads General Maintenance Works	497,300	497,300	497,300	476,298	501,300	501,300	458,300	424,100	500,000	Based on road condition
B0405	Taking in Charge	25,000	15,000	10,000	0	10,000	10,000	10,000	10,000	10,000	
B0406	Additional Funding from LPT	0	0	0	0	0	0	43,000	0	0	New funding - distributed based on decision by CPG
B0501	Public Lighting Operating Costs	16,800	16,800	16,800	16,800	8,400	8,400	8,400	8,400	8,400	Equal Allocation
Water Services		4,000	4,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	
Maintenance of Public Conveniences		4,000	4,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	Historical \ Location of Facility
Development Management		132,500	165,833	122,500	103,332	103,000	30,000	136,000	51,000	136,000	
D0601	Community Development	95,000	128,333	85,000	73,332	73,000	0	85,000	0	85,000	LPT allocation
D0905	Economic Development	37,500	37,500	37,500	30,000	30,000	30,000	51,000	51,000	51,000	Includes Town Team Funding
Environmental Services		182,400	150,900	149,400	138,000	97,800	109,400	95,872	38,700	38,700	
E0407	Illegal Dumping	10,000	8,500	7,500	5,000	7,400	7,400	3,333	0	0	New funding - based on equal allocation
E0601	Street Cleaning	73,200	73,200	70,200	68,700	53,700	53,700	53,839	0	0	New funding - distributed based on decision by CPG
E0601	Voluntary Graveyard Grant	30,000	25,000	25,000	21,600	0	11,600	0	0	0	
E0901	Burial Grounds - major repair works	25,000	0	0	0	0	0	0	0	0	Equal Allocation - planned for 2026 2027 2028
E0901	Maintenance of Burial Grounds	36,700	36,700	36,700	36,700	36,700	36,700	38,700	38,700	38,700	Historical \ Location of Facility
E0901	Burial Grounds Emergency Repairs	7,500	7,500	10,000	6,000	0	0	0	0	0	New funding - based on equal allocation
Recreation and Amenity		146,600	141,600	134,600	134,100	134,100	134,100	136,100	132,100	132,100	
F0103	Tidy Town Assistance	5,000	5,000	4,000	4,000	4,000	4,000	4,000	0	0	New funding - based on equal allocation
F0103	Tidy Town & Amenity Grants	25,000	20,000	20,000	20,000	20,000	20,000	20,000	0	0	
F0301	Open Spaces & Tidy Towns	116,600	116,600	110,600	110,100	110,100	110,100	112,100	132,100	132,100	Historical expenditure \ Location of Facility
Agriculture, Education, Health and Welfare		45,400	45,400	48,400	47,400	47,400	47,400	47,400	47,400	47,400	
G0101	Maintenance of Land Drainage Areas	45,400	45,400	48,400	47,400	47,400	47,400	47,400	47,400	47,400	Historical \ Location of Facility
Miscellaneous		5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	
H0905	Rathcroghan Visitor Centre	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	
Relevant Gross Expenditure (B)		1,055,000	1,041,833	985,000	921,930	908,000	846,600	941,072	717,700	878,600	

