

**MINUTES OF PROCEEDINGS OF BUDGET MEETING OF  
TIPPERARY COUNTY COUNCIL HELD  
IN CIVIC OFFICES, CLONMEL AND REMOTELY VIA ZOOM  
AT 10.00 AM on 6<sup>TH</sup> DECEMBER 2024**

**Present**

Cllr. D. Burgess, Cathaoirleach.

In Chamber: Cllrs Ambrose, S; Anglim, Ml; Bonfield, F; Brennan, Ml; Cahill-Skehan, K; Carroll, J; Crosse, J; Dennehy, N; Dunne, D; English, P; FitzGerald, J; Fitzgerald, M; Goldsboro, I; Hanna Hourigan, M; Kennedy, R; Kennedy, Wm; Lee, S; Lowry, Ml; McGrath, M; Molloy, R; Moloney, A; Morgan Walsh, L; Murphy, M; O'Heney, J; O'Meara, Ml; Quirke O'Meara, P; Ryan (Shiner), AM; , Ryan, P; Smith, Ml;

**Remote**

Cllrs: Browne, L; Bugler, P; Hannigan, J; Morris, S; Ryan, J; Ryan, S;

**Apologies**

Cllr. Kieran Bourke

**Also Present**

Ms. Sinéad Carr, Chief Executive, Mr. M. Connolly, Head of Finance, Mr. E. Lonergan, Mr. A Coleman, Mr. B. Beck, Mr. L. Brett, Director of Services, Mr. J. Cooney, Acting Director of Services, Ms. S O'Callaghan, Ms. C. Ryan Financial Management Accountant, Mr. D. Holland, Mr K. Malone Senior Engineer, Mr. D. Carroll, Chief Fire Officer, Mr. D. Dullaghan, County Librarian, Mr Ml. Moroney, Mr S. O'Dwyer, SEO, Mr, R. Johnston S.E.E. Ms. AM. Devaney, Senior Planner, Ms. Helen Butler, A.O., Ms. Breda Ryan, A/A.O., Mr. G. Walsh, Meetings Administrator.

**Welcome & Introduction**

Cathaoirleach Cllr D. Burgess welcomed all to the Annual Budget Meeting. He thanked the Chief Executive, the Senior Management Team, Mark Connolly, Head of Finance and the Finance team for their collaboration.

He reminded members of the two budget workshops and acknowledged the contributions made by all and acknowledged the new elected members on their first budget.

He directed the members attention to the Meetings Protocol. He called on the Meetings Administrator to take a roll call of attendance and open the meeting with the prayer.

He then called on Ms. Sinéad Carr, Chief Executive to address the members.

**Chief Executives Introduction to the Budget.**

The Chief Executive noted that this budget was her first one to present as Chief Executive and acknowledged the members whose first budget it was also and referenced the importance of budget decisions, noting the process is not an easy one.

As part of the facilitative budget process, she referenced the budget workshops that had been held which outlined the challenges the local authority faced as a county and the options available. Following the initial workshop, she noted that

the feedback provided from the members to address the deficit was considered and as a result of that feedback, a balanced budget was presented to the members following the subsequent workshop held on 4<sup>th</sup> December 2024 in Nenagh.

The Chief Executive outlined that the draft Annual Budget, circulated to the Members, for the financial year ending 31<sup>st</sup> December, 2025 contained

- The Chief Executives Report;
- Commentary by Division giving details and information on the expenditure/income codes and the;
- Statutory Budget Tables.

The Council was being asked to consider the draft Annual Budget, totalling €248.8 million, and to make the following decisions:

- Adopt the Annual Budget with or without amendment;
- Adopt the Annual Rate on Valuation (ARV);
- Determine the proportion of rates abatement applicable on vacant commercial property;

The draft Annual Budget had been prepared in the prescribed format and in compliance with the provisions of the Local Government Act, 2001, Local Government Reform Act, 2014, Local Government Rates and Other Matters Act, 2019 and Regulations made under this legislation. Under the Local Government Act 2001, the draft budget is required to set out the expenditure necessary to carry out the functions of the council and the income estimated to accrue to the council. The budget is constructed on the principle of a 'balanced budget' based on the overall level of resources available to the Council and the requirement to meet statutory, contractual, legal and other obligations. The Budget meeting and the District meetings to consider draft budgetary plans had all been convened within the statutory timeframes for the holding of such meetings.

The Chief Executive said that the preparation of an annual budget each year presented its own set of challenges.

There has been a significant increase in the breadth and range of services that a local authority now provides compared to 15 years ago. The multiplicity of services that a local authority is now expected to provide places greater demands on our support services and whilst the staffing costs may be covered by the various Departments, these support costs have to be covered by the local authority and must be reflected in our budget

She noted that inflation is a particular challenge. It has risen up to 20% over the last 5 years and the local authority business model has not kept pace with this increase in cost. It has had the impact of an effective 20% reduction in our service spend. She commented that no more than any other business, the council cannot continue to absorb this rising cost if they are to deliver the service required by our citizens

The Chief Executive noted that the Council now has a legal obligation to reduce its own greenhouse gas emissions by 51% and to deliver a 50% improvement in energy efficiency by 2030. Meeting this requirement will not happen overnight and while the local authority will receive some grant funding for this, it will be

necessary to set aside funds to meet this challenge by 2030. She noted that an implementation plan of how the local authority propose to achieve these targets will be brought before the members in early 2025

The local authority workforce has not been reviewed since 2014 and there has been a significant level of change and service provision since that time and most certainly more is being achieved with less but the organisation is now coming to the end of that piece of elastic. It was noted that the council will need to strategically review the entire workforce plan and set the council services up for the next 10 years. An overview and plan will be developed in the first 6 months of 2025. It was noted that this is likely to have budgetary implications given the growth in services delivered, facilities developed and population growth.

The need for Tipperary County Council to be mindful of the level of global instability caused as a result of changing economic policies by our neighbouring countries was commented upon. The ongoing wars in Ukraine and the Middle East, and the rising level of inflation, has led to a significant increase in the cost of living. This is notwithstanding the strength of the Irish economy which includes near full employment. Ms. Carr stated that it is imperative that local authority financial plans are future proofed and to that end she proposed to work with the CPG to draw up a pathway to deal with these challenges over the lifetime of the Council. Such a financial plan will examine areas such as the impact of staff retirements on the council budget over the lifetime of the council; the ongoing impact of inflation on our services and the need to extend works undertaken on our roads and housing management which will be an ongoing challenge for all budgets.

She noted the importance of this budget delivering in a manner which has sufficient stability and capacity to do the following;

- Maintain essential and other local authority services.
- Contribute positively to the climate action agenda.
- Support the local economy, local communities and local businesses.
- Commit to an ambitious capital programme through investment and the provision of ongoing match funding in the revenue budget.
- Seek continued efficiencies in service provision and value for money.

She referred to the income challenges that the local authority will face. She noted that notwithstanding that Tipperary is a large rural county, the income base is limited. She stated that there is a lack of buoyancy across income sources which contributes to a widening of the expenditure/income gap. This lack of buoyancy continues to be a cause of concern for the Council and there is a considerable reliance on grants and subsidies which amount to 53% of Tipperary County Council income. The remainder must be raised locally by the council through either its Local Property Tax (12%), goods and services (16%) or through commercial rates (15%). She acknowledged that the council has a very good record of collecting income due and there are strong management structures in place to maintain a high collection rate but it must be appreciated that expectations to introduce additional services and/or to increase spend within existing services can only be bridged through further increases in the ARV.

She referred to specific requests from elected members over the last 12 months and beyond for the Council to undertake the following;

- Greater level of road maintenance, particularly on tertiary roads.
- The provision of CCTV for our key towns in line with the policy adopted by the Council in 2023 in order to address the safety and security concerns of our businesses and local shoppers.
- To increase the turnaround of housing voids as a result of the increase in new builds coming on stream given the current housing crisis.
- A commitment to meet our climate change targets as set out in the Plan adopted by members in Feb 2024.

She outlined that if the council are to deliver a service to communities which is fit for purpose and which meets their growing needs, securing additional income would be required. The overarching challenge in the preparation of this budget had been to seek to balance the competing demands for additional and more expensive services against the financial capacity to meet such demands in an inflationary economic environment. She noted also the council must set out a pathway to ensure that they undertake this work in a sustainable and equitable manner over the lifetime of the council.

The Chief Executive referred to the proposed budget of €248.8 million and stated that in taking all outlined factors into account, her objective was to ensure that the 2025 expenditure headings across all programmes would be maintained at least as close as possible to the current expenditure levels. She noted that for certain expenditure, cost increases due to inflation have had to be included in Budget 2025 and in particular public lighting, roads maintenance and housing voids. She stated that adoption of the budget for 2025 would provide for the following;

- Continue to deliver strongly on economic supports for businesses and continue to deliver sites for new start-ups and expanding businesses.
- Support the tourism sector to continue to build on the momentum it has achieved to date with the support of the Council.
- Enable the newly reformed Town Centre First team to work with towns in addressing dereliction, vacancy, urban realm improvement and attracting new uses to town centres.
- Commence the process of improving the extent of road maintenance that is required throughout the county.
- Continue the good work undertaken on voids and to continue to actively turn them around in a timely manner.
- Continue to support communities with their endeavours to host events, festivals, and undertake projects and initiatives to improve their overall quality of life, well-being and the quality of their environment.
- Secure provision to deliver the ambitious capital development programme with particular reference to the match funding requirements as set out in the Council's 3-year Capital Programme.

She stated that in order to meet the ever-increasing cost of providing services, to address the increased costs of doing business and to provide additional services as outlined above, she recommended that Tipperary County Council increase the ARV by 5.5%.

She stated that the council were mindful of the impact of any increases on businesses, particularly the smaller businesses. To that end the Council was

offering an Early Payment Scheme (EPS) which would assist 93% of rate payers with their bill. She outlined that the presentation to follow from the Head of Finance would outline the impact of this scheme noting that a small retail unit currently paying €1700, and taking the proposed 5.5% increase into account would in effect mean a saving of €0.12 per week when the utilisation of the EPS was considered. She noted that without the EPS the impact on this business would be an increase of €2 per week. Similarly, a public house paying rates of €4,350 per annum, with EPS, the weekly impact of the increase would be a €0.30 saving per week and a €5 increase in cost per week without the EPS.

In conclusion, the Chief Executive thanked all the staff, in the various sections, involved in preparing the draft 2025 budget. In particular she acknowledged the work of Mark Connolly, Director of Finance and the council's financial management accountants, Sarah O'Callaghan and Claire Ryan, and the staff in the finance department for their work on this budget. She complemented and thanked the elected members for the positive engagement with this process and expressed thanks to the Cathaoirleach Cllr. Declan Burgess and the members of the Corporate Policy Group for their input into the Budget preparation and she recommended consideration and adoption of this draft annual Budget for the financial year 1<sup>st</sup> January to 31<sup>st</sup> December 2025 in accordance with the relevant legislative requirements.

## **Budget 2025**

Mr. Mark Connolly, Head of Finance began by thanking fellow Directors and Staff for their help and work in compiling the budget. Mr. Connolly gave a detailed presentation on the Budget 2025 process and outlined the key issues/constraints on income and expenditure that had to be considered in the context of drafting a balanced Budget.

Mr. Connolly outlined that Budget 2025 would be challenging due to the financial impacts and uncertainties with regard to energy price increases and the impacts on inflation of goods and services purchased. He noted that it would not be possible to maintain all existing services at current levels and enhance services where possible particularly at local level within the constraints of resources available. He noted the areas requiring additional funding namely, public lighting costs, operational costs, roads maintenance funding plan, CCTV, strategic workforce planning and climate action decarbonisation. He also outlined the opportunities presented and noted that provision was made for Tipperary County Council to continue to progress the active capital programme under the Ireland 2040 initiatives and other programmes. He stated that progressing these projects with matching funding continues to leverage substantial funding for projects throughout the entire county of Tipperary.

Members were advised that the total provisional allocation for the General Municipal Allocation for 2025 was €1,361,283 comprising €1,011,283, (arising from the decision to increase the Local Property Tax at the September 2024 meeting) and a general allocation of €350,000, similar to last year. This was allocated to the districts based on the population of the Municipal Districts at the time of the 2022 census. He noted that the total allocation for the General Municipal Allocation for 2024 was €953,680 and the total provisional allocation for the General Municipal Allocation for 2025 has increased by €407,603 compared to 2024, representing a 43% increase.

Reference was made to the Local Property Tax Baseline Review 2023 which came into effect in 2024. He noted that the 2025 Baseline showed no change on 2024 levels and Tipperary County Council received the most LPT baseline funding of any local authority in the country at €27.45m. This ranking was unchanged from 2024. He outlined that this is an allocation from Central Government and from Local Property Tax Income and Exchequer Funding. This funding will remain static from 2024 to 2028 and is not due to be revisited until then. In effect means that this allocation model will not be reviewed again until 2029 as local authority baseline funding is set for 5 years and is only reviewed following updated census data.

Mr. Connolly outlined to the members the key issues and constraints that the council are presented with, namely energy costs and the impact of inflation. Additional revenue streams were essential to allow the council to maintain and enhance services. The operational costs associated with the maintenance of a new capital infrastructure also needed to be funded within Budget 2025. He referred in particular to the impact of inflation, noting that over the lifetime of the previous council consumer prices increased by just under 20% from June 2019 to June 2024.

Mr. Connolly provided the members with facts on the Annual Rate of Valuation (ARV). He stated that apart from required changes under the Rates Harmonisation process to ARV's during the merger process, Tipperary have increased the commercial rates multiplier (ARV) on one occasion since 2014. In 2023 Commercial Rates were increased by 5% with monies from this increase ringfenced for match funding of Capital Projects. He reiterated that there has been no increase over the last 10 years in commercial rates in Tipperary to offset the increasing operational costs borne by the council in providing day to day services. He stated that most businesses 'increase their prices' to help them cover increasing annual operational costs. At the moment Tipperary has the fourth lowest commercial rates multiplier in the country and their rates multiplier is almost 17% lower than the average level across the country. The Director of Finance stated that at a minimum Tipperary County Council should be increasing its commercial rates in line with inflation on an annual basis with such funding used to cover the ongoing increases in operational costs associated with day to day running of the council. He noted that with limited buoyancy in commercial rates, many services receive a similar allocation year on year and some allocations will reduce as monies will need to be diverted to cover the increasing of doing business. The growth in demand for services and the provision of operational funding for these services was noted as being an increasing challenge for Tipperary County Council. He advised the members that new initiatives planned for 2025 require funding and he outlined that commercial rates are a key source of income for the local authority. He stated that operational costs continue to increase significantly. He outlined the areas, noting his list was not exhaustive, requiring additional funding in 2025 and stated that these projects could only be undertaken with the income generated from an increase in commercial rates. He considered these key areas for 2025. In particular he referred the members to the significant impact of inflation on the roads maintenance programme and provided members with detailed figures on the cost increases. He noted that as mentioned by the Chief Executive, a detailed plan for both the Strategic Workforce Planning and the Climate Action Decarbonisation Funding would be brought before the elected members in early 2025.

Mr. Connolly highlighted the key provisions provided in the Budget under each Programme Group together with details of the CCTV schemes for 2025, Climate Action Targets for 2030 for facilities and buildings. He outlined the Climate Action SEAI Pathfinder funding requirements and stated that this was a very significant ask for the council and as a result the council have to budget on this basis for the next number of years. He summarised the proposed rates increase for the members and outlined the various incentives and supports available to businesses in the county. He concluded his presentation acknowledging the challenges faced in Budget 2025. He recommended that commercial rates be increased by at least 5.5% in 2025 and by at least the annual rate of inflation (CPI) over the lifetime of this council noting that budget decisions for 2025 and beyond must be made on a prudent financial basis.

## **Housing and Building**

Members considered the Housing and Building Division Group and no amendments were proposed. Mr J. Cooney, A/Director of Services, Mr. S. O'Dwyer and Mr. Robert Johnston S.E.E. responded to queries raised as follows: -

### Voids

It was confirmed that the department have a cap of €11,000 per completed void. This money is made up of a number of individual items and any expenditure on the property in excess of that is made up from the local authority revenue budget.

### Homeless Services

Budget expenditure for this service was noted as having increased by €500,000 to €2,000,000. This service cost was confirmed as being 90% recoupable with remaining 10% funded by the local authority.

### Housing Grants

This was confirmed as 80% recoupable with funding contribution from the local authority of 20%. In 2024 Tipperary County Council had a spend of €700,000 on grants to private homeowners. It was noted that a policy change is to come into effect in January 2025 reducing the percentage contribution from the local authority to 15%.

In addition, grant funding amounts are changing as follows: -

- Housing Aid for Older People grant increasing to €10,700
- Housing Adaptation grant for disabled persons increasing to €40,000
- Mobility Aids Grant increasing to €8,000

The department have considered the fact that grant levels are increasing and as a result grant allocation to Tipperary county Council will also be increased. The local authority will look at grants being increased pro rata to individuals. It is anticipated that the local authority will make a similar contribution in 2025. The grant allocation from the department is expected in the first quarter of 2025. If additional grants become available in 2025 it was noted that matched funding will be provided as in current year.

### Housing Assistance programme (HAP)

This is as a shared service with Limerick County Council. HAP costs are covered by Limerick County Council. Tipperary County Council have their own

in-house staffing costs and service support costs for this service accounting for the one million budget figure.

#### Rental Accommodation Scheme (RAS)

The 22 million budget allocation was confirmed as payments to landlords who have property rented to approved housing applicants of Tipperary County Council. He noted that the bulk of the allocation relates to rents and the rents are fully recoupable from the department.

#### Local Authority Housing/Maintenance Costs

It was noted that some of this figure is having regard to the national wage agreement increase in 2024 and 2025 and an allowance of €500,000 for voids. It was noted that there are some additional funds there for the districts. The local authority is conscious that as they move from oil and gas boilers to air to water heat pumps, the cost is higher and approximately twice the cost to service the boiler. An increase has been provided for in Budget 2025 to allow for this increased cost across the five districts. It was noted that there is a small proportion of an increase in the budget to allow for the wages. The bulk of the increase is to allow the district to manage the costs of servicing the boilers going forward. The budgeted expenditure for 2025 includes expenditure on voids, planned maintenance, major refurbishments and management and maintenance of traveller accommodation.

#### Affordable Housing.

Two applications were received for Clonmel. Discussions have taken place with both parties and the housing agencies. The council await responses from the developers to queries raised.

#### Housing Fit Out

The council has regard to the housing need and efforts are made to vary this. It was agreed that the council would review the provision of baths/showers going forward.

#### Housing Loans

This refers to local authority loans issued under tenant purchase, shared ownership and annuity loans granted to successful applicants. The budget figure of €906,000 referred to the total payments on the principal that are being made over the lifetime of the loans. Mark Connolly, Head of Finance advised the members that a loans committee is in place to review loan applications and assessment is based on a person's ability to pay. A will Details of the number of LA Housing Loans applications and LA Housing Loan approvals by the Loans committee would be made available to Cllr Liam Browne.

#### Homes for Life Scheme

It was noted that this scheme is incorporated with RAS/Long term Leasing with an allocation of €150,000 provided.. The tenant is charged the differential rent and the difference is recouped back from the department and this is figure shown in the Budget. Jonathon Cooney A/Director of Housing stated that he will revert to Cllr. David Dunne on numbers under this scheme.

#### Tenant Purchase

Tipperary County Council had 29 applications for tenant purchase in 2024 with 18 confirmed as being completed to date.



## **Roads, Transportation and Safety**

Members considered the Roads, Transportation and Safety Division Group

No amendments were proposed but members raised matters to which Mr. Liam Brett, Director of Services and Mr K. Malone, & Mr J. Nolan, S.E. responded to:  
-

### Roads Funding

It was noted that funding for Roads comes from several different sources. Funding for Active Travel projects comes from the NTA, while TII provides funding for National Roads and the Department of Transport provides funding for the general road works programme in addition to the Local Authority's own resources funding. Budget 2025 is seeking an increase from €8.5 million to €9.35 million to provide for a risk reduction spend for footpaths, €500,000 for public lighting and €350,000 to restore the patching unit programme to 2023 usage levels.

### Road Reinstatements

It was acknowledged that the quality of the road reinstatement works could be improved by the utility providers carrying out these works however it was noted that the Council has taken a stronger line on this in recent times and road opening licence applications have been refused pending satisfactory completion of prior works. The Roads Directorate will continue to engage with elected members on any issues arising. It was noted that the full cost of roads reinstatement is borne by the applicant applying for the road opening licence, including Wind Farm and Solar Farm companies.

### 3 Year Roads Work Programme

This is funded by the Department of Transport and the Roads Directorate are confident that this will be completed.

### N24 Waterford to Cahir

It was noted that there is no funding available for 2025. Funding is not expected to be forthcoming so the project is stalled. To progress to the next stage of the project, funding needs to be given to the TII and for them to allocate funding to Tipperary County Council. The member's concerns about the design were noted.

### N24 Moangarriff to Two Mile Bridge Pavement & Traffic Calming

Tipperary County Council are currently going through a project lifecycle with TII. There is no guarantee of funding for 2025 for this project.

### Public Lighting

There are three public lighting contracts in place. The maintenance contract is with Al Reid. The progress was noted as being slower than preferred. Additional crews are now on the ground and they have assured the council the progress percentages will improve.

It was noted that the increased Budget allocation of €500,000 for the energy supply contract arises from the renewal of this multi-annual contract which recently expired in October 2024.

The third contract is related to the LED installation programme. Progress was noted as slow but recent surveys undertaken have shown improvements with

the number of installations increasing. It was stated that the savings from the installation of LED lights will be utilised to repay the loan that the members signed off to fund the capital cost of this programme. Savings of circa 50% are estimated from the installation of LED lights.

The budget for infill lighting has remained unchanged for 2025 at €110,000. The provision of infill lighting is a matter for each District in accordance with the Public Lighting Policy. Delays with repairing lights were acknowledged and the Roads Directorate has communicated the urgency for improved turnaround times for the replacement of light bulbs with the relevant contractor.

#### Patching Units

The council will continue to seek extra funding from the TII. An additional €350,000 has been sought in Budget 2025 for patching.

#### Footpaths

Liam Brett, Director of Services agreed to revert to Cllr. Richie Molloy on footpath query at Redmondstown.

#### LIS

Funding is provided by the Department of Environment, Food & Rural Affairs. The council will continue to seek the maximum funding in this regard and seek additional funding if the opportunity presents itself.

### **Water Supply and Waste Water**

Members considered Water Supply and Waste Water Division Group

No amendments were proposed but members raised the following matters which Mr. Eamonn Lonergan, Director of Services responded to: -

#### Uisce Eireann Service Level Agreement

Responsibility for Water Services transferred to Uisce Eireann on the 20<sup>th</sup> September 2023. Uisce Eireann have now assumed the direct management and control of Water Services Staff. It was noted that Non-Uisce Eireann functions have migrated to other sections.

It was noted that expenditure for Group Water Schemes for 2025 is similar to 2024 levels. Expenditure is fully recoupable from Uisce Eireann.

Staff of the Water Services Section have until the end of 2026 to choose if they wish to voluntarily transfer to Uisce Eireann. The council have to manage the process. It was noted that some staff have either transferred or retired. Some staff have returned to fill vacancies and they were wished well. This cost will be covered under 'stranded costs'. It was noted that Uisce Eireann staff are colleagues of the council. Engagement was had with trade unions under reassignment. Tipperary County Council have responsibility for the pension payable from accrued service with the local authority. Pensions are still subject to negotiation and the matter has not been finalised.

#### Public Conveniences

There are 11 different public conveniences covered across the county. Income of around €50,000 per annum was generated.

Members considered the Development Management Division. No amendments were proposed but members raised the following matters which Mr. Dave

## **Development Management**

Carroll A/Director of Services and Ms. A.M. Devaney, Senior Executive Planner, responded to: -

### **RAPID Programme**

This was noted as a legacy fund. Small funds were allocated to an enhancement project and a Halloween project in Clonmel and the St Patrick day parade in Littleton.

### **Unfinished Housing Estates/Taking in Charge**

A programme to deal with unfinished housing estates and taking in charge is put in place on an annual basis and is subject to the budget allocated. Members welcomed the additional monies for unfinished housing estates. It was noted that the term unfinished housing estates is a historical term arising from the recession. Such categorisations no longer exist. There has been market interest in finishing out unfinished housing estates. A number of such estates were taken in charge.

### **DPI Estates**

There are a number of DPI's remaining in the county and the council are actively pursuing these with Uisce Eireann. It was noted that a National Agreement is in place. Working groups have been established. It is anticipated to progress a number of housing estates for taking in charge in 2025. It was confirmed that DPI's and unfinished estates are included in the one budget figure.

### **Staffing**

There are a number of vacancies within the planning section. A recruitment drive is ongoing. There are existing panels in place and it is planned to roll out a new competition in 2025 for a number of planning positions. The staff shortages were noted as a national issue.

### **Public Realm Works**

It was noted that Clonmel borough has been actively looking at all available funding mechanisms. A further call under URDF funding is anticipated in 2025.

### **Dereliction & Vacancy**

It was noted by Sinéad Carr, Chief Executive that the Town Centre First team has been restructured, with a strong focus in 2025 on dereliction with the Active Travel team to focus on vacant buildings.

## **Environment and Climate Action Services**

Members considered the Environment and Climate Action Services Division. No amendments were proposed but members raised the following matters which Mr. Eamon Lonergan, Director of Services, Mr Denis Holland S.E. and Mr Ml. Moroney S.E.O. responded to: -

### **Dereliction**

Members acknowledged the progress on the derelict sites list however it was noted that despite a commitment a number of years ago to put a stronger focus on the collection of derelict sites levies, this has proven to be very difficult and the main focus has been to get the vacant property back into use. It was noted that there are €7.5 million of valued properties on the register. Targets can be set but they are often unrealisable, due to the complex nature

of the legal status of some properties – legal/family disputes, probate/court cases. It was noted that the majority of owners are working with the council and Legal costs can prove expensive to pursue as the amounts recoverable would not justify the cost incurred. As noted already, the council is reviewing dereliction and vacancy with a new restructured model to operate under the Town Centre First team, which will specifically target buildings for CPO. This will tie in with URDF and create a revolving capital fund model.

#### Landfill Operations

Income for Ballaghvaney was provided for in the budget. Leachate management and monitoring EPA was noted a costly process and requires careful management. An increase was required in budget 2025 to manage these costs.

#### Recycling Facility Operations Income

There is an income provided for in the budget

#### Climate Action Fund

Plan for Q.1 2025 to set out proposals to meet 2030 obligations. These are statutory obligations. Good vision in the LACAP was noted. The budget sought is to identify the projects to work on. SEAI is the only source of funding. Investment-grade audits are needed to seek funding with the SEAI.

### **Recreation and Amenity, Agriculture, Health & Welfare, Miscellaneous**

Members considered Recreation and Amenity, Agriculture, Health & Welfare and Miscellaneous Divisions and members raised the following matters which Mr. Brian Beck, Mr. Eamon Lonergan, Director of Services, Mr Ger Walsh, Meetings Administrator responded to: -

#### Control of Horses

Councillors' concerns were acknowledged concerning the cost of this service however it was noted that it is a statutory responsibility of the Council.

Representations have been made at National level with regard to transferring responsibility from the local authority to the Department of Agriculture.

#### Dog Wardens

This was noted as a valuable public service with the costs incurred deemed necessary.

#### Cathaoirleach Projects Fund

The Meetings Administrator advised that this was a specific budget provision that facilitates the Cathaoirleach of Tipperary County Council to support and assist capital projects that contribute to the Municipal District from an economic, social, educational, sporting, cultural or environmental perspective. As Cathaoirleach of Tipperary County Council, he/she has the discretion to approve a grant allocation as a contribution towards a capital-related project, subject to the following conditions: -

1. The funding must be allocated to a project that is capital in nature i.e. not operational costs;
2. The works involved must be complete and the Council must be satisfied of this;

3. Payment for the work must first be made by the group/club and evidence of payment, invoices, receipts etc. must be submitted;
4. The payment from the Council is made to the group/club involved – not to any contractor;
5. A valid Tax Clearance Certificate must be submitted for the group/club;
6. The payment will be made into the Bank Account of the group/club;
7. All Projects, grant-assisted must display an acknowledgment sign or plaque showing that they were assisted by the Cathaoirleach of Tipperary Council.

Examples of projects assisted to date were provided such as Community Playgrounds, contribution towards cancer resource centres, School shelters and development of community facilities.

It was noted that this fund had previously been established pre-merger in both North Tipperary & South Tipperary County Councils. It was further noted that the types of organisations that benefit were smaller community groups who otherwise may not be able to undertake the projects.

#### Training Allowance

It was noted that there is a requirement for the Council to provide for costs associated with a Training and Development Programme, which is approved by the Council each year.

Under section 142(5A) of the 2001 Act, as inserted by section 53(1)(d) of the 2014 Act, the provision of allowances for expenses for training is separated from the allowances for expenses for conferences, on the basis that attendance at training events will be of greater advantage to individual councillors and thus to the overall membership of the council and ultimately of greater benefit to the people the councillors represent.

Within the context of the overall programme, consideration is only be given to the following: -

- a) Attendance at the two annual national training events of the Association of Irish Local Government (AILG) (i.e. the Annual Conference normally held in Spring and the Autumn Seminar). Also, focused training events are held at regular intervals each year under the AILG Elected Members Training Programme.
- b) 2 events per annum provided by the Local Authority Members Association (LAMA).
- c) Induction courses organised by the Council and by the AILG.
- d) Attendance at appropriate events organised by national representative bodies for functions for which local authorities have responsibilities. The bodies must have a remit in relation to the relevant functional area, and represent relevant bodies or individuals active in relation to that function across a range of matters other than provision of training. Examples would include the IPI and RIAI in relation to planning functions.

e) Programmes of education and training which relate to functions for which local authorities have responsibilities and which are validated by Quality and Qualifications Ireland (QQI), the body established by the *Qualifications and Quality Assurance (Education and Training) Act 2012*.

f) The inclusion of structured training or educational courses that would lead to or contribute to qualifications of relevance to the functions of the local authority and of councillors. This could include, for example, distance or on-line courses leading to the award of qualifications which are recognised within the National Framework of Qualifications.

g) Training provided by the Institute of Public Administration

Members acknowledged the benefits of this training, having regard to the the key policy issues and challenges facing the members and the local authority generally;

#### Coroner Services

It was noted that the Coroner Service is a network of Coroners located throughout the country, whose core function is to investigate sudden and unexplained deaths so that a death certificate can be issued. This is an important public service to the living and in particular to the next-of-kin and friends of the deceased. It was noted that the Department of Justice has responsibility for the policy and governing legislation of the State's Coroner Service, however, the payment of fees and expenses associated with the service provided by Coroners is a matter for the relevant Local Authority.

The principal legislation is the Coroners Act 1962. Local authorities fund the operation of the Coroner Service in their area. There is no central funding provided to local authorities for the financing of this service and the service must be financed from its own resources. The Coroners Bill 2007, proposed a major reform with a new national service under the auspices of the Department of Justice and Equality and an end to the involvement of local authorities but it was never enacted, however, on 20th October 2023, a Coroner Public consultation exercise was published to seek views, observations and proposals on how the Coroner Service might be reformed into the future. The deadline for submissions was Friday 19th January 2024 and the views and opinions will help inform the Department of Justice's programme of reform to address identified issues and drive innovative change across the Coroner Service.

Further queries on Miscellaneous Services were raised by Cllr. Anne Marie Ryan and supported by Cllr. David Dunne. Cllr. Ryan referred members to the budgeted expenditure for local authority members, a breakdown of which Mark Connolly, Head of Finance had sent to elected members. In supporting Cllr. A.M. Ryan, Cllr. D. Dunne suggested that Civic Receptions be suspended for two years and the SPC chair allowance be reduced.

They noted that savings generated by their proposal would not directly impact on salary income and could be used to assist with the running costs of the local authority and provide a way for elected members to contribute.

Cllr. Liam Browne stated that notwithstanding the workshops held in advance of the meeting, elected members had little input into the budget to review for cost

savings in advance of the budget being presented to the members. He stated that the option before him was the council to either pass the budget or not.

Cllr. Pat English supported the savings potential and said it would indicate to the public that the elected members were supporting them.

Cllr. Michael Smith stated that neither Cllr. Anne Marie Ryan or Cllr. David Dunne engaged with the staff in advance of the budget meeting regarding their proposed changes. Cllr. A.M. Ryan said she had met with the Head of Finance in the days preceding the Budget Meeting. Cllr. Ml. Smith further stated that funding under Cathaoirleach Projects and Civic Receptions was a privilege and benefited many small organisations and groups. A number of members also spoke in support of this fund and in support of training allowances which they stated equips them with knowledge to do the work of the council.

Other queries concerning SPC allowances, MD Chair allowances, Expenses Local Authority Members and Conferences abroad were clarified by the Meetings Administrator, noting that these allowances were provided for by legislation.

At this stage of the meeting, it was proposed by Cllr. Marie Murphy and seconded by Cllr. Máirín McGrath and agreed that the meeting be adjourned and would resume at 2 pm.

### **Adjournment**

The Cathaoirleach thanked the Chief Executive and Senior staff for their clarification of the various issues raised on the Budget Book 2025 and then sought a proposer and seconder for the adoption of the Budget 2025 and the Annual Rate of Valuation as presented or amended.

### **Resumption of Meeting**

Cllr. Marie Murphy requested that elected members have more input into the budgetary process over the course of the year and not just at budget workshops. She suggested that a committee would be formed within the council to facilitate such engagements with the Finance Directorate.

She also proposed that a case be made to the department to fund the strategic workforce planning cost. She also suggested that the Early Payment Scheme (EPS) is underutilised with only 2150 of 5168 ratepayers availing of the scheme in 2024. While 2150 represented an increase on 2023, she felt it was incumbent on the council executive and the elected members to highlight this scheme to all ratepayers.

The Chief Executive Ms Sinead Carr acknowledged the concerns as expressed and agreed to take the points made on board in the preparation of the Budget for 2026.

Following consideration of the Budget provision as presented, an amendment to the Budget was proposed by **Cllr. Marie Murphy** and seconded by **Cllr. Michael Smith** as follows:

### **Adoption of Budget 2025 and the Annual Rate of Valuation. (ARV)**

- Reduce sub-service E1501 by €200,000,
- Reduce sub-service H1101 by €200,000
- Increase sub-service D0905 by €400,000, and
- Increase the upper threshold at which a ratepayer will qualify for the Rates Payment Incentive Scheme from €26,000 to €27,500

**Cllr. Pat English** expressed his opposition to the adoption of the Budget as presented and amended, which was seconded by **Cllr. Anne Marie Ryan (Shiner)**.

Mr. Ger Walsh, Meetings Administrator noted that this proposal was deemed a direct negative in accordance with standing orders and was not a further amendment to the first amendment proposed. He advised that a vote would be taken on the original amendment, proposed by Cllr Marie Murphy and seconded by Cllr Michael Smith.

stated that the second proposal was a direct negative to the first proposal.

A vote was taken as follows:

	<b>COMHAIRLEOIR</b>	<b>For</b>	<b>Against</b>	<b>Absent</b>	<b>Abstain</b>
1.	Ambrose, Siobhán	✓			
2.	Anglim, Micheál	✓			
3.	Bonfield, Fiona	✓			
4.	Bourke, Kieran			✓	
5.	Brennan, Michael	✓			
6.	Browne, Liam	✓			
7.	Bugler, Phyll	✓			
8.	Cahill Skehan, Kay	✓			
9.	Carroll, John	✓			
10.	Crosse, John	✓			
11.	Dennehy, Niall		✓		
12.	Dunne, David		✓		
13.	English, Pat		✓		
14.	Fitzgerald, John	✓			
15.	Fitzgerald, Mark	✓			
16.	Goldsboro, Imelda	✓			
17.	Hannigan, Joe			✓	
18.	Hourigan, M. H.	✓			
19.	Kennedy, Roger	✓			
20.	Kennedy, William	✓			
21.	Lee, Shane	✓			
22.	Lowry, Michael	✓			
23.	McGrath, Máirín		✓		
24.	Molloy, Richie		✓		
25.	Moloney, Andy	✓			
26.	Moran, Eddie	✓			
27.	Morgan Walsh,	✓			
28.	Morris, Seamus			✓	
29.	Murphy, Marie	✓			
30.	O'Heney, John		✓		
31.	O'Meara, Michael	✓			
32.	Quirke O'Meara, P	✓			
33.	Ryan (Shiner), A.M.		✓		
34.	Ryan, Jim		✓		
35.	Ryan, Peggy	✓			
36.	Ryan Séan	✓			



37.	Smith, Michael	✓			
38.	Declan Burgess	✓			
	<b>TOTALS</b>	27	8	3	

The Meetings Administrator noted the result of the vote at 27 for the amendment, 8 against with and 3 Councillors deemed absent when the vote was called. He declared the Budget 2025 resolution as amended adopted as as follows;

**“That in accordance with Section 103 (7) of the Local Government Act 2001, as amended by Section 58 of the Local Government Reform Act 2014, and Section 3 of the Local Government Rates and Other Matters Act 2019, and having regard to the Local Government (Financial & Audit Procedure) Regulations 2014 and the Local Authority Accounting Code of Practice and Accounting Regulations,**

**a) The Draft budget for the financial year ending 31st December 2025 as presented and as set out in Tables A and B as amended by:**

- **reducing sub-service E1501 by €200,000,**
- **reducing sub-service H1101 by €200,000**
- **increasing sub-service D0905 by €400,000, and**
- **increasing the upper threshold at which a ratepayer will qualify for the Rates Payment Incentive Scheme from €26,000 to €27,500**

**be and is hereby adopted, and**

**b) Subject to Section 3 of the Local Government Rates and Other Matters Act 2019, determine in accordance with the Local Authority Budget as so adopted, the Annual Rate on Valuation (ARV) to be levied at 0.2126.”**

In relation to the Rates Waiver Scheme, it was proposed by **Cllr Marie Murphy** and seconded by **Cllr MI. Smith** and resolved:

“That Tipperary County Council makes a scheme for the abatement of rates due to it by liable persons, or classes of liable persons, in respect of vacant properties in accordance with the provisions of Section 9 of the Local Government Rates and Other Matters Act 2019, as amended and that such a scheme in respect of vacant property will provide for an abatement of rates due to Tipperary County Council by a liable person for the financial year ended 31<sup>st</sup> December 2025 and the rate of abatement to apply in respect of the relevant Local Electoral Areas shall be as set out in the Table below and shall apply to eligible persons for 2025”.

<b><u>Local Electoral Area</u></b>	<b><u>Amount of Rates Payable (€)</u></b>	<b><u>Abatement (%)</u></b>
Clonmel Borough District	Less than 5,000	100
Nenagh Municipal District	5,000 to 10,000	80
Thurles Municipal District	Greater than 10,000	60
Tipperary-Cahir-Cashel Municipal District		
Carrick-on-Suir Municipal District		

**Cllr A.M. Ryan** proposed an amendment to the motion that: -

- 100% relief on commercial rates of under €5,000 on vacant premises, already in place, remain at 100% in Year 1 and subsequent years be reduced to 80%
- 80% rates relief given to owners of vacant commercial properties, that pay rates of between €5,000 and €10,000, be reduced to 70% relief.
- 60% relief given to owners of vacant commercial properties, that pay rates of greater than €10,000, be reduced to 50% relief.

The amendment was seconded by **Cllr D. Dunne**

A roll call vote then took place on the amendment as proposed by Cllr. A.M. Ryan (Shiner) and seconded by Cllr D. Dunne with the result as follows:

	<b>COMHAIRLEOIR</b>	<b>For</b>	<b>Against</b>	<b>Absent</b>	<b>Abstain</b>
1.	Ambrose, Siobhán		✓		
2.	Anglim, Micheál		✓		
3.	Bonfield, Fiona		✓		
4.	Bourke, Kieran			✓	
5.	Brennan, Michael		✓		
6.	Browne, Liam		✓		
7.	Bugler, Phyll		✓		
8.	Cahill Skehan, Kay		✓		
9.	Carroll, John		✓		
10.	Crosse, John		✓		
11.	Dennehy, Niall	✓			
12.	Dunne, David	✓			
13.	English, Pat	✓			
14.	Fitzgerald, John		✓		
15.	Fitzgerald, Mark		✓		
16.	Goldsboro, Imelda		✓		
17.	Hannigan, Joe			✓	
18.	Hourigan, M. H.		✓		
19.	Kennedy, Roger		✓		
20.	Kennedy, William		✓		
21.	Lee, Shane		✓		

22.	Lowry, Michael		✓		
23.	McGrath, Máirín		✓		
24.	Molloy, Richie		✓		
25.	Moloney, Andy		✓		
26.	Moran, Eddie		✓		
27.	Morgan Walsh,		✓		
28.	Morris, Seamus			✓	
29.	Murphy, Marie		✓		
30.	O'Heney, John		✓		
31.	O'Meara, Michael		✓		
32.	Quirke O'Meara, P		✓		
33.	Ryan (Shiner), A.M.	✓			
34.	Ryan, Jim		✓		
35.	Ryan, Peggy		✓		
36.	Ryan Séan		✓		
37.	Smith, Michael		✓		
38.	Declan Burgess		✓		
<b>TOTALS</b>		4	31	3	

The Meetings Administrator noted the result of the vote at 4 for the amendment, 31 against with 3 Councillors deemed absent when the vote was called. He deemed the amendment proposal defeated and the original proposal as set out in the Book Budget adopted as proposed by Cllr Marie Murphy and seconded by Cllr Michal Smith.

**“That Tipperary County Council makes a scheme for the abatement of rates due to it by liable persons, or classes of liable persons, in respect of vacant properties in accordance with the provisions of Section 9 of the Local Government Rates and Other Matters Act 2019, as amended and that such a scheme in respect of vacant property will provide for an abatement of rates due to Tipperary County Council by a liable person for the financial year ended 31<sup>st</sup> December 2025 and the rate of abatement to apply in respect of the relevant Local Electoral Areas shall be as set out in the Table below and shall apply to eligible persons for 2025”.**

<b><u>Local Electoral Area</u></b>	<b><u>Amount of Rates Payable (€)</u></b>	<b><u>Abatement (%)</u></b>
Clonmel Borough District	Less than 5,000	100
Nenagh Municipal District	5,000 to 10,000	80
Thurles Municipal District	Greater than 10,000	60
Tipperary-Cahir-Cashel Municipal District		
Carrick-on-Suir Municipal District		

Early Payment  
Scheme

It was agreed by the Council also that the early payment scheme be referred to the Economic Development & Enterprise for review and consideration having regard to the concerns raised by the Councillors concerning properties on the margins of the scheme.

Capital  
Programme  
2025-2027

The 3-Year Capital Programme for the period 2025 to 2027 was presented to the Council for their consideration and noted in compliance with the requirements of Section 135 of the Local Government Act, 2001 (as amended).

This concluded the business of the meeting

Signed: \_\_\_\_\_  
Cathaoirleach.

Date: \_\_\_\_\_

Signed: \_\_\_\_\_  
Meetings Administrator

Date: \_\_\_\_\_