

**MINUTES OF PROCEEDINGS OF ADJOURNED BUDGET MEETING OF
TIPPERARY COUNTY COUNCIL HELD
IN CIVIC OFFICES, NENAGH AND REMOTELY VIA ZOOM
AT 12.30 p.m. on 5th December 2025**

Present

Cllr. J. Carroll, Cathaoirleach.

In Chamber

Cllrs Acheson, T; Ambrose, S; Anglim, M; Bonfield, F; Bourke, K; Brennan, Ml; Bugler, P; Burgess, D; Crosse, J; Dennehy, N; Dunne, English, P; Fitzgerald, M; Hannigan, J;; Kennedy, R; Kennedy, Wm; Lee, S; Lowry, Ml; McGrath, M; Molloy, R; Moloney, A; Moran, E; O'Meara, JP; O'Meara, Ml; Quirke O'Meara, P; Ryan, AM; Ryan, P; Smith, Ml.

Remote

Cllrs: Browne, L; Cahill Skehan, K; D; FitzGerald, J; Goldsboro, A; Morgan Walsh, L; Morris, S; O'Heney, J; Ryan, J; Ryan, S;

Apologies

Cllr. Hourigan, M.H., Murphy, M.

Also Present

Ms. Sinéad Carr, Chief Executive, Mr. M. Connolly, Head of Finance, Mr. B. Beck, Mr. L. Brett, Mr. A. Coleman, Mr. J. Cooney, Mr. D. Ginty, Mr. E. Lonergan, Director of Services, Ms. S. O'Callaghan, Ms. C. Ryan, Financial Management Accountant, Mr. P. Crowley, Mr. D. Holland, Mr. K. Malone S.E., Mr. R. Johnston S.E.E., Mr. M. Moroney, Ms. C. Morrissey, Mr. S. O'Dwyer, S.E.O., Mr. S. Grogan, A/S.E.O., Mr. D. Dullaghan, County Librarian, Mr. G. Walsh, Meetings Administrator

Welcome & Introduction

The Cathaoirleach, Cllr. John Carroll, opened the reconvened Budget meeting by welcoming attendees and apologising for the earlier technical difficulties, explaining that the issue was global and beyond anyone's control. He also noted that the meeting with members and Chief Superintendent Aileen Magnier, which had taken place prior to the adjourned Budget 2026 meeting, had run over its scheduled time, and the Budget meeting was adjourned to a later time of 12.30 p.m. with the agreement of the members. The adjourned was proposed by Cllr Mark Fitzgerald, seconded by Cllr Máirin McGrath and agreed.

He confirmed that all queries from the previous meeting on November 28th had been addressed by Mr. Mark Connolly, Head of Finance.

Cllr. David Dunne expressed frustration over the delay, noting that many members had made significant efforts to attend despite full-time work commitments. He requested that a ten-minute adjournment be considered before any vote to allow members time to review alternative budget proposals.

Adoption of Budget 2026 and the Annual Rate of Valuation (ARV)

The Cathaoirleach then called on the Meetings Administrator to take a roll call of attendance and open the meeting with the prayer.

The Cathaoirleach emphasised that the budget process was highly detailed, noting the comprehensive workshops held to date and the previous meeting on November 28, which provided ample time for all parties to consider the budget as presented and amendments proposed by Cllr Michael Smith.

Cllr. Smith in referring to his proposed amendments stated it allowed members to consider business community opinions, including concerns expressed in local media about maintaining essential services that had been secured over many years.

He welcomed the additional €500,000 allocation for road maintenance and stressed the need for to seek a meeting with relevant Government Ministers to outline the concerns of the Council concerning local government funding.

Following further consideration, the amendment as proposed by Cllr Smith were seconded by Cllr William Kennedy namely: -

- Reduce sub-service F0201 by €100,000
- Reduce sub-service H1101 by €250,000
- Increase sub-service D0601 by €100,000
- Increase sub-service H0303 by €250,000
- Increase the percentage reduction on the Rates Payment Incentive Scheme to 7% with a maximum reduction of €700.00

Cllr. Michael Smith also requested a commitment from the Chief Executive to engage with the Chamber of Commerce and business organisations across the county to ensure businesses are fully informed about the rate payment incentive scheme and its benefits. He also emphasised the need to explore the Vacant Commercial Property Scheme and any other available initiatives to support businesses.

In seconding the proposal, Cllr. Kennedy acknowledged the challenging nature of the decision and expressed appreciation for the members' engagement throughout the workshops.

Following this, the Cathaoirleach invited members to indicate if there were any counter proposals.

Cllr. Ann Marie Ryan sought clarification on the amendments as proposed and asked that the amendments as proposed be displayed on the screen for members to review the sub-services affected.

Cllr. Niall Dennehy expressed his frustration at the handling of the Budget meeting on the 28th of November noting that for the twelfth consecutive year, Clonmel faces an unfavorable financial arrangement, despite having approximately €0.5 billion in current account receipts and €1 billion in fixed assets. Only €200,000 has been allocated as discretionary spending, which last year was used for a cosmetic upgrade in Nenagh rather than benefiting Clonmel. Furthermore, ratepayers in Clonmel are expected to face an increase of about 10-14% to fund a discredited Privatisation BID, while from January 1, 2026, businesses will also be burdened with a new auto-enrolment pension levy of around €1,800 per employee annually. Under these circumstances, Cllr. Dennehy stated he could not support the budget.

The Cathaoirleach stated that he took grave exception to Cllr. Dennehy's remarks on the chairing of proceedings on the 28th of November noting that he chaired the meeting to the best of his ability and suggested that Cllr. Dennehy should interact more with the Budget process throughout the year.

Cllr. Pat English formally proposed the rejection of Budget 2026 and recommended that the council write to the Minister seeking additional funding to maintain the day-to-day services of the council. He highlighted that the local government sector is significantly under-resourced, noting that while the EU average for tax revenue spent at local level is 23%, in Ireland it stands at only 8%. Cllr. English emphasised the challenges currently faced by local businesses and stressed that the financial burden of the council should not be placed on small businesses.

Cllr. Seamus Morris expressed that there was great disrespect shown to members by proposing the amendments on the day of the meeting. He highlighted the significant pressures on businesses, referencing local businesses that had been forced to close. He stated that the lack of adequate local government funding cannot be sustained. While acknowledging that the costs of providing services have increased, he noted that government funding has not risen at the same rate. Cllr. Morris seconded the formal rejection of the Budget.

During the budget discussion, Cllr. Joe Hannigan highlighted the variance in rates between different local authorities and noted that increasing the percentage reduction on the Rates Payment Incentive Scheme to 7% would result in only a small financial gain. He stressed the importance of adopting the Budget, as failure to do so would lead to the dissolution of the council. Cllr. Hannigan expressed frustration that the proposed amendment had not been discussed during the workshops and stated that he represents the people,

believing that when the Budget is properly explained, the electorate understands it. He therefore proposed that the original Budget, as presented on 28 November, be adopted.

Cllr. Liam Browne expressed concern about the lack of communication with councillors outside of the pact regarding Budget amendments prior to the meeting. He emphasised the need to consider the impact on services resulting from the proposed €500,000 reduction and noted that many members did not fully understand the wider implications. Cllr. Browne seconded Cllr. Hannigan's proposal to adopt the original Budget.

Cllr. John Crosse acknowledged the pressures faced by both the executive and the members in relation to the budget. He stated that the media has an important role to play in clarifying the actual impact of the proposed increase and in highlighting the benefits of the early payment scheme. He emphasised that the council has an ambition for the county and expressed the view that those who vote against the Budget do not share that ambition.

Cllr. Liam Browne expressed concern about the lack of respect shown to councillors outside of the pact who were not made aware of the Budget amendments prior to the meeting. He stressed that members needed to consider the impact on services resulting from the proposed reduction of €500,000 and noted that many members did not fully understand the implications for the wider budget. Cllr. Browne seconded Cllr. Hannigan's proposal that the original Budget, as presented, be adopted.

The Cathaoirleach referred to Cllr. Browne's comments regarding members with full-time jobs outside their role as elected representatives. He noted that during his fifteen years on the council, while in full-time employment, he endeavoured to attend all budget meetings. The Cathaoirleach stated that Cllr. Browne's reference to deficiencies in information on the budget process could be attributed to his failure to fully engage in the budget workshops, which had been ongoing since September. In response, Cllr. Browne clarified that any questions he had were addressed outside of the workshop process directly with the Head of Finance.

Cllr. Michael Brennan acknowledged the lack of government funding and emphasised the need for adequate resources for districts. He urged members to consider voting in favour of the Budget as presented.

Cllr. Michael Smith stated that he attended all the Budget workshops and meetings, noting that these sessions facilitated dialogue and engagement with the executive across all parties. He expressed the view that introducing amendments at a statutory budget meeting was acceptable and emphasised that the necessary information had been provided to members in advance.

In response to members' queries on the various proposals presented, Mr. Ger Walsh, Meetings Administrator, clarified that the Local Government Act 2001, as amended by the Local Government Reform Act 2014, provides the legislative basis for the local authority budget process. He explained that Section 103 of the Local Government Act 2001 provides for the budget meeting and states that a local authority may amend the draft budget by resolution and may adopt

the budget with or without amendment. This reflects the approach that has been taken by the Council concerning the order of resolutions to be taken of the Budget Meetings.

- 1) Any amendments to the Budget are tabled and voted on first.
- 2) In the event that amendment is defeated, then a resolution is tabled to adopt the budget as presented and by resolution to determine in accordance with the local authority budget as so adopted, the ARV to be levied.

The other decision required of the budget meeting is the rates abatement scheme on vacant property, which is dealt with under separate statutory provisions and is taken separately to the budget vote. Mr Walsh clarified that an amendment to the Budget as presented was proposed.

An amendment was proposed on 28th November by Cllr. Michael Smith, which was not seconded, and the meeting was adjourned to 5th December. He noted that the statutory budget meeting may be adjourned from time to time to a date within 14 days of the date on which the meeting first begins, and it is not unusual for the adjournment period to be used to facilitate consideration of budget proposals by elected members.

Mr. Walsh further stated that there was only one amendment before the council. The amendment proposed by Cllr. Pat English was deemed a direct negative in accordance with standing orders and is not considered a further amendment to the first amendment proposed. He advised that a vote would first be taken on the original amendment proposed by Cllr. Michael Smith and seconded by Cllr. Wm. Kennedy.

Mr. Mark Connolly, Head of Finance displayed the proposed amendments to the Budget on screen to members and went through the sub sections and figures in detail noting that it was proposed to: -

- Reduce sub-service F0201 (Operation of Library) by €100,000
- Reduce sub-service H1101 (Agency & Recoupable Service – Strategic Workforce Plan) by €250,000
- Increase sub-service D0601 (Community and Enterprise Function/Social Inclusion – Community Lighting Grant Scheme) by €100,000
- Increase sub-service H0303 (Refunds and Irrecoverable Rates – Rates Payment Incentive Scheme) by €250,000 to fund: -
- Increase the percentage reduction on the Rates Payment Incentive Scheme to 7% with a maximum reduction of €700.00.

Mr. Connolly noted that the reduction in sub-service F0201 was primarily due to the fact that the new library for Cahir is not scheduled to open until Q3/Q4 2027, with the associated increase to be fully provided for in Budget 2027. He confirmed that the proposed amendments provided for a balanced budget incorporating the 5% commercial rates increase.

In response to a query from Cllr. Browne, Mr. Connolly stated that increasing the percentage reduction on the Rates Payment Incentive Scheme would cost

approximately €250,000, which would be funded by reducing the allocation to the Strategic Workforce Plan.

Cllr. Morris proposed that the meeting be suspended; however, as there was no seconder, the meeting continued.

Cllr. Michéal Lowry expressed frustration at the proceedings and stressed that members needed clarity on which budget they were voting for.

The Chief Executive reiterated that the adoption of the Budget is a reserved function of the council and is the simple most important duty that members are called upon to carry out each year. To achieve that balance, the members must make informed and necessary choices to balance the level of service provision with the available income. The failure to adopt a budget and determine an Annual Rate of Valuation is a clear contravention of council's statutory function. Section 103 of the Local Government Act 2001 provides for the Budget meeting and states that the council may amend the draft Budget by resolution and may adopt the Budget with or without amendments.

Cllr. Morris expressed dissatisfaction with the conduct of the meeting, particularly for those who had not attended in person.

The meeting was then adjourned for 15 minutes due to technical difficulties.

On resumption of the meeting, Mr. Connolly clarified that as part of the proposed 5% rates increase, the limit for the Early Payment Scheme would also be increased proportionately, from €27,500 to €29,000, to ensure that existing qualifying applicants continue to qualify.

In response to members' queries regarding the vote before them, Mr. Walsh clarified that a vote would first be taken on the amendment to the budget as presented, and if that amendment is defeated, a further roll call vote would be taken on the original budget, provided no further amendments are proposed.

He then outlined the amendments proposed by **Cllr. Michael Smith**, seconded by **Cllr. William Kennedy** in which a roll call would be taken first:

The Draft Budget for the financial year end 31st December 2026 and as set out in Tables A and B as amended by: -

- ***Reduce sub-service F0201 by €100,000***
- ***Reduce sub-service H1101 by €250,000***
- ***Increase sub-service D0601 by €100,000***
- ***Increase sub-service H0303 by €250,000***
- ***Increase the percentage reduction on the Rates Payment Incentive Scheme to 7% with a maximum reduction of €700.00***

**Meeting
Adjourned**

**Meeting
Resumed**

A vote was taken as follows: -

	COMHAIRLEOIR	For	Against	Absent	Abstain
1.	Acheson, Tom	✓			
2.	Ambrose, Siobhán	✓			
3.	Anglim, Micheál	✓			
4.	Bonfield, Fiona	✓			
5.	Bourke, Kieran	✓			
6.	Brennan, Michael	✓			
7.	Browne, Liam	✓			
8.	Bugler, Phyll	✓			
9.	Burgess, Declan	✓			
10.	Cahill Skehan, Kay	✓			
11.	Crosse, John	✓			
12.	Dennehy, Niall		✓		
13.	Dunne, David		✓		
14.	English, Pat		✓		
15.	FitzGerald, John	✓			
16.	Fitzgerald, Mark	✓			
17.	Goldsboro, Amy	✓			
18.	Hannigan, Joe		✓		
19.	Hourigan, Mary Hanna			✓	
20.	Kennedy, Roger	✓			
21.	Kennedy, William	✓			
22.	Lee, Shane		✓		
23.	Lowry, Michael		✓		
24.	McGrath, Máirín		✓		
25.	Molloy, Richie		✓		
26.	Moloney, Andy	✓			
27.	Moran, Eddie		✓		
28.	Morgan Walsh, Louise	✓			
29.	Morris, Seamus		✓		
30.	Murphy, Marie			✓	
31.	O'Heney, John	✓			
32.	O'Meara, J.P.	✓			
33.	O'Meara, Michael		✓		
34.	Quirke O'Meara,		✓		
35.	Ryan, Anne Marie		✓		
36.	Ryan, Jim		✓		
37.	Ryan, Peggy	✓			
38.	Ryan Séan	✓			
39.	Smith, Michael	✓			
40.	John Carroll	✓			
	TOTALS	24	14	2	0

The Meetings Administrator noted the result of the vote as 24 for the amendment, 14 against, with two councillors deemed absent when the vote was called. He deemed the amendment as proposed passed.

Mr. Mark Connolly, Head of Finance, clarified that in adopting the Budget as amended, that the Annual Rate of Validation (ARV) would be levied at 0.2232 In accordance with Section 3 of the Local Government Rates and other Matters Act 2019.

Mr. Connolly referred to the second decision required of the members concerning the Rates Abatement Scheme.

It was proposed by **Cllr. David Dunne**, seconded by **Cllr. Ann Marie Ryan**, and resolved: -

"That the % Rate Abatement Allowance under the scheme for the Abatement of Rates in respect of vacant properties for the financial year ending 31st December 2026, in respect of the relevant electoral areas, be allowed as follows": -

Cllr David Dunne in proposing the rate abatement scheme as presented expressed his disappointment that the scheme couldn't be amended but was willing to allow a working group explore the matter further in 2026.

<u>Local Electoral Area</u>	<u>Amount of Rates Payable (€)</u>	<u>Abatement (%)</u>
Clonmel Borough District Nenagh Municipal District Thurles Municipal District Tipperary-Cahir-Cashel Municipal District Carrick-on-Suir Municipal District	Less than 5000	100
	5,000 to 10,000	80
	Greater than 10,000	60

Capital Programme 2026-2028

The 3-Year Capital Programme for the period 2026 to 2028 was presented to the Council for their consideration and noted in in compliance with the requirements of Section 135 of the Local Government Act, 2001 (as amended).

This concluded the business of the meeting.

Signed:  Date: 12 January 2026
Cathaoirleach

Signed:  Date: 12 January 2026
Meetings Administrator