

**MINUTES OF PROCEEDINGS OF BUDGET MEETING OF
TIPPERARY COUNTY COUNCIL HELD
IN CIVIC OFFICES, NENAGH AND REMOTELY VIA ZOOM
AT 10.00 AM on 28TH NOVEMBER 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; Cahill Skehan, K; Crosse, J; English, P; Fitzgerald, M; Hannigan, J; Hourigan, MH; Kennedy, R; Kennedy, Wm; Lee, S; Lowry, Ml; Moran, E; Morgan Walsh, L; O'Heney, J; O'Meara, JP; O'Meara, Ml; Quirke O'Meara, P; Ryan, P; Ryan, S; Smith, Ml.

Remote

Cllrs: Browne, L; Dennehy, N; Dunne, D; FitzGerald, J; Goldsboro, A; McGrath, M; Molloy, R; Moloney, A; Morris, S; Murphy, M; Ryan, AM; Ryan, J.

Apologies

N/A

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

Cathaoirleach, Cllr John Carroll, 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 in the preparation of the Budget Book as circulated.

He reminded members of the three budget workshops and acknowledged the contributions made by all.

He directed the members attention to the Meetings Protocol and reminded members of the following guidelines: -

Health & Safety

Emergency exits noted; in case of alarm, exit calmly and follow staff instructions.

Recording

Meeting recorded only for minute-taking; recordings deleted after approval. Attendance implies consent.

Speaking Protocol

- In-person: Raise hand.
- Remote: Use "Hand Up" feature, keep camera on when speaking, and use headset if possible.

Chat Feature

Use only if "Hand Up" is unavailable; messages may be visible to all, including public/media.

Connection Issues

Notify Chair if you lose connection or leave early.

Voting

Conducted via Roll Call Vote.

Document Pack

Displayed by Meetings Administrator via screen share.

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

He stated that in accordance with Section 102 of Local Government Act 2001, each Local Authority is required to prepare a draft Local Authority budget setting out for the next financial year:

- The expenditure estimated to be necessary to carry out its functions and
- The income estimated to accrue to it;

The Cathaoirleach outlined that the meeting will commence with the Chief Executive Sinead Carr addressing the Council on the Budget Book presented to the Council and the Head of Finance, Mr. Mark Connolly, will provide a detailed budget presentation including a brief overview of budget proposals for each Division and members will then be invited by the Cathaoirleach to raise queries or clarifications in relation to that Division which will be dealt with by the relevant Director of Services and Senior Section Staff.

Proposals on amendments to the Budget report will then be considered and subject to the various proposals submitted, a vote will then be taken;

Subject to the agreement of the Council, it is proposed to take each Division separately with the exception of Division F,G & H, which will be taken together.

The Cathaoirleach proposed to adjourn the meeting at 1.30pm or 2pm for lunch if the meeting had not concluded;

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

The Chief Executive noted that this was the second budget of the current council term, prepared in compliance with statutory requirements under the Local Government Acts and associated regulations: -

Chief Executives Introduction to the Budget

- Local Government Act 2001 – requiring a draft budget that sets out the expenditure necessary to carry out the Council’s functions and the income estimated to accrue.
- Local Government Reform Act 2014 – governing structures, finance and reserved functions.
- Local Government Rates and Other Matters Act 2019 (LGROMA) – including Section 12 (commenced 1 January 2025), with interest applying from 1 January 2026 on unpaid 2025 bills.
- Associated regulations and Circulars (e.g. FIN 10/2025 on budget meeting periods; FIN 09/2025 and FIN 12/2025 on LPT baseline and variation).

She outlined that as elected members they exercise reserved functions for the following: -

- To Adopt the Annual Budget (with or without amendment).
- To Adopt the Annual Rate on Valuation (ARV) noting that the draft Budget before them was framed on a proposed 5% increase to 0.2232 for 2026.

She reminded members that Tipperary County Council remained among the lowest multipliers nationally.

- To determine the Rates Abatement Scheme on vacant commercial property for 2026—proposed at 100% (under €5,000), 80% (€5,000–€10,000), and 60% (above €10,000).
- To uphold the variation already made by the members to Local Property Tax (+15%) applying across 2025–2027, which she noted had lifted the 2026 LPT allocation to €30.055m (including equalisation).

She stated that elected members play a pivotal role in shaping policy and resource allocation through the plans adopted since 2025 setting the strategic ambition for the county while safeguarding the balance between service quality, affordability for ratepayers, and the long-term sustainability of council finances.

She said that in advance of outlining the challenges associated with delivering a balanced budget, it was important to acknowledge the significant progress achieved in recent years. Investment in priority areas had been substantial, reflecting the Council’s commitment to improving towns which was a key priority for this term. She noted that previous decisions to ringfence a percentage of rates increases for matching funds had enabled transformative projects that enhanced town centres and community infrastructure.

Ms. Carr briefed the members under a number of key headings as follows: -

Capital Investment & Placemaking

Over €32 million has been invested in public realm enhancements, enterprise hubs, libraries, sports facilities, public parks, and regeneration of derelict buildings with a further €82.5 million spend underway on capital projects in all nine towns. She noted that there will be an aggressive pursuit of additional funds in 2026, prioritising Clonmel for the 2026 URDF call and selecting additional projects under the RRDF 5 Call for other towns.

She highlighted the National Tidy Towns awards (gold, silver, bronze) for several towns and villages in the county which she said was clear evidence of strong partnerships and community impact.

In order to sustain this momentum, a dedicated Town Centre Placemaking Team has been established to: -

- Address dereliction and vacancy.
- Prepare Town Centre First Plans for seven towns.
- Deliver Active Travel Plans.
- Implement proactive measures in 2026, including CPO processes, enhanced cleanliness, planting, and painting.

Housing delivery and Management

In acknowledging Housing delivery and management as a second key priority area, Ms. Carr outlined that 1,457 houses had been delivered to date with a target 1,743 by the end of 2026. The voids vacancy rate was currently less than 2% which was notable against a national average of 3.7%. Three hundred housing units had been retrofitted to BER rating standard of B2 with seventy to one hundred additional refits planned for 2026.

Homeless services had provided housing for 23 individuals under the Housing First Scheme with thirty 'Own Front Door' units operational.

She noted that the private housing market is showing signs of recovery, with several new schemes currently in development or delivery and of significant importance is the progress being made under the Government's Affordable Housing Scheme, with the first affordable homes expected to be delivered in 2026. Additional affordable units have been sold through the First Home Scheme, and the Council has successfully delivered private sites for sale in Boherlahan village, with plans to expand this initiative to other villages during 2026.

Economic Growth and Tourism Development

In addressing the area of the National Economy, she highlighted the following statistics:

National Context:

- GDP growth forecast: 2.5% in 2026.
- Near full employment: Circa 5% unemployment rate.

County Performance:

- Population growth: +5.5%.
- Employment increase: +15% (2016-2022).

Council Initiatives:

- Significant investment in economic and enterprise development through LEO supports and strategic land sales to attract new businesses.

Tourism Achievements:

- Recognition of 10 years of sustained investment in tourism.
- Tipperary ranked No. 5 in Lonely Planet's "Best in Travel 2026".
- Strong partnerships via Tourism Board and subsidiaries such as Lough Derg, Munster Vales, Horse Country etc.

This recognition she said reflects years of collaborative development and positions Tipperary as a leading destination and stated that continued investment is critical to maintain standards and support local tourism businesses. The achievements outlined demonstrate a county moving forward, from planning to delivery, and from projects to tangible outcomes for citizens and businesses. She said that sustaining this progress is essential to avoid regression.

In addressing the key challenges facing service delivery within the local authority she referred to rising inflation which has eroded the real value of council funding. She detailed the increased obligations of the local authority under expanded infrastructure maintenance, climate action obligations and limited income buoyancy as being major challenges. She said that non-discretionary costs such as insurance and energy continue to increase, while statutory climate targets require front-loaded investment.

She provided the members with the following supporting figures:

Inflation Impact:

- Cumulative inflation: ~20%.
- Road maintenance costs: +38% (regional) and +50% (local) over five years.

Energy Costs:

- Public lighting costs increased by €500,000 following recent tender.

Expanded Assets:

- New infrastructure valued at €114 million requires recurrent funding for cleaning, lighting, and maintenance.

Climate Targets:

- 51% reduction in GHG emissions and 50% improvement in energy efficiency by 2030.
- Facilities upgrade: €11 million (with 50% SEAI match funding).

Fleet Decarbonisation:

- Estimated investment: €12 million (2027–2030).

Ms. Carr said that Tipperary's rates base is very modest compared to national levels and expanding service expectations cannot be met without a balanced mix of Local Property Tax (LPT), grants, and a prudent Annual Rate on Valuation (ARV) adjustment. She said that a 5% ARV increase was proposed for 2026 and not withstanding this adjustment, Tipperary remains among the

lowest multipliers nationally. She stated that this measure was essential to maintain service standards amid growing demands. Vulnerable small businesses represent 83% of the rate base and the Rates Payment Incentive Scheme would provide financial relief for smaller commercial ratepayers.

Councillors were reminded of the responsibility to maintain Tipperary's strong service levels while seizing opportunities to enhance quality of life. Key priorities include delivering Town Centre First initiatives, URDF/RRDF projects, and public realm improvements to reshape urban areas. Continued progress in social and affordable housing, along with tackling vacancy and dereliction, is essential to sustain vibrant communities.

Ms. Carr noted that the budget also aims to build on economic and tourism momentum, supporting local businesses and increasing footfall, while maintaining high standards of cleanliness and safety. Climate action remains non-negotiable, serving as a long-term cost-saving measure and ensuring competitiveness through decarbonisation and energy efficiency.

She urged the members to protect service levels, invest strategically, and keep Tipperary invest-ready with strong infrastructure and confident communities. Decisions on the Budget, ARV, and vacancy abatement will directly influence the county's ambition for 2026.

In conclusion, the Chief Executive thanked all the staff, in the various sections, involved in preparing the draft 2026 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. John Carroll 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 1st January to 31st December 2026 in accordance with the relevant legislative requirements.

Draft Budget 2026

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 2026 process and outlined the key issues/constraints on income and expenditure that had to be considered in the context of drafting a balanced Budget. He detailed the various workshops that had taken place over the year and acknowledged the concerted effort by all elected members to debate the budget and noted the high level of engagement that had taken place.

In the preparation of the Statutory Budget 2026 report for Tipperary County Council Mr. Connolly outlined the structured approach taken through workshops held during 2025 and 2026, including sessions on severe weather, climate action, economic development, and roads funding. The financial position remains challenging due to inflationary pressures, making it difficult to maintain existing services and enhance local provisions within current resources. Despite these constraints, the Council continues to progress an active capital

programme under Ireland 2040 and other initiatives, leveraging substantial funding for projects across the county.

He stated that Budget 2026 focuses on additional income generation, as discretionary funding remains limited. The main income sources for the Council include grants and subsidies (€133.9m), goods and services (€46.6m), Local Property Tax (€28.6m), and commercial rates (€36.3m), with overall income for 2025 estimated at €250m. Tipperary receives one of the highest LPT baseline allocations nationally, set at €28.2m for 2026, boosted by an additional €800,000 following the November 2025 revaluation. While valuation bands widened by 20%, most homeowners remain in their existing band, and no changes are proposed for 2026. Local authorities will have flexibility to vary LPT by up to +25% from 2027.

He said that commercial rates within Tipperary remain among the lowest nationally, and he emphasised the need for annual increases aligned with inflation which was estimated at 3% for 2025 and 2026 to cover rising operational costs. With no buoyancy in commercial rates, allocations for many services remain static unless additional income is generated. He said that such a situation underscores the challenge of sustaining service levels as demand grows.

Housing and Building

Mr. Connolly highlighted housing as a major priority for Budget 2026 and stressed the need for a well-funded planned maintenance programme to sustain its housing stock, with surveys commencing in late 2025 and continuing for 3–4 years. Immediate issues will require funding, and non-emergency works will extend beyond the survey period. Additional income from housing rents in 2026 will be ringfenced for reinvestment, and a review of the rent scheme, including minimum and maximum rents, is proposed.

For 2026, €10.7 million is allocated for maintenance and improvements to local authority housing units, covering voids, planned maintenance, major refurbishments, and traveller accommodation. Homeless services will receive €3.1 million, an increase of €1 million, with 90% recoupable. Disability grants and housing supports are budgeted at €4.4 million, up from €3.6 million in 2025, with matching funds provided if additional grants become available. Expenditure for RAS, leasing, and payment availability is projected at €24.3 million, while HAP is budgeted at €1 million.

The detailed housing budget table presented comparative figures for 2025 and 2026, showing significant increases in allocations for maintenance, homelessness, and grants, reflecting the Council's commitment to addressing housing needs and improving living conditions across the county.

Members considered the Housing and Building Division Group and no amendments were proposed. Mr. J. Cooney, Director of Services, Mr Shane O'Dwyer, SEO and Mr. Robert Johnson SEE, responded to queries raised as follows: -

Rent Review Increases

Current funding levels for the Housing Maintenance Programme are insufficient, and any additional revenue generated from rent increases will need to be

ringfenced for this purpose. The engagement of a Clerk of Works to commence inspections was noted as a key step in improving standards. Of the Council's 5,700 housing units, approximately 2,000 are currently considered to be of good standard, with a target to increase this figure to 3,000 by 2030. To achieve this, 2,700 additional houses will be targeted with rent review increases.

Housing Voids

The contribution of Districts in managing housing stock was acknowledged, with recognition that a certain level of vacancy will always exist. The reduction in voids from 4% in 2020 to 1.74% in 2025 was welcomed, and the aim is to further reduce this figure to 1.5%. This improvement reflects effective management and ongoing efforts to optimize housing availability.

Housing Delivery

1500 houses have been allocated since 2018 with a further 1125/1225 to be delivered by 2026.

Rent Arrears

Less than 5% of rent accounts currently present issues, though this figure fluctuates as circumstances change. There are 740 accounts in arrears, with 464 on payment plans to clear outstanding balances. Additional correspondence will issue to tenants in arrears during 2026. It was noted that 65 tenants vacated properties with arrears, and these cases are scheduled to come before the courts.

Mr. Mark Connolly noted that rent arrears are reducing annually, driven by rent reviews. He emphasised that debt issues are taken seriously, but a balanced approach is required given housing needs. Each case is managed individually to ensure fairness and compliance.

Energy Efficiency Standards

The Council continues to improve energy performance across its housing stock, with approximately 100 units upgraded each year. In addition, void properties are being brought up to a minimum BER rating of C1, ensuring better energy efficiency and compliance with national standards.

Nenagh Sewerage Scheme

An issue with Uisce Éireann and Roads was noted. The Council is currently seeking approval from Uisce Éireann to proceed with the design phase of the scheme.

Damage to Local Authority Housing

Tenants are pursued on a case by case basis. Level is consistent with 2024.

Private Landlords

The impact of private landlords exiting the rental market was acknowledged. To help offset this decline, the local authority delivered 231 homes in 2025 and plans to deliver 300 additional homes in 2026. There is ongoing engagement with Housing And Planning Sections and the outcome of these discussions will be discussed with the members in due course.

Homeless Figures

There is a commitment to introduce the 9-to-9 service in Tipperary Town. A property has been identified for this purpose; however, necessary works must be completed before it can be operational. These works will be funded from a separate housing stream, and it is expected that the property will not be available to service users for at least a year.

Student Accommodation for Clonmel

This was noted as a matter for TUS to examine further once the integrated campus development earmarked for the Kickham Barracks site was progressed further.

Design and Project Delivery Capacity

The Council currently has one in-house architect; however, an external design team is required to progress multiple projects. The previous four-stage process has been streamlined into a single stage, necessitating collaboration across a range of disciplines. As this expertise is not available within the local authority, external personnel will be engaged. The cost of consultants has been incorporated into the budget figures.

Roads, Transportation and Safety

Mr. Connolly outlined that the presentation addressed roads funding and highlighted the significant impact of inflation on maintenance budgets. While own funds saw a modest increase of €350,000 in 2025, their real value has declined by approximately €3 million since 2020 due to rising costs. Discretionary and Department of Transport grants have remained largely static, while NTA funding has fallen by 32% since 2022, further constraining resources. Despite expanding infrastructure, budgets are broadly static or falling in real terms, reducing output and service levels.

For 2026, an additional €500,000 is allocated to roads maintenance, bringing the total own-funds allocation to €10 million, which includes public lighting costs. However, construction inflation of around 3% will absorb €300,000 of this increase, leaving only €200,000 for new investment. Severe weather funding will maintain services at 2025 levels. The detailed budget table for roads outlined allocations across national, regional, and local roads, public lighting, traffic management, and road safety, with a total expenditure of €64.2 million for 2026.

Members considered the Roads, Transportation and Safety Division Group and no amendments were proposed.

Mr. Liam Brett, Director of Services and Mr. John Nolan SE, responded to queries/issues raised as follows:

Roads Funding

There are three areas of funding:

1. Own funds – 10 million
2. Annual Roads Work Programme – 40 million
3. National Development Plan (NDP) Capital Projects

There are currently 5 projects funded under NDP as follows:

1. Western End of N24
2. Eastern End of N24
3. Thurles Inner Relief Road
4. Latteragh Road
5. Thurles By Pass

This represents a 20 billion investment over the next 10 years.

Mr. Brett noted that consultants are a critical part of the Road Works Programme. He welcomed the €500,000 increase in funding for general roads maintenance. He would support the request for a delegation from Tipperary to meet the ministers as proposed.

Public Lighting & Electricity Costs

The PLEEP project is ongoing with 45% of the works still outstanding. Issues were noted during the update. The percentage of lighting outages was 1.5% in 2025 down from 3% in 2024.

Progress by the maintenance contractor has improved. Two separate contractors are engaged on the project: one responsible for replacement work and the other for repairs. Due to health and safety requirements, they cannot work simultaneously in the same area. Members were reminded to liaise with District Engineers on any specific issues raised.

Mr. Mark Connolly, Head of Finance, reported that while there has been a 12% increase in the number of lights installed, electricity usage has fallen by over 20%. Budget 2025 required a funding allocation of €500,000 due to cost increases following the renewal of the electricity contract under the OGP framework. For Budget 2026, this €500,000 will be redirected to Roads Maintenance, which may include an element of public lighting costs.

Rural Roads

The need for additional funding was acknowledged. A funding request for the N62 will be submitted to the TII. In a severe weather event main routes are the priority. It was noted that 80% of roads in Tipperary are categorised as rural.

Housing Estates

Local Roads Policy has been approved. Housing estates can now be included in the three-year roads programme starting in 2028.

LIS/CIS

Funding remains an issue. The council will continue to seek the maximum funding in this regard and seek additional funding if the opportunity presents itself.

N24 Moangarriff to Two Mile Bridge Pavement & Traffic Calming

Design works are progressing. National funding will be required to progress the project further.

Clonmel By Pass

There will be further re-engagement as part of the design phase, once approval to progress the project is forthcoming.

High Rural Roads

There is no specific allocation of funding for roads on areas of high ground.

Greenways

This funding is built into Budget 2026. A similar allocation for greenways is anticipated from the TII in 2026.

Hedgerows

The Roads Team continues to engage with landowners regarding hedgerow maintenance. Members were reminded to liaise with District Engineers on any specific issues raised.

Severe Weather Events Costs and Preparedness

Estimated costs for the 2025 event are in the region of €700,000. These costs have not been recouped, and engagement is ongoing with the Department in this regard. Recoupment will depend on the availability of surplus funds of end of the year.

The Chief Executive noted that Budget 2026 does not include funding for a severe weather event in 2026. An increase in the Roads Budget will be required to address potential impacts.

Mr. Damien Ginty, Director of Services, stated that a community response is being factored into the plan. Hubs have been identified, and generators are being organised for use and will be shared with other local authorities. A list of contractors currently engaged by the Council on other projects and available to respond in such events is being compiled. Efforts are being made to mitigate issues that could arise during a severe weather event.

Consultant Engagement

A figure was not available for this cost for 2025, however, it was stated to be minimal when considered against the overall project costs. It was noted that capital projects cannot be progressed without engaging consultants for their expertise and support.

In response to members' comments on the costs of engaging consultants, Ms. Sinéad Carr, Chief Executive, clarified that most consultant fees are covered through grant funding on a project-by-project basis. She noted that there are challenges in hiring all consultants in-house and that it is generally more efficient to recruit for the duration of a project rather than employ expertise on a permanent basis. Permanent contracts would involve significant costs related to salaries and pension entitlements. Additionally, certain projects require specialist skills that are not available in-house.

Water Supply and Waste Water

The Cathaoirleach noted that the transformation of Water Services to Uisce Éireann was affected on 20 September 2023, the date on which the national public utility assumed direct management and control of water services staff. Non-Uisce Éireann functions have migrated to other sections as follows:

- **Rural Water Programme** – to the Environment and Climate Action Directorate, including private well grants, septic tank grants, and lead piping grants.
- **Water Safety** – to Environment and Climate Action.
- **Public Conveniences** – to the Roads Section (13 public conveniences).
- **Swimming Pools/Leisure Centres** – to the Community and Economic Development Section.

Mr. Eamon Lonergan, Director of Services, responded to queries/issues raised as follows:

Transition of Staff

The transition commenced in 2023. Staff of the Water Services Section have until the end of 2026 to decide if they wish to voluntarily transfer to Uisce Éireann. To date, 74 of 129 staff have opted not to relocate. Staff who wish to relocate to the local authority will be welcomed, as there is an ongoing need for their expertise. There are no implications for the 2026 Budget.

Development Management

Mr. Connolly outlined that the proposed allocation for Development Management includes €600,000 for tourism promotion and development, €145,000 to support the Action Plan for Jobs and marketing, and €570,000 for unfinished housing estates. Social inclusion expenditure of €3.9 million is provided, while Economic Development and Promotion includes €2.5 million for Local Enterprise Office (LEO) activities and €3.4 million in matching funds.

The overall expenditure for this division is estimated at €25.7 million, with projected income of €11.8 million for 2026. Members considered the Development Management Division Group and no amendments were proposed.

Mr. Brian Beck, Director of Services, Mr. Damien Ginty, Director of Services, Mr. Mark Connolly, Head of Finance and Mr. Shane Grogan, A/S.E.O. responded to queries/issues raised as follows:

Vacancy & Dereliction including Dangerous Structures

The Place Making Team is now in place and will assist in getting sites onto the derelict sites register. A re-evaluation of the definition of a derelict site will take place. There are currently 88 sites on the register, with 28 sites levied in 2025 generating €116,000. A further five sites will be levied in 2026. Difficulties in collecting the levy were noted, and from 2027, Revenue will assume responsibility for levy collection.

A Derelict Sites notice is issued on an annual basis, and the corresponding levy is applied in the first quarter of the subsequent year. Engagement with other relevant sections will be undertaken regarding outstanding payments where the Compulsory Purchase Order (CPO) process is being implemented.

Under the Croí Cónaithe scheme, 809 applications have been received in Tipperary, with over €6 million paid to applicants to date. A total of €35 million has been invested in refurbishing properties across the county under this scheme.

The Housing for all Programme would see investments in over the shop living accommodation which seeks to augment housing supply by transforming underutilised urban spaces, supporting property owners financially while reinforcing high-street regeneration.

Mr. Damien Ginty, Director of Services, highlighted the range of supports available through the Local Enterprise Office (LEO). He emphasised the importance of adopting a proactive approach in addressing vacancy and dereliction.

He noted that the council had recently adopted the County Tipperary Vacant Business-Property Reopen Grant Scheme 2025.

The Planning Directorate is liaising with the Environment Directorate on the matter of dangerous structures. It was noted that the legislation governing dangerous structures is complex.

Members were asked to engage with the Planning Directorate in identifying derelict sites.

Rezoning

A Workshop on Variation to the County Development Plan is scheduled for 9th December to brief Elected Members on the following:

- Guidelines published by the Department of Housing, Local Government and Heritage regarding increasing the quantum of land zoned for residential use.
- The implications of these guidelines for Tipperary.
- Actions proposed by the Planning Section to address these requirements.

Focus will be on areas where additional lands are required.

Taking in Charge

Four sites remain outstanding, with one nearing sign-off. DPI continues to be an issue, and a resolution will be required in 2026.

Local Area Plans

Plans for Cashel, Templemore, and Tipperary will not progress. These Local Area Plans will be replaced by Urban Action Plans, while the zoning of lands will be addressed through the County Development Plan.

E-planning

The success of the web-based planning platform was noted. Tipperary were one of the first counties to pilot the system. It provides users with the ability to:

- Search planning applications by reference number, applicant, address, or development description

- View lists of received applications, decisions made, and upcoming decision dates
- Access all publicly available planning details that would be viewable at the physical counter.

The complexity and time-consuming nature of planning enforcement cases was noted.

URDF

55 properties have been identified under Call No. 3.

Tourism in Tipperary

The breadth and diversity of attractions in Tipperary are highly positive. While a number of partnerships and entities are already in place, it remains essential to continue actively promoting the county's attractions. Funding has been ring-fenced for festivals, and the Executive remains committed to collaborating with members and organisations across the county. It is imperative to capitalise on the opportunities arising from Tipperary's inclusion in the Lonely Planet Guide to maximise its impact.

Ballina/Killaloe Town Team

Tipperary County Council will collaborate with Clare County Council in 2026 prior to the commencement of the process. It is envisaged that a single team will be established, incorporating representatives from both local authorities.

Rate Abatement Scheme

The Head of Finance proposed the establishment of a working group comprising representatives from Finance, Planning, and elected members to convene and develop a policy on the scheme. He noted that any amendment to the scheme requires a public consultation process, and such a process did not take place in 2025. The last public consultation was undertaken in 2024.

Cllr. Anne Marie Ryan and Cllr. David Dunne expressed strong disappointment that the requirement for public consultation to amend the scheme was not highlighted during the three budget workshops. Cllr. Dunne rejected the proposal to form a working group, stating that decision-making was being removed from the members.

Mr. Connolly clarified that the decision ultimately rests with the members and that an annual public consultation could be undertaken if desired. He noted that there is currently no agreement across the Council to amend the scheme and that a working group would provide a forum to resolve this. He formally proposed the establishment of such a group.

The Chief Executive reiterated that any change to the scheme requires a public consultation process. She acknowledged the members' frustration and stated that the issues need to be worked through. The matter was not highlighted as a significant issue during the budget workshops. A broad consensus will be required to progress.

Adjournment of Meeting

On the proposal of the Cathaoirleach, seconded by Cllr. Séan Ryan, it was agreed to adjourn for lunch at 1:30 p.m.

Resumption of Meeting

The meeting resumed at 2:45 p.m.

Environment and Climate Action Services

Mr. Connolly outlined that the Environmental Services allocation for 2026 includes €4.2 million for landfill operations, €2.1 million for recovery and recycling, and €200,000 for the implementation phase of the Climate Change Plan, including retrofitting measures. Additional provisions cover LAWPRO and Waters Programme expenditure of €36 million (fully recoupable), fire services at nearly €12 million, street cleaning at €2.1 million, and burial ground maintenance at €1.4 million.

Decarbonisation and energy efficiency initiatives were discussed, noting specific public sector targets for 2030. Ten buildings have been selected to meet facilities targets, requiring an estimated €11 million in capital investment, with 50% SEAI funding available, leaving €5.5 million to be match-funded by TCC through borrowings. A €200,000 allocation in Budget 2026 will initiate investment in this area.

Fleet decarbonisation will focus initially on using Hydrotreated Vegetable Oil (HVO) for existing assets, but a major investment of €12 million will be required between 2027 and 2030 for new fleet technology. Borrowings are the only funding option for this project, and it cannot be supported through the existing revenue budget.

Mr. Eamon Lonergan, Director of Services and Mr. Michael Moroney, S.E.O. responded to queries/issues raised as follows:

Civic Amenity Sites

The five civic amenity sites continue to provide an important and valued service to the county.

Textile Banks

Updates have been provided to members at plenary meetings. The number of textile banks has been reduced, delivering significant efficiencies following the recent tender process.

CCTV Pilot Scheme

Approval has been granted by the CCTV Oversight Committee for three pilot sites.

CES Proposal

This proposal will be further examined in conjunction with the Finance and HR Directorates.

Cllr. Kennedy, supported by members, commended the staff for their efforts in responding to the recent severe weather event, while Cllr. Ambrose

acknowledged the work of the emergency services in managing a fire incident in a residential area of Clonmel earlier in the day.

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

The Head of Finance outlined key strategic and financial challenges for 2026.

A Strategic Workforce Plan has been prepared to address capacity gaps in areas such as housing inspections, cyber security, roads, libraries, tourism promotion, and compliance with new legislation. Additional staffing will require €500,000, alongside increased operational costs for maintaining new infrastructure. Community and Enterprise allocations include €250,000 annually for CCTV schemes, €3.1 million for leisure centres, €4.6 million for libraries, €3 million for parks, and €1.95 million for arts programmes.

Corporate financial pressures include rising costs for pensions, building maintenance, car parking harmonisation, and burial grounds. Efficiency drives focus on digital transformation, automation, and centralisation of services, supported by IT initiatives such as Microsoft 365 rollout and cloud migration of financial systems. Despite these measures, many costs remain non-discretionary.

To meet additional funding needs of €2.75 million, income generation will rely on €800,000 from Local Property Tax revaluation and €1.75 million from a proposed 5% increase in commercial rates. Mr. Connolly stressed that failure to increase income will result in cuts to frontline services.

There were no further queries or comments.

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

Following consideration of the budget provision as presented, Cllr. Tom Acheson stated that it was difficult for members to support the proposed budget. He acknowledged that the increase represented a relatively small amount in the overall context of the budget; however, he noted that business sectors were being asked to absorb a 5% increase in commercial rates and that smaller businesses required additional supports.

He emphasised that there was an onus on the council to operate efficiently, similar to an operating company.

Notwithstanding the improvements highlighted in Budget 2026 presentation, he reiterated that the lack of central government funding remained a significant issue and confirmed that his party was struggling to support Budget 2026.

Cllr. Michael Smith noted that all parties were struggling with the proposal to increase commercial rates by 5%, citing the lack of government funding as the underlying issue. He stated that the key question was whether to support a cut in services in 2026 and indicated that he was reluctantly willing to propose a 5% increase, subject to certain conditions. These included: -

- Increasing the Early Repayment Scheme from 6% to 7% with active engagement to raise awareness of the scheme at a cost of €250,000;
- Allocating €500,000 in discretionary funding to districts for roads maintenance;

- Seeking a meeting with Oireachtas members in 2026 to outline the council's concerns;
- Providing €100,000 for a Community Lighting Scheme for distribution through Community & Enterprise;
- Supporting a €100,000 allocation to the Burial Grounds Committee;
- Reducing funding for the Strategic Workforce Plan by €250,000;
- Supporting the Rate Rebate Scheme Working Group proposal.

He also proposed retaining the existing Rate Rebate Scheme for 2026.

Adjournment of Meeting

Members sought clarity on the figures being amended to balance the budget and on the proposal of Cllr. William Kennedy and seconded by Cllr Michael Smith, it was agreed to adjourn the meeting at 3.45 p.m. for 15 minutes to consider the amendments further.

Resumption of Meeting

The meeting resumed at 4.07 p.m.

The Cathaoirleach thanked the Chief Executive and Senior Staff for their clarification of the various issues raised on the Budget Book 2026 and then sought a proposer and seconder of the adoption of the Budget 2026 as presented on the Annual Rate of Valuation.

Cllr. Dunne highlighted that the adjournment exceeded the time agreed.

Adjournment of Meeting

Following resumption of the meeting, it was proposed by Cllr. David Dunne, seconded by Cllr. Michael Smith, and agreed that Budget 2026 Meeting stand adjourned to Friday, December 5th in the Civic Offices in Nenagh with the time to be determined following consultation between the Chief Executive and Cathaoirleach.

This concluded the business of the Meeting.

Signed:  Date: 12 January 2026
Cathaoirleach

Signed:  Date: 12 January 2026
Meetings Administrator

