

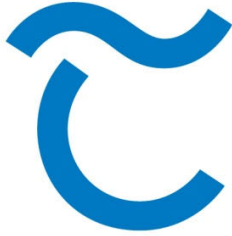


Comhairle Contae Thiobraid Árann
Tipperary County Council



ADOPTED BUDGET 2025

Sinéad Carr
Chief Executive



Comhairle Contae Thiobraid Árann
Tipperary County Council

CHIEF EXECUTIVE'S REPORT



Comhairle Contae Thiobraid Árann
Tipperary County Council

Comhairle Contae
Thiobraid Árann,
Oifigí Cathartha,
Cluain Meala,
Co. Thiobraid Árann

Tipperary County Council
Civic Offices, Clonmel,
Co. Tipperary
E91 N512

Comhairle Contae
Thiobraid Árann,
Oifigí Cathartha,
An tAonach,
Co. Thiobraid Árann

Tipperary County Council
Civic Offices, Nenagh,
Co. Tipperary
E45 A099

t 0818 06 5000
e customerservice
@tipperarycoco.ie

tipperarycoco.ie

29th November, 2024

To: Cathaoirleach and Members of Tipperary County Council.

Re: Draft Annual Budget, 2025.

Dear Councillor,

This draft Annual Budget presented to the Council for the financial year ending 31st December, 2025 contains:

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

Introduction

At your budget meeting scheduled for the 6th December, 2024, the Council is asked to consider the draft Annual Budget 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 premises.

This draft Annual Budget has 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.

Local Government Rates and Other Matters Act 2019

A number of Amendments to Regulations and Circulars are outlined below, the additional parameters which can be considered in the making of the budget.

Circular Fin 10/2024 of the 12th of July 2024, advises of an update in relation to the Local Government Rates and Other Matters Act 2019, as amended. More specifically, Section 9 and Section 15 Regulations of the Act, which refer to the Local Government Abatement of Rates in respect of Vacant Properties Regulations 2024 and the Local Government Waiver of Rates Regulations 2024 which came in to effect from 10 July 2024.

Circular Fin 10/2023 and Circular Fin 12/2023 outline the background of the enactment of the Local Government Rates and Other Matters Act 2019 and set out the sections of the Act which were commenced on 6 November 2023 and 1st January 2024 respectively.

- The Act provided for new rates vacancy abatement (section 9) and rates waiver (section 15) schemes, to be decided by local authority members in order to promote national and/or local policy objectives. New regulations in relation to these sections are in operation since 10th July 2024. These new provisions will add to the suite of options already available to local authorities to support local businesses and ratepayers.
- Section 9 of the Act commenced on 6th November 2023. It allows local authorities to adopt schemes for the abatement of rates in respect of vacant property for 2024. It provides that a local authority may provide a temporary abatement of rates for vacant properties. Due to the timeframe involved in commencing section 9, it was not possible to regulate certain aspects which would normally apply in the making of a scheme for the abatement of rates on vacant property such as the holding of consultation with the public on proposed schemes and the preparation by the local authority of a report on the financial effect of a proposed scheme for 2024. However, the Local Government Abatement of Rates in respect of Vacant Properties Regulations 2024 (S.I. No. 348 of 2024) came into operation on 10th July 2024 to address these aspects of Section 9. I will return to this later.
- Section 15 provides for local authorities to make schemes to support local and national policy objectives, by waiving rates in certain circumstances. The Regulations provide that a rates waiver scheme shall not be made by a local authority unless it is proposed to the authority by a strategic policy committee (SPC) established under section 48 of the Local Government Act 2001 and any proposal in respect of a local financial year to

recommend a waiver scheme shall be made to the committee before 30 June in any year before that financial year.

By Circular FIN 14/24 of the 29th of October 2024, the Council was advised by the Department of Housing, Local Government and Heritage of an update in relation to the Local Government Rates and Other Matters Act 2019, as amended. More specifically, Section 12 which relates to interest on overdue rates. Section 12 provides that any rates levied by a rating authority in respect of a relevant property payable by a liable person under this Act shall carry interest from the first day of January in the year following the local financial year to which the rates relate until payment and the amount of that interest shall be determined in accordance with subsection (2). Article 4 of the Local Government Rates and Other Matters Act 2019 (Commencement) Order 2023 (S.I. No. 536/2023) provides that section 12 will commence on 1 January 2025. This section is the last section of the LGROMA to be commenced. The commencement was delayed in order to allow ratepayers sufficient notice period of the imposition of interest. Accordingly, as the section is being commenced from 1 January 2025, interest will be applied from 1 January 2026 on unpaid 2025 rates bills.

Budgetary Challenges

The range and breadth of services provided by the Local Authority has expanded over the years. Tipperary County Council's remit as a service provider extends beyond the traditional services to include expansive roles in areas such as active travel, Healthy Ireland; Age Friendly Homes; supports to refugees and asylum seekers, economic development, job creation, bio diversity, sports and community supports. While many of these services are fully funded by Exchequer grants and other financial measures, the multiplicity of services now being provided places greater demands on our support services (HR; Finance supports & IT) which is reflected in our budgets.

Previous budgets have emphasised the challenge presented by inflation and continuing cost escalation. Ireland's inflation rate in 2022 averaged at 7.83%, followed by a further increase on top of this of 6.3% in 2023 with inflation currently averaging at c.2.0% for 2024, a welcome drop on recent years. The cumulative effect of inflation over the lifetime of the previous Council was just under 20%. The Council will know that cost inflation for certain goods such as fuel and energy has well exceeded the average inflation rates. A concrete example of this inflationary effect on services in the county is demonstrated through a review of spend on road maintenance. Over the 5 years, the cost of maintaining 1km of regional road has risen by 38% whilst the cost of maintaining 1km of local road has risen by 50% over that same period. The same increase in costs can be seen in managing our housing voids and in every other service area. The income necessary to fund these types of day to day services has largely remained static over the last council period which has led to an effective reduction in services due to the Council having to absorb this rising cost. While Tipperary is a large county geographically, the rates base of the county is modest and accordingly the scope to substantially broaden our local tax base is limited. The Council will

continue to rely on Exchequer allocations whether by way of general or specific grants. To date, we have been very successful in securing large allocations for the county. The Local Property Tax (LPT) allocation notified to Tipperary County Council for 2025 is the largest in the country but this allocation will not be reviewed again until 2028.

I have also noted Members requests over the last for additional funding for: -

- Road maintenance,
- The provision of CCTV for our key towns,
- To increase the turnaround of housing voids arising as a result of new builds, and
- A commitment to meet our Climate Change targets as set out in the Climate Action Plan adopted in February 2024.

If we are to progress as a county and deliver a service that is fit for purpose and meets the growing needs of our population, we need to secure additional income.

In summary, the overarching challenge in the preparation of this budget has been to seek to balance the competing demands for additional and more expansive services against the financial capacity to meet such demands in an inflationary economic environment and to set out a pathway to ensure we do this in a sustainable and equitable manner over the lifetime of this council.

Budgetary Opportunities

Notwithstanding the several constraints outlined earlier, this budget continues to underwrite and facilitate an ambitious capital programme with particular reference to investment in renewal of our town centres, villages and rural amenities.

The Council continues to support, through the provision of *matching funds*, the ambitious capital programme which is maximising investment into our county from a range of national programmes including Project Ireland 2040 (URDF and RRDF), the Outdoor Recreation Scheme, Town and Village Renewal and others. These funding sources with particular reference to Project Ireland 2040 are transforming our town centres and villages. The Council will also reconfigure our services to ensure that there is a strong delivery focus on our town centres, working closely with elected Members.

The following Table 1 provides an update on projects.

Table 1: Project Ireland 2040 - Approved Projects - Progress to date

APPROVED PROJECTS	GRANT TYPE AWARDED	TOTAL PROJECT COSTS	GRANT AMOUNT APPROVED	MATCH FUNDING	INDICATIVE TIMEFRAMES FOR COMPLETION
Tipperary Town Market Yard	RRDF CATEGORY 1	€730,392.00	€547,794.00	€182,598.00	Complete
Clonmel Kickham Barracks Regeneration Phase 1	URDF	€12,071,609.00	€10,013,856	€2,057,753	Complete
A Pathway to the Regeneration of Cahir Town Centre	RRDF CATEGORY 2	€986,354.00	€663,362.00	€322,992.00	Complete
Clonmel Regional Sports Hub	URDF	€8,486,717.00	€5,404,889	€3,081,828	Complete
Carrick-on-Suir Regeneration Plan	RRDF CATEGORY 2	€487,500	€365,625	€121,875	Complete
Tipperary Town River Ara Walkway	RRDF CATEGORY 1	€711,626	€533,719	€177,907	Complete
Fethard Town Park	RRDF CATEGORY 1	€3,145,314	€3,003,445	€141,869	Complete
A Pathway to a Low-Carbon Society: A Centre of Excellence for Sustainable Energy driving the transformational urban regeneration of Nenagh Town Centre	URDF	€13,990,179.00	€10,492,634.00	€3,497,545.00	Q4 2028
Nenagh Historic and Cultural Quarter	RRDF CATEGORY 2	€957,788.00	€672,534.00	€285,254.00	Complete
Rialto Digital & Enterprise Hub, Nenagh.	RRDF CATEGORY 2	€1,511,059.00	€1,208,847.00	€302,212	Q3 2025

APPROVED PROJECTS	GRANT TYPE AWARDED	TOTAL PROJECT COSTS	GRANT AMOUNT APPROVED	MATCH FUNDING	INDICATIVE TIMEFRAMES FOR COMPLETION
Liberty Square Enhancement Scheme, Thurles	URDF	€11,211,479.00	€5,773,682.00	€5,437,797.00	New car park completed October, 2020. Phase 1 works to Eastern end of Square completed December, 2021. Phase 2 – Q4 2027
Templemore Town Hall Enterprise and Cultural Centre	RRDF CATEGORY 1	€4,014,746.00	€3,011,060.00	€1,003,686.00	Q4, 2024
Thurles Market Quarter	RRDF CATEGORY 1	€3,825,700.00	€3,443,130.00	€382,570.00	Q3 2025
Reimaging and Regenerating Gantly Street towards an Age Friendly Neighbourhood for Roscrea	RRDF CATEGORY 1	€6,174,648.00	€4,939,719.00	€1,234,930.00	Q1 2027
Activating Cahir's Town Centre Regeneration Strategy	RRDF CATEGORY 1	€16,955,750.00	€13,564,600.00	€3,391,150.00	Phase 1a works are completed Phase 1b – Q4 2025 Phase 2 – Q4 2025 Phase 3a – Q2 2025 Phases 3b, 4, 5 and 6 – Q1 2027
Tipperary Town - Social, community and heritage led regeneration of Dan Breen House and Tipperary Courthouse and Bridewell	RRDF CATEGORY 1	€9,974,847.00	€7,980,000.00	€1,994,847.00	Q2 2026
Carrick-on-Suir Regeneration Plan "A Journey from the Suir Blueway to the Ormond Castle Quarter"	RRDF CATEGORY 1	€17,989,387.00	€14,391,509.00	€3,597,878.00	Phase 1 - Q4 2024 Phase 2 – Q4 2025 Phase 3 – Q4 2025 Phase 4 - Q4 2026 Phase 5 - Q3 2027

In addition to projects outlined in the above table which have either been completed or are in progress, there are a number of projects which will be submitted in response to future calls including:

- The Council will be submitting the Clonmel Transformational Regeneration Project under Call 4 of the URDF Scheme. This Call is expected to issue in Q1 of 2025. Proposals will build on successful projects already completed in Clonmel at Kickham Barracks and the TUS Sports Hub.
- Work is also ongoing on the selection of suitable projects to go forward under Call 4, Category 2, RRDF which was announced on 31st October, 2024 with a closing date of 14th March, 2025.
- Tipperary County Council is also supporting the REACH (Roscrea Enterprise and Community Hub) RRDF Project. This project is being led by North Tipperary Development Company and the board of REACH. This project is expected to be completed in Q1 2025.

Climate Action

In accordance with the Local Government Climate Action Charter and the National Climate Action Plan - Delivering Effective Climate Action 2030, the Council is required to reduce its own Green House Gas emissions by 51% and to deliver a 50% improvement in energy efficiency by 2030. In addition, the Council is required to advocate for, influence and co-ordinate climate action in its own policies and practices, and in its many dealings with citizens, business and communities. Tipperary County Council's Climate Action Office is supported by a new Climate Action governance structure, with a 'Climate Action Team' across all Council service areas reporting to a 'Climate Action Steering Group' at senior management level. A key function of the local Authority was the preparation of a Local Authority Climate Action Plan (LACAP) for the period 2024 - 2029. It is the function of the LACAP to set out how the Council will deliver on climate action (Climate Mitigation and Climate Adaptation) in areas within its own remit, and how the Council through its actions, will seek to influence, facilitate and advocate for climate action across other sectors and communities in how they achieve their own climate actions and targets. The LACAP was made at the plenary meeting of Tipperary County Council on the 12th February 2024 and has the following Vision - Tipperary County Council will, through the delivery of this LACAP and its Actions as they apply across all of its services and functions, support the National Climate Objective to pursue and achieve, by no later than the end of 2050, the transition to a climate resilient, biodiversity rich, environmentally sustainable and climate neutral economy in county Tipperary.

This Vision is supported by a 'Mission' and Strategic Goals that speak practically to the purpose of the local authority in delivering effective climate action, including our objective to drive 'inward facing/ organisational' climate action and show leadership and ambition by reducing our own emissions by 51% by 2030 and by being carbon neutral by 2050, maximising available funding opportunities and being innovative in our actions to support

climate action, showing leadership to our communities and to economic sectors in delivering on our own emissions reductions targets and through training, change making and climate conscious governance enhance understanding, awareness and leadership of climate action throughout our staff, supporting organisations and elected members.

In a budget context, the achievement of these targets presents real challenges for this Council. Tipperary County Council is required to outline the pathway to reduce our greenhouse gas emissions by a minimum of 51% by 2030 when compared with our 2018 baseline. If we are to reach these targets and by way of examples only, we will need to invest significantly in our Civic and District buildings, our Leisure Centres, our Libraries and our Fire Stations, reduce and eliminate the use of fossil fuels in our heating systems, accelerate the retrofitting of our housing stock and replace our stock of vehicles. Some of these measures have already commenced.

To address the financial challenge presented by the level of required investment, the Council will seek to access funding for decarbonisation and energy efficiency projects such as government grants, private sector investment and community co-financing. If our statutory targets are to be achieved, enhanced funding from existing sources will be required such as the SEAI Pathfinder Fund, which requires 50% match funding from the Council.

Economic Outlook and Projections

Notwithstanding the very real and continuing challenges presented by the tailwinds of Brexit, the Covid-19 pandemic, wars in Eastern Europe and the Middle East and cost of living inflation, this budget has been prepared against a background of local and national economic growth, albeit recognising that not all sectors of the local economy experienced growth levels. In addition, while the Irish economy emerged in a strong and resilient manner post the Covid- 19 pandemic, national economic commentary suggests that future growth will be more moderate. International economic uncertainty and political instability is contributing to this slowdown. Inflation has contracted but remains high for certain sectors and interest rates appear to be on a downward trajectory.

The domestic Irish economy is operating at capacity in terms of employment and this is evidenced in some sectors of the local economy where employers are challenged to recruit persons with the necessary skills. Unemployment levels have stabilised at approximately 4.3% over the past year which, in economic terms, is defined as near full employment.

The results of the National Census of Population for 2022 indicates that the population of Tipperary has grown by approx. 5.5% from 159,553 persons in 2016 to 167,895 persons in 2022. The overall growth rate in the county is below the national average of 8.1%. There was 73,207 people (aged 15 and over) at work in Tipperary, an increase of 9,735 people (+15%) between 2016 and 2022. Nationally, there were 313,656 additional people (+16%) at work. 17,665 people (aged 15 and over) worked from home at least one day a week in 2022 in the county. This represented 24% of the workforce. The national figure was 32%. In

2022, 69% of Tipperary households owned their own home, with a further 24% renting. This compared with 66% of households owning their home nationally and 28% renting.

In terms of local economic indicators the Tipperary State of Season Tourism Pulse Survey, conducted by Tipperary County Council and Tipperary Tourism, gathered feedback covering the period from January to September 2024. The results reflect a challenging but positive year for the county's tourism sector, with varying performance across business types and markets. Among accommodations, over half of businesses reported growth. In effect, two in three accommodation businesses achieved growth or maintained their performance.

Attractions and activity providers reported a more positive overall performance, with 60% experiencing growth and 15% achieving parity. The Ireland market performed stronger for this sector compared to overseas markets, highlighting the importance of domestic visitors in 2024.

Planning and Development activity has seen an increase in applications with 951 valid planning applications were received by the Council to the end of October 2024 (889 valid planning applications by end October 2023) when compared with full year figures of 1,095 valid applications in 2023 and 1,116 valid applications in 2022

Budget Strategy and Process

Within the national and local economic contexts set out above and, in particular, the very real challenge in preparing a draft Budget at a time of economic volatility, the key objective is to assure financial stability and capacity to:

- maintain essential and other local authority services;
- continue the programme of supports to our communities;
- contribute positively to the climate action agenda;
- support our local economy, local communities and local business throughout the economic uncertainty;
- commit to our 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.

Circular Fin 11/2024 of the 15th July 2024, from the Department of Housing, Local Government and Heritage sets out that the prescribed periods for the holding of the 2025 Annual Budget meeting is from the 1st November, 2024 to the 6th December, 2024. The Circular also sets out that the prescribed period for the holding of meetings with Borough/Municipal Districts is from the 14th October, 2024 to the 15th November, 2024. The District meetings and the Statutory Annual Budget meeting of Tipperary County Council comply with these statutory timeframes. The Annual Budget meeting for Tipperary County Council is to be convened on Friday 6th December, 2024.

Table 2: The Budget Process

Step 1	Decision by the Council on the adjustment factor to the Local Property Tax (LPT) following a public consultation process.	Decision made at monthly Council meeting on the 9 th September, 2024. The decision applies for 2025, 2026 and 2027 financial years.
Step 2	Consultation with the Corporate Policy Group (CPG) of the Council.	Budget Process and issues outlined at CPG meetings held on the 5 th July, 2024 and 6 th September, 2024 and the 11 th October, 2023
Step 3	Consideration of Draft Budgetary Plans (General Municipal Allocation (GMA)) by Borough/District Members.	Draft Budgetary Plans considered at the five Borough/District meetings held as follows: Clonmel BD - 16 th October, 2024. Nenagh MD - 17 th October, 2024. Thurles MD – 21 st October, 2024. Tipp/Cahir/Cashel MD – 22 nd October, 2024. Carrick on Suir MD – 24 th October, 2024.
Step 4	Consideration and Adoption of the Draft Budget by Council.	Budget Workshops held on the 6 th November, 2024 and on the 4 th December 2024. Statutory Budget Meeting scheduled for the 6 th December, 2024.
Step 5	Consideration and adoption of the Schedule of Municipal Works by each of the Borough/Municipal Districts.	Borough/Municipal District meetings to be convened in early 2025 following the adoption of the Budget.

Budget Expenditure

The objective of this draft Budget is to seek to at least maintain expenditure headings across all programmes as close as possible to current expenditure levels. For certain expenditure cost increases due to inflation have had to be included in Budget 2025 (Public Lighting, Specific Operational Costs).

Provision must also be made to support our capital development programme with particular reference to the match funding requirements. The appendix to this Budget book sets out the Council's 3-year Capital Programme.

Over the lifetime of the last council (2019 to 2024), the CPI rose almost 20% and the council has had to absorb the higher costs of energy, heat, power, goods and services which inevitably has an impact on cutting service delivery on the ground. These pressures continue into 2025. The cost of doing business for Tipperary County Council will continue to increase in 2025. There is also a need to increase expenditure in 2025 in the provision of public lighting, providing for pensions to retired staff, maintenance of local roads and on maintaining our housing stock.

Members will be aware that the full management and direction of water services transferred from Tipperary County Council to Uisce Eireann on the 20th September, 2023 (the effective date). This is reflected in the draft Annual Budget.

Decreases in insurance premia witnessed in the past few years will continue next year. In 2024, the Council's premium payable reduced by 6.75%. The Council's insurers, Irish Public Bodies (IPB) have advised the Council that they are projecting a further reduction of 1.83% on 2024 premium payable across all lines of insurance for 2025. This reduction reflects the application of risk management and risk reduction measures through the implementation of our multi-annual works programmes on footpaths and the positive impact on the cost of claims arising from the introduction of Personal Injury Guidelines in 2022.

% Budget Expenditure by Division 2025

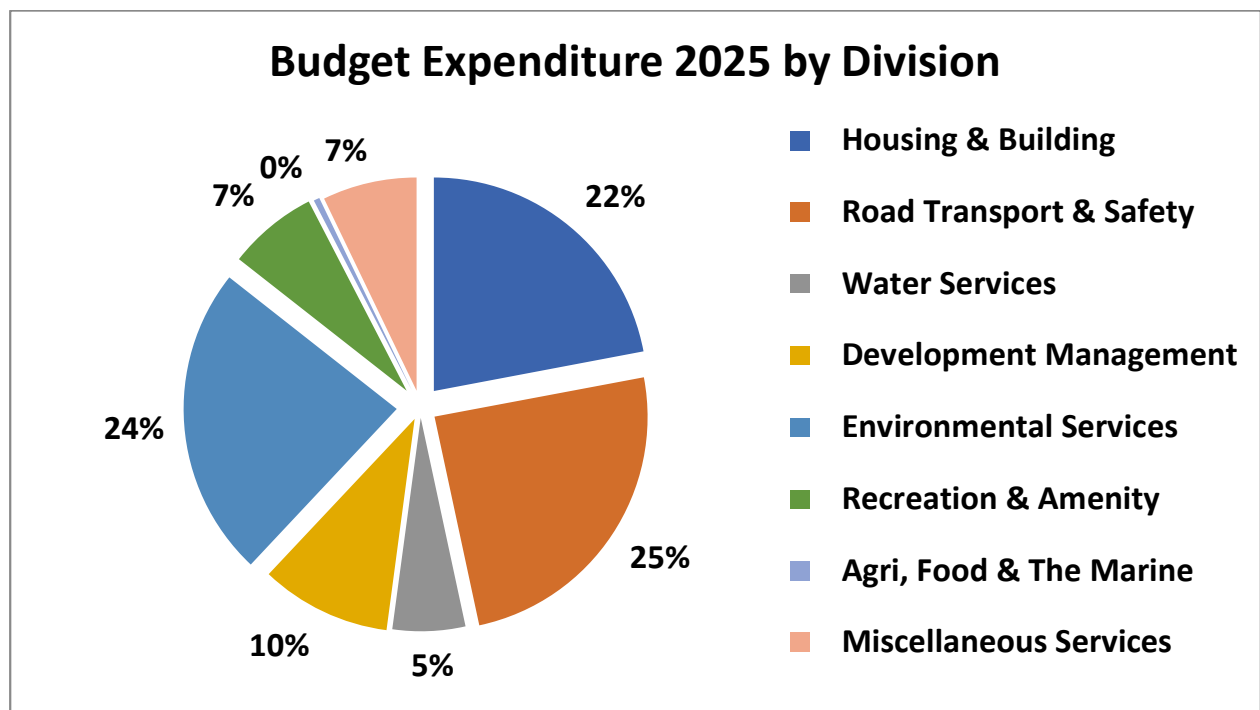


Table 3: Main Expenditure Headings - Budget 2025

Housing and Building

€9,324,985 for maintenance of local authority housing.

€3,614,148 for housing grants/disabled persons grants.

€22,264,893 for the Rental Accommodation Scheme (RAS), Long Term Leasing and Payment & Availability.

Road Transport and Safety

€9,356,633 towards "own resources" roads funding.

Note: The Council will be informed of our roads grants allocations in early 2025 following which adjustments will be made to the estimated grants provision in the budget.

Development Management

€1,027,427 for the preparation of statutory plans and policies.

€929,234 for planning enforcement costs.

€547,550 towards Tourism Promotion.

€566,291 provided for unfinished housing estates.

€6,828,662 towards economic development and promotion.

Environmental/Climate Action and Recreation/Amenity Services

€1,547,339 provided for climate change

€2,056,000 for the operation of recycling centres and bottlebanks.

€956,974 towards litter control initiatives.

€2,048,849 for street cleaning.

€1,263,586 for burial ground grants, maintenance and capital works.

€8,181,386 for direct costs of operating the Fire Service.

€4,113,840 for the Tipperary Library Services.

€2,839,436 towards parks and open spaces.

Budget Income

Central Government funding to local authorities has developed and evolved over the years from a General Purpose Grant in 2000, to the allocation of the Local Property Tax (LPT) in 2015. The most recent changes to the funding model allows for 100% of the estimated LPT yield to be retained locally within the local authority area where it is collected. Since 2020, the Minister for Housing, Local Government and Heritage committed to undertake a baseline review of allocations to local authorities. This review was completed by a Baseline Review Group established by the Department in 2023 and concluded with the following recommendations:

1. That for 2024, funding would be distributed in accordance with the allocation model developed by the working group, according to a set of indicators which included population, extent of geographic area, deprivation levels, capacity of the local authority to raise income locally and achievement of National Policy Priorities;
2. That no local authority should see a reduction in baseline funding upon the application of the model and;
3. That this model is used to review local authority baselines every 5 years following the publication of updated census data.

The Minister approved the recommendations and by Circular Letter Circular Fin 09/2024 of the 20th June, 2024, Tipperary County Council was notified that the Provisional LPT allocation for 2025 was €27,451,602. As Table 4 shows Tipperary County Council receives the largest LPT allocation in the country under the revised Baseline Model.

Arising from the Council's decision in relation to the variation of the LPT by +15% made in in September of this year, for the financial years 2025, 2026 and 2027, the Council was notified by Circular Letter Fin 12/2024 of the 17th October, 2024 that the LPT allocation to Tipperary County Council in 2025 has been increased to €29,139,885. This allocation includes €16,196,384 equalisation funding in order to ensure that the allocation is at least matched to the Baseline.

In previous years, concern has been highlighted that lack of buoyancy across our income sources was contributing to a widening of the expenditure/income gap. This lack of buoyancy continues to be a cause for serious concern for Tipperary County Council.

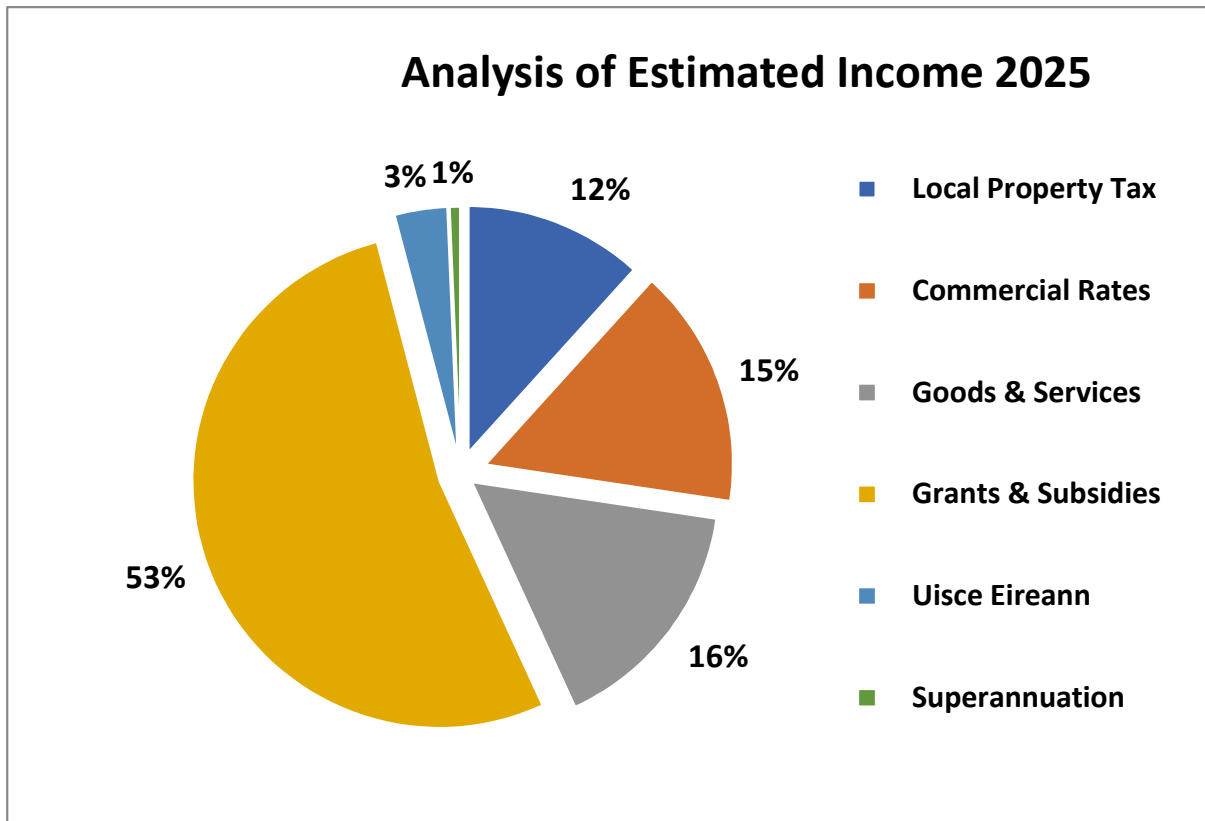
Bearing in mind that Tipperary County Council fares well from Exchequer funding allocations generally, it must be appreciated that expectations to introduce additional services and/or increase spend within existing services can only be bridged through further increases in the LPT (which the Council adopted for 2025, 2026 and 2027) and a further increase in the ARV. In order to meet the ever-increasing cost of providing services, meeting increased costs of doing business and to provide additional services as required, it is recommended that Tipperary County Council increase their ARV by 5.5% in 2025.

Table 4: Local Property Tax (LPT) Baseline Allocation 2025 by Local Authority

Local Authority	LPT Baseline Allocation 2025
Carlow County Council	€8,914,470
Cavan County Council	€11,783,496
Clare County Council	€10,179,318
Cork City Council	€11,198,643
Cork County Council	€18,453,747
Donegal County Council	€26,619,850
Dublin City Council	€20,595,592
Dún Laoghaire-Rathdown County Council	€9,770,919
Fingal County Council	€5,824,881
Galway City Council	€4,099,723
Galway County Council	€20,309,071
Kerry County Council	€15,276,761
Kildare County Council	€13,255,790
Kilkenny County Council	€12,173,913
Laois County Council	€11,620,533
Leitrim County Council	€10,456,315
Limerick City & County Council	€19,054,464
Longford County Council	€10,406,648
Louth County Council	€11,366,198
Mayo County Council	€21,312,344
Meath County Council	€12,372,034
Monaghan County Council	€12,738,572
Offaly County Council	€11,252,214
Roscommon County Council	€11,993,634
Sligo County Council	€11,702,627
South Dublin County Council	€8,926,059
Tipperary County Council	€27,451,602
Waterford City and County Council	€20,178,971
Westmeath County Council	€12,705,507
Wexford County Council	€15,126,453
Wicklow County Council	€11,230,668
Total	€428,351,015

Members will be aware that the National Revaluation Programme involving a reassessment of the rateable value of all properties liable to commercial rates in the county was undertaken by the Valuation Office throughout 2019.

% Estimated Income by Source 2025.



The revaluation of commercial properties in the Tipperary County Council rating authority area was completed by the Valuation Office in 2019. The new valuation list took effect from the 1st January 2020 and this now forms the basis for commercial rates. Following the Revaluation Programme, approximately 64% of properties had a rate reduction, 4% no change and 32% an increase in rates. Over 3,000 rateable properties in the less than €5,000 rates category and a further 250 rateable properties in the €5,000 to €10,000 category benefitted from reductions of 34% and 36% respectively. Taking all of these factors into account, a substantial number of commercial properties in the county are now liable for a lesser amount in rates than in the pre-merger period.

Table 5: Annual Rate on Valuation 2024 (ARV) by Local Authority

Local Authority	ARV 2024	% Greater than TCC
Cork County Council	79.68	N/A
Cork City Council	77.59	N/A
Waterford City and County Council	0.2891	43.47%
Limerick City and County Council	0.2797	38.81%
South Dublin County Council	0.2760	36.97%
Dublin City Council	0.2730	35.48%
Carlow County Council	0.2700	34.00%
Wexford County Council	0.2530	25.56%
Longford County Council	0.2521	25.11%
Kerry County Council	0.2450	21.59%
Monaghan County Council	0.2445	21.34%
Leitrim County Council	0.2436	20.89%
Sligo County Council	0.2415	19.85%
Clare County Council	0.2390	18.61%
Mayo County Council	0.2350	16.63%
Donegal County Council	0.2320	15.14%
Kildare County Council	0.2268	12.56%
Roscommon County Council	0.2250	11.66%
Laois County Council	0.2217	10.02%
Cavan County Council	0.2211	9.73%
Offaly County Council	0.2198	9.08%
Louth County Council	0.2191	8.73%
Galway City Council	0.2170	7.69%
Wicklow County Council	0.2170	7.69%
Galway County Council	0.2087	3.57%
Dun Laoighaire Rathdown County Council	0.2077	3.08%
Kilkenny County Council	0.2060	2.23%
Tipperary County Council	0.2015	
Westmeath County Council	0.1940	
Meath County Council	0.1938	
Fingal County Council	0.1796	

The draft Budget has been prepared on the basis that the Annual Rate on Valuation (ARV) for Tipperary County Council for 2025 will be increase by 5.5% to 0.2126. As the following table shows, Tipperary's current (2024) multiplier is the **fourth lowest** in the country. The proposed increase would still ensure that our ARV in Tipperary would remain one of the lowest in the country.

Over the lifetime of the last council (20019 to 2024), the CPI rose almost 20% and the council has had to fully absorb the higher costs of energy, heat, power, goods and services which inevitably has an impact on cutting service delivery on the ground.

I believe that there is an understanding by Government of the increasing cost of doing business which resulted in a grant (ICOB Grant 1 & 2) of €7.4m being allocated to businesses in this county alone (in addition to the current Power Up Grant of €4,000 which will result in over €6.25m being distributed to certain categories of businesses in Tipperary). As a Council, we will continue to do all we can to support businesses ranging from progressing with transformational capital projects in town centres; to improving recreational and tourism offerings down to smaller but equally beneficial supports such as the painting scheme; the commercial incentive scheme; LEO supports around marketing; training; social media training; web development and increasing supports for festivals, events, and activities within towns. The Council will also continue to actively promote the county to new businesses including providing serviced employment lands and continuing to support the Arts & Cultural section which also plays a critical role in the economic prosperity of any county. I can provide a genuine reassurance to the members of Tipperary County Council that the council executive is very aware of the impact of ongoing costs to businesses and the challenges they have to face because we too have to face the same challenges.

Rates incentives schemes are made under Section 66 of the Local Government Act, 2021. As referenced in the *Introduction* paragraph, the Council has been notified of the commencement of the provisions of the Local Government Rates and Other Matters Act 2019, as amended. Notwithstanding the provisions of this Act, the Department has advised that it is not intended to change the legal basis for rates incentive schemes for 2025. Accordingly, the *Early Payments Scheme* which applied during 2024 will continue to be applied in 2025 as follows:

- The upper limit at which a ratepayer will qualify for inclusion in the scheme will be €26,000.
- The percent reduction applied will be 6% with a maximum reduction of €600. Payment of rates must be made in full by the 31st July, 2024 or no later than September, 2024 for customers paying by direct debit.
- The scheme will remain open to customers with arrears in their accounts subject to compliance with certain requirements.

Section 9 of the Local Government Rates and Other Matters Act, 2019 provides that:

“a local authority may make a scheme providing for the abatement by the authority of rates due to it by liable persons or classes of liable persons in respect of vacant properties of a class or classes for such period or periods of time as may be specified in the scheme.”

This Section of the Act (which was commenced from the 6th November, 2023) will allow local authorities to adopt schemes for the abatement of rates in respect of vacant property for

2025. Vacancy abatement schemes under section 9 are a reserved function to be approved at the Local Authority Budget Meeting. This provision of the Act has commenced and regulations have been made by the Minister to effect the making of an abatement scheme for 2025. The draft Annual Budget has been prepared on the basis that the Abatement of Rates Scheme on vacant commercial property in each of the five districts in 2025 will be applied as follows:

Table 6: Proposed Rates Abatement Scheme on Vacant Commercial Property 2025

Amount of rates payable (€)	Abatement (%) Proposed 2025
Less than 5,000	100
5,000 to 10,000	80
Greater than 10,000	60

As presented at District meetings, the Draft Budgetary Plans provide for allocation of the General Municipal Allocation (GMA) as set out in Table 7. **The 2025 GMA shows an increase of 43% on the 2024 GMA.** Members will make decisions at forthcoming District Meetings on the allocation of their GMA. Decisions at local level will include the need to provide match funding in Districts for Town and Village Renewal Projects, Outdoor Recreational Facilities and Clár projects etc.

Table 7: General Municipal Allocations 2025

District	Population based on 2022 Census	Allocation of 2025 GMA based on 2022 Population
Carrick on Suir MD	20,191	€163,707
Clonmel BD	25,003	€202,723
Nenagh MD	40,879	€331,445
Thurles MD	37,290	€302,345
Tipp/Cahir/Cashel MD	44,532	€361,063

Report on Capital Programme

Section 135 of the Local Government Act, 2001 (as amended) requires the Chief Executive to submit a report to the Council indicating the programme of capital projects proposed by the local authority for the forthcoming and following two local financial years having regard to the availability of resources. This report, commonly referred to as the 3-year Capital Programme, is attached as an appendix to the budget book for your consideration and noting.

Conclusion

My thanks to all staff involved in preparing the draft 2025 Budget Book. In particular, to Mark Connolly, Director of Finance along with both Sarah O’Callaghan and Claire Ryan, Financial / Management Accountants and the staff in the Finance Department for their work in preparing this draft Budget. My thanks also to the Cathaoirleach, Councillor Declan Burgess and the Members of the Corporate Policy Group for their input in the preparation of this draft Budget.

I recommend consideration and adoption of this draft Annual Budget for the financial year 1st January to 31st December 2025 at your Statutory Budget meeting to be convened on the 6th December 2024.

**Sinéad Carr,
Chief Executive,
Tipperary County Council.**



Comhairle Contae Thiobraid Árann
Tipperary County Council

COMMENTARY

BY

DIVISION

HOUSING AND BUILDING

MAINTENANCE / IMPROVEMENT OF L.A. HOUSING UNITS

MAINTENANCE OF L.A. HOUSING UNITS

Tipperary County Council has a sizeable stock of houses which require significant resources to maintain. The focus in 2025 will continue to be on delivering essential maintenance, and ensuring that tenancy repairs are completed in a timely manner.

The Council carries out works to vacant Local Authority houses through the use of both contractors and direct labour. In October 2024 the percentage of vacant houses is currently below 2%. The aim will be to maintain this percentage for 2025 to ensure we maximise the number of tenancies issued. The Council will continue to avail of any funding under the 'Voids' programme made available by the Department of Housing, Local Government and Heritage (DHLGH), to supplement this budget.

Funding for the Planned Maintenance programme will continue to be provided in 2025 targeting larger maintenance items which will be identified in each individual Municipal District.

Energy Efficiency Programme's – Tipperary County Council is actively involved in the National Energy Efficiency Retrofitting Programme which is funded through the DHLGH. By the end of 2024, in excess of 240 units will have been upgraded to a minimum building energy rating (BER) of B2. The yearly allocation is announced in Q2 but we would anticipate an allocation in the region of 100 units in 2025. The works typically involve windows and doors, heat pumps (renewable energy heating systems), insulation and LED lighting. The dwellings which benefit from the current schemes will be better insulated and more efficient to heat following the upgrade works.

MAINTENANCE OF TRAVELLER ACCOMMODATION UNITS

The Council continues to work with traveller families, representatives and other agencies to address traveller needs within the county. Tipperary County Council, pursuant to the Housing (Traveller Accommodation) Act, 1998 are currently working from its adopted Traveller Accommodation Programme (TAP) for the period 2019–2024. A new Traveller Accommodation Programme for the period 2025-2029 is currently being drafted and will be brought before the Council for adoption before the end of 2024.

The Council is committed to using the various social housing options available to provide accommodation including Council owned and traveller specific accommodation, RAS and Social Housing Leasing Schemes and the Housing Assistance Payment.

The Council is progressing the following works:

- Provision of 4 new mobile homes for Heywood Road Halting Site, Clonmel
- Refurbish halting site and tigíns at Ballyvillane Halting Site, Nenagh
- Extension of existing accommodation at Ashbury Halting site
- Refurbish and extend existing tigíns at Parkmore Halting Site, Roscrea
- Refurbish No. 1 Waller’s Lot, Cashel
- Refurbish and extend existing dwelling at Shanballyduff, Garraun, Cashel
- Refurbish and extend existing dwelling at Rathordan, Cashel
- Refurbish and extend existing dwelling at 14 Clohessy Place, Bouladuff, Thurles
- Demolish and rebuild dwelling at No. 1 Coolcree, Two-Mile-Borris
- Extension of existing dwelling at Knock, Roscrea
- Extend dwelling at Brittas, Thurles
- Demolish existing dwelling and construct new dwelling at Lisnaviddog, Templemore

Work is currently in progress on the following projects for submission to the Department for approval for 2025 traveller accommodation.

- Refurbishment works Condon's Cross, Clonmel
- Refurbishment of Lake Road Halting site, Tipperary Town
- Refurbish group houses at Railway Cottages, Clonmel
- Refurbish existing dwelling at Knocksaintlour

The Traveller Accommodation Unit is responsible for the maintenance of 7 halting sites in the county. Halting site caretakers, in conjunction with housing staff, continue to address routine maintenance and management issues in halting sites and group housing schemes. 75% of the routine caretaker costs associated with halting sites are recoupable from the DHLGH.

TRAVELLER ACCOMMODATION MANAGEMENT

This provision is for salary costs of relevant support workers who continue to support traveller families in the provision of their accommodation needs and help to promote links between the Council and statutory/voluntary organisations providing services for travellers. The structure of the Traveller Accommodation Unit allows for a senior social worker and two Community Liaison Officers (CLO). The Council provides a Tenancy Sustainment Service (TSS) which helps tenants in difficulty. These two TSS staff also act to support for a number of traveller families in helping them to sustain their current tenancy.

90% of salary costs are recoupable from the DHLGH. Traveller Accommodation Management also includes supervisor costs for halting sites, of which 75% is recoupable from the DHLGH. All halting sites in the county now have caretakers on site.

MAINTENANCE & IMPROVEMENT OF LA HOUSING SERVICE SUPPORT COSTS

This includes salary and apportioned costs relating to this service area.

HOUSING ASSESSMENT, ALLOCATION AND TRANSFER

ASSESSMENT OF HOUSING NEEDS, ALLOCATIONS AND TRANSFERS

This provision relates to the cost involved in the employment of assessment officers and administrative staff engaged in offering housing advice, liaising with the Department of Social Protection, the HSE, other relevant statutory and non-statutory agencies, identifying housing needs and making recommendations in the allocation of individual tenancies. 916 valid housing applications were received between 1st January and 15th October 2024. 355 units have been allocated in the same period.

CHOICE BASED LETTING (CBL)

Choice Based Letting, which is designed to place choice at the heart of the letting scheme, commenced in March 2022. Vacant dwellings approved for the scheme are advertised on a dedicated website and approved housing applicants are being asked to submit an expression of interest in a dwelling in which they are interested. Where there is more than one approved applicant interested in a property, allocations are being made in accordance with the priority set out in the Allocation Scheme. Some of the benefits of CBL include:

- Fair and transparent system of allocations
- Reduction in refusal rate for houses
- Reduction in vacant/void units
- “Difficult to let properties” can be advertised and allocated
- Reduction in transfer requests
- Reduced administrative costs

From January to September 2024 there have been 158 properties advertised on CBL, with only 1 refusal of properties offered.

HOUSING RENT & TENANT PURCHASE ADMINISTRATION

DEBT MANAGEMENT AND RENT ASSESSMENT

This provision covers staff salaries, payments to An Post for Bill Pay and Household Budget services, and other costs associated with the collection of rent and tenant purchase annuities. The Council will continue to offer a variety of payment methods to facilitate and help our tenants, and we encourage use of the various electronic methods of payment most suited to our tenant's circumstances. We will continue to work in a pro-active manner to assist tenants with difficulties. We aim to identify, as quickly as possible, accounts which are falling into arrears, and through early intervention, put in place effective measures to address the situation before the level of arrears escalates. In cases where arrears do escalate, we will make every effort to negotiate an agreement with tenants before legal proceedings are issued. The rent collection level for the period January to October 2024 is 91%.

LEGAL ISSUES

There has been a rise in the number of cases being referred to the Courts. A total of 152 Tenancy Warnings have been issued on tenants between January 2023 and October 2024. These warnings were for breaches of tenancy such as; anti-social behaviour, rent arrears, illegal occupancy, along with other breaches. A total of 47 Possession Orders were applied for to the courts, with 10 Possession Orders granted for the same period. This has resulted in the requirement for an increased amount of funding which must be set aside to cover legal fees and other associated costs, required for the Council to carry out its statutory remit as a housing authority. The Housing staff continue to work with tenants to resolve issues which may arise, however there are cases where the Council is left with no choice except to pursue legal action.

HOUSING COMMUNITY DEVELOPMENT SUPPORT

HOUSING ESTATE & TENANCY MANAGEMENT

There are 5 Community Liaison Officers (CLO) employed by Tipperary County Council. They play an integral and substantial role in the active and positive management of Council tenancies and the Council's housing stock.

To compliment the role of the CLO, the Tenancy Sustainment Service (TSS) has two project workers with a caseload of approx. 40. This service provides support to Council, HAP and RAS tenants who are at risk of losing their tenancy, through a shared care model to prevent them from entering homelessness.

The Council will continue to work with other mainstream service providers to maximise the supports that can be provided to the most vulnerable of our clients and provide them with every opportunity to have access to a safe home.

The CLO's also encourage and support the ongoing participation of our residents in estate management, for example, having our tenants and resident committees working in partnership with the Council to help enhance and maintain our local authority estates is of the utmost importance.

With a small financial incentive in the form of Residents Grants, it can be seen that communities taking responsibility for their areas and work towards creating safe and secure neighbourhoods for all to enjoy.

ADMINISTRATION OF HOMELESS SERVICE

HOMELESS SERVICE

This refers to the operation and running costs of homeless services provided in the County. Tipperary County Council's Homeless Service forms part of the South East Regional Homeless Response whereby Waterford City and County Council is the lead authority. Homeless services are guided by the South East Regional Homeless Action Plan 2023-2026. 90% of the running costs of

homeless services are recoupable from the DHLGH. This also includes salaries of staff in the homeless persons section, communication and travel expenses. The Council currently has a Homeless Coordinator, two Homeless Prevention Officers, a Resettlement Officer, two HAP Place Finders and two Clerical Officers throughout the county. These posts are critical in the context of effectively managing our homeless services and providing the required supports to accommodate an individual presenting as homeless, often with complex support needs. These posts also assist in supporting the delivery of new programmes to deal with the complex set of cases that consistently present as homeless.

With regard to the Housing First Programme, under the National Housing First Implementation Plan 2022-2026 the target number of units set for Tipperary is 32. The Section is actively trying to source these units. Up to October 2024 23 individuals were accommodated under the Housing First project with access to wrap-around supports including HSE funded nurse, Clinical Psychologist and Health Outreach Worker.

The Own Front Door Service (OFD) was established as an alternative to B&B emergency accommodation with a particular focus on preventing families where possible, being placed in B&B accommodation. OFD utilises housing stock, both LA and Approved Housing Body (AHB) properties, as a means of providing short-term emergency accommodation. There are currently 28 OFD's occupied across the county.

In 2023, a new 9-9 service was established in Clonmel, providing emergency out of hours beds for 11 individuals that are rough sleeping. Capacity has since been increased to 14 beds and the service is now operating a waiting list.

In north Tipperary, NOVAS provide 5 short term emergency accommodation beds in Thurles to individuals that are homeless and have complex support needs. NOVAS also provide 4 transitional units in Nenagh to persons presenting as homeless.

Matthew Bourke House, operating as part of Thurles Lions Trust provides 5 units of transitional accommodation for vulnerable clients with an enduring mental health condition or disability, that present as homeless.

Tenancy Sustainment and Support TSS is a county-wide prevention project that provides intensive support to individuals or families at risk of losing their tenancy and resettlement to individuals or families exiting homelessness to a tenancy.

Seven clients are currently accommodated under the START programme, which supports persons at risk of becoming homeless due to significant mental health challenges. They are provided with wrap around mental health services to ensure that they are able to maintain their tenancy.

A similar support service is provided by a North Tipperary Intensive Support Programme in the north of the county. This service is a partnership between the HSE and the Council and it provides intensive support to individuals with enduring mental health issues who are at risk of losing their tenancy.

SUPPORT TO HOUSING CAPITAL PROGRAMME

HOUSING FOR ALL

“Housing for All – The Government’s Housing Plan for Ireland” is a multi-annual plan which seeks to improve Ireland’s housing system and deliver more homes of all types for people with different housing needs. The overall objective is that every citizen in the State should have access to good quality homes:

- to purchase or rent at an affordable price
- built to a high standard and in the right place
- offering a high quality of life

The Government’s vision for the housing system over the longer term is to achieve a steady supply of housing in the right locations with economic, social and environmental sustainability built into the system.

The Council sought and was approved for, a housing target over the 5 years of 1,125 housing units, an increase from the original target of 887. This figure is being achieved through a combination of Own Build Local Authority Schemes, “turnkey” delivery through the Local Authority and Approved Housing Body delivery through both Capital Assistance Scheme (CAS) and Capital Advance Loan Facility (CALF) funding models.

The delivery programme has seen some supply issues due to significant inflation across the sector, on materials and energy prices as a consequence of the war in Ukraine. This has manifested itself into longer lead-in times causing delays on completions and a significant increase in new build costs which is also reflected in tender price increases across the construction sector. This is starting to ease, and together with the conclusion of the CALF review, a gradual increase can be seen in the number of housing units being delivered.

We anticipate that 543 units will have been delivered under Housing for All by the end of 2024, with the projected delivery to the end of 2026 to exceed 1,125.

The elected members have previously been very supportive of Part 8’s, which form a key part of the delivery model. Changes to Planning Legislation in 2023 introduced the S17A processes to speed up the planning process for social housing. Design work in recent times continues to have a renewed focus on town centre brown field sites. This will continue to be evident in future delivery programmes with an increased focus on one and two bed units which account for a significant portion of the housing demand. We will also have regard to the need for 4 bed dwellings in future scheme designs. Recent and current design demonstrates this trend which is to be welcomed.

Acquisitions were reintroduced earlier last year as a part response to the number of Notices to Quit which were being issued nationally and Tipperary County Council has been very active in this area identifying the dwellings which required purchasing. To date this year, we have sale closed/agreed 38 homes, and this is in addition to 46 homes in 2023 and 35 homes purchased

in 2022. In addition, AHB's would separately have purchased homes under CAS.

The Council will examine Affordable Housing Schemes and are seeking to deliver affordable housing through engagement with developers, housing pilots on its own lands and determining the support for affordable housing in County Tipperary. Four sites in Boherlahan were advertised under the Ready to Build Scheme which will offer self-builders the opportunity to construct their own home on an affordable site. Two of the four sites are progressing through the Scheme process, with the remaining two unsold with the list of applicants exhausted.

In Q2 of 2024, the Housing Section sought Expressions of Interest from developers who might consider making properties available through the Housing for All Affordable Scheme in Clonmel. The first intake did not yield any viable proposals. A second call in October saw increased engagement and queries, this current call closed on the 8th of November and from those queries we are confident that we will have some homes available to eligible clients under this scheme in Clonmel.

The SHIP Renewal Programme (Formerly Buy & Renew) is ongoing, however due to the success of the Vacant Property Refurbishment Grant, a large portion of these properties are being purchased and refurbished privately.

TECHNICAL & ADMINISTRATIVE SUPPORT

Provision is made for payment of maintenance and management grants to Approved Housing Bodies and loan charges, both of which are fully recoupable from the DHLGH.

HOUSING CAPITAL SUPPORT COSTS

This includes salary and apportioned costs relating to this service area.

RAS & LEASING PROGRAMME

RENTAL ACCOMMODATION SCHEME (RAS) OPERATIONS

The purpose of the RAS Scheme is to transfer to local authorities' responsibility for Rent Supplement recipients who are deemed to have a long term housing need. The Scheme provides an additional source of good quality rented accommodation for eligible persons. Provision is made for payments to landlords and Voluntary Bodies – these are recoupable from the DHLGH and from rents charged to tenants. There are currently 561 properties leased in the RAS scheme. To date in 2024 we have signed up 5 properties under the RAS short-term scheme. We have also been given flexibility in 2024 to purchase a number of RAS contracted houses where the tenant has received a Notice to Quit.

Unfortunately, the Council has also seen a reduction in the number of RAS properties as landlords exit the market, 33 landlords have exited the market to-date.

As part of the RAS programme, each potential property is inspected to determine if it meets the standards for Rented Houses Regulations.

SOCIAL LEASING SCHEME

Provision is made for the leasing of suitable properties by the local authority to meet long term housing needs. The scheme provides an additional source of good quality rented accommodation for eligible persons on the waiting list. Payments to landlords are recoupable from the DHLGH and from rents charged to tenants. The Council currently has 259 leased units.

RAS AND LEASING PROGRAMME SUPPORT COSTS

This includes salary and apportioned costs relating to this service area.

HOUSING LOANS & TENANT PURCHASE SCHEME

Provision is made for the administration of the Rebuilding Ireland Home Loan which was introduced in 2018 and the Local Authority Home Loan which was introduced in 2022. The Local Authority Home Loan supersedes the Rebuilding Ireland Home Loan. This loan is a government backed mortgage for first-time buyers. Loans are offered at reduced interest rates and you can use them to buy new and second-hand properties. To date in 2024, there were 56 applications with 12 approved.

Provision is also made for the administration of the Local Authority Purchase and Renovation Loan which was approved by Government at the beginning of June. The loan, which is an expansion of the Local Authority Home Loan, will support both the purchase and renovation of homes which are eligible under the existing Vacant Property Refurbishment Grant. It is a government backed mortgage and loan for the purchase and renovation of derelict and non-habitable homes that qualify for the Vacant Property Refurbishment Grant whether derelict, non-habitable or simply vacant. To date in 2024 no valid applications have been received.

Provision is also made for the administration of the Tenant Purchase Scheme, which enables local authority tenants to buy their homes. Discounts of 60%, 50% or 40% off the purchase price of the house dependent on your income. In 2024 to date, 29 applications have been approved for sale, 18 of which have been completed. Total proceeds of sales received in 2024 as of 15th October is €1,183,125.

HOUSING LOANS SUPPORT COSTS

This includes salary and apportioned costs relating to this service area.

HOUSING GRANTS

HOUSING GRANTS – HOUSING ADAPTATION GRANT, MOBILITY AIDS GRANT AND HOUSING AID FOR OLDER PEOPLE

Tipperary County Council administers three grant schemes on behalf of the Department of Housing, Local Government and Heritage (DHLGH).

- Housing Adaptation Grant Scheme for Persons with a Disability;
- Mobility Aids Grant;
- Housing Aid for Older People.

These schemes are funded through an exchequer contribution of 80% of scheme costs and provision is made for required matching funding of 20% to be met from the Council's resources. In 2024, approximately 670 applications were paid through this programme totalling over €4.4M.

The funding received for local authority Disabled Persons Grants (DPG) for 2024 amounted to €1.9M. This allowed approximately 85 applications to be processed resulting in the provision of increased levels of support for local authority tenants.

HOUSING GRANTS SUPPORT COSTS

This includes salary and apportioned costs relating to this service area.

HOUSING ASSISTANCE PAYMENT (HAP)

HOUSING ASSISTANCE PAYMENT (HAP)

Housing Assistance Payment (HAP) is an established form of housing support provided by local authorities throughout the country. It was introduced in Tipperary County Council in June 2015. Through HAP, local authorities now provide housing assistance for households who qualify for social housing support, including many long-term rent supplement recipients. The HAP programme provides financial support to those who have been identified as

having a social housing need but where this need can be met on an interim basis by the private rental sector. To date County Tipperary has 1,549 active HAP tenancies supported by this Council. There were 128 new HAP set ups in 2024 to-date.

ROADS & TRANSPORTATION

The development of high-quality infrastructure is central to the objectives of Tipperary County Council. The policy of the Council is to maintain, develop and improve existing roads, to construct new roads as planning constraints and resources permit, and to invest in infrastructure which meets the evolving requirements of weather and climate services. The Council is delivering an Active Travel investment programme, in partnership with the National Transport Authority, to support the development of high-quality infrastructure across the county.

Local Transport Plans have been developed as part of the Local Area Plan process, in the 3 key towns of Clonmel, Thurles and Nenagh, which will guide further investment.

Tipperary has an extensive network of National, Regional and Local Roads. The following table gives a breakdown of these:

ROAD CATEGORY	LENGTH
Motorway	122 km
National Primary	71 km
National Secondary	145 km
Regional	899 km
Local	4,673 km
TOTAL	5,910 km

Outlined below is a summary of progress in 2024 on infrastructure projects in county Tipperary, followed by further project information.

PROJECT	CURRENT STATUS
N24 Carrick on Suir Pavement Strengthening	Complete
N74 Fr. Mathew Street Tipperary Town Pavement Improvement	Construction
Killaloe Bypass/Shannon Bridge Crossing/R494 Improvement Scheme	Construction
N24 Knockagh Roundabout approach	Contract Awarded
N75 Liberty Square to Anner Hotel Thurles	Tender
R498 Road Realignment at Latteragh Bends	Tender preparation

MAJOR ROAD IMPROVEMENT SCHEMES

The current position in respect of Major Road Improvement Schemes is as follows:

N24 WATERFORD TO LIMERICK

The following Projects were notified on the National Development Plan 2021-2030 and have progressed through pre-appraisal and are now at Planning and Design:

N24 CAHIR TO LIMERICK JUNCTION

Tipperary County Council is the lead authority for this section and received approval for the Project Appraisal Plan in 2018. Consultants Arup were appointed at the end of 2019 to complete Phase 1 to 4:

- Phase 1: Concept and Feasibility was completed in September 2020
- Phase 2: Options selection was completed and Preferred transport Solution was announced in May 2022.

- Phase 3: Design and Environmental Evaluation Processes commenced in September 2022, and are continuing. This stage will define land take required for the preferred option. Design Update No. 2 is planned for Q4 2024. An Bord Pleanála application is programmed for Q4 of 2025.

N24 WATERFORD TO CAHIR

Kilkenny County Council is the lead authority for this section and received approval for their Project Appraisal Plan in 2018. Consultants Arup were appointed by Kilkenny County Council in August 2020 to complete Phase 1 to 4:

- Phase 1: Concept and Feasibility was completed in April 2021
- Phase 2: Preferred Transport solution was announced in January 2024. Funding is required for the project to progress to Phase 3. No allocation was provided by TII in 2024.

PAVEMENT IMPROVEMENT SCHEMES

The current position in respect of Pavement Improvement Schemes in Tipperary is as follows:

N74 FR MATHEW STREET, TIPPERARY TOWN

This scheme involves the N74 Fr. Mathew Street in Tipperary Town and works commenced on 29 April 2024. Construction will take approximately 18 months and be completed by Q3 2025.

N24 KNOCKAGH PAVEMENT IMPROVEMENT

This scheme comprises the pavement strengthening of approximately 1.6km of the N24 National Route extending east from the Knockagh Roundabout. Tipperary County Council has awarded the contract and construction will commence in Q1 2025.

N62 SLIEVENAMON ROAD, THURLES PHASE 2

This scheme involves the rehabilitation of approximately 447m of pavement on the N62 road through Thurles. The Part 8 planning process is complete and consultants are carrying out the detailed design.

N65 CARRIGAHORIG PAVEMENT IMPROVEMENT SCHEME

The scheme in the village of Carrigahorig involves:

- road pavement improvement works
- addressing a number of road safety issues
- the renewal and widening of footpaths in the village
- the extension of footpaths to the speed limit on the Portumna side and to the R493 Terryglass Road on the Borrisokane side of the village
- public lighting and public realm improvements.

A consultant has been appointed and the Preliminary Design and Planning phases have been completed. It is anticipated that detail design and advance works will take place in 2025.

N75 LIBERTY SQUARE TO ANNER HOTEL

This scheme involves the rehabilitation of approximately 1km of road pavement on the N75 National Secondary road within the town of Thurles from its junction with Mitchel Street to the speed limits past the Anner Hotel. The scheme is at tender stage and is anticipated to be ready for construction in Q1 2025.

N24 MOANGARRIFF TO TWOMILEBRIDGE

This is a continuation to the east of the Clonmel Inner Relief Road to a point beyond the 60kph speed limit and is approximately 1.6km in length. The scheme involves traffic calming and the inclusion of improved pedestrian and cyclist facilities as well as road pavement strengthening. The Planning process will commence following obtainment of TII technical approvals.

MINOR IMPROVEMENT SCHEMES

The current position in respect of Minor Improvement Schemes in Tipperary is as follows:

N65 CARRIGAHORIG TO BALLEIRAGH BRIDGE

This scheme involves raising the road level to mitigate flooding of a section of this road. The scheme commences to the north of Carrigahorig village and extends approximately 2.5km in a north westerly direction to Balleiragh Bridge 2km southeast of Portumna. Preliminary design is expected to commence once funding is made available to employ consultants. No funding allocation was provided by TII in 2024.

N62 THURLES OUTER BYPASS

A route has been selected and reserved corridor is in place. Tipperary County Council will continue lobbying for the project to be included in the next National Development Plan.

NON-NATIONAL ROADS

Grant receipts from the Department of Transport (DoT) in 2025 will be provided for in the budget. The type of grants allocated by the Department are:

1. Restoration Maintenance grant.
2. Restoration Improvement grant.
3. Discretionary grant.
4. Drainage works grant.
5. Strategic and other category grants as outlined hereunder.

STRATEGIC REGIONAL AND LOCAL ROAD PROJECTS

THURLES INNER RELIEF ROAD

The proposed scheme comprises approximately 1.1 km of new road, a new priority junction with Mill Road and 5 no. intermediate priority junctions to provide access. The scheme includes a 50-metre span tied bowstring arch crossing of the River Suir along with ancillary drainage, attenuation ponds (2 no.), ducting, water mains, public lighting and flood alleviation works along the River Suir. The Council has finalised land acquisition and is now in consultation with the Department of Transport in order to deliver the Inner Relief Road project.

KILLALOE BY PASS/SHANNON BRIDGE CROSSING/R494 IMPROVEMENT SCHEME

The works contract for this project was awarded in February 2022 and works commenced on site in August 2022. The scheme will take approximately 3 years to complete and at the end of 2024 is close to substantial completion. Clare County Council is the lead authority for this project.

R498 NENAGH TO THURLES REALIGNMENT AT LATTERAGH BENDS

Part 8 procedures and preliminary design work is completed. The CPO was confirmed on April 16th 2021, without modifications. A design consultant was appointed in November 2022 to complete the design work and procure a works contractor for the scheme. The detail design was substantially completed in Q4 2023. Advance works were completed in Q1 2024. Archaeological investigations and excavations commenced in Q3 2024. It is anticipated that a Contractor for the Main Works will be appointed and works will commence in Q2 2025.

OTHER REGIONAL AND LOCAL ROAD PROJECTS

BRIDGE REHABILITATION WORKS

A grant allocation of €910,500 for bridge rehabilitation works on regional and local roads was received from the Department of Transport in 2024. It is anticipated that a similar allocation will be available in 2025.

SAFETY IMPROVEMENT WORKS

A grant allocation of €600,000 was received in 2024 for Safety Improvement Works on non-national Roads in County Tipperary. It is anticipated that a similar allocation will be available in 2025.

CLIMATE CHANGE ADAPTATION AND RESILIENCE WORKS

A grant allocation of €933,000 was received from the Department of Transport in 2024 for a programme of Climate Adaptation and Resilience Works in County Tipperary. The approved works include road edge protection, raising road levels, drainage and resurfacing. It is anticipated that a similar allocation will be available in 2025.

COMMUNITY INVOLVEMENT SCHEME

A grant allocation of €804,600 was received from the Department of Transport for the Community Involvement Scheme 2024, the final year of the current programme. A number of road projects were undertaken across all Districts, where local contributions were paid in accordance with the scheme. A further two-year programme will commence for the period 2025-2026.

FORMER NATIONAL ROADS

A grant allocation of €690,000 was available to the Council in 2024 for works under the Former National Roads grant programme. This grant assists local authorities with the rehabilitation of sections of former national roads with a poor condition rating. It is anticipated that a similar allocation will be available in 2025.

LOCAL IMPROVEMENT SCHEME

An allocation of €1,493,546 was available to the Council in 2024 for Local Improvement Schemes from the Department of Rural and Community Development. Schemes have been undertaken across all Districts, and those approved were subject to a local contribution in accordance with the scheme. An allocation of €1,023,479 will be available to the Council for 2025.

ACTIVE TRAVEL

Active Travel is travelling with a purpose using your own energy, such as travel to work and school, rather than for leisure purposes. The aim of funding provided by the National Transport Authority, is to support the development of high-quality urban cycling and walking infrastructure outside of our cities and so this investment is specifically targeted at towns across the country. Tipperary County Council secured an allocation of €3.999M from the National Transport Authority for Active Travel projects in 2024, and is delivering a targeted Active Travel programme and a range of improvements for pedestrians and cyclists in many locations across the county. It is expected that a similar allocation will be available in 2025.

GREENWAYS

The Department of Transport recognises the benefits that can arise from the further development of Greenways in Ireland, as a tourism product with significant potential to attract overseas visitors, for local communities in terms of economic benefits, and for all users as an amenity for physical activity and contributor to health and wellbeing. Tipperary County Council is progressing six Greenway projects across the county in partnership with Transport Infrastructure Ireland who are the funding authority.

PUBLIC LIGHTING

Tipperary County Council has responsibility for the management and maintenance of over 18,650 lights across the county, on all roads with the exception of the motorway network. Of these, 1,670 are TII street lights maintained by the Council. Public Lighting is the single biggest user of energy in the overall Council's energy usage – approximately 7,124,500 kWh of energy is used per year.

Over the past number of years, the Council has introduced LED lighting in a number of new and replacement public lighting projects. Over 7,650 lights have been upgraded to LED, and the Council's continuing participation in the Public Lighting Energy Efficiency Project (PLEEP) will see the remaining 11,000 street lights upgraded. The Eastern Region project, which includes Tipperary,

has appointed a Contractor (Killaree Lighting Services ASD Lighting PLC Joint Venture). A survey of all street lights in the county has been completed with lighting designs also nearing completion. This allows the contractor to select the type of LED lights to install. Installation of these lights has commenced and will continue into 2025.

The Council's adopted Public Lighting Policy sets out the Council's strategy for managing public lighting assets over the coming years. In 2024, the Council continued implementing the policy to make energy efficiencies and to undertake essential general maintenance including upgrading of brackets, columns, and interface boxes. The Council also carried out the installation of infill lighting in a number of locations in 2024. This will continue to have an impact on the Public Lighting budget over the coming years. In late 2024 the Council went to tender for a new unmetered power supplier and we can expect a significant increase in the cost of unmetered power supply due to current market conditions for 2025.

ROAD SAFETY

In the coming year the main focus for Tipperary County Council will be to continue implementation of the Tipperary Road Safety Strategy for the period up to 2030, review the Phase 1 Action Plan for the period to end 2024 and develop the Phase 2 Action Plan for the period 2025-2027. This plan will continue to be developed in line with the objectives set out in the Government Road Safety Strategy 2021-2030 titled 'Vision Zero'. The Council will work at local level with An Garda Síochána (AGS), the Road Safety Authority (RSA), Transport Infrastructure Ireland (TII), Tipperary Fire and Rescue Services, and the National Ambulance Service (NAS) in the delivery of the Action Plan. Road Safety Section will continue to promote road safety in local media including print, radio and digital with advertising and public awareness campaigns continuing to focus on:

- Mobile phone use/Distracted driving
- Walkers 'Be Safe Be Seen' and use of 'Hi-Vis' jackets
- Pedestrian Safety during silage/harvest season
- Driving while under the influence of drink or drugs

- The dangers of speeding
- Back to school safety
- Safety at Roadworks.

Meetings of the Road Safety Working Together Group (RSWTG) which comprises of representatives as outlined above will be held regularly in 2025 to monitor the implementation of the Road Safety Strategy. Meetings of local Road Safety Teams for the county in line with Municipal and Garda Districts will continue. These teams discuss operational issues and, amongst other things, the Collision Prevention Programme (CPP).

WINTER MAINTENANCE

The winter maintenance period lasts from mid-October to the end of April each year, covering in excess of 1,000 kms of roads in the county. The aim is to keep priority routes safe and as free as possible from winter hazards. Having regard to the Council's capabilities in terms of finance, equipment and staffing levels, and to maximise benefit to road users, winter maintenance of roads in Tipperary is prioritised on the following basis and will continue from 2024 into 2025:

- Priority 1: National Roads, and Regional roads of strategic importance;
- Priority 2: Regional Roads with high volume of traffic using the road;
- Priority 3: Urban roads and local roads on a priority basis, urban centres.

Tipperary County Council has established a Severe Weather Alert Team (SWAT) to deal with emergencies as they arise.

WATER SUPPLY AND WASTEWATER

Please note that the transformation of Water Services to Uisce Éireann was effected on 20 September 2023, upon which date, known as the Effective Date, the national public utility assumed the direct management and control of Water Services staff.

Reference to Water Services in the Chief Executive's Management Report, presented to the elected members at their monthly meetings, was discontinued with effect from 01 January 2023;

Presentation of a Water Services Briefing Note to District meetings has been discontinued from 01 January 2023.

NON IRISH WATER FUNCTIONS

Non-Irish Water functions have migrated to other sections, as follows:

RURAL WATER PROGRAMME – to Environment and Climate Action Section, (this includes private well grants, septic tank grants and lead piping grants).

WATER SAFETY – to Environment and Climate Action Section.

PUBLIC CONVENIENCES (Budget) – to Roads Section (there are 13 no. public conveniences, excluding those at Lough Derg).

SWIMMING POOLS/LEISURE CENTRES (Budget) – to Community and Economic Development Section (Clonmel, Tipperary, Nenagh and Ballina). (Districts to provide technical support).

PLANNING AND DEVELOPMENT SECTION

SECTION 1: WORKS COMMENCED/COMPLETED IN 2024

DEVELOPMENT PLANS / LOCAL AREA PLANS

LOCAL AREA PLANS

With the Tipperary County Development Plan 2022-2028 now in place, progress on the preparation of Local Area Plans for the Key Towns and District Towns in the County commenced in late 2022 and continued throughout 2023 & 2024.

In Q1 2024, the Elected Members of the Council resolved to make the Local Area Plans for Clonmel, Nenagh and Thurles, thereby putting in place frameworks for development and investment for the 'key towns' in the Tipperary.

Throughout 2024 the Planning Section, through extensive engagement with local communities, statutory bodies, and other stakeholders, developed a Draft Local Area Plans for Carrick-on-Suir (published in October 2024) and initiated data collection and information gathering for Tipperary Town. The Draft Carrick-on-Suir Local Area Plan was published for consultation, advertised in the local press in accordance with statutory requirements and publicised widely on the Council's website, social channels and elsewhere. A further round of public consultation, advertisement and engagement (The Material Alterations stage) will take place in February 2025.

To support the development of statutory plans and other relevant projects, the Planning team developed and put in place a Framework for environmental services in Q2 2024 and this will be available for all environmental services relating to Strategic Environmental Assessment, Appropriate Assessment and Strategic Flood Risk Assessment procured by the Council for projects and plans. Three contractors have been included on the Framework. Fehily Timoney have been appointed to undertake the Strategic Environmental

Assessment, Appropriate Assessment and Flood Risk Assessment for the Carrick-on-Suir LAP.

Elected Members have been engaged throughout the process with workshops arranged at critical junctures in the development of each of the LAP and it is expected that the Plan will come into effect in June 2025.

MONITORING, REPORTING AND SUBMISSIONS

NATIONAL PLANNING FRAMEWORK

In July 2024, the Department for Housing, Local Government and Heritage (DHLGH) published the Draft First Revision to the National Planning Framework (NPF). After engagement with the sections of the Council, the Planning Section made a detailed submission on the NPF, outlining the key strategic priorities for the nation, the region and the county to address in any revision to the NPF. An update to the NPF is expected to be published in Q4 2024.

TIPPERARY COUNTY DEVELOPMENT PLAN 2022-2028

A Two-Year Progress Report is a statutory requirement in accordance with Section 15(2) of the Planning & Development Act 2000 (as amended) (“the Act”) which requires that *‘The Chief Executive of a planning authority shall, not more than 2 years after the making of a development plan, give a report to the members of the authority on the progress achieved in securing the objectives’* of the Development Plan.

The Planning Section provided a detailed report to the elected members at the plenary meeting in July 2024.

SOUTHERN REGIONAL SPATIAL AND ECONOMY STRATEGY (RSES)

Each local authority is required under Section 25 of the Act to provide a bi-annual report to the Regional Assembly on progress made in supporting

objectives, relevant of the RSES. The Planning Section provided a detailed report to the Regional Assembly in January 2024.

UISCE EIREANN WATER SERVICES STRATEGIC PLAN 2050

In Q2 2024, Uisce Eireann published the Draft First Revision to the National Planning Framework (NPF). After engagement with the sections of the Council, the Planning Section made a detailed submission on the Plan, outlining the key strategic priorities to be addressed for water services in the county.

RESIDENTIAL ZONED LAND TAX (RZLT)

The Residential Zoned Land Tax provisions of the Finance Acts set out the criteria for the identification of lands which fall within the scope of the tax. The Planning Authority are responsible for preparing and publishing maps based on this criterion. These maps are to be based on the local authority development plan and where relevant, local area plan zoning maps i.e. where land is zoned and suitable for residential development. The legislation also sets out certain lands which are to be excluded from the scope of the tax.

All land that was zoned for residential development, or residential development and a mix of other uses, in a development plan or local area plan is liable for consideration within the initial scope of the Residential Zoned Land Tax. This is intended to encourage activation of existing planning permissions on lands which are identified as being in scope and to incentivise suitable lands without planning permission to commence the process of engagement with planning authorities.

The Planning Section conducted survey work of all the towns in the county to which the RZLT is applicable.

Draft maps were published on 1st February 2024 for an 8-week consultation period. The planning section liaised closely with the Department of Housing, Local Government and Heritage and the RZLT working group headed up by Dun Laoghaire Rathdown County Council to set up the RZLT processes and procedures including structure and content for the Council webpage.

Submissions received (15no.) were evaluated and formal determinations issued. 3no. determinations were appealed to An Bord Pleanála, which upheld the decision of the Council.

A Final RZLT Map will be published on 1st January 2025, taking account of determinations and appeal decisions made, and any other relevant changes. In addition, the Planning Section will conduct a full review all sites contained on the maps to ensure the final map is up-to-date and fully informed. There is no public consultation on the final map.

RECORD OF PROTECTED STRUCTURES (RPS)

A new county-wide Record of Protected Structures was prepared and adopted as part of the Tipperary County Development Plan 2022-2028. Over 1800 structures were surveyed resulting in 43 proposed additions and 172 proposed deletions from the Record of Protected Structures.

Through 2023 and 2024, the Planning Section engaged a Conservation Architect to review the Record of Protected Structures for Clonmel, Nenagh, Thurles. A period of public consultation on the Record of Protected Structures occurred in March 2024 to May 2024, during which 14no. submissions were received. The County Record of Protected Structures for the county was updated in July 2024 to incorporate the reviewed RPSs for each of these towns, following a resolution by the Elected Members.

ENHANCEMENT SCHEMES / MASTER PLANS / PROJECTS

TOWN CENTRE FIRST

The National Planning Framework and Our Rural Future set out a vision to develop thriving Irish towns which are integral to our national economic, social, cultural and environmental wellbeing and development. This vision is built on the interdependence of urban and rural areas, and recognises the diversity of individual towns, the centrality of people, the importance of vibrant and lived-in places and the potential to create quality jobs and sustain our shared environment. The Town Centre First (TCF) policy seeks to support

the delivery of this vision and complement a wide range of Government policies impacting on our towns.

The Town Regeneration Officer is leading the engagement of multi-disciplinary teams within the Local Authority to support the delivery of Town Centre First Plans and establishing Town Teams in the county. In 2024, there were town teams formed in Nenagh and Thurles with funding secured for the development of a Town Centre First Plan. This work is underway with delivery estimated for early 2025.

The development of high-quality Town Centre First plans will serve to unlock future funding opportunities and maximise the impact of investment from a range of funding streams available for town regeneration across a number of departments and agencies, including the Urban Regeneration Fund (URDF) and the Rural Regeneration Fund (RRDF), the Croí Conaithe (Towns) Fund and the Town and Village Renewal Scheme.

URBAN HOUSING & REGENERATION ACT 2015

Under the Urban Housing Regeneration Act 2015, planning authorities were required to establish a register of vacant sites in their functional area.

There are two sites currently on the Vacant Sites Register since 2019.

Invoices have issued annually in respect of the levies due on the two sites on the register.

VACANT AND DERELICTION

Under the Derelict Site Act 1990 and the Local Government (Sanitary Service) Act 1964, costs are incurred in carrying out technical inspections and issuing notices to the owners of derelict and dangerous properties. A Derelict Sites Register is published on the Tipperary County Council website and updated regularly. A new team has been established under the Town Regeneration Officer to tackle vacancy and dereliction with the aim of intensifying engagements with the owners of derelict and vacant properties to render them non-derelict.

PROJECT IRELAND 2040: FUNDING SCHEMES

Urban and Rural Regeneration and Development Fund (URDF & RRDF): Project Implementation

The National Development Plan (NDP) 2018-2027 established four new funds to help drive the specific core priorities detailed in the NPF (National Planning Framework). These four funds included an Urban Regeneration and Development Fund administered by the Department of Housing, Local Government and Heritage (DHLGH), and the Rural Regeneration and Development Fund administered by the Department of Rural and Community Development (DRCD).

The following projects were completed in 2024:

Clonmel 2030 Transformational Regeneration seeks to develop a multi-dimensional, public/private/community partnership proposal for Clonmel, which will re-imagine how civic, cultural, educational, enterprise and tourism uses can work together to regenerate and create a new role for the town. The project includes four intrinsically linked and integrated pillars, namely: Kickham Barracks Regeneration, Clonmel Regional Sports Hub, Clonmel – Flights of Discovery and Clonmel Public Realm Enhancement. Funding was received for Category A works in 2019 for **Kickham Barracks Regeneration Phase 1** and **Clonmel Regional Sports Hub** which are now both completed. **Total project costs approved are €20,558,327 and URDF grant awarded is €15,418,745.**

Nenagh Historic & Cultural Quarter. A Tourism-led Regeneration Plan

A Plan to regenerate specific existing buildings and civic spaces of distinction and value within Nenagh (including The Gaol, The Castle and Banba Square) to stimulate tourism growth and revitalise the local economy/visitor economy within a context of tourism-led regeneration, comprising arts, history, heritage and culture. Part 8 Planning approved by the Nenagh Municipal District Members on 31st January, 2024. Project Completion Report submitted to the Department of Rural & Community Development in June, 2024. **Total**

project costs approved amounted to €957,788 and RRDF grant awarded is €672,534.

The following projects are in progress: -

Liberty Square Enhancement Project Thurles seeks to deliver a vibrant Liberty Square at the heart of Thurles: a place to live, shop, work, socialise, play or “hang-out”. The revitalised Liberty Square will become an engine for growth in and around Liberty Square and will enhance the attractiveness of Thurles as a place to live and a place for investment / employment. Phase 1 – Eastern End and new car park is completed.

Phase 2 – Western end of Liberty Square etc: The preferred design option is agreed. Extensive number of surveys completed. Feasibility & Options Report prepared for consideration by Transport Infrastructure Ireland. Part 8 Planning advertised in July with submissions/observations accepted up to 30th. August, 2024. Part 8 Chief Executive’s Report will be considered by the Elected Members of Thurles MD at the October District Meeting. Procure for integrated design team in Q4 2024. Ongoing meetings being held with Transport Infrastructure Ireland, Irish Water, National Transport Agency, An Garda Síochána etc.

Total project costs approved are €11,211,479 and URDF grant awarded amounts to €5,773,682.

A Pathway to a Low-Carbon Society: A Centre of Excellence for Sustainable Energy driving the transformational urban regeneration of Nenagh: The proposal is to develop a Centre of Excellence for Sustainable Energy, to be the anchor and catalyst for the redevelopment of Martyr’s Road Regeneration Quarter, a 10 ha. strategic site of brownfield lands and under-utilised properties located in the heart of Nenagh Town Centre. The Centre will be a carbon neutral and energy positive building. The works to be supported also include Public Realm and Amenity Enhancement to Friar Street Civic Plaza, Martyr’s Road Town Park, Martyr’s Road streetscape improvements, including cycleways. Stage 2 tendering process for the

engagement of a design team is completed. Integrated design team appointed on 30th. May, 2024 and progress meetings are ongoing with them. Extensive consultations with the project partners are taking place throughout the year. Survey compiled seeking input from the key stakeholders identified for the building. **Total project costs approved are €13,990,179 and URDF grant awarded amounts to €10,492,634.**

Templemore Town Hall: Enterprise and Cultural Centre with Civic Plaza: The project proposal is a flagship urban regeneration project to conserve and establish Templemore Town Hall as an economic, cultural and community hub of the town, the District and the Mid-West Region. The project was prepared by the Council in partnership with the Garda Training College, Templemore College of Further Education, Templemore Community Development Association, the Local Enterprise Office and Tipperary Energy Agency. Works substantially completed in 2024 and snagging is in progress. **Total project costs approved are €4,014,746 and RRDF grant amounts to €3,011,060.**

Thurles Market Quarter: Regeneration through Recreation, Education and support for Local Producers is a collaboration between Tipperary County Council, Thurles Lion's Club and Mary Immaculate College (MIC) Thurles. The project will provide a designated market space in the town centre for local food and craft producers, artists and performers and will offer a location in the centre of a cluster of civic spaces to be enjoyed by locals and visitors while also providing much needed café facilities in the area. Tender process for the construction stage completed and contractor appointed on 18th June, 2024. Works commenced on site in September, 2024. **Total project costs are €3,825,700 and RRDF grant amounts to €3,443,130.**

Rialto Digital and Enterprise Hub, Nenagh: This project involves the preparation of detailed designs and planning for the adaptive re-use of the former iconic 1940's Rialto cinema into a modern digital and enterprise hub facility and development of a masterplan for the adjacent brownfield site in order to explore the potential for further digital and enterprise office space, the creation of a new streetscape along Emmet Place, the potential provision

of town centre residential units and the delivery of a new public amenity in the heart of the town centre. A proposed social housing scheme on part of the brownfield site is also being progressed by Housing Section through the Department of Housing, Local Government & Heritage. Part 8 Planning was adopted by the Elected Members of Nenagh Municipal District at the January District Meeting. Detailed design is substantially completed. **Total project costs are €1,511,059 and RRDF grant amounts to €1,208,847.**

Carrick-on-Suir Regeneration Plan - 'A Journey from the Suir Blueway to the Ormond Castle Quarter - Delivering Our Community's Ambition'.

This project follows on from the successful Category 2 RRDF application for the planning and design of extensive public realm enhancements in the town centre, development of Suir Blueway linkages and the regeneration of the Ormond Castle Quarter. The project also includes for the refurbishment of the former An Post building on Main Street into a new enterprise and digital hub. Works are being undertaken on a phased basis in accordance with Department requirements.

Phase 1 Ormond Park & Healy Park– Works are almost completed.

Phase 2 Castle Street/Chapel Street/North Quay–Tender documents for the construction stage are almost completed. Advertise on e-tenders and appoint contractor in Q4 2024.

Phase 3 Digital Hub - Tender process for the construction stage is underway and tenders received are currently being evaluated. Appoint contractor in Q4 2024.

Total project costs are €17,989,387 and RRDF grant amounts to €14,391,509.

Activating Cahir's Town Centre Regeneration Strategy

This project follows on from the successful Category 2 RRDF application for the planning and design of a new Business Development Centre in the heart of Cahir, public realm enhancements in the Square and the re-location of on-street car-parking from the Square to a central back-land site acquired

through the Fund. The project also includes the refurbishment of The Granary building into a state-of-the-art library.

Offer of Approval in Principle issued by the Department of Rural & Community Development end of June, 2024.

Phase 1a Cahir Car Park Enabling & Demolition Works - Works completed on the car park site during the year.

Phase 1b Development of Cahir Town Centre Car Park - Stage 1 Pre-Qualification of tenderers under a Multi-Party Framework Agreement for Public Realm Works is almost completed. Stage 2 tender documents to issue to successful tenderers in Q4 2024.

Phase 2 Cahir Library - Detailed design is completed. Stage 1 Prequalification of tenderers under a Multi-Party Framework Agreement for Building Works to Protected Structures & Other Council Owned Buildings has been completed. Stage 2 tender documents to issue to successful tenderers on the Framework in Q4 2024.

Phase 3a Market House Enabling Works – Tender documents are currently being prepared to undertake opening up works to the car park site to the rear of Market House, demolish existing structures on site and construct a new extension shell to the rear of Market House due to site restrictions.

Total project costs are €16,955,750 and RRDF grant amounts to €13,564,600.

Reimaging and Regenerating Gantly Street – Towards an Age Friendly Neighbourhood for Roscrea

This project consists of activation measures to facilitate future development on Gantly Road. Proposals include the realignment of Gantly Road to provide for improved pedestrian and cycle infrastructure in accordance with Age Friendly principles, the creation of high-quality public realm areas and footpaths, extensive bio-retention rain gardens and the provision of water service and utilities infrastructure to service the Gantly Road Age Friendly Masterplan area. Offer of Approval in Principle issued by the Department of Rural & Community Development end of June, 2024. Tender documents for

the engagement of a design team are being finalised. Procure for design team in Q4 2024. **Total project costs are €6,174,649 and RRDF grant amounts to €4,939,719.**

Tipperary Town Social, Community and Heritage Led Regeneration of Dan Breen House and Tipperary Courthouse and Bridewell was successful in securing funding under Call 5, Category 1 RRDF which was announced in May, 2024. Proposals involve the regeneration and repurposing of Dan Breen House and Tipperary Courthouse and Bridewell. Works will involve (i) the alteration, refurbishment, extension and repurposing of the centrally located Dan Breen House (former Council offices vacant since 2011), into a dynamic services, education, training and social impact centre operated by Youth Work Ireland-Tipperary and Tipperary ETB (ii) the refurbishment, alteration, repurposing and extension of the Courthouse and the refurbishment, alteration and repurposing of the Bridewell buildings into a social development, education and training services centre for adults with mild to moderate intellectual disabilities which will be operated by MooreHaven. Offer of Approval in Principle issued by the Department of Rural & Community Development on 16th August, 2024. Tender documents under preparation in Q4 2024. **Total project costs are €9,974,847 and RRDF grant amounts to €7,980,000.**

URDF Call 3

URDF Call 3 seeks to tackle long term vacant and derelict buildings and sites across URDF towns and cities primarily in order to accelerate the provision of residential development and regenerate town centres. An allocation of €5m has been approved for Tipperary County Council under this Call and €1m of this allocation has been paid in advance to assist with early activity under an approved acquisition programme in the URDF designated towns of Clonmel, Nenagh and Thurles. The development of a management structure is complete and new team was formed in October 2024. Almost 40% of the properties identified in this call have had works carried out by the owners with the intention of bringing them back into use.

CONSERVATION AND HERITAGE

The **Built Heritage Investment Scheme (BHIS) 2024** sought to encourage conservation of structures protected under the Planning and Development Act 2000 (as amended) and in certain cases, structures within Architectural Conservation Areas. The scheme also supports the employment of skilled and experienced conservation professionals, craft workers and trades people.

Applications were invited up to and including the 22nd January, 2024. Tipperary County Council received 42 applications under the Built Heritage Investment Scheme and 13 of these availed of funding ranging from €2,500 to €15,000. The total funding for the Scheme was €126,400. In 2024 Tipperary County Council also received an extra allocation of €21,377 under the supplementary ring-fenced funding for historic thatched structures and 2 projects were completed under this scheme.

The **Historic Structure Fund (HSF) 2024** sought to support conservation works to heritage structures in both private and public ownership.

Tipperary County Council received 19 applications under the various streams of the Historic Structures Fund and 7 of these projects were recommended for funding to the Department of Housing, Local Government and Heritage (DHLGH). Having assessed the projects, the DHLGH chose to financially support 6 projects and the total amount awarded to these projects was €240,000.

The Planning Section will continue to administer conservation grant schemes as they arise and provide guidance and support in relation to the protection of the built heritage of the county.

E-PLANNING

Tipperary County Council has continued to support e-planning by encouraging applicants and agents acting on behalf of applicants to apply for permission online, and by encouraging the public to make their submissions on applications online. Circa 80% of all planning applications to Tipperary County Council are now online reducing the requirement for 6 paper copies on paper files and journeys into the planning office to submit applications. Fifty percent of submissions on applications are online reducing the amount of paper used and journeys to the planning office. The planning office are also resourcing the making of valid planning applications available within 5 working days making the process more open and transparent and allowing members of the public to view applications from the comfort of their own home at a time that is convenient to them. All part 8 applications (Local Authority own development) are also online allowing the public to view these applications from the comfort of their own home at a time that is convenient to them. These measures have seen a substantial reduction in the amounts of paper required for a planning application and a reduction in the numbers of public visiting the planning office thus reducing our carbon footprint.

SECTION 2 – WORKS PROPOSED 2025

LOCAL AREA PLANS

CARRICK-ON-SUIR LOCAL AREA PLAN

As outlined in the 'Works Commenced / Completed in 2024' section, the Carrick-on-Suir Local Area Plan is expected to come into effect in June 2025. Prior to this, the Planning section will hold workshops with Elected Members to outline recommendations with regard to the Plan in advance of the making of the Plan at the plenary meeting in May 2025.

CASHEL LOCAL AREA PLAN

The Planning Section will commence the background research required to develop local area plan for Cashel in early 2025. Workshops will be arranged with the Elected Members with an Issues Paper being published for consultation in Q1 2025. It is intended to publish a Draft Local Area Plan 2025. In a similar fashion to the development of other Local Area Plans, this Plan will require modelling work on sustainable and active travel measures to complement the other identified objectives and land use zonings for the town. For the delivery of the plan and other projects that require environmental assessment, it will be necessary for the Planning Section to utilise the existing framework for provision of environmental services and advice.

RESIDENTIAL ZONED LAND TAX

Further work in a similar fashion to that carried out in 2024 will be required to fulfil the Council obligations in respect of the Residential Zoned Land Tax provisions of the Finance Acts. The Planning Authority will again be required to survey, administer, prepare and publish maps based on this criterion throughout the year, as well as responding to any appeals that arise as part of this process.

THE PLANNING AND DEVELOPMENT BILL / ACT

The Planning and Development Bill is due to be enacted in Q4 2024. The Bill, once enacted, will place specific requirements on the local authority and will

require updated of procedures and training for staff to ensure the requirements of the Act are implemented correctly.

RENEWABLE ENERGY STRATEGY

The Tipperary Renewable Energy Strategy was adopted in 2016 and incorporated as part of the Tipperary County Development Plan 2022-2028. Given the changes in legislation since that time and the forthcoming adoption of Local Authority Climate Action Plan 2024-2029, it will be necessary to initiate the process of updating Renewable Energy Strategy. This will require external advice from experts in this field.

RECORD OF PROTECTED STRUCTURES

In a similar fashion to the work completed in 2024 for the key towns, the Planning Section will review the Record of Protected Structures for Carrick-on-Suir and Cashel. A period of public consultation on the Record of Protected Structures will begin for these towns in Q2 & Q4 2025. The Record of Protected Structures for the County will be revised to incorporate the reviewed RPSs for each of these towns, in parallel with the making of the local area plans for these towns.

ENHANCEMENT SCHEMES / MASTER PLANS / PROJECTS

The Planning Section will continue to work in partnership with Enhancement Committees and communities in the on-going implementation of projects identified in Development and Public Realm Plans.

TOWN CENTRE FIRST

The Town Centre First Programme will see further funding for towns to allow the Local Authority to support our local communities in regenerating towns and villages across the county. The development of high-quality Town Centre First plans will serve to unlock future funding opportunities and maximise the impact of investment from a range of funding streams available for town regeneration across a number of departments and agencies, including the

Urban Regeneration Development Fund (URDF) and the Rural Regeneration Development Fund (RRDF), the Croí Conaithe (Towns) Fund and the Town and Village Renewal Scheme.

Funding has been secured under the Town Centre First Heritage Revival Scheme (THRIVE) to develop integrated urban strategies for the key towns of Clonmel, Nenagh and Thurles. The purpose of which is the prioritisation, development and specification of project proposals to create a pipeline of investment-ready built heritage refurbishment, renovation and adaptive reuse projects to enhance the towns within which these projects are carried out.

Funding has also been secured for the development of the Ball Alley in Newport and Glebe Park in Roscrea. This funding, secured under Town Centre First, will facilitate the development of concept designs to inform an upgrade of these facilities.

There is also funding in place to assist with the creation and development of Town Centre First teams in Thurles, Nenagh and Cashel. This funding will assist the existing teams in Thurles and Nenagh and the establishment of a new town team for the town of Cashel in 2025.

URBAN HOUSING & REGENERATION ACT 2015

Under the Urban Housing Regeneration Act 2015, planning authorities were required to establish a register of vacant sites in their functional area.

There are two sites currently on the Vacant Sites Register since 2019. Invoices will issue in 2025 in respect of the levies due on the two sites on the register.

PROJECT IRELAND 2040: FUNDING SCHEMES

The Planning Section will co-ordinate the preparation and submission of applications for funding as opportunities arise throughout 2025.

The following projects will continue to be delivered under the Urban Regeneration Development Fund and Rural Regeneration Development Fund.

Liberty Square Enhancement Project Thurles

Phase 2: - Appoint integrated design team in Q1 2025. Complete detailed design by the end of Q3 2025. Prepare documentation associated with Decision Gate 2 Pre-Tender Approval for submission to the URDF Unit.

A Pathway to a Low-Carbon Society: A Centre of Excellence for Sustainable Energy driving the transformational urban regeneration of Nenagh: - Complete all required surveys, assessments, preliminary designs and Part 8 in 2025. Commence the detailed design stage.

Templemore Town Hall: Enterprise and Cultural Centre with Civic Plaza - Issue Defects Certificate and final payment to contractor.

Thurles Market Quarter: Regeneration through Recreation, Education and support for Local Producers - Complete construction works in 2025.

Rialto Digital and Enterprise Hub, Nenagh - Complete project elements in Q1 2024.

Carrick-on-Suir Regeneration Plan "A Journey from the Suir Blueway to the Ormond Castle Quarter": -

- **Phase 1 Healy Park, Strand Walk and Ormond Park-** Complete snagging in Q1 2025.
- **Phase 2 Castle Street, Chapel Street and North Quay** - Commence works in Q1 2025 and complete in Q3 2025.
- **Phase 3 Digital Hub** - Commence works in Q1 2025 and complete in Q3 2025.
- **Phase 4 Main Street, Sean Kelly Square and Greystone Street** - Tender for construction stage in Q1 2025, commence works in Q2 2025 with estimated completion in Q1 2026.
- **Phase 5 Strand Lane and Car Park, remainder of North Quay and Linkages to Main Street** - Tender for construction stage in Q2 2025, commence works in Q3 2025 with estimated completion in Q2 2026.

Activating Cahir's Town Centre Regeneration Strategy

- **Phase 1b Development of Cahir Town Centre Car Park** – Appoint contractor and commence works in Q1 2025. Complete the car park in 2025.
- **Phase 2 Cahir Library** – Appoint contractor and commence works in Q1 2025. Complete the library in 2025.
- **Phase 3a Market House Enabling Works** – Appoint contractor and commence works in Q1 2025. Complete the enabling works by end of Q2 2025.
- **Phase 3b Cahir Market House Business Centre** – Undertake tender action, evaluation and award process in Q3 2025. Appoint contractor in Q4 2025.
- **Phases 4, 5 and 6 Cahir Public Realm** - Undertake tender action, evaluation and award process in Q3 2025. Appoint contractor in Q4 2025.

Reimaging and Regenerating Gantly Street towards an Age Friendly Neighbourhood for Roscrea - Appoint a multi-disciplinary design team in Q1 2025. Commence detailed design in Q2 2025. Complete tender action, evaluation and award process for the construction stage. Appoint contractor in Q4 2025.

Tipperary Town Social, Community and Heritage Led Regeneration of Dan Breen House and Tipperary Courthouse and Bridewell - Complete tender action, evaluation and award process in Q1 2025. Commence construction stage in Q2 2025.

URDF Call 3

Identify owners of properties on the approved programme. Engage with the owners on acquisition of the identified properties on the approved programme in order to bring them back predominately into residential use as quickly as possible in accordance with Town Centre First objectives.

LISHEEN BIOECONOMY CAMPUS MASTERPLAN

The former Lisheen lead and zinc mine ceased operation in 2014. The lands were cleared of mining infrastructure in 2016 and 2017 with a view to creating a new vision for the lands as a national bio-economy campus. In order to realise this vision, the Tipperary County Development Plan 2022 requires that development of the lands are “plan-led” with a masterplan to be put in place.

The Planning Section is arranging for the preparation a Masterplan to guide the future development of the former mining lands at Lisheen. To date background work has been undertaken, an initial briefing document has been prepared and a request for tender has issued seeking consultants to undertake an Environmental Assessment of the plan. Planning Section is scheduled to publish a draft of the Masterplan in Q1 of 2025 with the Masterplan finalised by end of Q2 2025.

E-PLANNING

We will continue to encourage the uptake of our online services, therefore reducing journeys to the planning section and multiple paper copies.

SECTION 3: DEVELOPMENT MANAGEMENT

PLANNING APPLICATIONS

Year	Individual houses – no. of applications decided	Housing developments – no. of applications decided	Non-housing not requiring EIA - no. of applications decided	Requiring EIA - no. of applications decided	Total applications decided
2015	126	5	674	12	817
2016	158	3	674	14	849
2017	224	7	701	5	937
2018	232	17	765	16	1030
2019	201	21	718	6	946
2020	188	25	720	1	934
2021	295	36	859	8	1198
2022	327	22	741	12	1102
2023	189	20	739	10	958
2024*	145	15	598	3	761

*2024 figures up to 30th September only.

ENFORCEMENT

Issues relating to enforcement are responded to promptly with inspections taking place and followed up with appropriate action. This can include the serving of an Enforcement Notice and Legal Proceedings if required.

2024 Statistics (up to 30th September):

Warning Letters	Enforcement Notices	Cases Closed
166	28	187

TAKING IN CHARGE

2 housing estates have been taken-in-charge to date:

Development Name	District	Number of Housing Units
Millersbrook, Borrisokane Road, Nenagh (Riverview Close & Riverview)	Nenagh	12
Woodcrescent, Kilsheelan	Clonmel	4

Furthermore, 3 housing estates are currently awaiting District approval, totalling 126 housing units.

Development Name	District	Number of Housing Units
Glencourt Emily, Emily	Tipperary/Cahir/Cashel MD	70
Ballina Quay, Ballina	Nenagh MD	49
Oakwood, Ballingarry	Carrick on Suir	7

COMMUNITY & ECONOMIC DEVELOPMENT

Tipperary County Council's Community, Economic, and Rural Development Directorate plays a vital role in fostering inclusive growth across the county. The council is committed to ensuring balanced economic and social development by focusing on various sectors like local enterprise, rural regeneration, tourism, community services, and sports infrastructure.

ECONOMIC & ENTERPRISE DEVELOPMENT INITIATIVES

NATIONAL BIO ECONOMY CAMPUS AT LISHEEN

The **National Bio Economy Campus at Lisheen** is a flagship project for Tipperary, focusing on sustainable bio economy research and development. The campus secured €5 million in funding through the **Bio Scaleup Project**, positioning Tipperary as a leader in renewable energy, waste conversion technologies, and sustainable agriculture. Four projects are underway, including partnerships with **Revive Environmental** and **Naringtech**, contributing to a cumulative investment of €20 million. By the end of 2025, the campus is projected to create between 150 and 200 jobs.

The campus is a key part of Ireland's green economy strategy and contributes to reducing carbon emissions while creating local jobs. Its focus on bio economy aligns with EU sustainability targets and demonstrates Tipperary's commitment to the green transition.

RURAL BIOUP PROJECT

In collaboration with the **Irish Bio Economy Foundation**, the **Rural BioUp** Project is designed to support rural areas by promoting bio-based solutions. This EU-funded initiative focuses on integrating sustainable practices into agriculture and forestry, two key sectors in Tipperary. The project includes study visits to bio economy hubs in Europe, as well as webinars for local producers to learn about sustainable methods. By disseminating knowledge

and results, the Rural BioUp Project ensures that farmers and rural businesses have access to the latest innovations in sustainability.

LOCAL ENTERPRISE OFFICE (LEO)

The Local Enterprise Office (LEO) is central to Tipperary's economic growth strategy, providing grants, mentoring, and training programs for **small and medium-sized enterprises (SMEs)**. In 2023, LEO supported 268 companies, which led to the creation of 96 new jobs across sectors such as professional services, engineering, and research. This is part of Tipperary's broader strategy to enable businesses to grow, innovate, and contribute to local prosperity.

Key initiatives included:

- **Business Grants:** LEO provided financial assistance to businesses through targeted grants. The support helped businesses scale operations, invest in new equipment, and hire staff.
- **Mentorship Programs:** Specialized business advisory services allowed local entrepreneurs to gain insights into market trends, financial management, and growth strategies.
- **Training Programs:** Through workshops and digital transformation programs, businesses were able to upskill employees, enhancing productivity and competitiveness in national and international markets.

COMMUNITY HUBS AND RURAL DEVELOPMENT

The **Roscrea Enterprise & Community Hub (REACH)** is an important project that repurposes unused spaces for community benefit. The project, funded through the **Rural Regeneration & Development Fund**, will transform a former Tesco store into a modern innovation hub. The facility will provide office spaces for local entrepreneurs, community meeting rooms, and training facilities. Scheduled for completion in early 2025, the hub will act as a focal point for business and community activities in Roscrea.

Other programs, such as the **Commercial Vacancy Incentive Scheme** and the **Christmas Retail Support Grant Scheme**, aim to revitalize town centres by supporting retail businesses and beautifying commercial areas. The **Painting & Enhancement Scheme**, for instance, provided grants for aesthetic improvements to commercial properties, making urban areas more visually appealing and boosting foot traffic for local businesses.

OUTDOOR RECREATION AND HEALTH INITIATIVES

Tipperary County Council has prioritized outdoor recreation by developing new parks, fitness trails, and playgrounds to promote physical activity. The Age-Friendly and Healthy Tipperary programs ensure that older adults and vulnerable populations have access to recreational facilities. These initiatives encourage a healthier lifestyle for residents of all ages and contribute to improved community well-being.

In addition, the Council's Migrant Integration Team has strengthened the sense of inclusivity in the county. Through community participation programmes and support services, new arrivals (BOTPs, IPA) and refugee migrants are provided with opportunities to contribute to the local economy and social fabric. The programme aims to foster a welcoming environment that encourages cultural exchange and participation in civic life.

Local Community Safety Partnerships (LCSPs) were set up in each local authority in 2024 to bring all the relevant state services and the community together at local authority level and build on the work undertaken previously through Joint Policing Committees. The aim is to ensure that the relevant stakeholders necessary to constitute a more holistic forum for discussion, decision-making and action are present.

LOCAL COMMUNITY INITIATIVES

Tipperary County Council continues to prioritise community-driven projects that improve the lives of residents across the county. Programmes such as the **Social Inclusion Community Activation Programme (SICAP)** and the

LEADER initiative provide targeted assistance to disadvantaged groups, promoting both economic and social inclusion.

Funding Schemes Overseen by the Community Development Unit are:

- **Local Enhancement Programme**
- **Community Recognition Fund**
- **Town & Village Renewal Scheme**
- **Outdoor Recreational Infrastructure Scheme (ORIS)**
- **CLÁR**

TOURISM & SPORTS DEVELOPMENT

Tipperary's tourism and sports sectors have experienced sustained growth, with the council working closely with Fáilte Ireland and business stakeholders (Tipperary Tourism Company) to promote the county as a key destination for leisure and sports.

Key Initiatives

Munster Vales and the Lough Derg tourism programmes are a collaborative piece with adjoining local authorities and are led by dedicated marketing officers based in Tipperary County Council

Tourism Infrastructure

The Cashel Destination Town Plan is an ambitious project designed to position Cashel as a must-visit location for international tourists. The Plan focuses on upgrading infrastructure, improving visitor facilities, and enhancing marketing efforts to promote the town's historical significance. Additionally, the council is participating in the Platforms for Growth 2 initiative, which aims to build new water sports facilities and enhance the county's outdoor tourism offerings.

Suir & Lough Derg Blueways

The **Suir Blueway and Lough Derg Blueway** received international recognition in 2024 for their excellence in promoting water-based activities. These Blueways offer scenic routes for kayaking, boating, and cycling, attracting outdoor enthusiasts and boosting local tourism revenues. The Blueways are part of a broader effort to enhance Tipperary's reputation as a premier destination for eco-tourism.

Through **Just Transition** funding and sustainable tourism projects like the **Littleton Labyrinth**, Tipperary is focused on creating eco-friendly tourist attractions. These initiatives aim to attract visitors while preserving the natural environment, supporting both economic growth and environmental conservation.

TIPPERARY SPORTS PARTNERSHIP (TSP)

The **Tipperary Sports Partnership (TSP)** continues to encourage increased sports participation across the county, especially among marginalized groups. The partnership organised **164 programmes** in 2024, engaging over 5,000 participants. TSP also provides training and funding for local sports clubs, which helps foster a sense of community and promotes long-term involvement in physical activities.

ENVIRONMENT AND CLIMATE ACTION

CLIMATE ACTION

The County Tipperary Local Authority Climate Action Plan (LACAP) 2024-2029 was adopted by the elected members in February 2024. The LACAP maps out the climate adaptation and mitigation measures required to enable Tipperary County Council to deliver on its 2030 climate change targets. Community and public engagement were a key aspect in the development of the LACAP. The LACAP incorporates the designation of a Decarbonisation Zone in Mid Tipperary centred around the National Bio Economy Campus in Lisheen.

Climate adaptation programmes, such as Active Travel and Housing Retrofit, are expected to continue receiving funding in 2025. Additionally, projects which were successful in Call 1 of the Community Climate Action Fund will be completed during 2025. It is anticipated, subject to Department approval, that a Call 2 for Proposals will be announced during 2025. This Fund supports and empowers communities to build low carbon sustainable communities in a coherent way that contribute to national climate and energy targets.

The Section will continue to collaborate with National and EU Programmes to identify and leverage additional funding for climate change programmes. An example of this is the "Biomethane for Carbon and Communities" Project, a partnership project involving the Council, TUS, Tipperary Energy Agency and the Irish Bio-economy Foundation funded through the EU's Just Transition Fund. The Council will continue to implement initiatives and projects to ensure our 2030 energy efficiency and greenhouse gas emission targets are achieved. The upgrading of our public lighting infrastructure to LED will continue, reducing our Greenhouse Gas Emissions significantly.

The decarbonisation of the fossil fuel-based heating systems in our public buildings and transport fleet will be a challenge in terms of the large investment required. Tipperary County Council, engaging with the Climate Area Regional Office, is the lead authority for the local authorities in the South-East region in SEAI's Pathfinder capital funding programme.

LANDFILL OPERATION AND REMEDIATION

Ballaghveny landfill reopened to accept waste in September 2021. Similar to 2024, it is anticipated that 49,000t of waste will be accepted in 2025.

Other operational costs include the management and monitoring of surface water, leachate and landfill gas, and the removal and disposal of leachate, for Donohill and Ballaghveny landfills. The volume of leachate having to be transported for treatment is increasing which has budgetary implications. Also included are the monitoring costs incurred at a number of closed historic landfills around the county.

WASTE MANAGEMENT AND INFRASTRUCTURE

RECOVERY AND RECYCLING FACILITIES OPERATIONS

This service funds the maintenance and operations costs of the five Civic Amenity Sites at Cashel, Clonmel, Donohill, Nenagh and Roscrea. Visitors to these are expected to exceed 130,000 in 2025. The Section continues to work with the waste sector in establishing outlets for the recycling and re-use of waste material instead of going to landfill.

PROVISION OF WASTE COLLECTION SERVICES

This service covers the cost of waste collection from community bins.

LITTER MANAGEMENT

This allocation covers the operational costs associated with litter management, including servicing of litter bins, environmental enforcement and dealing with indiscriminate dumping. Provision is also made in the 2025 Budget for public awareness and engagement with the community, to include activities such as anti-litter campaigns, supporting the National Spring Clean,

distribution of Tidy Towns Grants and anti-dumping initiative projects. In 2025, implementation of the Litter Management Plan 2024-2026 will continue.

WASTE REGULATIONS, MONITORING AND ENFORCEMENT

The Section will continue to initiate legal proceedings against operators for non-compliance of the Waste Management Act and Litter Pollution Act and the Section reported a number of successful prosecutions in the courts to date in 2024. The Waste Enforcement Unit monitors compliance with the Waste Regulations through the processing of waste permit applications, conducting inspections, monitoring/control of waste movements and enforcing legislation under the Extended Producer Responsibility schemes (e.g. Plastic Bag Levy, WEEE, Batteries, Packaging, Tyres, and ELV Regulations). The Environmental Enforcement Officers continue to investigate illegal dumping incidents and conduct household inspections in areas where there is persistent reporting of dumping.

WASTE MANAGEMENT PLANNING

A new National Waste Management Plan for the Circular Economy was published in 2024. Implementation by the local authority of its roles in this will continue during 2025. A key focus of the plan is to examine how waste is managed and the potential value to be derived from waste as a resource. The Section will continue to support several circular economy initiatives such as Bikes for Africa, the recycling of mattresses, musical instruments and textile and glass collection.

MAINTENANCE OF BURIAL GROUNDS

This service funds the ongoing maintenance of over 230 active burial grounds, including caretaker services in the rural burial grounds, the operational costs in the larger town burial grounds, and the maintenance grants to burial ground committees. The burial ground improvement works programme funds the costs of works such as footpaths, plinths and headstone foundations.

SAFETY OF STRUCTURES AND PLACES

Under the Derelict Sites Act 1990 and the Local Government (Sanitary Service) Act 1964, costs are incurred in carrying out technical inspections and issuing notices to the owners of derelict and dangerous properties. A Derelict Sites Register is published on the Tipperary County Council website and is updated regularly. A new Vacancy and Dereliction Regeneration Team has been established in the Planning Section and this function is transferring to them.

ENVIRONMENTAL PROTECTION

WATER QUALITY, AIR AND NOISE POLLUTION

The Water Action Plan 2024: A River Basin Management Plan for Ireland was launched on 06 September 2024. It will drive the Section's monitoring plan for 2025. The Section will continue to monitor water quality in our rivers and lakes, through regular sampling and analysis at selected locations across 56 rivers. Tipperary County Council is the joint lead authority with Kilkenny County Council in overseeing the role of the Local Authority Waters Programme (LAWPRO) office.

Under the Local Government (Water Pollution) Act 1977, as amended, the Section continues to monitor Section 4 discharge licences and issue Section 12 notices for non-compliance with the Act. Other functions include the assessment of nutrient management plans, septic tank/farm inspections, air/noise pollution monitoring, processing of licence/permit applications and the regulation and monitoring of businesses obligated under the Solid Fuel, Solvent, Petroleum Vapours and Deco Paints Regulations.

RURAL WATER PROGRAMME

The focus of the Rural Water Programme for 2025 in respect of group water schemes and small private supplies will continue to be to address the gaps arising from the implementation of the Recast Drinking Water Regulations with the expectation of increased monitoring requirements.

Group Water Schemes (GWS) receive an annual maintenance subsidy with an estimated investment of €640,000.

Grants will continue to be administered under the following schemes:

- Private Well Grants to assist household wells with water quality and volume;
- Domestic Wastewater Treatment System (Septic Tank Grant);
- Domestic Lead Piping Remediation Grant.

COMMUNITY SERVICES

VETERINARY SERVICES

This service will fund the costs of activities carried out including under the provisions of the Control of Horses Act and the Dog Warden Services. Functions associated with the Food Safety Authority of Ireland and inspection of abattoirs and small food producers are transferring to the Department of Agriculture, Food and the Marine. This has budgetary implications.

AGENCY AND RECOUPABLE SERVICES

Working with the National Standards Authority of Ireland, costs are incurred in maintaining our Health and Safety and Environmental Management systems, which include renewing the ISO45001 and ISO14001 accreditations. Tipperary Energy Agency is responsible for monitoring and reporting on energy consumption, carrying out energy audits, and assisting in the development and implementations of the Council's own Decarbonisation Implementation Plan.

FIRE SERVICE

Services such as administration, fire safety activities, dangerous substances licensing, building control, major emergency management etc., are delivered from the Fire Service Headquarters at Limerick Road, Nenagh and from the Clonmel Fire Station at Heywood Road, Clonmel.

The operational service is delivered through twelve fire stations located in Nenagh, Clonmel, Thurles, Roscrea, Carrick-on-Suir, Templemore, Newport, Borrisokane, Tipperary, Cloughjordan, Cahir and Cashel. The dedicated crews, together with modern vehicles and equipment, ensure delivery of a prompt, efficient and effective service, responding to between 1700-1900 incidents on a 24/7 basis, annually. This is supported by the Munster Regional Control Centre, which receives calls from the public through the 999/112 service and mobilises the appropriate fire service resources in Tipperary.

Following engagements at national level by both Labour Court and Workplace Relations Commission and intensive negotiations between National Directorate for Fire and Emergency Management (NDFEM) and Local Government Management Agency and SIPTU, a new Agreement has been put in place in relation to pay and conditions for firefighters in all 12 Fire Stations in Tipperary. As part of this agreement there have been some restructuring with all stations now having an established compliment of 12 firefighting personnel working on a week-on/week-off basis.

The Council continues to encourage property owners to ensure that their property insurance covers for the cost of fire service charges. The income from Fire Service charges contributes a small proportion of the cost of delivering the service. A waiver scheme is operated for the benefit of service users where the charge might give rise to hardship, particularly in the case of fires in domestic buildings.

The Fire Training and Development Centre based at Heywood Road, Clonmel continues to provide a high quality service for a large number of fire authorities and some private sector training companies. The Centre is considered by many to be the premier fire service training facility in the

country. A recent addition to the centre has been the development of the HYDRA Command Development Suite which is the only one of its kind in the Irish Fire Service and is the designated National Centre for Incident Command Training for Fire Services in Ireland. The income generated from the Centre's activities contributes towards the overall running of the service.

In line with efforts across the local authority to address the many challenges associated with climate change, the Fire Service is continuing to examine ways of introducing new techniques and practices within its operational functions. The new gas-fired solution in our training building in Clonmel is now operational after installation and extensive testing in 2023 and early 2024. This is now the only training facility of its kind in Ireland.

The new fire station located in Wallers Lot in Cashel became operational in January 2024.

This Capital Project was fully funded by NDFEM and Department of Housing, Local Government and Heritage and the new facility is a state of the art modern facility with all the required training facilities indoors and outdoors and appropriate welfare and changing facilities and includes a fitness room.

It is also the first Fire Services building to achieve a NZEB status (Nearly Zero-Emission Building) in Tipperary and will help the Fire Service to achieve our climate change targets. Further Climate Change projects have been identified including a deep retrofit of Clonmel Fire Station Complex and installation of PV Panels in 9 Stations and elimination of fossil fuel heating solutions in the remaining 5 stations.

The Fire Service are also exploring alternative methods of fuelling our Fire Service vehicle fleet in order to achieve significant carbon emissions reductions.

It is hoped, subject to funding, to carry out all of these works in next 4 to 5 years and thereby achieve our targeted Climate Change targets by 2030.

COMMUNITY FIRE SERVICE

Tipperary Fire Service continues to promote fire safety awareness in the community by engagement with various statutory, voluntary and community organisations throughout the County. Fire Service continue to carry out Home Fire Safety visits and install 10-year smoke alarms in homes of elderly and vulnerable people. These usually are a result of referrals from various statutory, charitable and community organisations throughout county. As part of Community Education Programmes Fire Service personnel continue to deliver the National Fire Safety Education package to every primary school in the County. We also continue to deliver a Fire Safety Education Programme to TY students in various secondary schools throughout county.

In addition, we continue to deliver fire safety messages through various media channels including; local media, Facebook and Tipperary County Council's website.

CIVIL DEFENCE

Tipperary Civil Defence comprises of highly trained, professional and multi-skilled volunteers who support the Principal Response Agencies (PRA's), the Local Authority, An Garda Síochána, and the Health Services Executive in times of crisis or major incidents. Civil Defence also supports, where possible, community, sporting and cultural events with the provision of First Aid & ambulance cover.

Funding for Civil Defence operations at local level is shared between the Department of Defence and Tipperary County Council. Vehicles and major items of equipment along with Civil Defence uniforms and PPE are mainly funded by the Department of Defence (Civil Defence Branch) in Roscrea.

Civil Defence services are managed locally by the Civil Defence Officer, aided by the Assistant Civil Defence Officer who are responsible for the day to day operations, response to callouts and delivery of Civil Defence services. Civil Defence volunteer members regularly display their dedication, professionalism, reliance and response capacity in support to the Principal Response Agencies and their local community. This has been particularly highlighted in the response to the Ukrainian crisis, and previously the response to the COVID19 Pandemic. 2023/2024 saw the opening up of society and the return of community activities leading to an extremely busy year for Civil Defence in support of community events, which is anticipated to continue in the coming year.

Civil Defence volunteers come from all walks of life, range in age from 18 years upwards and come with a wealth of knowledge and experience. They do amazing work in giving so freely to the community. Training takes place predominantly in our centres in Thurles, Clonmel and Nenagh with other premises rented as required. Training in the core Civil Defence areas include First Aid & Medical, Search & recovery, communications and welfare.

Tipperary Civil Defence has a highly trained search capacity with a number of qualified search managers and responders, and is frequently called upon by An Garda Síochána to assist in search for missing persons.

Civil Defence play a significant role in the response to severe weather and forms part of the emergency response of Tipperary County Council to same. The Civil Defence Officer also sits on the committee for Major Emergency Management and on the committee for voluntary Emergency Services.

The Civil Defence Branch of the Department of Defence is based in the Civil Defence College in Roscrea. The Branch provides policy direction, centralised training, and central procurement of major items of uniform, vehicles and equipment and financial support in the annual grant claim.

Tipperary Civil Defence has worked very hard to achieve ISO 45001 health & safety standard, and is the only stand-alone Civil Defence unit nationally to have achieved this standard. A good health & safety culture exists within the organisation.

Civil Defence seeks to ensure that actions to address climate change and mitigation measures are incorporated into all its practices, in line with best practice in support of our community and having regard to national and local climate action initiatives and guidance.

LOCAL AUTHORITY WATERS PROGRAMME

The Local Authority Waters Programme (LAWPRO) is a national shared service managed jointly by Tipperary and Kilkenny County Councils with specialist staff from a broad range of disciplines working in the programme.

LAWPRO operates as a national Water Framework Directive (WFD) office building collaboration between local authorities and relevant public bodies both locally and nationally to improve water quality in our rivers, lakes, estuaries and coastal areas.

The European Union (Water Policy) Regulations 2014 gave effect to a three-tier governance framework and placed new obligations on local authorities in coordinating the catchment management and public participation elements of the Water Framework Directive (WFD).

The regulations assign responsibility to local authorities for regional coordination, public participation, and support to the EPA and Minister in the development and implementation of River Basin Management Plans (RBMPs) and Programmes of Measures (POMs).

The regulations established a Regional Water Framework Directive Office to deliver on these obligations. These responsibilities are in addition to longstanding water protection responsibilities delivered by local authorities.

The [Water Action Plan 2024 - A River Basin Management Plan for Ireland](#) was published by Government to meet the requirements of the WFD, and to support delivery of the plan in 2025. The LAWPRO staff compliment will expand to 87, with staff working out of local authority centres in a five-region structure: Border, West, East and Midlands, South East and South West. The Farming for Water EIP project team are due to have a total of 19 staff in place in 2025.



Water Framework Directive Regions

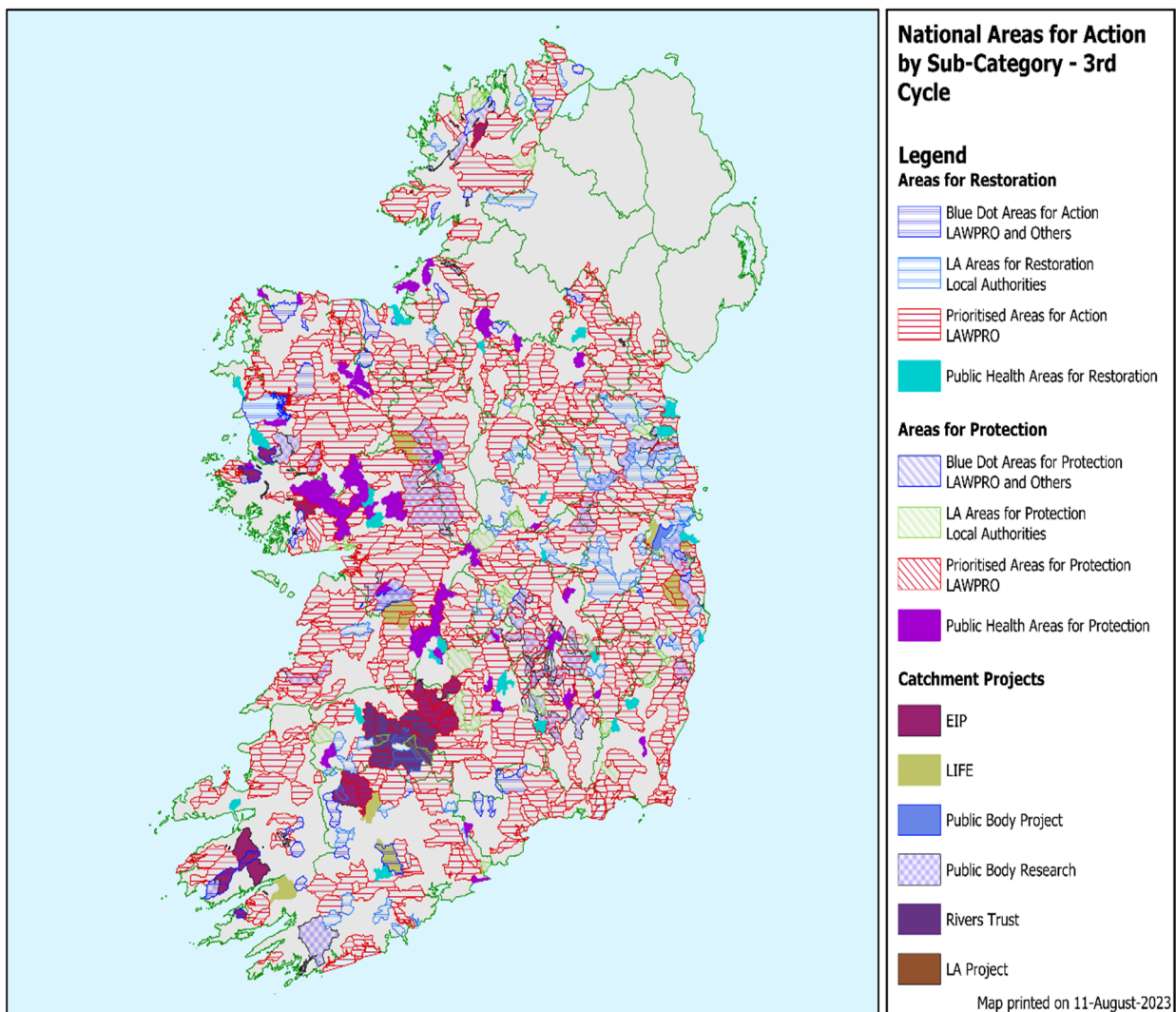
LAWPRO's team of catchment scientists carry out detailed scientific assessments in Priority Areas for Action (PAAs), to figure out the causes of poor water quality and a team of community water officers support active communities with knowledge, skills and grant funding to build capacity and care for their local water environment.

The programme is fully funded by the Department of Housing, Local Government and Heritage through a Memorandum of Funding Agreement which allows for recoupment of certified expenditure.

The strategic role of the Local Authority Waters Programme is as follows:

1. To promote knowledge sharing and coordination in implementing RBMPs and POMs by local authorities, public authorities, sectoral interests and community groups.

2. To coordinate and undertake statutorily required public consultation in development of the RBMPs and POMs on behalf of the Minister and implement a public awareness campaign in water resources management.
3. To seek consistency of RBMP implementation across agencies.
4. To assist the Minister and the EPA and work collaboratively with local authorities in the development of RBMPs and POMs.
5. To mobilise and support engagement of voluntary and community groups in protecting our natural waters.
6. To foster linkages with industry and agricultural sectors.
7. To develop linkages with local sectoral representatives including farming organisations, industry and business organisations, angling clubs, Tidy Towns groups, Rivers Trusts and other river catchment partnerships.



OTHER SUPPORTS TO LOCAL AUTHORITIES

- a) LAWPRO has proposed water quality improvement actions for inclusion in the Local Authority Climate Action Plans which also align with the Water Framework Directive and the new Water Action Plan. A guidance document has been prepared and shared with local authority climate action teams.
- b) Training in catchment science and management (CSM) has been provided to local authority and implementing body staff.
- c) LAWPRO co-ordinate the sharing of information between the Department of Agriculture and Local Authorities and manage the data sharing agreements to provide LPIS (land parcel identification system) and nitrates information to be distributed to local authorities in the coming weeks.
- d) LAWPRO is a member of the National Agricultural Inspection Programme Working Group which is to provide guidance and focus to local authority agricultural inspection programmes.
- e) LAWPRO in partnership with the DHLGH and Engineers Ireland provide information, training and deliver webinars on mainstreaming nature-based solutions (NBS) in public and private infrastructure projects.

While there is significant work and collaboration taking place as part of implementation of the RBMP, we are still unfortunately facing a significant challenge to turn around the decline in our water quality in Ireland.

The publication of the EPA 'Water Quality in 2023: An Indicators Reports' shows improvements in some rivers and lakes in Ireland however these improvements are in contrast with visible declines elsewhere in the country. The reoccurring issue is nutrient pollution from phosphorus and nitrogen, deriving from agriculture and wastewater.

Our rivers and transitional waters are suffering from continued and persistent declines. Targeted action will continue to be key to confronting water quality issues. Through collaboration and targeted action improvements in water quality can be achieved. Looking ahead to the third Cycle River Basin Management Plan – now called the Water Action Plan 2024, which was launched by Ministers Roderick O’Gorman and Malcolm Noonan in early

September 2024, we must take every opportunity to further develop our collaborative work and integrate our work programmes across the Local Authority sector especially in the implementation of Climate Action Plans.

LAWPRO are working with the Local Authority Climate Action Regional Offices (CAROs) to advise on the integration of water quality and biodiversity into Local Authority Climate Action Plans and to build capacity and understanding of the multiple benefits in the fight against climate change.

REGIONAL WATER AND ENVIRONMENT MANAGEMENT COMMITTEES

LAWPRO's Regional Coordinators are responsible for coordination of the programme, supporting the WFD governance structures for water quality management, and promoting cooperation and knowledge exchange between water management actors. At the core of programme delivery is providing support to implementing bodies and community stakeholders towards achieving water quality objectives.

Five local authority regional committees known as Regional Water and Environment Management Committees have responsibility for the co-ordinated delivery of measures at regional and local levels and ensuring a consistency of approach across the regions, with active participation and technical advice from the EPA. Each committee is supported by a Regional Operational Committee with membership drawn from all the relevant public and implementing bodies and chaired at Director of Services level.

These local authority structures are central to tracking the evolution of the local catchment assessment approach, largely undertaken by LAWPRO, and several local authorities. A central part of the Operational Committee has also been the examination of water management issues arising at county and river catchment levels.

The committees are also a vital link between decision making at higher levels in the RBMP governance structure and implementation of plans by local authorities. A Regional Operational Committee supports each Regional Management Committee.

REGIONAL OPERATIONAL COMMITTEES

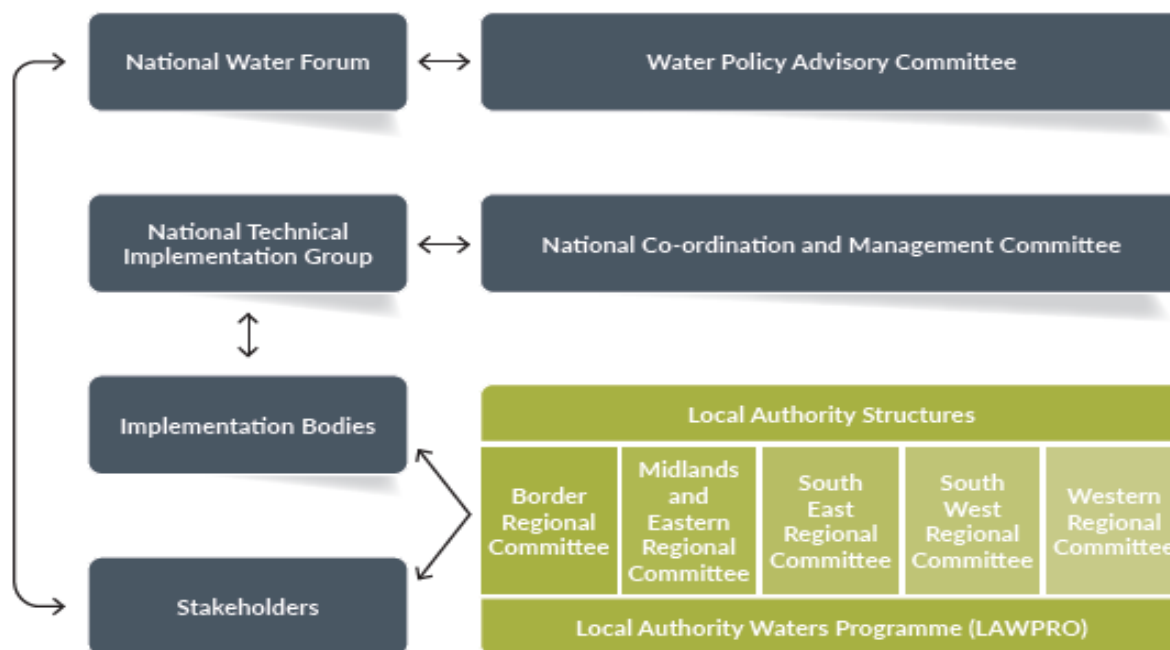
Each of the five regions has a Regional Operational Committee (ROC), with membership including operational staff from the respective local authorities and 23 different public bodies, which allow for effective knowledge transfer and tracking of progress on implementation of measures set out in the RBMP.

The ROCs meet on average four times per year and are facilitated by LAWPRO who, in addition to providing secretariat services lead on discussion of work programmes, provide regional updates and raise significant issues to be escalated to local or national governance structures.

NATIONAL COLLABORATION AND WORKING GROUPS

LAWPRO possess specific sectoral expertise which is used to coordinate and facilitate multi-agency collaboration at regional and national level. LAWPRO works closely with DHLGH and the Environmental Protection Agency (EPA) in meeting national obligations for better water quality where it aids in linking bottom-up concerns to top-down governance, including giving communities a voice in high-level decision making. Some examples include:

- Water Quality Advisory Committee
- National Technical Implementation Group
- National Coordination Management Committee
- Climate Action Regional Offices
- Agricultural Sustainability, Support and Advisory Programme (ASSAP is managed by TEAGASC)
- Rivers Trusts & River Catchment Partnerships



WATER FRAMEWORK DIRECTIVE STRUCTURES

COMMUNITY ENGAGEMENT

The Communities Team support local groups, education providers, Tidy Towns, Rural Development Companies and Rivers Trusts to spread awareness and promote the importance of water quality.

LAWPRO is building networks of active communities with the knowledge, skills, and capacity to make a difference. This is clear by the growing number of groups and champions getting involved in caring for their local water bodies i.e. rivers, lakes, estuaries and coastal areas.

COMMUNITY WATER DEVELOPMENT FUND

LAWPRO manages the Community Water Development Fund to support projects and initiatives directly undertaken by communities.

- In 2022, over €510,000 was made available in grant for communities
- In 2023, over €523,000 was offered in funding supports
- In 2024 over €700,000 grant aid was awarded to 155 water quality projects

It is anticipated that similar funding will be available to communities in 2025. Every project funded helps promote a fundamental objective of

LAWPRO which is to support local communities to get involved in the care of their local waters. Types of projects approved for funding include:

- River and habitat enhancement work such as planting of native tree species and hedgerows, river-bank stabilisation, fencing, installation of riparian buffer zones and enhancement of wetlands.
- Match funding for large projects with biodiversity and water quality elements.
- Preparation of local plans, such as feasibility studies, habitat management plans, ecological surveys, and biodiversity action plans.
- Water literacy awareness raising initiatives such as riverbank clean-ups, biodiversity information boards, citizen science workshops, outdoor classrooms and rainwater harvesting projects.

LAWPRO's Community Water Officers are also working with communities in all counties delivering a range of activities and programmes including:

HERITAGE WEEK EVENTS

During Heritage Week and on Water Heritage Day LAWPRO in partnership with the Heritage Council organise and support events to celebrate water, its history and heritage and our connections with it. As an island nation, our history and our heritage have been shaped by the sea and the great Irish rivers, lakes and wetlands. In 2024 LAWPRO launched a grant scheme of €30,000 for Heritage Week events.

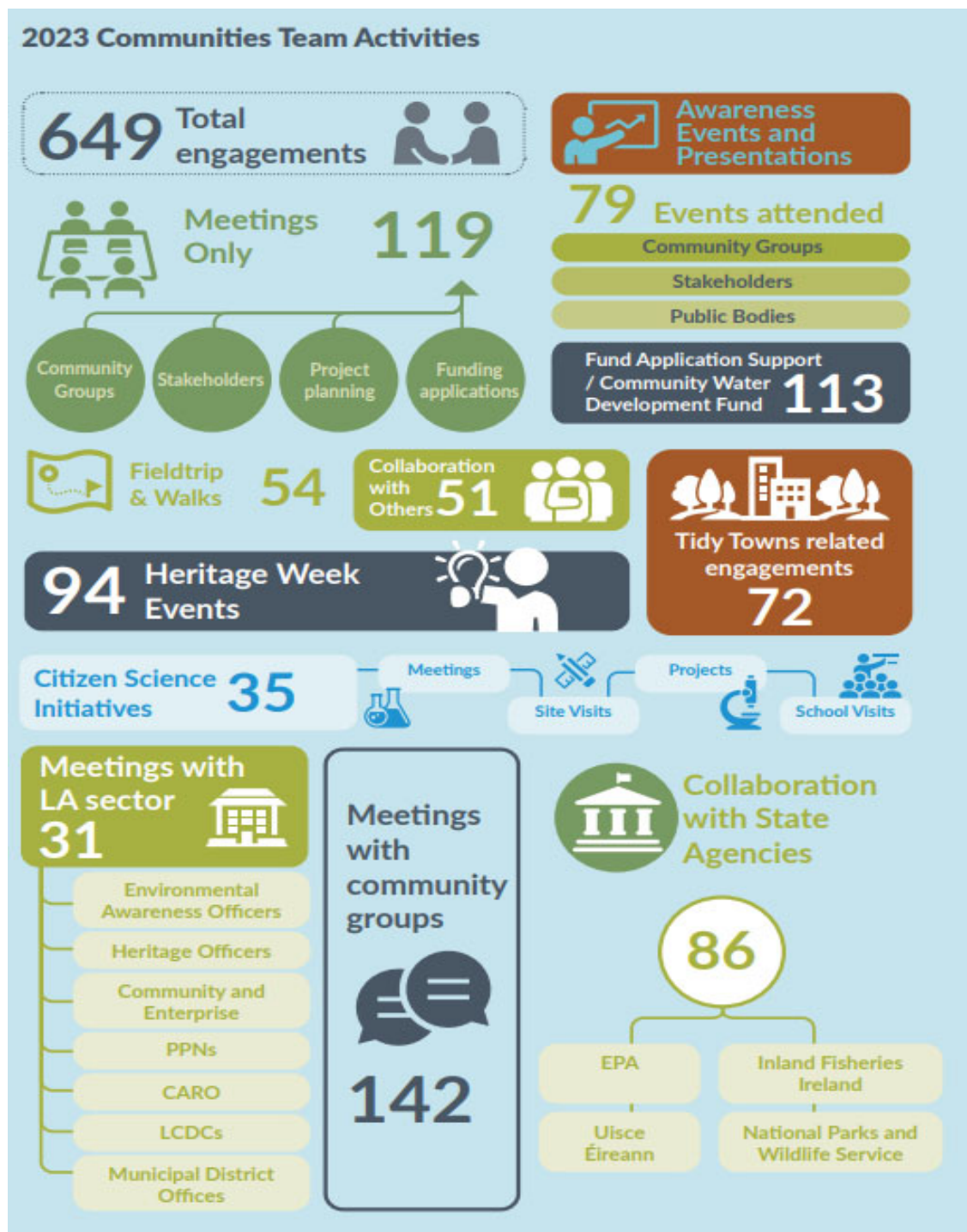
WATERS AND COMMUNITIES SPECIAL AWARD

Every year, LAWPRO coordinates a Waters and Communities Special Awards competition along with co-sponsors, Inland Fisheries Ireland and Waterways Ireland. This special award is run in conjunction with the national SuperValu Tidy Towns Awards, an annual competition organised by the Department of Rural and Community Development.

GAA GREEN CLUBS

The GAA Green Clubs Programme [Green Clubs Programme \(gaa.ie\)](https://www.gaa.ie/green-clubs-programme) is a partnership between the GAA, LGFA, Camogie Association and local authorities

across Ireland. The programme was established to support clubs in taking simple and effective sustainability action in their grounds and as part of their activities. The programme is structured around the themes of water, biodiversity, waste, energy and travel / transport and is designed to promote sustainability awareness and action in GAA clubs and communities.



CATCHMENT SCIENCE

The Catchment Team is comprised of scientists covering a range of disciplines including ecology, hydrogeology and agricultural science within the wider environmental sciences sector.

The Catchments Team carries out scientific assessments or Local Catchment Assessments, in Priority Areas for Action (PAAs) across the country. The PAAs were selected because the waterbodies in these areas were 'at risk' of not meeting their water quality objectives under the WFD. This targeted approach aims to restore water quality in these 'at risk' waterbodies, thereby helping to meet national objectives for compliance with the WFD.

Local Catchment Assessments use chemical, biological and environmental information gathered by the Catchments Team or others to figure out what is causing impacts on water bodies. This very often identifies highly complex issues affecting water quality across a range of sectors.

LAWPRO then issues referrals on the problems identified and evidence collated, to the relevant implementing bodies, such as the Local Authority, EPA, Forest Service and the Agricultural Sustainability Support and Advisory Programme (ASSAP), where they relate to agriculture.

ASSAP is a collaborative initiative between government and industry which has been put in place to support the implementation of best agricultural practice at farm level to help address agricultural pressures on water quality. Its advisory services are provided jointly by Teagasc and the dairy processing co-ops with support from the main farming organisations.

2023 Catchment Assessment Team Activities

Governance, Coordination & Strategic Partnerships

Regional Management Committees x 5
 Regional Operational Committees x 5
 Local Authority Liaison Groups
 National Technical Implementation Groups
 Blue Dot Steering Group
 National Agricultural Inspection Programme Working Group
 Agricultural Water Quality Working Group



Innovation & Evolution of Methodologies via LAWPRO Working Groups



Ecology
 Lakes
 Sediment & Hydromorphology
 Blue Dot
 Agriculture
 Chemistry
 Data & GIS

Local Catchment Assessment*



Santry River Restoration Project (LAWPRO/Dublin City Council/Fingal County Council)
 Brosna PFOA Project (LAWPRO/Westmeath County Council)
 Red Dot Local Catchment Assessment (LAWPRO/Offaly County Council)
 Local Catchment Assessment Demonstration Catchment Reports (5) (Waters of LIFE IP)

Capacity Building & Knowledge Sharing

Delivery of Catchment Science & Management training to multiple stakeholders
 Developed Quality Assurance systems and bespoke macroinvertebrate training for LAWPRO Catchment Team
 Developed macroalgal and macrophyte training to LAWPRO Catchment and Community Teams
 Establishment of Peer to Peer Knowledge sharing structure
 Revision of desk study structure and guidance
 Revision of Urban Wastewater Assessment methodology



Advisory and Collaborations

EPA Research Project Steering Committees 
 European Innovation Partnership Steering Committees 
 LIFE Project Steering Committees
 Drinking Water Directive Groups
 Catchment Focus Groups for Pesticides
 Ongoing cross-border liaison with NIEA and Loughs Agency
 Catchment Conversation Workshops
 Assistance in the design of the "River Slaney Project"

Referrals*



ASSAP Referrals – 600
 Referrals to Others* - 81
 *Environmental Protection Agency, Local Authorities, Forest Service, Coillte, Irish Water, etc.

Strategic Nitrates Assessment

Load apportionment models created for all major estuaries requiring nitrate load reductions.
 Assessed: 12 PAAs, 81 waterbodies, 350 sites.

Other Programmes and Initiatives Supported by LAWPRO

BLUE DOT CATCHMENTS PROGRAMME

The Blue Dot Catchments Programme is a collaborative programme being delivered by a range of agencies as a means of focusing attention and resources towards the protection and restoration of our high status objective waters. The programme also endeavours to raise awareness amongst land managers and state bodies on the sensitivity of these waters.

The protection of high status waters is highlighted as one of the main priorities of the River Basin Management Plan for Ireland. The Plan places particular

emphasis on the protection and, where possible, seeks to restore high-status of some water bodies, where deterioration has occurred.

WATERS OF LIFE

The Waters of Life is an EU LIFE integrated project (IP) which aims to support the implementation of measures to protect/restore Ireland's high-status objective waters and thus to support the work of the Blue Dot Catchments Programme and implementation of the RBMP in general. LAWPRO is a project partner, together with the EPA, Teagasc, Coillte, Department of Agriculture Food and the Marine (DAFM Agriculture), Forest Service (DAFM Forestry), OPW, with the Department of Housing, Local Government and Heritage as the Project Coordinator.

LAWPRO has responsibility for multiple actions which will be delivered by the project over its lifetime which include undertaking detailed local catchment assessments in each of demonstration catchments, along with enhanced community engagement activities and project delivery in Blue Dot catchments.

NATURE-BASED SOLUTIONS

Nature-based solutions leverage nature and the power of healthy eco-systems to protect people, optimise infrastructure and safeguard a stable and biodiverse future. LAWPRO has been working with partners to develop and promote nature-based solutions that will help improve water quality by filtering heavy metal pollutants, while also supporting flood risk management and biodiversity.

The identification of significant public funding initiatives earmarked by the government for local authority-led projects offers the perfect opportunity to integrate nature-based solutions at scale and develop best practice in terms of design and project delivery.

CITIZEN SCIENCE

Citizen science actively involves citizens in scientific studies that generates new knowledge and understanding. The experience of LAWPRO shows that

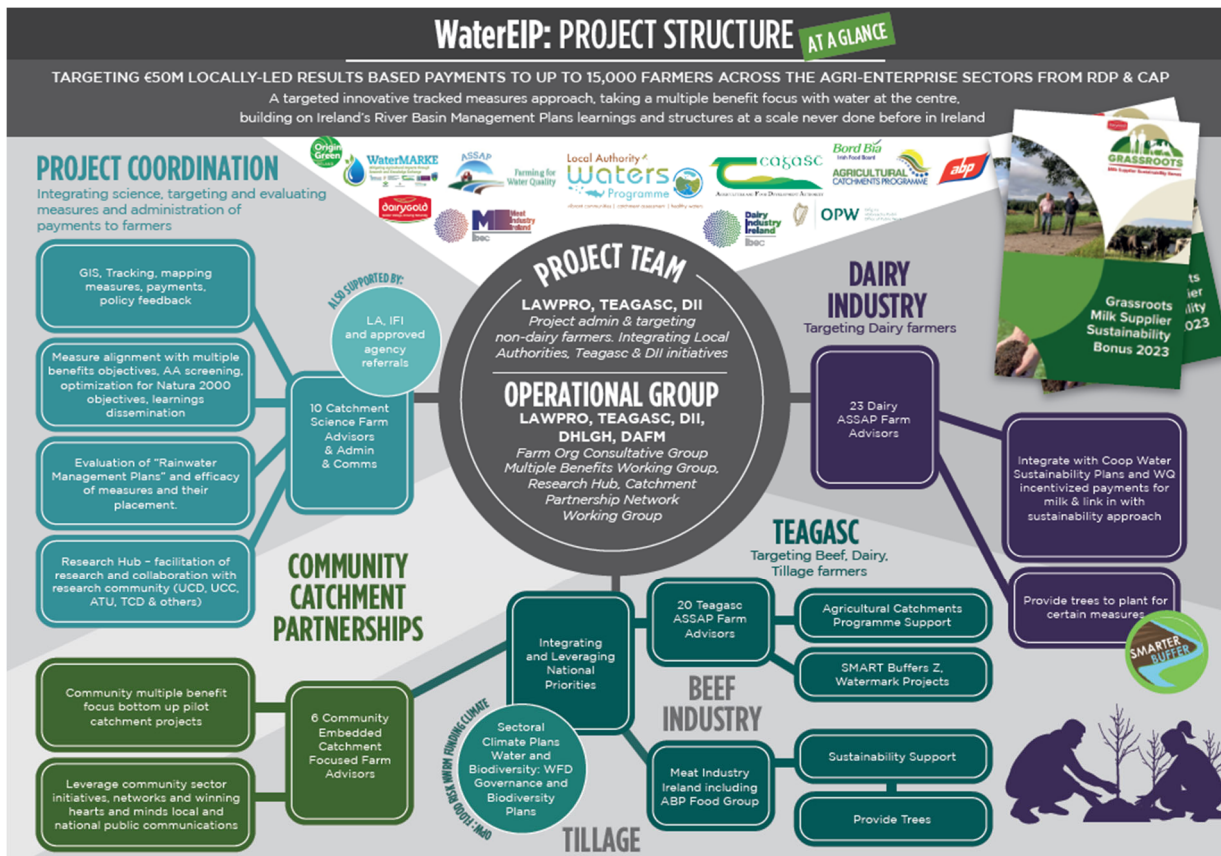
citizen science helps to engage people in water quality initiatives and by involving the public in the monitoring of their local waterbodies, it increases local knowledge and the potential for data collection.

LAWPRO is working with several research institutes, the EPA and the National Biodiversity Data Centre (NBDC) to put in place a citizen science recording system appropriate for the Irish riverine environment.

FARMING FOR WATER EUROPEAN INNOVATION PARTNERSHIP (EIP) PROJECT

In 2024 LAWPRO commenced implementation of the Farming for Water European Innovation Partnership (EIP) Project in partnership with Teagasc/ASSAP and Dairy Industry Ireland.

The Farming for Water EIP is an agri-environmental project which will operate until 2027, providing funding for farmers to implement targeted actions to reduce losses of nutrients, sediment, and pesticides from agricultural lands. The project promotes the adoption of best practice in nutrient management, the application of nature-based natural water retention measures, and other suitable measures at the farm level following the principals of integrated catchment management and science.



The Department of Agriculture, Food, and the Marine (DAFM) has committed to a budget of €50m over 5 years which will be used to provide funds to farmers and landowners to put in place voluntary, agreed measures to improve water quality and reduce soiled water runoff from farms into water bodies. In addition, the Department of Housing, Local Government & Heritage has allocated €10m over 5 years to fund the administrative costs of the Farming for Water EIP Project. The Farming for Water EIP was officially launched in March 2024 by the Minister for Agriculture, Food and the Marine, Charlie McConalogue, together with Minister of State Pippa Hackett and Minister of State at the Department of Housing, Local Government and Heritage, Malcolm Noonan, on the shores of Lough Ennell.

A Farming Water EIP Project Team of 19 staff will support the work of LAWPRO catchment scientists and ASSAP farm advisors with particular focus on Priority Action Areas (PAAs) identified in River Basin Management Plans. A project headquarters has been established in Heffernan House in Tipperary Town and farmer applications are processed from this office. The target is to engage 15,000 farmers over the duration of the project and this work is well underway with significant engagement work having been undertaken and several pilot projects started throughout the country.

WORK PROGRAMME FOR 2025

The Water Action Plan 2024 contains actions assigned to LAWPRO, some of which will be progressed in 2025 including:

- Further activation, development and support of local level initiatives such as rivers trusts and catchment partnerships.
- Restoration works aimed at improving water quality to be advanced in areas where environmental objectives are not being met.
- Protection measures to be progressed in areas that are meeting their environmental objectives but require protection to ensure their water quality does not deteriorate.
- Completion of research and development of a model for catchment community forums in 5 pilot catchments.

- Development of templates for the catchment management plans that will be put in place for each of the 46 hydrometric catchments over the next cycle of Ireland’s River Basin Management Plan.
- The Blue Dot Programme to draft a detailed work plan for waters with a high-status objective, with a view to it forming part of the proposed local catchment management plans.
- Supporting the development of Sectoral Action Work Plans for several sectors including, agriculture, pressures on hydromorphology, forestry and urban wastewater.
- LAWPRO to conduct assessments of water bodies with unknown pressures in priority areas for action to identify the significant pressures in these areas with a high level of confidence.
- Support local authorities, community groups and other organisations to develop and deliver nature-based solutions projects that will address water quality issues as well as climate change and biodiversity.
- Delivery of Catchment Science and Management training to local authority staff and supporting implementation of the Water Action Plan within the Local Government Sector.
- The Community and Catchment Teams will continue to work with local community groups, education providers, farming organisations and liaise with Teagasc and Dairy Processors’ ASSAP advisors and a range of implementing bodies to develop and implement projects, provide advice and training and spread awareness on the importance of water quality.
- The Farming for Water EIP project team with Teagasc, the Dairy Industry and Tipperary County Council, will continue to build on its work in processing and paying grants to eligible farmers in 2025 to bring about improvements to water quality in areas impacted by agricultural activities.

LIBRARY SERVICE

OVERVIEW

The Library Service is a space for learning and sharing knowledge which allows our citizens to gather and connect, to learn and share ideas and inspire creativity. Tipperary County Council Library Service continued to deliver a high-quality service during 2024. In 2025, Tipperary County Council will continue to deliver core library services free of charge and will provide a safe, neutral and democratic space for the citizens of Tipperary. This budget will allow the Branch Library network to continue to deliver events, lectures and exhibitions for our local communities. Children's Services are a fundamental part of the Library Service's remit and proved as successful as ever in 2024. The Library Service will concentrate on promoting reading and providing high quality events throughout 2025. Other programmes that will continue to run in the Library Service in 2025 include the Right to Read campaign which supports literacy needs in local communities' and Healthy Ireland at your Library.

CLIMATE CHANGE

A key goal for the Library Service is to meet the targets established in the Tipperary County Council's Climate Action Plan 2024 – 2029. The Library Service has worked with the Tipperary Energy Agency to install Solar PV panels and heat pumps systems in several libraries, and the Service will continue to work with the Tipperary Energy Agency in 2025 to retro-fit Library Buildings with high quality systems to reduce the Library carbon footprint. In addition, the Library Service will work to meet the many goals of Tipperary County Council's Climate Action Plan and our Branch Libraries will continue to be venues for climate action workshops.

The Library Service will continue to participate in the GIY (Grow it Yourself) LEAF programme. The LEAF Programme is about empowering communities to grow their own food as a vital climate action. It's about sowing seeds of

empathy and nurturing a culture of sustainable living, all while turning libraries into bustling hubs of food growing information.

Additional Home Energy Saving Kits will be made available for loan through the Branch Network.

BOOK FUND

The provision of new book stock for children and adults is the lifeblood of the Library Service. Book lending remains the core business of libraries with children's books and general adult fiction titles most in demand. The Library Service aims to build on this success and enhance these important and popular services in 2025. Provision has been made in the draft budget to increase the book fund in 2025.

PROPOSED LIBRARY PRIORITIES FOR 2025

The draft budget will allow the Branch Library network to continue to deliver events, lectures and exhibitions for our local communities. The Library Service will concentrate on promoting reading and providing high quality events throughout 2025.

HEALTHY IRELAND

Healthy Ireland at your Library is the national strategy to improve health and wellbeing, placing a focus on prevention, individual awareness and keeping people healthy for longer. The Library Service will continue to deliver the Healthy Ireland at Your Library Programme throughout 2025.

LOCAL HISTORY AND DIGITISATION

The draft budget will allow the Library Service to maintain its commitment to develop the Tipperary Studies Local History Collections. In addition, the digitisation programme of Local History materials will continue to develop and expand. The Tipperary Studies website has been very successful since it was launched in 2020. The website has received 2 million hits since its launch and continues to attract huge interest. Provision has been made to upgrade the IT infrastructure in 2025 to allow the digitisation programme to grow.

SCHOOLS LIBRARY SERVICE

The draft budget will allow the Library Service to continue to deliver a high-quality service to the Primary Schools of Tipperary in 2025. The Schools Mobile Library Service visits 150 Primary Schools in County Tipperary 3 times per year. The integrated approach between the Library Service and schools ensures that there are strong links between schools, the public library service and the community at large.

PROPOSED LIBRARY DEVELOPMENTS

Opening of a new high-quality Library, Culture and Enterprise Centre in Templemore

Commence construction works at the Craft Granary, Cahir to convert the building into a high-quality Library

ARTS

OVERVIEW

The work of the Tipperary Arts Office is guided by “Tipperary – A Place for the Arts- Tipperary Arts Strategy 2023-2027”. Our vision is to *Make Tipperary a better place through the arts by supporting an environment where the arts can flourish to the benefit of artists, creative practitioners, local communities and visitors to the county.* We plan to work towards the continuing development of the arts in the county during 2025 in partnership with stakeholders including our funding partners The Arts Council across four strategic priorities:

Strategic Priority 1 - A Space for Artists

Strategic Priority 2 - Creative Infrastructure

Strategic Priority 3 - Art Connecting Communities

Strategic Priority 4 – Placing Art

ACTIVITIES IN 2024

The work of the Tipperary Arts Office team in implementing Tipperary County Council’s vision for the arts is multi-faceted and imaginative, and encompasses a wide range of services, actions, and activities.

During 2024, the Arts Office co-ordinated the central application process for festivals and events. Under the Tipperary Festivals & Events Scheme, 123 festivals were funded by Tipperary County Council in 2024. In 2024, as one of our strategy actions, the Arts Office developed a new brand identity for Tipperary Festivals (Tipperary Festivals: Bringing the County Alive) and delivered a targeted social media campaign.

The Tipperary Arts Act Grant Scheme is intended to assist organisations in stimulating public interest in the arts, promoting the knowledge, appreciation and practice of the arts or in improving standards in the arts in the county. 41

groups were awarded funding to support artistic projects & events during 2024 to the value of €57,900 under this scheme.

Tipperary Arts Office together with our colleagues in Tipperary Library service collaborated to present the Tipperary Bealtaine Festival, an interactive programme running throughout the month of May celebrating creativity as we age. The 2024 programme included over 120 events across Tipperary.

The Tipperary Bealtaine Music Tour is a centrepiece of the Tipperary Bealtaine festival offering each year. This year professional musicians once again visited a number of day care centres, nursing homes and hospital settings.

Culture Night 2024 attracted an audience of over 3000 people, collaborating closely with our arts & cultural partners, we developed & coordinated 38 events, across 12 towns & villages. Tipperary came alive with a programme of live performances, workshops, tours, screenings and exhibitions.

Kickham Plaza, Clonmel, hosted the inaugural "Enter the Night" event as part of Tipperary's Culture Night LATE programming, drawing over 1000 people over the course of the evening.

The Tipperary Youth Theatre Programme continued to be delivered in Nenagh & Thurles in partnership with local arts centres during 2024.

The addition of an EDI (Equality, Diversity and Inclusion) bursary for artists this year had a strong response with support awarded to a locally based playwright & filmmaker to develop a first feature film. This is an area of work we plan to develop in the coming years

PROPOSED ARTS PROGRAMME PRIORITIES FOR 2025

- Implementation of *Tipperary- A Place for the Arts*, Tipperary Arts Strategy 2023-2027.
- Development of a new Festival Strategy to build on *The Way Ahead - Tipperary Festivals & Events Strategy 2022-2024*.
- Development of a new Public Art Policy for Tipperary.
- The Arts in Education – Initiatives to provide access for children & young people to the arts through formal and non-formal education.

- Development of an expanded strand of programming in the area of Socially Engaged Arts Practice to include initiatives such as Culture Night which encourages public participation & Bealtaine which celebrates creativity in older age.
- Creative Infrastructure – Supports to Arts Organisations, festivals, Creative Places Tipperary and Music Generation Tipperary.
- Artists & Creative Practitioners – Investment in artistic development initiatives to support the development of new artistic work to the benefit of artists, creative practitioners, local communities and visitors to the county.

HERITAGE SERVICES

OVERVIEW

The core aims of the Tipperary Heritage Office is to preserve and promote the rich heritage of Tipperary and to make it 'an integral part of everyday life at the core of our communities'.

Activities and projects are carried out with the support of the Heritage Council, Creative Ireland, Department of Housing, Local Government and Heritage and the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media.

WORKS COMPLETED IN 2024

COUNTY HERITAGE PLAN PROJECTS:

RAISING AWARENESS PROGRAMME

This programme supports communities and works with them to raise the profile of our local heritage. Activities this year included:

- Heritage Week Grant Scheme.
- 99 events took place across the County for this year's Heritage Week
- First Heritage Week County Event Guide
- Heritage Week Promotion
- ICAN (Irish Community Archive Network) Tipperary due to launch end of 2024

COMMUNITY MONUMENTS FUND

The Community Monuments Fund supports the production of Conservation Plans, interpretative measures and capital works on archaeological monuments in the ownership of the local authority and private landowners. It is an exemplar scheme providing 100% funding towards projects. This year we had 7 successful projects;

Boolabaun Castle (Phase 3)	Capital works	€49,982
Loughloher Castle	Capital works	€116,861

Loughmoe Castle	Capital works	€120,000
Kilsheelan Church	Capital Works	€100,519
Knockelly Castle	Conservation Plan	€25,707

COMMEMORATIONS PROGRAMME

Funding was provided to Tipperary Studies for a film project looking at the story of a rural part of South Tipperary, extending from the slopes of Slievenamon through the villages of Kilcash, Ballypatrick and down to Kilsheelan on the river Suir, is told through the lens of John Quinn (1873-1944), a talented local photographer.

Creative Ireland Programme is a cross departmental culture-based programme designed to promote individual, community and national wellbeing. It is coordinated by the Heritage Office in Tipperary in partnership with the Arts Office, the Library Service and the County Museum.

Maintaining the increased funding of €150,000 from last year, a Creative Communities Engagement Officer was appointed in 2024. We funded the following projects:

COMMUNITY GRANT SCHEME

Community Group	Events
Clonmel Applefest	Harvest Fair
Birdhill Art Hub & Birdhill Tidy Village	At one with Nature – Capturing the moment
Clonmel Junction festival	Peter and the Wolf
Source Arts Centre	Seasons of my Youth
Avista St Annes	Drumming for Wellness
Burncourt Community Council	The Big Bee Bop
Silver Arch FRC	Print Van Go, Souns and Stories
Boher CDC	Printing Worlds with Words
Ballymackey Womens Shed	Visual Arts and Crafts
Nenagh Arts Centre	Nenagh Youth Theatre
Cahir Social & Historical Society	Culture at the Castle
Friends of Cahir Playground	Scare in Cahir
Autism Awareness Roscrea	Sensory Family Day
Age Friendly Roscrea	Music Circle
Cashel Arts Festival	Cashel our Playground

PROJECT AWARD SCHEME

Aoife Barrett	The Printmakers Garden Club
Deej Fabyc	The Lorrha to Redwood Bog Procession
Molly Kiely	Harmony of Generations: Tales from Glengoole
Stagecraft	First Love
South Tipperary Arts Centre	Social Engagement and Practice Building for the Future
Mary Alice O Connor	Some Tipperary Villages
Aaron Bailey	Accepting Change and Changing Acceptance
The Fiantas Collective	Ag teacht abhaile

Creative Ireland Health and Wellbeing Funding Additional Funds were leveraged for Creativity Changing Young Lives in the Mid-West in 2024 and 2025 to support children aged 8 – 16 across the Mid-West region with chronic lifelong physical health conditions through their participation in creative activities.

In Tipperary Town, The Real Me will explore how people with disabilities view their life through their own words providing a deep insight into how it feels to live with a disability either physical or otherwise. This project is a collaboration between the HSE and Tipperary Town Library with the support of Creative Ireland funding.

Cruinniú na nÓg the national day of free creativity for children took place on June 15th. Over 50 events took place across the County, making it our biggest Cruinniú to date.

WORKS PLANNED FOR 2025

- County Heritage Plan 2025-2030
- Community Monuments Scheme 2025
- Heritage Week 2025
- Irish Walled Town Network projects
- Creative Ireland Programme 2025

ROYAL SITES OF IRELAND

ROYAL SITES OF IRELAND

Tipperary County Council has been working with counties Kildare, Meath, Westmeath, Roscommon and Armagh for the last number of years to progress the Royal Sites of Ireland for UNESCO designation as a world heritage site following its successful inclusion on Ireland's Tentative List in July 2022. A mapping exercise was completed over 2023-24 mapping the OUV attributes of each of the 6 sites and the results of this will be presented to the project's Working Group before the end of 2024. The costs for this total €33,210.

A memorandum of understanding (MOU) between the Department and Local Authorities has been agreed and will be signed by the end of 2024. The project coordinator was appointed in September 2024, they will act as the focal point between the six sites and the local authorities to manage the activities associated with the bid and covered under the MOU.

In October 2024 a number of creative and promotional projects to the value of €200,000 funded under the Shared Island initiative were approved to promote north south cooperation towards the nomination bid. The project coordinator will prepare an annual programme of outputs and deliverables (APOD) which will be approved by the project steering committee in January 2025, setting out the planned activities and associated budget costs for 2025.

BIODIVERSITY SERVICES

OVERVIEW

The role of the Tipperary Biodiversity Office is to protect, promote and enhance biodiversity at the local level. Some of the key aims of the biodiversity office are to embed biodiversity into all policies and strategies, facilitate and support conservation initiatives and research and continue to raise awareness on the importance of biodiversity amongst the public.

Activities and projects carried out are supported by the Heritage Council and the Department of Housing, Local Government and Heritage (DHLGH)

TIPPERARY BIODIVERSITY ACTION PLAN 2025-2030

Progress on the Plan to date:

To facilitate pre-draft public consultation on the Tipperary Biodiversity Action Plan, a discussion paper on biodiversity was produced in July of this year. Submissions relating to the biodiversity plan were invited online and in person with public consultation clinics held in each Municipal District.

Production of the Biodiversity Action Plan to date in 2024 was funded by the Heritage Council with a total of €20,000 awarded in March 2024.

NATIONAL BIODIVERSITY ACTION PLAN

Biodiversity Action Plan Projects this year included:

Tipperary Wetlands Survey: Ecological surveying of an additional 25 wetland sites was undertaken in 2024. A number of sites surveyed are with the Decarbonization Zone.

A Baseline Ecological Survey of Ashton's Callows: A survey of birds, botanical and butterflies within Aston Callows. Findings will be used to support future conservation measures for the Callows.

Alpine Newt Project: A collaborative project between Tipperary, Offaly and Galway an Environmental DNA (eDNA) profile for the invasive Alpine newt.

National Mayfly Survey; A national survey with a focus on red-listing to determine the current conservation status of Mayfly in Ireland. This is a collaborative project supported by 29 local authorities.

Hedgerow Audit: Phase 1 of the County Hedgerow Audit (2024), this includes review and mapping of current available data on hedgerows in Tipperary. Phase 2 of the project will include field survey of hedgerows across the County in 2025.

Gardening for Biodiversity and Climate Action: A series of Community focused one-day workshops were provided at the Cabragh wetlands centre. Topics covered within the workshops included sustainable gardening, pond building, rain gardens, seed saving and water harvesting.

Tipperary Barn Owl Project: Production of information booklets for the farming community and purchase of barn owl boxes.

Biodiversity Projects were funded by the Local Biodiversity Action Fund (DHLGH), with a total of **€79,277** awarded in 2024.

MUSEUM SERVICE

OVERVIEW

Tipperary Museum of Hidden History enables people to experience the cultural richness and pride of Tipperary through collecting, caring, interpreting and displaying the material history of our county for the enjoyment, education and benefit of all our users.

The Museum Service continued to deliver a high-quality service during 2024. With our new digital and social media officer, we experienced greater engagement and traction with audiences across Tipperary, Ireland and the globe.

CLIMATE CHANGE

A key goal for Tipperary Museum is to meet the targets established in the Tipperary County Council's Climate Adaptation Strategy. The Museum is currently working towards installing an environmentally and economically efficient new chiller. The Local Authority Museums Networks, Strategic Management Plan, focus on Climate Change will be addressed through a series of far reaching actions and working with many stakeholders.

2024 INNOVATIVE PROGRAMMING

Our Traditional Irish Skills & Diversity Programme 'Rock Paper Scissors' continued into its final pilot three-year project, funded by The Heritage Council, through the Heritage Stewardship Funding stream. With €17,000 awarded we continued to expand our reach with Tipperary's diverse communities.

The Museum continued its support of local business with Clonmel professional photographer John D Kelly. The Museum exhibited his incredible collection of work spanning four decades. The Museum concluded our 11th annual Lecture Series with 'The Role of Religion in Irish Primary Education' in April 2024. The new Lecture Series commencing November 2024 / April 2025 'A Quiet Revolution 1960 – 2000', will look at the social, economic and political changes

that took place during the era. A one-day Seminar in Thurles in January 2025 will be the central focus of the lecture's series.

The 'Death & Faith' section in the museum has been used as inspiration for a new oral history collection which was recorded in October 2024. It will feature various undertakers and members of the church and cover the culture and folklore of death and funerals within Tipperary. The Museum's website www.hiddenhistory.ie will host our vast collection, programmes and ongoing oral history archive.

FUNDING

Our budget from Tipperary County Council along with increased funding from our cultural partners, The Heritage Council, The Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media, Environment, CREATIVE Ireland, Heritage and Arts Office, and the Commemorations Programme has ensured our innovative and exciting programme of events and exhibitions has been realised in 2024 and will continue into 2025.

PROPOSED MUSEUM PRIORITIES FOR 2025

- Continue to actively encourage our visitors across the island of Ireland to visit Tipperary and experience Tipperary Museum of Hidden History, with our partners Tipperary Tourism and Fáilte Ireland.
- To promote our Fine Art Collection through our Lilla Perry Painting Collection.
- Through our Commemorations Programme we will be celebrating Clonmel's CBS High schools 125th Anniversary.
- Linking in with Templemore Library and Templemore Historical Society to launch an exquisite exhibition detailing the tales and history of Templemore Town and Town Hall.
- Liaise with new exhibition partners to bring an International Exhibitions to the Museum and continue our effective affiliation with Clonmel Junction Arts Festival 2025.
- Strive to achieve a series of objectives set out in our new Tipperary Museum of Hidden History Strategic Management Plan 2022 – 2026. Commence the review of our SMP and start work on our new SMP.

MISCELLANEOUS SERVICES

CORPORATE PLAN 2024 – 2029

Every 5 years, Tipperary County Council is required to prepare a New Corporate Plan that will set out a vision for County Tipperary, a mission statement for Tipperary County Council, the core values that inform the work of the Council, its Corporate Goals and strategic priorities and how it delivers services for the new term of the Council.

This Plan will serve as the Council's strategic framework for action during the lifetime of the current Council, 2024-2029.

The Corporate Plan will be used to direct business processes and drive performance, through Annual Service Delivery Plans, performance measurement (PMDS) and management processes.

In accordance with Section 134 of the Local Government Act 2001, as amended, the preparation of the Corporate Plan requires an inclusive approach through consultation with internal stakeholders (elected members, staff, and various committees) and external stakeholders. The purpose is to provide these stakeholders with input into the plan-making process, ensure it is relevant, and to encourage ownership of the Plan.

To assist in this process, a public consultation process was carried out during July and August 2024, which sought feedback on how citizens viewed the quality of service currently being delivered by Tipperary County Council and their views on what they consider to be the challenges and key priorities for Tipperary County Council over the next five years. The submissions, comments and observations were considered in the drafting of the key framework elements of the Corporate Plan such as the Core Values, Vision & Mission Statement, Goals, and Strategic Objectives. This draft framework which sets out a clear statement for the kind of Tipperary we want to see in the future and what we will do as the County Council, together with all stakeholders, to deliver that vision, was endorsed by the Council at their

meeting on 14th October 2024 and a further phase consultation process was carried out up to the end of October.

The final Statements of Strategy will be submitted to the full Council for their consideration and approval at the December meeting of the Council.

CLIMATE ACTION AND LOW CARBON ECONOMY

The Tipperary County Council LACAP outlines the main climate risks facing Tipperary and the current levels of greenhouse gas emissions of the Council and of the county. The LACAP sets out 100 Council climate actions, including the Council's commitment to achieving its own emissions reductions (51%) and energy efficiency (50%) targets by 2030 and a carbon-neutral economy by 2050.

Provision has been allowed towards costs associated with climate action delivery across its built environment with a particular focus on the development of a Building Stock Plan of all council-owned buildings and land assets to determine their capacity for more efficient use and occupation, and to help plan for their most efficient use i.e. renovation, retrofitting, disposal etc to help achieve emissions reductions and energy efficiency targets.

CUSTOMER SERVICE

The Customer Services Desks in both Clonmel and Nenagh Civic Offices is based on a dedicated, trained customer services team who provide a countywide service for customers calling in person, by telephone or email to customerservices@tipperarycoco.ie to Tipperary. A Customer Relationship Management (CRM) system is utilised for logging and tracking customer queries to support the Council in delivering services and supporting citizens, customers, councillors, communities and businesses in a welcoming environment. The CSD offices act as a hub for all customer activity for the Council, with on average in excess of 200,000 customer service interactions made annually between phones, personal callers and emails.

The Council continues to enhance the access to online services available to the public and utilises Map-Alert, which is a 24/7 free alert service. Members of the public can sign up free of charge, to receive alerts relating to specific

topics such as road closures, floods, severe weather and planning applications. All alerts are mapped so only the affected residents are notified.

Local Government faces a number of challenges in ensuring that we can provide services efficiently to our citizens with the best customer service. A standardised, clearly defined list of services called a service catalogue has been developed which provides a full A-Z list of services in the form of a national service catalogue with in-built search and data cross-referencing functionality and is available to view on the Council's website.

COMMUNICATIONS

Good communication is essential to delivering our Corporate Plan and to maintaining, and building on, our excellent reputation. The Council's Communications Strategy ensures that information is up-to-date, readily available and easily accessed by members of the public and other stakeholders and a Communications Liaison Team (CLT) is in place to support the delivery of proactive communications across the Council's internal and external audiences.

By communicating proactively, in a planned and co-ordinated manner, Tipperary County Council will help our citizens and stakeholders to be better informed, proud to live in Tipperary and proud to partner with the Council, and improve how we work together across our Council offices and depots.

CORONERS SERVICE

The roles and responsibilities of a local authority concerning the Coroners Service are set down in legislation and include details regarding the appointment of a Coroner, the Coroner's Salary and related payments to third parties. Fees paid to Coroners are determined by the Department of Justice & Equality and sanctioned by the Department of Finance. The responsibility to appoint and pay for the Coroners is the responsibility and liability of the local authorities and provision has been allowed to fund the cost of this public service in the draft budget for 2025.

LOCAL REPRESENTATION/CIVIC LEADERSHIP

Provision has been allowed towards costs associated with the various Councillor related allowances such as; annual remuneration, Local Representational Allowance, maternity and Security Allowance, training and development and conference/seminar related costs, together with costs associated with civic receptions and twinning events.

INCREASING PARTICIPATION AND DIVERSITY IN LOCAL GOVERNMENT

The beginning of the Council's five-year term allows for long term initiatives to build towards increasing participation of women and of a broader diversity of candidates running in the Local Elections in 2029, and of ensuring that well-trained and supported candidates are running in winnable seats in those elections.

Provision has been allowed towards costs associated with the following initiatives with a strategic multi-annual focus that build towards the local elections following consultation with the Council's Women Caucus group, the Tipperary Public Participation Network secretariat, and the Women for Election organisation.

- Supporting Councillors and Candidates following the 2024 Local Elections
- Awareness of Local Government – Community Engagement
- Diversity in Local Government – Supporting Migrant Communities through engagement and information sharing

FRANCHISE / REGISTER OF ELECTORS

The Electoral Reform Act 2022 was signed into law by the President on 25th July 2022, which provided for a range of significant electoral reforms including:

- Introduction of a legal requirement to have one single central shared national electoral registration database; All Local Authorities are scheduled to migrate their data by the end of 2025 onto a new national shared database called Voter.ie which will replace iReg and Check the Register;

- A single live and continuously updated 'Rolling Register' is in place with effect from 13th October 2022 and a simplified process is now available by registering on www.checktheregister.ie or completion of ERF1 Form;
- Additional data is now required from all electors including PPS Numbers, Dates of Birth, Eircode and contact details -email/phone no – including both new and existing electors;
- Anonymous & No fixed abode electors provided for, i.e. People whose safety may be at risk or people with no fixed address;
- Pre-Registration now available for 16/17-year olds;
- Electoral Commission established to provide oversight.

Provision has been allowed in the draft Budget to continue local communications/media campaigns across the county during 2025 to seek the engagement of electors, both new and existing to check and update their information by providing PPSN, Eircode's and DOB.

PROPERTY MANAGEMENT

The acquisition, disposal and control of all property is centrally managed by the Property Management Section to ensure compliance with corporate aims and to assist and support county-wide enterprise and community development.

COURTHOUSES

The Council will continue to maintain the Courthouses in Clonmel and Cashel in 2025. This expenditure will be recouped in full from the Courts Service which has assumed responsibility for the provision and maintenance of Courthouses.

ARCHIVES

Provision has been allowed towards costs associated with the ongoing digitisation and conservation work on material held by the archivist.

INFORMATION MANAGEMENT

The public are facilitated to make requests for records held by the Council under the Freedom of Information Act 2014, the AIE Regulations and Data Protection legislation.

IRISH LANGUAGE

Provision has been allowed towards costs associated with Section 10A (Advertising by Public Bodies) of the Official Languages (Amendment) Act 2021, which places duties on public duties concerning communicating with the public in the State's official languages. Public bodies must ensure at least 20% of all yearly advertising shall be in the Irish Language and at least 5% of the yearly advertising spend shall be in the Irish Language and published on Irish language media.

Provision is also made for staff to receive professional Irish language training to make available more of our services in Irish to the public. This promotes the use of our native language in the Council and the community it serves.

INTERNAL AUDIT

BACKGROUND

Internal Audit is an independent, objective, assurance and consulting activity designed to add value and improve an organisation's operations. It helps Tipperary County Council accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of the risk management, control and governance processes.

It is the policy of Tipperary County Council to maintain and support a quality Internal Audit function in accordance with the Internal Audit Charter.

Internal audit operates with the direct authority of the Chief Executive and, in carrying out its duties, works constructively with management and staff.

STRATEGIC AUDIT PLAN

The Strategic Audit Plan sets out audit priorities for the medium term and shows intended coverage of areas identified in the risk assessment process. The Plan is currently being reviewed for the period 2025-2029.

ANNUAL AUDIT PLAN

The Annual Audit Plan is the detailed plan prepared for each year of the Strategic Audit Plan Cycle and concentrates mainly on Operational, Financial and Regulatory risk.

VALUE FOR MONEY

The concept of Value for Money in relation to Local Authorities means delivering Local Authority services in a more economical, efficient and effective manner. Local Authorities operate in an environment where accountability and responsibility for decisions made must be clear to customers, elected members and staff.

LOCAL AUTHORITY SERVICES NATIONAL TRAINING GROUP (LASNTG)

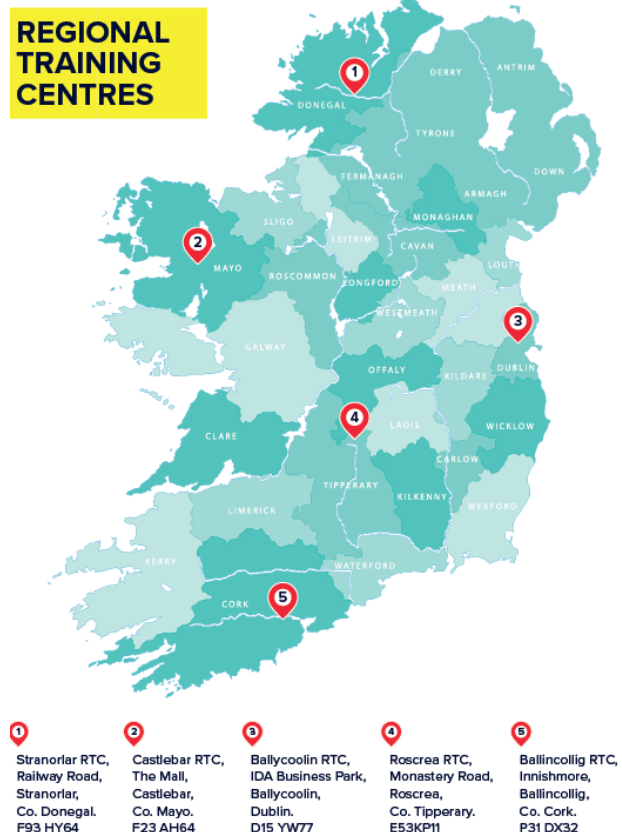
The Local Authority Services National Training Group (LASNTG) is a critical component of Ireland's public service infrastructure, providing dedicated training to staff across the Local Authority network. It operates as a national shared service responsible for the co-ordination, development and delivery of specialist training across each of the 31 Local Authorities. LASNTG is delivered through its host Local Authority (and promoting body) Tipperary County Council.

Established in 1994, LASNTG currently supports staff development across five specific training pillars, these include: Roads, Water, Environment, Fire Services and Planning. It is also responsible for delivering the Local Authority Climate Action Training Programme to local authority staff in conjunction with the Climate Action Regional Offices (CARO). Through its delivery of high-quality training and development programmes, LASNTG actively contributes to the effective provision of public services across Ireland.

In fulfilling its national mandate, the

LASNTG utilises a comprehensive infrastructural network anchored by five Regional Training Centres (RTCs), strategically located in:

1. Stranorlar, Co. Donegal
2. Castlebar, Co. Mayo
3. Ballycoolin, Co. Dublin
4. Roscrea, Co. Tipperary
5. Ballincollig, Co. Cork



These RTCs are integral to the LASNTG's service portfolio, offering purpose-built facilities that support a regional network of expertise. This infrastructure ensures that Local Authority staff have access to cutting-edge training and resources within their respective regions.

The LASNTG Strategic Plan 2025 - 2030 represents an advancement in the LASNTG's ongoing development, with a focus on optimising Local Authority training and refining the LASNTG's national role in public sector services. The plan is crafted to secure the LASNTG's future by aligning its resources and expertise with projected demands, ensuring the organisation remains at the forefront of delivering high-quality training and development services. Furthermore, it reflects the LASNTG's dedication to adaptability, ensuring that it not only responds to, but also anticipates the needs of its partners, stakeholders and that of the broader Local Authority network. Through this strategic plan, the LASNTG will strengthen its position as an innovative and forward-thinking leader in Local Authority training.

The LASNTG is a non-profit entity, expending all financial resources annually to support training delivery across the national Local Authority network. Grants for training are received from various government departments including the Department of Housing, Local Government and Heritage, the Department of Environment, Climate and Communications, and the Department of Transport.

RATES

The Revenue Department of the Council is responsible for the management and collection of commercial rates payable by businesses in the county, in respect of approximately 5,310 commercial properties.

Rates are a property-based tax levied by Local Authorities on the occupiers of commercial/industrial properties in their administrative area.

The income generated by commercial rates is used to fund a wide range of services provided by the County Council throughout County Tipperary.

The occupier of the property is liable for the rates.

If a property is vacant, the owner or person "entitled to occupy" may qualify for an abatement of the rates subject to satisfying certain specified criteria.

Rates are payable on receipt of the rates bill by the occupier of the premises. As an alternative, ratepayers can opt to pay by agreed payment plans.

A **Rates Payment Incentive Scheme** is in operation in 2024, whereby a small or medium business can avail of savings by paying their rates bill by a defined date.

The proposed Rates Payment Incentive Scheme for 2025 is similar to 2024, and is subject to the members approval when considering the draft Budget.

Details are outlined as follows:

- The scheme will be open to all ratepayers whose annual rate bill is less than €26,000.
- The percent reduction applied will be 6% with a maximum reduction of €600.
- Payment to be made by 31/07/2025.
- The scheme will remain open to customers with arrears in their accounts subject to compliance with certain requirements.

The Local Government Rates and Other Matters Act 2019 places an obligation on all occupiers to clear all outstanding rates before they vacate the

property. Owners must clear all rates due by them before they transfer any property. Any rates due by the owner will become a charge on the property if transferred to another party without being cleared.

Section 11 of the Act also requires owners and occupiers to inform the local authority, within 14 days, of any change of occupancy, or ownership of the property. Failure to inform the Local authority within 14 days may result in substantial fines being applied.

Commencement of Section 12 of The Local Government Rates and Other Matters Act 2019.

Section 12, which provides for the application of interest on overdue rates, will be commenced on 1st January 2025, to allow a sufficient notice period to ratepayers. Interest will be applied in 2026 on unpaid 2025 rate bills. It is the policy of Tipperary County Council that all payments of rates will be applied to the longest outstanding rates bills.

APPEALS FOLLOWING REVALUATION 2019

To end of September 2024, we have been notified of the results of approximately 93% of appeals submitted following the Revaluation process in 2019. There has been an average of 37% reduction on the appeals decided so far, with an overall reduction in valuation of €7,701,190.

This will have an impact on the rates accrual going forward.

REFUNDS ON VACANT PROPERTIES

The change from 100% relief on all vacant properties has generated the following income to the end of October 2024;

Relief on properties where the amount payable is between €5,000 and €10,000:

2020 – 85% Relief -	€42,075
2021 – 85% Relief -	€34,272
2022 – 85% Relief -	€31,386
2023 – 80% Relief -	€28,341
2024 – 80% Relief -	€12,890

Total - €148,964

Relief on properties where the amount payable is in excess of €10,000

2020 – 70% Relief - €135,159
2021 – 70% Relief - €107,956
2022 – 70% Relief - € 67,398
2023 – 60% Relief - € 65,577
2024 – 60% Relief - € 30,285

Total - €406,375

It is expected that these amounts will increase over time.

Proposed Rates Refund Scheme on Vacant Commercial Property for 2025

<i>Amount of rates payable (€)</i>	<i>Rebate (%) 2025</i>
<i>Less than 5,000</i>	<i>100</i>
<i>5,000 to 10,000</i>	<i>80</i>
<i>Greater than 10,000</i>	<i>60</i>

INCREASED COST OF BUSINESS GRANTS (ICOB#1 AND ICOB#2)

During 2024 the Revenue Department processed 4,249 submissions for the Increased Cost of Business Grants in the amount of €7,348,852.

POWER UP GRANT

The Revenue Department is currently accepting submissions for the Power Up Grant. The Local Authority administers these grants on behalf of the Department of Enterprise, Trade and Employment. The grant is €4,000 per eligible property.

MOTOR TAX

Tipperary County Council is continuing its policy of promoting the Motor Tax On-line facility. The total number of Tax Discs issued to the 30th September 2024 amounted to 159,366. In percentage terms, the number of discs issued on-line as of this date was **83.96%** thereof. A percentage of **83.16%** was reflected for the equivalent period in 2023.

In addition, the Council also has facilities available at Carrick-on-Suir, Tipperary and Thurles Municipal District Offices. These outlets cater for customers who do not have a Visa Debit or Credit Card available to them. Payments are accepted in Cash or Postal/Money Order and the on-line aspect of the transaction is carried out by a member of staff. A total number of 664 transactions have been carried out from the 1st of January 2024 to 30th September 2024 – this number has increased by 12.75% from last year's figures.

Computers with internet connection are also available for use by members of the public wishing to tax on-line at the Libraries in the County.

In the financial year 2023, the Motor Taxation Department, dealt with a total of **10,346** postal applications for Motor Tax licences and these were processed in the following manner.

Issued	No. of Transactions	%
On the same day	10,280	99.36
On 2 nd or 3 rd Day	41	0.40
On 4 th or 5 th Day	9	0.09
Over 5 days	16	0.15

INFORMATION TECHNOLOGY

The draft budget for IT includes:

- the hardware, software, communications and services costs associated with running the business systems, online systems, web sites, email systems and geographical systems in the organisation
- the costs for maintaining the IT infrastructure, Networks, Data links and services that support the above systems in the organisation
- the salaries and travelling expenses of IT staff
- contribution to the Local Government Management Agency and the Ordinance Survey Ireland on behalf of the organisation

MICROSOFT 365

Over the last number of decades, Tipperary County Council (TCC) has been using on-premise versions of Microsoft (MS) software for Email, Office, Intranet, SharePoint and File Sharing. This Council's approach to using MS software has been to purchase the software outright, pay no annual fee, and then to sweat the licence for a number of years. Using this approach, Tipperary County Council has obtained extremely good value for its investment.

Several years ago, Microsoft introduced a new model called Microsoft Office 365 (MS365) for offering their services and products. This model offers its products in a cloud hosted environment, and for payment to be via an annual subscription 'pay as you go' basis. The data is held in the cloud in MS data centres, and organisations are charged on the basis of number of users and products used. Microsoft is also changing its approach to on-premise technology, and is indicating that support for several of its on-premises products will cease at dates in the future.

Tipperary County Council IT section has examined the MS365 offering, and its findings are:

- MS365 will provide an efficient, secure, flexible, powerful, agile and modern platform to our staff and our stakeholders
- The suite of tools provided will be rich in functionality, empower our Users, and will enable the provision of solutions and services that the organisation needs going forward into the future.
- It will enhance collaboration, improve decision making and data management, automate workflows and drive greater efficiency and productivity with staff and the public
- It will also assist in the digital transformation of our services and will contribute to better services to our public and stakeholders.

While the platform has its disadvantages in terms of vendor lock in, annual costs, exposure to unilateral price increase, in balance the advantages outweigh the disadvantages. Therefore, Tipperary County Council has decided to proceed with the strategic direction of adopting MS 365 as our platform for email, office tools, collaboration, intranet, Sharepoint, video conferencing and mobile device management.

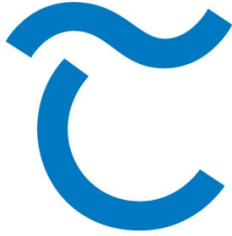
The draft budget includes provisions to commence and progress the implementation of MS 365.

PROVISIONS HAVE ALSO BEEN MADE FOR THE FOLLOWING:

- contribution to the Local Government Management Agency
- fees to the Ordinance Survey Ireland (OSI) for the use of digital maps
- provision of web-sites, online systems, external hosting, digital solutions and associated services costs
- support, maintenance and licensing costs of the Business Systems/Applications for HR, Finance, Roads, Housing, Water Services, Fire Services, Corporate, Planning, Environment, Community and Enterprise, and the Customer Service Desk
- support, maintenance and licensing costs associated with the provision of Email, File Services, Database, and Geographical Information Systems

- costs associated with the support, maintenance, licensing and upgrade of our phones system and infrastructure
- costs associated with providing blended working facilities, and video conferencing facilities
- provision of internet connectivity, and Wi-Fi systems and services costs
- costs associated with the support, maintenance, licensing and upgrade of infrastructure (data storage, servers, printers, virtual environments, UPS, storage area networks, etc.)
- communications costs associated with linking the offices together throughout the county, and to government networks (including resilient links)
- support, maintenance and licensing costs associated with the provision of IT services to Elected Members
- costs associated with protecting the IT environment and keeping it safe and secure (security awareness training, phishing and penetration tests, managed security operations centre, software vulnerability management, anti-virus, encryption, firewalls, filtering, etc.)
- costs associated with the support, maintenance, licensing and upgrade of network communications equipment (switches, routers, etc.)
- backup, restore, disaster recovery hardware/software costs

To assist in the fight against climate change, the procurement of IT equipment will continue to include, where appropriate, “environmental ratings” as an award criterion.



Comhairle Contae Thiobraid Árann
Tipperary County Council

SUB-SERVICE

BY

DIVISION

<u>CODE</u>	<u>DESCRIPTION</u>
A0101	Maintenance of LA Housing Units – includes provision for planned and response maintenance of the Council’s housing stock including energy efficiency measures.
A0102	Maintenance of Traveller Accommodation Units – covers the cost of maintaining halting sites. A portion of the routine maintenance costs of halting sites are recoupable from the Department of the Housing, Local Government and Heritage (DHLGH).
A0103	Traveller Accommodation Management – provision for Senior Social Worker salary. 90% of this item is recoupable from the Department (DHLGH). Also included are Supervisor costs for Halting Sites, 75% recoupable from the Department (DHLGH).
A0104	Estate Maintenance
A0199	Maintenance & Improvement of L/A Housing Service Support Costs – includes salary and apportioned costs relating to this service area. Also included are insurance premiums on housing stock.
A0201- A0299	Housing Assessment, Allocation Support Costs – includes salary and apportioned costs relating to this service area.
A0301	Debt Management and Rent Assessment – provision for staff salaries, and payments to An Post for the Bill Pay and Household Budget Services.
A0399	Housing Rent & Tenant Purchase Admin Support Costs – includes salary and apportioned costs relating to this service area.
A0401- A0402	Housing Estate management – includes the Sustainable Communities fund. Tenancy Management – provision for promoting Tenant Participation projects and a Tenant Award Scheme.
A0403	Social & Community Housing Service
A0499	Housing Community Development Support Costs – includes salary and apportioned costs relating to this service area.
A0501- A0502	Homeless Service – includes the cost of Homeless Services provided by Arlington Novas Ltd., 90% of these costs are recoupable from the Department (DHLGH). Also includes

CODE **DESCRIPTION**

salaries of staff in the Homeless Persons Centre, communication and travel expenses.

A0599 Administration of Homeless Service Support Costs – includes salary and apportioned costs relating to this service area.

A0601- Technical & Administrative Support, Loan Charges
A0699

A0701 Rental Accommodation Scheme (RAS) Operations – provision for payments to Landlords and Voluntary Bodies.

A0702 Long Term Leasing – provision is made for the leasing of suitable properties by the local authority to meet housing needs.

A0703 Payment & Availability – Voluntary Bodies Mortgage to Rent Scheme.

A0704 Affordable Leasing

A0799 RAS Programme Support Costs – includes salary and apportioned costs relating to this service area.

A0801 Loan Interest and Other Charges – includes SDA, Shared Ownership, Reconstruction and Affordable Housing Loans. Provision is also made for payment of mortgage protection insurance on loans taken out from the County Council, which is recovered through mortgage repayments.

A0802 Direct costs including salaries in the administration of Debt Management Housing Loans

A0899 Housing Loan Support Costs

A0901 Housing Adaptation Grants – Provision for required matching funding of 20% to be met from the Council’s resources, subject to provision of a Capital Allocation for Housing Grants by the Department (DHLGH).

A0902 Loan Charges DPG (Disabled Persons Grants).

A0903 Essential Repairs Grants - Housing Aid for Older People. Provision for required matching funding of 20% to be met from the Council’s resources.

A0904- Other Housing Grants – Mobility Aids Grant. Self Help Scheme.

A0905 Provision for grant assistance to LA tenants carrying out certain improvement works to their rented houses.

CODE **DESCRIPTION**

A0999- Housing Grants Support Costs – includes salary and
A1199 apporportioned costs relating to this service area.

A1201 Includes HAP Operational Costs, salaries, and apporportioned
A1299 service support costs.

<u>CODE</u>	<u>DESCRIPTION</u>
B0101- B0199	National Primary Road Maintenance and Improvement – is 100% grant aided from Transport Infrastructure Ireland (TII).
B0201- B0299	National Secondary Road Maintenance and Improvement – is 100% grant aided from Transport Infrastructure Ireland (TII).
B0301- B0399	Regional Roads – Maintenance and Improvement. Funding is provided from a combination of the County Council’s own resources, Development Levies and the Department of Transport. The works carried out under this programme include road overlays, road marking, road signage, surface repairs, footpath refurbishment, winter maintenance, hedge and verge trimming and emergency works.
B0401- B0499	Local Road Maintenance and Improvement – includes all other roads within the County Council’s network. Funding is provided from the Department of Transport, Development Levies and the County Council’s own resources. The same maintenance works as above are undertaken in this programme.
B0501- B0599	Public Lighting – (maintenance, energy consumption and improvement works) is funded from a combination of the County Council’s own resources and Transport Infrastructure Ireland Contribution. Transport Infrastructure Ireland contributes towards lighting on National Primary & National Secondary routes, the TII advise the budget at the start of year.
B0601- B0699	Traffic Management Improvement. In consultation with the elected members, to continue with the implementation of Traffic Management Plans for various towns in the county.
B0701- B0799	Road Safety Engineering Improvements – includes a number of Low Cost Safety Projects.
B0801- B0899	Road Safety Promotion/Education – These sub-services provide funding for the School Wardens and Road Safety Promotions.
B0901- B0999	Car Parking – These sub-services provide for the enforcement of the parking bye-laws. It includes the costs relating to Traffic and Community Wardens, and maintenance of pay and display machines and cash collection contracts.
B1001- B1099	Support to Roads Capital Programme – provides for administrative support for the capital roads programme.

B1101- Road Improvement & Maintenance, Agency and recoupable
B1199 Services – provides for Agency Services to other authorities.

B**99 * The Overhead Subservices within the Road Services are not
Note grant-aided, but are met from the Council's own resources, in
addition to the Own Funds provision towards the Road
Programme.

CODE DESCRIPTION

C0101	Water Treatment Plants and Networks – provides for the treatment and distribution of the public drinking water supply. Water Conservation continues to be a key priority.
C0199	Operation and Maintenance of Water Supply Support Costs – includes salary and apportioned costs relating to this service area.
C0201	Waste Water Treatment Plants and Networks – provides for the Operation and Maintenance of public waste water schemes.
C0299	Operation and Maintenance Waste Water Treatment Support Costs – includes salary and apportioned costs relating to this service area.
C0301	Debt Management Water and Waste Water - provides for the cost of the collection of the non-domestic water and waste water charges operated by Tipperary County Council and the income derived from the implementation of the charges.
C0399	Collection Water and Waste Water Charges Support Costs – includes salary and apportioned costs relating this service area.
C0401	Operation and Maintenance of Public Conveniences.
C0499	Operation and Maintenance of Public Conveniences Support Costs – includes salary and apportioned costs relating to this service area.
C0501	Grants for Individual Installations – grants for the provision or necessary improvement of an individual water supply to a house (well grants): a recoupable budget is provided as grants paid are recoupable from the Department of the Housing, Local Government and Heritage (DHLGH).
C0504	Group Water Scheme Subsidies – includes Group Water Scheme Subsidy payments, and expenditure relating to the Rural Water Programme which is fully recoupable from the DHLGH.
C0599	Administration of Group Water Schemes/ Private Installations Support Costs – cost of support to the Rural Water Programme.
C0601- C0699	Technical Support and Supervision to Irish Water Capital Investment Plans, includes salary and apportioned costs relating to this service area.
C0701	Agency and Recoupable Services
C0799	Agency and Recoupable Services Support Costs – includes salary and apportioned costs relating to this service area.
C0801	Local Authority Water Services.
C0802	Local Authority Sanitary Services.

<u>CODE</u>	<u>DESCRIPTION</u>
D0101	Statutory Plans and Policy – reflects the operation of the Forward Planning Function. Provision for variations as required is included as is our contribution towards any Material Contraventions of Development Plan or any Local Area Plan.
D0199	Forward Planning Support Costs – includes salary and apportioned costs relating to this service area.
D0201	Planning Control – reflects the costs of the day to day provision of the Development Management Service.
D0299	Development Management Support Costs – includes salary and apportioned costs relating to this service area
D0301	Enforcement Costs – provides for the operation and management of the Enforcement Section including legal costs and court fines.
D0399	Enforcement Support Costs – includes salary and apportioned costs relating to this service area
D0401	Industrial Sites Operations
D0404	General Development Promotion Work.
D0499	Operation & Maintenance of Industrial & Commercial Facilities Support Costs
D0501	Tourism Promotion
D0502	Tourist Facilities Operations
D0599	Tourism Development and Promotion Support Costs – includes salary and apportioned costs relating to this service area.
D0601- D0699	Community and Enterprise Function/Social Inclusion – relates to the costs promoting and branding the County, Comhairle na nÓg and Social Inclusion includes costs which are fully recoupable.
D0701	Unfinished Housing Estates – includes salaries and direct costs.
D0799	Unfinished Housing Estates support costs

<u>CODE</u>	<u>DESCRIPTION</u>
D0801- D0899	Building Control Support Costs – includes salary and apportioned costs relating to the Building Control Service Area
D0901	Urban & Village Renewal
D0903	Town Twinning
D0905	Economic Development and Promotion Support Costs
D0906	Jobs, Enterprise & Promotion – Local Enterprise Offices (LEOs)
D0999	Contributions, salary and apportioned costs relating to the Economic Development & Promotion service area.
D1001- D1099	Property Management Costs includes salary and apportioned costs relating to this service area i.e. Management of Council Property.
D1101	Heritage Services – includes the salaries and associated cost of the Heritage Officer. Salary costs are 25% recoupable and expenditure on the Heritage plan is 75% recoupable from the Heritage Council.
D1103	Conservation Grants
D1199	Heritage and Conservation Services Support Costs – includes salary and apportioned costs relating to this service area.
D1201- D1299	Provision is made for Health & Safety. Agency & Recoupable Services Support Costs – includes salary and apportioned costs relating to this service area.

<u>CODE</u>	<u>DESCRIPTION</u>
E0101	Landfill Operations
E0102	Contribution to other Las – Landfill Facilities
E0103	Landfill aftercare Costs – Provision has been made in 2020 for legacy landfills and dumps.
E0199	Operation, Maintenance and Aftercare of Landfill Support Costs – includes provision for salaries, insurance, and apportioned costs relating to this service area.
E0201	Recycling Facilities Operations – provides for the operation of the Civic Amenity Sites throughout the County.
E0202	Bring Centre Operations
E0204	Other Recycling Services
E0299	Operation and Maintenance Recovery and Recycling Support Costs – includes salaries, insurance, and apportioned costs relating to this service area.
E0403	Residual Waste Collection Services
E0407	Other Costs Waste Collection
E0499	Service Support Costs
E0501	Litter Warden Service – provision for operation and equipment for Litter Wardens.
E0502	Litter Control Initiatives – provision for Environmental Enforcement Programme and for clean-up of indiscriminate dumping sites.
E0503	Environmental Awareness Services – Provision for salaries and associated costs of the Environmental Awareness Programme.
E0599	Litter Management Support Costs – includes salary, insurance, and apportioned costs relating to this service area
E0601	Operation of Street Cleaning Service – Direct costs for street cleaning is included.

<u>CODE</u>	<u>DESCRIPTION</u>
E0602	Provision & Improvement of Litter Bins
E0699	Street Cleaning Support Costs
E0701	Monitoring of Waste Regulations – provides for staff costs in this service.
E0702	Enforcement of Waste Regulations – provision included legal costs.
E0799	Waste Regulations, Monitoring and Enforcement Support Costs – includes apportioned costs relating to this service area.
E0801	Waste Management Plan – provides for staff costs in this service.
E0802	Contribution to Other Bodies Waste Management Planning – includes contribution towards the Southern Regional Waste Management plan.
E0899	Waste Management Planning Support Costs – includes apportioned costs relating to this service area.
E0901	Maintenance of Burial Grounds – provides for the management, operation and maintenance of Burial Grounds. Provision for Grants to the Burial Ground Committees, loan charges, and also the Burial Ground Minor Improvement Works is also included.
E0999	Maintenance of Burial Grounds Supports Costs - includes salary, insurance, and apportioned costs relating to this service area.
E1001	Operation Costs Civil Defence – Civil Defence is a national volunteer organisation, whose aim is to recruit and train volunteers to enable the Civil Defence to give assistance to the primary emergency services i.e. Fire Service, HSE and Gardaí in the event of a major emergency/ incident and to give assistance to the local communities, other voluntary groups and charitable organisations where possible and where training standard permit.
E1002	Dangerous Buildings
E1003	Emergency Planning – Provision is made for costs associated with the Major Emergency Plan.
E1004	Derelict Sites – Provision for costs associated with the management and enforcement of the Derelict Sites Act including the investigation and inspection of derelict sites.

<u>CODE</u>	<u>DESCRIPTION</u>
E1005	Water Safety Operation – Includes provision for contribution to Irish Water Safety.
E1099	Safety of Structures and Places Support Costs – includes salary and apportioned costs relating to this service area.
E1101	Operation of Fire Brigade Service – Provision is included for the operation of the direct costs of operating the fire service, this includes a sum to be used to deliver a community fire safety package to every school in the county.
E1103	Fire Service Training - Provision is included for the provision of training in the fire service.
E1199	Operation of Fire Service Support Costs – includes salary and apportioned costs relating to this service area.
E1201	Fire Safety Control Cert Costs
E1202	Fire Prevention and Education – includes a sum towards the management of health and safety and the maintenance of accreditation to the ISO 45001 standard and ISO 9001.
E1299	Fire Prevention Support Costs - includes salary and apportioned costs relating to this service area.
E1301	Water Quality Management – provides for contribution to the Regional Laboratory in Kilkenny, expenses relating to pollution monitoring, the pollution response unit, algal bloom and the Nitrates Regulations.
E1399	Water Quality, Air and Noise Pollution Support Costs – includes apportioned costs relating to this service area.
E1401 – E1499	Agency and Recoupable Services & Support Costs – includes the Local Authority Waters Programme (LAWPRO) the national shared service managed jointly by Tipperary and Kilkenny County Councils. Also includes Salaries and apportioned costs relating to this service area.
E1501- E1599	Climate Change and Flooding Climate Change and Flooding Support Costs

<u>CODE</u>	<u>DESCRIPTION</u>
F0101	Leisure Facilities Operations.
F0103	Contribution to External Bodies Leisure Facilities – this sub-service includes the contributions to Swimming Pools.
F0199	Operation & Maintenance of Leisure Facilities Support Services
F0201	Operation of Library
F0202	Archive Service
F0204	Purchase of books, CDs etc
F0205	Contributions to Library Organisations
F0299	Library & Archival service support costs - includes apportioned costs relating to this service area.
F0301	Parks, Pitches and Open Spaces – provision for management operation and maintenance of Amenity Areas and Open Spaces is provided in this area
F0302	Playgrounds
F0399	Operation, Maintenance & Improvement of Outdoor Leisure Support Costs – includes salaries and apportioned costs relating to this service area.
F0401	Community Grants – includes provision for the Pride of Place competition.
F0402	Operation of Sports Hall/Stadium
F0403	Community Facilities
F0404	Recreational Development – provides funding towards the officers.
F0499	Community Sport and Recreational Development Support Costs – includes salary and apportioned costs relating to this service area.

<u>CODE</u>	<u>DESCRIPTION</u>
F0501	Administration of the Arts Programme, Tipperary County Council provides significant support to the ongoing development of Arts and Culture in Tipperary. This support entails financial, residencies; artistic services enhancement and provision of infrastructure, community art and related work. Costs in this service include the operational costs of the Arts Office.
F0502	Contribution to Other Bodies Arts Programme – provides for a contribution towards operating costs for the Arts Centres, and loan charges related to the Source Arts Centre.
F0503	Museums Operations – includes direct costs including salaries.
F0504	Heritage/Interpretive Facilities Operations – provides for a contribution to the Heritage Company
F0505	Festivals & Concerts
F0599	Operation of Arts Programme Support Costs – includes apportioned costs relating to this service area.
F0601	Agency & Recoupable Service

DIVISION G	AGRICULTURE, EDUCATION, HEALTH & WELFARE
-------------------	---

<u>CODE</u>	<u>DESCRIPTION</u>
G0101	Maintenance of Land Drainage Areas – includes a draft budget relating to land drainage throughout the County, and drainage works under the Local Authority Works Act (LAWA).
G0102	Contributions to Joint Drainage Bodies
G0103	Payment of Agricultural Pensions – pensions to former staff of the Committee of Agriculture.
G0199	Land Drainage Support Costs.
G0401	Provision of Veterinary Service – provides for veterinary equipment.
G0402	Inspection of Abattoirs – provides for the Vet’s salary and expenses relating to slaughterhouses, etc.
G0404	Operation of Dog Warden Service – provides for wages and associated costs for the Dog Warden and the Dog Pound.
G0405	Other Animal Welfare Services including Horse Control – provides for expenses relating to the Control of Horses.
G0499	Veterinary Service Support Costs - includes salaries and apportioned costs relating to this service area.
G0501- G0599	Support Services – the main provision here is for payment of Student Support Grants. All new applications for Student Support Grants are administered by City of Dublin Education and Training Board.
G0601	Agency and Recoupable Service (SOLAS)
G0699	Agency and Recoupable Services Support Costs - includes salary and apportioned costs relating to this service area.

<u>CODE</u>	<u>DESCRIPTION</u>
H01	Plant and Machinery operations – relates to the Machinery Yard and plant.
H02	Administrative Cost Stores – the operation of the Stores section.
H03	Administration of Rates – provision for salaries of rate collectors and support staff, together with the provision for irrecoverable rates and rates refunds.
H04	Franchise Costs – provides for staff salaries, annual franchise fees, advertising and all expenses associated with the register of electors. A fund is also provided each year towards the cost of running Local Elections.
H05	Operation of Morgue & Coroners Expenses – includes the salary, fees and expenses for the Coroner and related staff.
H07	Operation of markets and casual trading - includes salary and apportioned costs relating to this service area.
H09	Local Representation and Civic Leadership– makes provision for remuneration of Councillors, Cathaoirleach’s Allowance, Councillors meeting expenses, conference expenses, Councillors gratuities, SPC Chair Allowances, general meeting expenses, Members’ facilities, contributions to Councillors Associations and salaries of staff related to these functions.
H0909	GMA (General Municipal Allocation)
H10	Motor Taxation – Salary, travel and administration costs relating to the Motor Taxation function.
H11	Agency and Recoupable Services – makes provision for the costs of collection of the NPPR charge. It also includes expenditure relating to Courthouses. Salaries paid to staff on secondment to other local Authorities are included and are fully recoupable.

The Central Management Charges comprises eight cost pools as set out in Appendix 1 to the Statutory Tables and below

Cost Pool	€
J01 - Corporate Buildings Overhead	3,935,067
J02 - Corporate Affairs Overhead	2,916,296
J03 - IT Services	4,731,540
J04 - Print/Post Room Service Overhead Allocation	464,093
J05 - Human Resource Function	2,693,811
J06 - Finance Function Overhead	2,151,945
J07 - Pension & Lump Sum Overhead	14,160,000
J08 - Area Office Overhead	0
Total Expenditure Allocated to Services	31,052,752

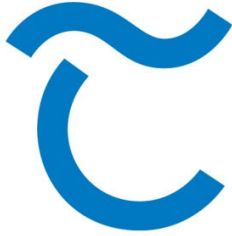
The costs are reallocated to the sub-services within each division on a basis and in an order as set out below:

Code	Central Overhead / Cost Pool	Basis Of Reallocation / Cost Driver	Order Of Reallocation
J07	Pensions and Lump Sum Costs	Salary and wage costs	1
J01	Corporate Building Expenditure	m2	2
J02	Corporate Affairs/ Services	Staff no.	3
J03	Information & Communication Technology	PC nos., or, % usage	4
J04	Post Room Services	% usage	5
J05	Human Resources Function	Staff no.	6
J06	Finance Function	No. of transactions	7
J08	Area Office Costs	% usage	8

<u>CODE</u>	<u>DESCRIPTION</u>
J01	Corporate Building Costs – includes maintenance costs, insurance and loan charges for the Civic Offices.
J02	General Corporate Services – includes salaries and travelling expenses for Corporate Services and Internal Audit staff, and printing, stationery, advertising, telephone and legal costs. Also includes levies demands, professional indemnity insurance and a contribution to Tipperary Energy Agency Ltd.
J03	Information and Communication Technology (ICT) – This includes the salaries and travelling expenses of Information Systems staff, the hardware, software, and communications costs associated with running the business systems in the organisation, and for maintaining the ICT infrastructure and Services that underpins these business systems.
J04	Print and Post Room Services – Postage costs including franker advances.
J05	Human Resources Function – includes salaries of Human Resources and Payroll staff, staff recruitment costs and training expenses. Also includes Health and Safety expenses
J06	Finance Function – includes salaries and travelling expenses for Finance staff in addition to bank charges, overdraft interest, stamp duty and Brinks security cash collection costs.
J07	Pensions and Lump Sum Costs – includes pension payments to former staff, and a provision towards lump-sums in 2025.

The Draft Budget 2025 and statutory tables follow this report.

Please note that rounding differences may exist between some of these tables.



Comhairle Contae Thiobraid Árann
Tipperary County Council

BUDGET TABLES

ADOPTED BUDGET 2025

Tipperary County Council

TABLE A - CALCULATION OF ANNUAL RATE ON VALUATION

Summary by Service Division							
		Expenditure	Income	Budget Net Expenditure 2025		Estimated Net Expenditure Outturn 2024	
		€	€	€	%	€	%
Gross Revenue Expenditure & Income							
Housing and Building		54,828,212	53,219,757	1,608,455	2%	768,320	1%
Road Transport & Safety		61,209,736	40,638,533	20,571,203	30%	18,971,994	29%
Water Services		13,654,540	13,048,921	605,619	1%	591,168	1%
Development Management		24,596,881	11,433,969	13,162,912	19%	12,085,726	19%
Environmental Services		58,729,484	37,335,112	21,394,372	31%	20,045,399	31%
Recreation and Amenity		16,934,763	2,928,265	14,006,498	21%	13,190,292	20%
Agriculture, Food and the Marine		1,124,504	275,246	849,258	1%	713,609	1%
Miscellaneous Services		17,762,617	21,877,803	-4,115,186	-6%	-1,215,799	-2%
		248,840,738	180,757,607	68,083,131	100%	65,150,709	100%
Provision for Debit Balance		0		0			
Adjusted Gross Expenditure & Income	(A)	248,840,738	180,757,607	68,083,131		65,150,709	
Financed by Other Income/Credit Balances							
Provision for Credit Balance			0	0			
Local Property Tax			29,139,885	29,139,885		28,556,840	
Sub - Total	(B)			29,139,885		28,556,840	
Amount of Rates to be Levied	C=(A-B)			38,943,246			
Net Effective Valuation	(E)			183,191,209			
General Annual Rate on Valuation	C/E			0.2126			

Division & Services		Expenditure & Income for 2025 and Estimated Outturn for 2024							
		2025				2024			
		Expenditure		Income		Expenditure		Income	
		Adopted by Council	Estimated by Chief Executive/Mayor	Adopted by Council	Estimated by Chief Executive/Mayor	Adopted by Council	Estimated Outturn	Adopted by Council	Estimated Outturn
		€	€	€	€	€	€	€	
Code	Housing and Building								
A01	Maintenance/Improvement of LA Housing Units	13,927,798	13,927,798	19,243,056	19,243,056	13,295,054	13,681,857	18,787,658	19,143,255
A02	Housing Assessment, Allocation and Transfer	1,492,490	1,492,490	77,128	77,128	1,319,367	1,371,638	76,595	77,112
A03	Housing Rent and Tenant Purchase Administration	1,668,522	1,668,522	32,512	32,512	1,551,271	1,559,713	31,883	32,492
A04	Housing Community Development Support	1,120,357	1,120,357	255,466	255,466	1,064,425	1,009,519	230,476	238,130
A05	Administration of Homeless Service	2,026,077	2,026,077	1,571,711	1,571,711	1,506,087	1,854,811	1,110,529	1,480,455
A06	Support to Housing Capital Prog.	2,618,133	2,618,133	1,672,886	1,672,886	2,494,080	2,521,075	1,624,650	1,672,959
A07	RAS and Leasing Programme	22,763,669	22,763,669	23,381,876	23,381,876	21,438,381	22,520,990	22,145,703	23,273,369
A08	Housing Loans	906,173	906,173	652,730	652,730	917,908	908,839	687,818	714,506
A09	Housing Grants	7,194,361	7,194,361	5,731,674	5,731,674	3,178,635	7,095,247	1,820,424	5,551,462
A11	Agency & Recoupable Services	0	0	4,000	4,000	0	0	4,000	6,854
A12	HAP Programme	1,110,632	1,110,632	596,719	596,719	1,046,395	1,031,936	584,429	596,711
	Service Division Total	54,828,212	54,828,212	53,219,758	53,219,758	47,811,603	53,555,625	47,104,165	52,787,305
Code	Road Transport & Safety								
B01	NP Road - Maintenance and Improvement	879,402	879,402	519,555	519,555	932,347	849,366	603,968	519,546
B02	NS Road - Maintenance and Improvement	1,607,310	1,607,310	994,201	994,201	1,297,147	1,562,941	730,253	994,190
B03	Regional Road - Maintenance and Improvement	16,181,949	16,181,949	11,854,542	11,854,542	16,593,123	16,586,270	12,505,714	12,427,882
B04	Local Road - Maintenance and Improvement	32,763,056	32,763,056	22,858,201	22,858,201	32,633,892	34,493,638	23,520,074	25,386,090
B05	Public Lighting	3,045,333	3,045,333	197,594	197,594	2,502,354	2,444,938	165,286	197,592
B06	Traffic Management Improvement	158,203	158,203	36,023	36,023	141,172	227,371	26,724	62,566
B07	Road Safety Engineering Improvement	648,525	648,525	604,052	604,052	668,202	844,956	627,727	804,049
B08	Road Safety Promotion/Education	138,780	138,780	2,938	2,938	132,603	133,041	2,880	2,936
B09	Car Parking	2,411,601	2,411,601	3,206,329	3,206,329	2,391,165	2,380,171	3,156,029	3,097,199
B10	Support to Roads Capital Prog.	2,838,356	2,838,356	28,098	28,098	2,834,757	2,794,359	27,545	28,080
B11	Agency & Recoupable Services	537,222	537,222	337,000	337,000	512,238	511,725	332,201	336,652
	Service Division Total	61,209,737	61,209,737	40,638,533	40,638,533	60,639,000	62,828,776	41,698,401	43,856,782

Division & Services		Expenditure & Income for 2025 and Estimated Outturn for 2024							
		2025				2024			
		Expenditure		Income		Expenditure		Income	
		Adopted by Council	Estimated by Chief Executive/Mayor	Adopted by Council	Estimated by Chief Executive/Mayor	Adopted by Council	Estimated Outturn	Adopted by Council	Estimated Outturn
		€	€	€	€	€	€	€	
Code	Water Services								
C01	Water Supply	6,109,174	6,109,174	0	0	6,886,621	6,460,867	0	0
C02	Waste Water Treatment	1,785,576	1,785,576	0	0	1,879,938	1,936,304	0	0
C03	Collection of Water and Waste Water Charges	0	0	0	0	0	0	0	0
C04	Public Conveniences	372,913	372,913	54,193	54,193	360,822	361,450	54,141	53,191
C05	Admin of Group and Private Installations	1,441,026	1,441,026	1,184,129	1,184,129	1,406,717	1,384,184	1,189,047	1,146,126
C06	Support to Water Capital Programme	284,485	284,485	284,485	284,485	458,574	309,015	443,574	302,403
C07	Agency & Recoupable Services	119,286	119,286	8,014,036	8,014,036	111,057	117,723	8,892,616	8,521,506
C08	Local Authority Water and Sanitary Services	3,542,078	3,542,078	3,512,078	3,512,078	3,826,761	3,485,418	3,786,761	3,440,567
	Service Division Total	13,654,538	13,654,538	13,048,921	13,048,921	14,930,490	14,054,961	14,366,139	13,463,793
Code	Development Management								
D01	Forward Planning	1,443,371	1,443,371	194,830	194,830	1,466,303	1,369,041	254,991	184,470
D02	Development Management	2,503,616	2,503,616	873,042	873,042	2,326,035	2,267,131	882,980	794,091
D03	Enforcement	1,372,573	1,372,573	54,835	54,835	1,283,525	1,266,499	50,465	39,824
D04	Industrial and Commercial Facilities	57,340	57,340	0	0	57,198	90,550	0	33,400
D05	Tourism Development and Promotion	912,252	912,252	146,701	146,701	991,557	976,992	147,221	212,092
D06	Community and Enterprise Function	6,841,470	6,841,470	5,209,793	5,209,793	6,425,027	6,275,948	5,160,543	4,869,431
D07	Unfinished Housing Estates	759,767	759,767	8,614	8,614	664,610	624,744	8,445	8,609
D08	Building Control	246,439	246,439	44,549	44,549	240,108	218,133	26,460	36,546
D09	Economic Development and Promotion	8,363,246	7,963,246	3,550,754	3,550,754	7,641,901	14,622,689	3,353,077	10,552,920
D10	Property Management	1,151,936	1,151,936	328,385	328,385	1,016,189	983,445	255,164	188,124
D11	Heritage and Conservation Services	1,324,871	1,324,871	1,002,465	1,002,465	1,224,454	1,277,527	871,790	971,466
D12	Agency & Recoupable Services	20,000	20,000	20,000	20,000	20,000	20,000	20,000	16,000
	Service Division Total	24,996,881	24,596,881	11,433,968	11,433,968	23,356,907	29,992,699	11,031,136	17,906,973

		Table B Expenditure & Income for 2025 and Estimated Outturn for 2024							
		2025				2024			
		Expenditure		Income		Expenditure		Income	
		Adopted by Council	Estimated by Chief Executive/Mayor	Adopted by Council	Estimated by Chief Executive/Mayor	Adopted by Council	Estimated Outturn	Adopted by Council	Estimated Outturn
		€	€	€	€	€	€	€	
	Environmental Services								
Code									
E01	Landfill Operation and Aftercare	4,301,461	4,301,461	2,259,511	2,259,511	3,749,526	3,783,775	1,745,773	1,737,007
E02	Recovery & Recycling Facilities Operations	2,437,767	2,437,767	1,399,204	1,399,204	2,248,115	2,372,479	1,413,425	1,481,633
E03	Waste to Energy Facilities Operations	0	0	0	0	0	0	0	0
E04	Provision of Waste to Collection Services	13,351	13,351	0	0	13,269	13,242	0	0
E05	Litter Management	1,526,349	1,526,349	390,866	390,866	1,483,241	1,470,688	405,495	391,520
E06	Street Cleaning	2,407,771	2,407,771	31,003	31,003	2,348,889	2,353,035	30,393	30,984
E07	Waste Regulations, Monitoring and Enforcement	666,639	666,639	68,481	68,481	566,855	506,924	67,199	73,472
E08	Waste Management Planning	479,375	479,375	14,394	14,394	431,964	355,239	17,677	14,033
E09	Maintenance of Burial Grounds	1,952,055	1,952,055	345,786	345,786	1,812,087	1,869,947	365,319	330,771
E10	Safety of Structures and Places	933,264	933,264	304,827	304,827	798,242	746,762	189,634	175,821
E11	Operation of Fire Service	11,977,291	11,977,291	3,016,522	3,016,522	10,789,320	10,868,340	2,205,516	2,158,019
E12	Fire Prevention	668,342	668,342	194,996	194,996	629,093	604,425	162,760	160,988
E13	Water Quality, Air and Noise Pollution	1,089,670	1,089,670	315,744	315,744	704,789	928,681	57,700	272,771
E14	Agency & Recoupable Services	28,728,811	28,728,811	27,901,440	27,901,440	25,793,506	14,463,277	25,079,459	13,703,395
E15	Climate Change and Flooding	1,347,339	1,547,339	1,092,338	1,092,338	1,104,259	810,996	879,258	571,997
	Service Division Total	58,529,485	58,729,485	37,335,112	37,335,112	52,473,155	41,147,810	32,619,608	21,102,411
	Recreation & Amenity								
Code									
F01	Leisure Facilities Operations	3,423,032	3,423,032	1,052,408	1,052,408	3,243,731	3,248,176	1,051,624	1,052,384
F02	Operation of Library and Archival Service	5,851,501	5,851,501	229,274	229,274	5,511,750	5,510,107	219,759	265,127
F03	Outdoor Leisure Areas Operations	3,617,363	3,617,363	78,188	78,188	3,456,474	3,479,604	37,461	79,485
F04	Community Sport and Recreational Development	1,126,411	1,126,411	646,768	646,768	892,430	1,118,288	429,278	654,176
F05	Operation of Arts Programme	2,155,299	2,155,299	193,899	193,899	1,978,221	2,114,248	203,107	259,690
F06	Agency & Recoupable Services	761,156	761,156	727,728	727,728	758,594	758,458	727,698	727,727
	Service Division Total	16,934,762	16,934,762	2,928,265	2,928,265	15,841,200	16,228,881	2,668,927	3,038,589

		Table B Expenditure & Income for 2025 and Estimated Outturn for 2024							
		2025				2024			
Division & Services		Expenditure		Income		Expenditure		Income	
		Adopted by Council	Estimated by Chief Executive/Mayor	Adopted by Council	Estimated by Chief Executive/Mayor	Adopted by Council	Estimated Outturn	Adopted by Council	Estimated Outturn
		€	€	€	€	€	€	€	€
	Agriculture, Food and the Marine								
Code									
G01	Land Drainage Costs	277,741	277,741	70,530	70,530	212,713	258,645	20,519	70,529
G02	Operation and Maintenance of Piers and Harbours	0	0	0	0	0	0	0	0
G03	Coastal Protection	0	0	0	0	0	0	0	0
G04	Veterinary Service	806,942	806,942	200,761	200,761	975,986	1,065,352	515,883	572,456
G05	Educational Support Services	39,822	39,822	3,955	3,955	35,763	36,352	3,191	3,755
G06	Agency & Recoupable Services	0	0	0	0	788,258	673,500	788,258	673,500
	Service Division Total	1,124,505	1,124,505	275,246	275,246	2,012,720	2,033,849	1,327,851	1,320,240
	Miscellaneous Services								
Code									
H01	Profit/Loss Machinery Account	229,351	229,351	79,437	79,437	144,444	155,868	77,876	79,388
H02	Profit/Loss Stores Account	282,254	282,254	7,020	7,020	267,299	255,747	6,882	7,015
H03	Adminstration of Rates	6,272,937	6,272,937	628,993	628,993	7,617,554	7,623,304	628,423	628,975
H04	Franchise Costs	474,765	474,765	210,490	210,490	276,249	304,806	51,463	58,989
H05	Operation of Morgue and Coroner Expenses	341,354	341,354	0	0	325,968	345,196	0	0
H06	Weighbridges	0	0	0	0	0	0	0	0
H07	Operation of Markets and Casual Trading	30,035	30,035	43,240	43,240	28,657	28,530	38,236	43,240
H08	Malicious Damage	2,000	2,000	2,000	2,000	2,000	68,196	2,000	68,196
H09	Local Representation/Civic Leadership	4,560,194	4,560,194	47,768	47,768	3,996,020	3,895,276	27,517	31,152
H10	Motor Taxation	1,987,167	1,987,167	55,052	55,052	1,843,641	1,784,491	70,442	55,033
H11	Agency & Recoupable Services	3,382,561	3,582,561	20,803,804	20,803,804	2,586,979	2,793,906	17,284,107	17,499,131
	Service Division Total	17,562,618	17,762,618	21,877,804	21,877,804	17,088,811	17,255,320	18,186,946	18,471,119
	OVERALL TOTAL	248,840,738	248,840,738	180,757,607	180,757,607	234,153,886	237,097,921	169,003,173	171,947,212

Table D	
ANALYSIS OF BUDGET 2025 INCOME FROM GOODS AND SERVICES	
Source of Income	2025 €
Rents from Houses	19,760,136
Housing Loans Interest & Charges	560,800
Parking Fines/Charges	3,160,240
Uisce Éireann	8,554,439
Planning Fees	740,000
Domestic Refuse	0
Commercial Refuse	0
Landfill Charges	3,564,000
Fire Charges	369,000
Recreation / Amenity / Culture	1,017,500
Agency Services & Repayable Works	124,901
Local Authority Contributions	2,119,786
Superannuation	1,628,000
NPPR	8,245
Misc. (Detail)	7,864,577
TOTAL	49,471,624

Table E**ANALYSIS OF BUDGET INCOME 2025 FROM GRANTS AND SUBSIDIES**

	2025 €
Department of Housing, Local Government and Heritage	
Housing and Building	31,290,785
Road Transport & Safety	0
Water Services	4,222,833
Development Management	1,125,367
Environmental Services	30,291,827
Recreation and Amenity	0
Agriculture, Food and the Marine	0
Miscellaneous Services	16,644,335
	83,575,147
Other Departments and Bodies	
TII Transport Infrastructure Ireland	33,516,075
Tourism, Culture, Arts, Gaeltacht, Sport and Media	0
National Transport Authority	0
Social Protection	726,167
Defence	128,000
Education	0
Library Council	0
Arts Council	145,000
Transport	1,082,432
Justice	0
Agriculture, Food and the Marine	5,000
Enterprise, Trade and Employment	2,341,892
Rural and Community Development	5,236,096
Environment, Climate and Communications	1,370,239
Food Safety Authority of Ireland	0
Other	3,159,933
	47,710,834
Total Grants & Subsidies	131,285,981

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

HOUSING AND BUILDING					
Code	Expenditure by Service and Sub-Service	2025		2024	
		Adopted by Council	Estimated by Chief Executive/Mayor	Adopted by Council	Estimated Outturn
		€	€	€	€
A0101	Maintenance of LA Housing Units	9,324,985	9,324,985	9,176,284	9,533,122
A0102	Maintenance of Traveller Accommodation Units	206,299	206,299	200,290	200,290
A0103	Traveller Accommodation Management	890,464	890,464	826,112	802,549
A0104	Estate Maintenance	0	0	0	0
A0199	Service Support Costs	3,506,050	3,506,050	3,092,368	3,145,896
Maintenance/Improvement of LA Housing		13,927,798	13,927,798	13,295,054	13,681,857
A0201	Assessment of Housing Needs, Allocs. & Trans.	861,954	861,954	752,578	801,154
A0299	Service Support Costs	630,536	630,536	566,789	570,484
Housing Assessment, Allocation and Transfer		1,492,490	1,492,490	1,319,367	1,371,638
A0301	Debt Management & Rent Assessment	947,772	947,772	900,315	903,769
A0399	Service Support Costs	720,750	720,750	650,956	655,944
Housing Rent and Tenant Purchase Administration		1,668,522	1,668,522	1,551,271	1,559,713
A0401	Housing Estate Management	288,704	288,704	295,329	272,115
A0402	Tenancy Management	579,109	579,109	541,633	508,513
A0403	Social and Community Housing Service	6,000	6,000	6,000	6,000
A0499	Service Support Costs	246,544	246,544	221,463	222,891
Housing Community Development Support		1,120,357	1,120,357	1,064,425	1,009,519
A0501	Homeless Grants Other Bodies	1,037,108	1,037,108	900,000	1,037,108
A0502	Homeless Service	747,904	747,904	394,570	646,510
A0599	Service Support Costs	241,065	241,065	211,517	171,193
Administration of Homeless Service		2,026,077	2,026,077	1,506,087	1,854,811
A0601	Technical and Administrative Support	829,794	829,794	680,710	704,933
A0602	Loan Charges	1,216,000	1,216,000	1,300,000	1,300,000
A0699	Service Support Costs	572,339	572,339	513,370	516,142
Support to Housing Capital Prog.		2,618,133	2,618,133	2,494,080	2,521,075
A0701	RAS Operations	7,420,969	7,420,969	6,529,204	7,110,708
A0702	Long Term Leasing	2,800,924	2,800,924	2,596,143	2,795,979
A0703	Payment & Availability	12,043,000	12,043,000	11,848,000	12,148,812
A0704	Affordable Leases	50,000	50,000	50,000	50,000
A0799	Service Support Costs	448,776	448,776	415,034	415,491
RAS and Leasing Programme		22,763,669	22,763,669	21,438,381	22,520,990

HOUSING AND BUILDING					
Code	Expenditure by Service and Sub-Service	2025		2024	
		Adopted by Council	Estimated by Chief Executive/Mayor	Adopted by Council	Estimated Outturn
		€	€	€	€
A0801	Loan Interest and Other Charges	569,001	569,001	613,468	603,144
A0802	Debt Management Housing Loans	153,778	153,778	136,953	137,260
A0899	Service Support Costs	183,394	183,394	167,487	168,435
	Housing Loans	906,173	906,173	917,908	908,839
A0901	Housing Adaptation Grant Scheme	2,134,148	2,134,148	1,300,545	2,134,148
A0902	Loan Charges DPG/ERG	0	0	0	0
A0903	Essential Repair Grants	1,400,000	1,400,000	750,000	1,400,000
A0904	Other Housing Grant Payments	2,660,000	2,660,000	60,000	2,660,000
A0905	Mobility Aids Housing Grants	80,000	80,000	150,000	80,000
A0999	Service Support Costs	920,213	920,213	918,090	821,099
	Housing Grants	7,194,361	7,194,361	3,178,635	7,095,247
A1101	Agency & Recoupable Service	0	0	0	0
A1199	Service Support Costs	0	0	0	0
	Agency & Recoupable Services	0	0	0	0
A1201	HAP Operations	764,288	764,288	733,848	718,532
A1299	Service Support Costs	346,344	346,344	312,547	313,404
	HAP Programme	1,110,632	1,110,632	1,046,395	1,031,936
	Service Division Total	54,828,212	54,828,212	47,811,603	53,555,625

HOUSING AND BUILDING				
	2025		2024	
Income by Source	Adopted by Council	Estimated by Chief Executive/Mayor	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants & Subsidies				
Housing, Local Government and Heritage	31,290,785	31,290,785	25,689,879	31,113,558
Other	252,228	252,228	232,695	252,228
Total Grants & Subsidies (a)	31,543,013	31,543,013	25,922,574	31,365,786
Goods and Services				
Rents from houses	19,760,136	19,760,136	19,282,500	19,456,222
Housing Loans Interest & Charges	560,800	560,800	567,000	617,330
Superannuation	223,229	223,229	218,841	223,092
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	1,132,580	1,132,580	1,113,250	1,124,875
Total Goods and Services (b)	21,676,745	21,676,745	21,181,591	21,421,519
Total Income c=(a+b)	53,219,758	53,219,758	47,104,165	52,787,305

ROAD TRANSPORT & SAFETY					
Code	Expenditure by Service and Sub-Service	2025		2024	
		Adopted by Council	Estimated by Chief Executive/Mayor	Adopted by Council	Estimated Outturn
		€	€	€	€
B0101	NP - Surface Dressing	0	0	0	0
B0102	NP – Pavement Overlay/Reconstruction	0	0	0	0
B0103	NP – Winter Maintenance	105,066	105,066	129,500	105,066
B0104	NP – Bridge Maintenance (Eirspan)	0	0	0	0
B0105	NP - General Maintenance	399,784	399,784	460,052	399,784
B0106	NP – General Improvements Works	0	0	0	0
B0199	Service Support Costs	374,552	374,552	342,795	344,516
National Primary Road – Maintenance and Improvement		879,402	879,402	932,347	849,366
B0201	NS - Surface Dressing	0	0	0	0
B0202	NS - Overlay/Reconstruction	0	0	0	0
B0203	NS - Overlay/Reconstruction – Urban	0	0	0	0
B0204	NS - Winter Maintenance	121,292	121,292	149,500	121,292
B0205	NS – Bridge Maintenance (Eirspan)	0	0	0	0
B0206	NS - General Maintenance	855,579	855,579	563,763	855,579
B0207	NS – General Improvement Works	0	0	0	0
B0299	Service Support Costs	630,439	630,439	583,884	586,070
National Secondary Road – Maintenance and Improvement		1,607,310	1,607,310	1,297,147	1,562,941
B0301	Regional Roads Surface Dressing	1,621,477	1,621,477	1,559,825	1,621,477
B0302	Reg Rd Surface Rest/Road Reconstruction/Overlay	4,280,428	4,280,428	4,280,428	4,673,834
B0303	Regional Road Winter Maintenance	0	0	0	0
B0304	Regional Road Bridge Maintenance	380,000	380,000	681,000	380,000
B0305	Regional Road General Maintenance Works	6,354,872	6,354,872	6,498,459	6,916,482
B0306	Regional Road General Improvement Works	810,000	810,000	1,096,000	490,000
B0399	Service Support Costs	2,735,172	2,735,172	2,477,411	2,504,477
Regional Road – Improvement and Maintenance		16,181,949	16,181,949	16,593,123	16,586,270
B0401	Local Road Surface Dressing	3,616,523	3,616,523	3,588,175	3,616,523
B0402	Local Rd Surface Rest/Road Reconstruction/Overlay	13,719,572	13,719,572	13,719,572	14,821,166
B0403	Local Roads Winter Maintenance	0	0	0	0
B0404	Local Roads Bridge Maintenance	0	0	0	0
B0405	Local Roads General Maintenance Works	5,636,079	5,636,079	5,641,143	5,598,256
B0406	Local Roads General Improvement Works	4,672,330	4,672,330	5,003,554	5,784,290
B0499	Service Support Costs	5,118,553	5,118,553	4,681,448	4,673,403
Local Road - Maintenance and Improvement		32,763,057	32,763,057	32,633,892	34,493,638
B0501	Public Lighting Operating Costs	2,846,849	2,846,849	2,314,590	2,268,849
B0502	Public Lighting Improvement	0	0	0	0
B0599	Service Support Costs	198,485	198,485	187,764	176,089
Public Lighting		3,045,334	3,045,334	2,502,354	2,444,938

ROAD TRANSPORT & SAFETY					
Code	Expenditure by Service and Sub-Service	2025		2024	
		Adopted by Council	Estimated by Chief Executive/Mayor	Adopted by Council	Estimated Outturn
		€	€	€	€
B0601	Traffic Management	0	0	0	0
B0602	Traffic Maintenance	0	0	0	0
B0603	Traffic Improvement Measures	33,300	33,300	24,055	109,845
B0699	Service Support Costs	124,903	124,903	117,117	117,526
Traffic Management Improvement		158,203	158,203	141,172	227,371
B0701	Low Cost Remedial Measures	600,000	600,000	623,755	800,000
B0702	Other Engineering Improvements	0	0	0	0
B0799	Service Support Costs	48,525	48,525	44,447	44,956
Road Safety Engineering Improvements		648,525	648,525	668,202	844,956
B0801	School Wardens	85,985	85,985	83,558	83,558
B0802	Publicity and Promotion Road Safety	21,000	21,000	20,000	20,000
B0899	Service Support Costs	31,795	31,795	29,044	29,483
Road Safety Promotion/Education		138,780	138,780	132,602	133,041
B0901	Maintenance and Management of Car Parks	604,908	604,908	650,151	611,994
B0902	Operation of Street Parking	280,254	280,254	280,254	293,668
B0903	Parking Enforcement	742,244	742,244	725,146	739,781
B0999	Service Support Costs	784,194	784,194	735,615	734,728
Car Parking		2,411,600	2,411,600	2,391,166	2,380,171
B1001	Administration of Roads Capital Programme	509,206	509,206	479,036	435,819
B1099	Service Support Costs	2,329,149	2,329,149	2,355,721	2,358,540
Support to Roads Capital Programme		2,838,355	2,838,355	2,834,757	2,794,359
B1101	Agency & Recoupable Service	512,222	512,222	487,238	486,725
B1199	Service Support Costs	25,000	25,000	25,000	25,000
Agency & Recoupable Services		537,222	537,222	512,238	511,725
Service Division Total		61,209,737	61,209,737	60,639,000	62,828,776

ROAD TRANSPORT & SAFETY				
	2025		2024	
Income by Source	Adopted by Council	Estimated by Chief Executive/Mayor	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Housing, Local Government and Heritage	0	0	0	0
TII Transport Infrastructure Ireland	33,516,075	33,516,075	34,282,422	35,533,120
Tourism, Culture, Arts, Gaeltacht, Sport and Media	0	0	0	0
National Transport Authority	0	0	0	0
Transport	1,073,000	1,073,000	1,192,000	1,073,000
Rural and Community Development	1,125,827	1,125,827	1,000,000	1,622,287
Other	31,615	31,615	77,400	31,615
Total Grants & Subsidies (a)	35,746,517	35,746,517	36,551,822	38,260,022
Goods and Services				
Parking Fines & Charges	3,160,240	3,160,240	3,115,400	3,051,225
Superannuation	422,076	422,076	413,779	421,816
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	1,309,700	1,309,700	1,617,400	2,123,719
Total Goods and Services (b)	4,892,016	4,892,016	5,146,579	5,596,760
Total Income c=(a+b)	40,638,533	40,638,533	41,698,401	43,856,782

WATER SERVICES					
Code	Expenditure by Service and Sub-Service	2025		2024	
		Adopted by Council	Estimated by Chief Executive/Mayor	Adopted by Council	Estimated Outturn
		€	€	€	€
C0101	Water Plants & Networks	5,621,588	5,621,588	6,179,786	5,871,191
C0199	Service Support Costs	487,586	487,586	706,835	589,676
	Water Supply	6,109,174	6,109,174	6,886,621	6,460,867
C0201	Waste Plants and Networks	1,475,540	1,475,540	1,407,027	1,512,089
C0299	Service Support Costs	310,036	310,036	472,911	424,215
	Waste Water Treatment	1,785,576	1,785,576	1,879,938	1,936,304
C0301	Debt Management Water and Waste Water	0	0	0	0
C0399	Service Support Costs	0	0	0	0
	Collection of Water and Waste Water Charges	0	0	0	0
C0401	Operation and Maintenance of Public Conveniences	337,772	337,772	328,553	328,920
C0499	Service Support Costs	35,141	35,141	32,269	32,530
	Public Conveniences	372,913	372,913	360,822	361,450
C0501	Grants for Individual Installations	360,000	360,000	360,000	350,000
C0502	Grants for Water Group Schemes	0	0	0	0
C0503	Grants for Waste Water Group Schemes	0	0	0	0
C0504	Group Water Scheme Subsidies	640,000	640,000	640,000	624,000
C0599	Service Support Costs	441,026	441,026	406,717	410,184
	Admin of Group and Private Installations	1,441,026	1,441,026	1,406,717	1,384,184
C0601	Technical Design and Supervision	284,485	284,485	443,574	302,403
C0699	Service Support Costs	0	0	15,000	6,612
	Support to Water Capital Programme	284,485	284,485	458,574	309,015
C0701	Agency & Recoupable Service	119,286	119,286	111,057	117,723
C0799	Service Support Costs	0	0	0	0
	Agency & Recoupable Services	119,286	119,286	111,057	117,723
C0801	Local Authority Water Services	270,717	270,717	545,400	195,644
C0802	Local Authority Sanitary Services	30,000	30,000	40,000	30,000
C0899	Service Support Costs	3,241,361	3,241,361	3,241,361	3,259,774
	Local Authority Water and Sanitary Services	3,542,078	3,542,078	3,826,761	3,485,418
	Service Division Total	13,654,538	13,654,538	14,930,490	14,054,961

WATER SERVICES				
	2025		2024	
Income by Source	Adopted by Council	Estimated by Chief Executive/Mayor	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Housing, Local Government and Heritage	4,222,833	4,222,833	4,393,033	4,362,677
Other	39,000	39,000	39,000	39,000
Total Grants & Subsidies (a)	4,261,833	4,261,833	4,432,033	4,401,677
Goods and Services				
Uisce Éireann	8,554,439	8,554,439	9,701,590	8,823,910
Superannuation	190,099	190,099	189,966	193,656
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	42,550	42,550	42,550	44,550
Total Goods and Services (b)	8,787,088	8,787,088	9,934,106	9,062,116
Total Income c=(a+b)	13,048,921	13,048,921	14,366,139	13,463,793

DEVELOPMENT MANAGEMENT					
Code	Expenditure by Service and Sub-Service	2025		2024	
		Adopted by Council	Estimated by Chief Executive/Mayor	Adopted by Council	Estimated Outturn
		€	€	€	€
D0101	Statutory Plans and Policy	1,027,427	1,027,427	1,092,592	992,684
D0199	Service Support Costs	415,945	415,945	373,710	376,357
	Forward Planning	1,443,372	1,443,372	1,466,302	1,369,041
D0201	Planning Control	1,521,166	1,521,166	1,433,070	1,369,578
D0299	Service Support Costs	982,449	982,449	892,965	897,553
	Development Management	2,503,615	2,503,615	2,326,035	2,267,131
D0301	Enforcement Costs	929,234	929,234	883,350	863,994
D0399	Service Support Costs	443,339	443,339	400,175	402,505
	Enforcement	1,372,573	1,372,573	1,283,525	1,266,499
D0401	Industrial Sites Operations	0	0	0	0
D0403	Management of & Contribs to Other Commercial Facs	0	0	0	33,400
D0404	General Development Promotion Work	55,000	55,000	55,000	55,000
D0499	Service Support Costs	2,340	2,340	2,198	2,150
	Industrial and Commercial Facilities	57,340	57,340	57,198	90,550
D0501	Tourism Promotion	547,550	547,550	546,200	579,320
D0502	Tourist Facilities Operations	0	0	0	0
D0599	Service Support Costs	364,702	364,702	445,357	397,672
	Tourism Development and Promotion	912,252	912,252	991,557	976,992
D0601	General Community & Enterprise Expenses	2,517,165	2,517,165	1,346,974	1,965,554
D0602	RAPID Costs	36,000	36,000	36,000	31,000
D0603	Social Inclusion	3,889,202	3,889,202	4,681,081	3,916,477
D0699	Service Support Costs	399,103	399,103	360,972	362,917
	Community and Enterprise Function	6,841,470	6,841,470	6,425,027	6,275,948
D0701	Unfinished Housing Estates	566,291	566,291	491,051	450,115
D0799	Service Support Costs	193,476	193,476	173,559	174,629
	Unfinished Housing Estates	759,767	759,767	664,610	624,744

DEVELOPMENT MANAGEMENT					
Code	Expenditure by Service and Sub-Service	2025		2024	
		Adopted by Council	Estimated by Chief Executive/Mayor	Adopted by Council	Estimated Outturn
		€	€	€	€
D0801	Building Control Inspection Costs	0	0	0	0
D0802	Building Control Enforcement Costs	0	0	0	0
D0899	Service Support Costs	246,439	246,439	240,108	218,133
Building Control		246,439	246,439	240,108	218,133
D0901	Urban and Village Renewal	0	0	0	0
D0902	EU Projects	0	0	0	0
D0903	Town Twinning	21,000	21,000	21,000	21,000
D0904	European Office	0	0	0	0
D0905	Economic Development & Promotion	4,806,770	4,406,770	4,480,389	11,507,506
D0906	Local Enterprise Office	2,421,892	2,421,892	2,235,400	2,126,914
D0999	Service Support Costs	1,113,584	1,113,584	905,112	967,269
Economic Development and Promotion		8,363,246	7,963,246	7,641,901	14,622,689
D1001	Property Management Costs	1,039,105	1,039,105	914,634	881,323
D1099	Service Support Costs	112,831	112,831	101,556	102,121
Property Management		1,151,936	1,151,936	1,016,190	983,444
D1101	Heritage Services	668,182	668,182	698,494	664,046
D1102	Conservation Services	87,414	87,414	63,504	51,418
D1103	Conservation Grants	474,281	474,281	375,000	474,281
D1199	Service Support Costs	94,994	94,994	87,456	87,783
Heritage and Conservation Services		1,324,871	1,324,871	1,224,454	1,277,528
D1201	Agency & Recoupable Service	20,000	20,000	20,000	20,000
D1299	Service Support Costs	0	0	0	0
Agency & Recoupable Services		20,000	20,000	20,000	20,000
Service Division Total		24,996,881	24,596,881	23,356,907	29,992,699

DEVELOPMENT MANAGEMENT				
	2025		2024	
Income by Source	Adopted by Council	Estimated by Chief Executive/Mayor	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Housing, Local Government and Heritage	1,125,367	1,125,367	800,467	773,124
Tourism, Culture, Arts, Gaeltacht, Sport and Media	0	0	0	0
Enterprise, Trade and Employment	2,341,892	2,341,892	2,155,400	9,384,803
Rural and Community Development	4,110,269	4,110,269	2,464,095	3,124,273
Other	1,489,368	1,489,368	3,264,502	2,402,032
Total Grants & Subsidies (a)	9,066,896	9,066,896	8,684,464	15,684,232
Goods and Services				
Planning Fees	740,000	740,000	747,000	682,000
Superannuation	147,572	147,572	144,672	147,482
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	150,000	150,000	120,000	120,000
Other income	1,329,500	1,329,500	1,335,000	1,273,259
Total Goods and Services (b)	2,367,072	2,367,072	2,346,672	2,222,741
Total Income c=(a+b)	11,433,968	11,433,968	11,031,136	17,906,973

ENVIRONMENTAL SERVICES					
Code	Expenditure by Service and Sub-Service	2025		2024	
		Adopted by Council	Estimated by Chief Executive/Mayor	Adopted by Council	Estimated Outturn
		€	€	€	€
E0101	Landfill Operations	3,425,393	3,425,393	2,874,993	2,902,693
E0102	Contribution to other LA's - Landfill Facilities	0	0	0	0
E0103	Landfill Aftercare Costs.	58,000	58,000	41,000	76,400
E0199	Service Support Costs	818,068	818,068	833,533	804,682
	Landfill Operation and Aftercare	4,301,461	4,301,461	3,749,526	3,783,775
E0201	Recycling Facilities Operations	1,940,000	1,940,000	1,796,300	1,918,358
E0202	Bring Centres Operations	116,000	116,000	110,000	116,000
E0204	Other Recycling Services	0	0	0	0
E0299	Service Support Costs	381,767	381,767	341,815	338,121
	Recovery & Recycling Facilities Operations	2,437,767	2,437,767	2,248,115	2,372,479
E0301	Waste to Energy Facilities Operations	0	0	0	0
E0399	Service Support Costs	0	0	0	0
	Waste to Energy Facilities Operations	0	0	0	0
E0401	Recycling Waste Collection Services	0	0	0	0
E0402	Organic Waste Collection Services	0	0	0	0
E0403	Residual Waste Collection Services	0	0	0	0
E0404	Commercial Waste Collection Services	0	0	0	0
E0406	Contribution to Waste Collection Services	0	0	0	0
E0407	Other Costs Waste Collection	12,000	12,000	12,000	12,000
E0499	Service Support Costs	1,351	1,351	1,269	1,242
	Provision of Waste to Collection Services	13,351	13,351	13,269	13,242
E0501	Litter Warden Service	608,550	608,550	613,600	598,600
E0502	Litter Control Initiatives	348,424	348,424	348,139	349,139
E0503	Environmental Awareness Services	45,000	45,000	45,000	45,000
E0599	Service Support Costs	524,375	524,375	476,502	477,949
	Litter Management	1,526,349	1,526,349	1,483,241	1,470,688
E0601	Operation of Street Cleaning Service	2,048,849	2,048,849	2,020,417	2,020,414
E0602	Provision and Improvement of Litter Bins	0	0	0	0
E0699	Service Support Costs	358,922	358,922	328,472	332,621
	Street Cleaning	2,407,771	2,407,771	2,348,889	2,353,035
E0701	Monitoring of Waste Regs (incl Private Landfills)	294,139	294,139	258,052	183,386
E0702	Enforcement of Waste Regulations	70,000	70,000	37,000	50,000
E0799	Service Support Costs	302,500	302,500	271,803	273,538
	Waste Regulations, Monitoring and Enforcement	666,639	666,639	566,855	506,924

ENVIRONMENTAL SERVICES					
Code	Expenditure by Service and Sub-Service	2025		2024	
		Adopted by Council	Estimated by Chief Executive/Mayor	Adopted by Council	Estimated Outturn
		€	€	€	€
E0801	Waste Management Plan	347,349	347,349	307,914	231,288
E0802	Contrib to Other Bodies Waste Management Planning	62,186	62,186	60,995	60,451
E0899	Service Support Costs	69,840	69,840	63,055	63,500
	Waste Management Planning	479,375	479,375	431,964	355,239
E0901	Maintenance of Burial Grounds	1,263,586	1,263,586	1,209,230	1,255,030
E0999	Service Support Costs	688,469	688,469	602,857	614,917
	Maintenance and Upkeep of Burial Grounds	1,952,055	1,952,055	1,812,087	1,869,947
E1001	Operation Costs Civil Defence	296,535	296,535	358,413	276,872
E1002	Dangerous Buildings	11,000	11,000	11,000	11,000
E1003	Emergency Planning	23,448	23,448	23,448	23,448
E1004	Derelict Sites	314,617	314,617	148,516	180,444
E1005	Water Safety Operation	71,711	71,711	61,833	59,132
E1099	Service Support Costs	215,953	215,953	195,032	195,866
	Safety of Structures and Places	933,264	933,264	798,242	746,762
E1101	Operation of Fire Brigade Service	8,181,386	8,181,386	7,360,492	7,257,629
E1103	Fire Services Training	1,223,822	1,223,822	993,314	1,168,596
E1104	Operation of Ambulance Service	0	0	0	0
E1199	Service Support Costs	2,572,083	2,572,083	2,435,514	2,442,115
	Operation of Fire Service	11,977,291	11,977,291	10,789,320	10,868,340
E1201	Fire Safety Control Cert Costs	0	0	0	0
E1202	Fire Prevention and Education	47,061	47,061	47,061	47,061
E1203	Inspection/Monitoring of Commercial Facilities	0	0	0	0
E1299	Service Support Costs	621,281	621,281	582,032	557,364
	Fire Prevention	668,342	668,342	629,093	604,425
E1301	Water Quality Management	892,868	892,868	527,739	750,541
E1302	Licensing and Monitoring of Air and Noise Quality	0	0	0	0
E1399	Service Support Costs	196,802	196,802	177,050	178,140
	Water Quality, Air and Noise Pollution	1,089,670	1,089,670	704,789	928,681
E1401	Agency & Recoupable Service	27,850,470	27,850,470	24,996,160	13,650,728
E1499	Service Support Costs	878,341	878,341	797,346	812,549
	Agency & Recoupable Services	28,728,811	28,728,811	25,793,506	14,463,277
E1501	Climate Change and Flooding	1,347,339	1,547,339	1,104,259	810,996
E1599	Service Support Costs	0	0	0	0
	Climate Change and Flooding	1,347,339	1,547,339	1,104,259	810,996
	Service Division Total	58,529,485	58,729,485	52,473,155	41,147,810

ENVIRONMENTAL SERVICES				
	2025		2024	
Income by Source	Adopted by Council	Estimated by Chief Executive/Mayor	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Housing, Local Government and Heritage	30,291,827	30,291,827	26,181,035	14,997,531
Social Protection	0	0	0	0
Defence	128,000	128,000	142,000	128,000
Environment, Climate and Communications	1,370,239	1,370,239	1,244,759	1,035,746
Other	462,000	462,000	591,000	478,666
Total Grants & Subsidies (a)	32,252,066	32,252,066	28,158,794	16,639,943
Goods and Services				
Domestic Refuse Charges	0	0	0	0
Commercial Refuse Charges	0	0	0	0
Landfill Charges	3,564,000	3,564,000	2,893,900	3,048,366
Fire Charges	369,000	369,000	336,000	339,000
Superannuation	253,802	253,802	248,814	253,646
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	110,644	110,644	14,000	25,284
Other income	785,600	785,600	968,100	796,172
Total Goods and Services (b)	5,083,046	5,083,046	4,460,814	4,462,468
Total Income c=(a+b)	37,335,112	37,335,112	32,619,608	21,102,411

RECREATION & AMENITY					
Code	Expenditure by Service and Sub-Service	2025		2024	
		Adopted by Council	Estimated by Chief Executive/Mayor	Adopted by Council	Estimated Outturn
		€	€	€	€
F0101	Leisure Facilities Operations	2,309,080	2,309,080	2,233,250	2,233,250
F0103	Contribution to External Bodies Leisure Facilities	557,500	557,500	495,900	495,900
F0199	Service Support Costs	556,452	556,452	514,581	519,026
	Leisure Facilities Operations	3,423,032	3,423,032	3,243,731	3,248,176
F0201	Library Service Operations	3,813,840	3,813,840	3,682,552	3,669,357
F0202	Archive Service	106,615	106,615	82,291	85,737
F0204	Purchase of Books, CD's etc.	300,000	300,000	280,000	280,000
F0205	Contributions to Library Organisations	0	0	0	0
F0299	Service Support Costs	1,631,046	1,631,046	1,466,907	1,475,013
	Operation of Library and Archival Service	5,851,501	5,851,501	5,511,750	5,510,107
F0301	Parks, Pitches & Open Spaces	2,839,436	2,839,436	2,755,302	2,771,016
F0302	Playgrounds	105,935	105,935	105,935	105,935
F0303	Beaches	0	0	0	0
F0399	Service Support Costs	671,992	671,992	595,237	602,653
	Outdoor Leisure Areas Operations	3,617,363	3,617,363	3,456,474	3,479,604
F0401	Community Grants	121,800	121,800	116,000	116,000
F0402	Operation of Sports Hall/Stadium	0	0	0	0
F0403	Community Facilities	0	0	0	0
F0404	Recreational Development	758,153	758,153	546,742	779,630
F0499	Service Support Costs	246,459	246,459	229,688	222,658
	Community Sport and Recreational Development	1,126,412	1,126,412	892,430	1,118,288
F0501	Administration of the Arts Programme	487,946	487,946	477,101	551,363
F0502	Contributions to other Bodies Arts Programme	761,296	761,296	685,496	685,496
F0503	Museums Operations	547,198	547,198	490,157	525,048
F0504	Heritage/Interpretive Facilities Operations	52,500	52,500	47,500	47,500
F0505	Festivals & Concerts	18,600	18,600	18,600	43,655
F0599	Service Support Costs	287,758	287,758	259,367	261,186
	Operation of Arts Programme	2,155,298	2,155,298	1,978,221	2,114,248
F0601	Agency & Recoupable Service	726,167	726,167	726,167	726,167
F0699	Service Support Costs	34,989	34,989	32,427	32,291
	Agency & Recoupable Services	761,156	761,156	758,594	758,458
	Service Division Total	16,934,762	16,934,762	15,841,200	16,228,881

RECREATION & AMENITY				
Income by Source	2025		2024	
	Adopted by Council	Estimated by Chief Executive/Mayor	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Housing, Local Government and Heritage	0	0	0	0
Education	0	0	0	0
Tourism, Culture, Arts, Gaeltacht, Sport and Media	0	0	0	0
Social Protection	726,167	726,167	726,167	726,167
Library Council	0	0	0	0
Arts Council	145,000	145,000	154,442	210,581
Transport	9,432	9,432	0	9,432
Rural and Community Development	0	0	0	0
Other	659,872	659,872	457,000	711,000
Total Grants & Subsidies (a)	1,540,471	1,540,471	1,337,609	1,657,180
Goods and Services				
Recreation/Amenity/Culture	1,017,500	1,017,500	1,017,500	1,017,717
Superannuation	176,884	176,884	173,408	176,776
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	193,410	193,410	140,410	186,916
Total Goods and Services (b)	1,387,794	1,387,794	1,331,318	1,381,409
Total Income c=(a+b)	2,928,265	2,928,265	2,668,927	3,038,589

AGRICULTURE, FOOD AND THE MARINE					
Code	Expenditure by Service and Sub-Service	2025		2024	
		Adopted by Council	Estimated by Chief Executive/Mayor	Adopted by Council	Estimated Outturn
		€	€	€	€
G0101	Maintenance of Land Drainage Areas	238,729	238,729	175,536	221,535
G0102	Contributions to Joint Drainage Bodies	0	0	0	0
G0103	Payment of Agricultural Pensions	31,000	31,000	29,800	29,700
G0199	Service Support Costs	8,012	8,012	7,377	7,410
Land Drainage Costs		277,741	277,741	212,713	258,645
G0201	Operation of Piers	0	0	0	0
G0203	Operation of Harbours	0	0	0	0
G0299	Service Support Costs	0	0	0	0
Operation and Maintenance of Piers and Harbours		0	0	0	0
G0301	General Maintenance - Coastal Regions	0	0	0	0
G0302	Planned Protection of Coastal Regions	0	0	0	0
G0399	Service Support Costs	0	0	0	0
Coastal Protection		0	0	0	0
G0401	Provision of Veterinary Service	0	0	0	0
G0402	Inspection of Abattoirs etc	0	0	312,951	312,951
G0403	Food Safety	0	0	0	0
G0404	Operation of Dog Warden Service	258,942	258,942	228,180	317,882
G0405	Other Animal Welfare Services (incl Horse Control)	211,608	211,608	129,728	127,628
G0499	Service Support Costs	336,392	336,392	305,127	306,891
Veterinary Service		806,942	806,942	975,986	1,065,352
G0501	Payment of Higher Education Grants	0	0	0	0
G0502	Administration Higher Education Grants	0	0	0	0
G0505	Contribution to Education & Training Board	0	0	0	0
G0506	Other Educational Services	0	0	0	0
G0507	School Meals	9,250	9,250	7,750	8,540
G0599	Service Support Costs	30,572	30,572	28,013	27,812
Educational Support Services		39,822	39,822	35,763	36,352
G0601	Agency & Recoupable Service	0	0	788,258	673,500
G0699	Service Support Costs	0	0	0	0
Agency & Recoupable Services		0	0	788,258	673,500
Service Division Total		1,124,505	1,124,505	2,012,720	2,033,849

AGRICULTURE, FOOD AND THE MARINE				
	2025		2024	
Income by Source	Adopted by Council	Estimated by Chief Executive/Mayor	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants				
Housing, Local Government and Heritage	0	0	0	0
Tourism, Culture, Arts, Gaeltacht, Sport and Media	0	0	0	0
Education	0	0	788,258	673,500
Transport	0	0	0	0
Food Safety Authority of Ireland	0	0	302,951	302,951
Agriculture, Food and the Marine	5,000	5,000	5,000	3,500
Other	73,250	73,250	22,500	139,004
Total Grants & Subsidies (a)	78,250	78,250	1,118,709	1,118,955
Goods and Services				
Superannuation	17,996	17,996	17,642	17,985
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	179,000	179,000	191,500	183,300
Total Goods and Services (b)	196,996	196,996	209,142	201,285
Total Income c=(a+b)	275,246	275,246	1,327,851	1,320,240

MISCELLANEOUS SERVICES					
Code	Expenditure by Service and Sub-Service	2025		2024	
		Adopted by Council	Estimated by Chief Executive/Mayor	Adopted by Council	Estimated Outturn
		€	€	€	€
H0101	Maintenance of Machinery Service	0	0	0	0
H0102	Plant and Machinery Operations	(725,000)	(725,000)	(725,000)	(725,000)
H0199	Service Support Costs	954,351	954,351	869,444	880,868
Profit/Loss Machinery Account		229,351	229,351	144,444	155,868
H0201	Purchase of Materials, Stores	0	0	0	0
H0202	Administrative Costs Stores	104,117	104,117	98,690	84,898
H0203	Upkeep of Buildings, Stores	89,500	89,500	87,800	89,100
H0299	Service Support Costs	88,638	88,638	80,809	81,749
Profit/Loss Stores Account		282,255	282,255	267,299	255,747
H0301	Administration of Rates Office	587,870	587,870	607,539	604,065
H0302	Debt Management Service Rates	379,908	379,908	304,388	306,694
H0303	Refunds and Irrecoverable Rates	4,583,165	4,583,165	6,052,494	6,055,746
H0399	Service Support Costs	721,994	721,994	653,133	656,799
Administration of Rates		6,272,937	6,272,937	7,617,554	7,623,304
H0401	Register of Elector Costs	109,121	109,121	98,865	110,310
H0402	Local Election Costs	319,000	319,000	135,000	152,000
H0499	Service Support Costs	46,644	46,644	42,384	42,496
Franchise Costs		474,765	474,765	276,249	304,806
H0501	Coroner Fees and Expenses	335,000	335,000	320,000	339,358
H0502	Operation of Morgue	0	0	0	0
H0599	Service Support Costs	6,354	6,354	5,968	5,838
Operation and Morgue and Coroner Expenses		341,354	341,354	325,968	345,196
H0601	Weighbridge Operations	0	0	0	0
H0699	Service Support Costs	0	0	0	0
Weighbridges		0	0	0	0

MISCELLANEOUS SERVICES					
Code	Expenditure by Service and Sub-Service	2025		2024	
		Adopted by Council	Estimated by Chief Executive/Mayor	Adopted by Council	Estimated Outturn
		€	€	€	€
H0701	Operation of Markets	0	0	0	0
H0702	Casual Trading Areas	15,628	15,628	15,389	15,396
H0799	Service Support Costs	14,407	14,407	13,268	13,134
	Operation of Markets and Casual Trading	30,035	30,035	28,657	28,530
H0801	Malicious Damage	2,000	2,000	2,000	68,196
H0899	Service Support Costs	0	0	0	0
	Malicious Damage	2,000	2,000	2,000	68,196
H0901	Representational Payments	1,240,426	1,240,426	1,158,960	1,142,695
H0902	Chair/Vice Chair Allowances	82,000	82,000	82,000	82,000
H0903	Annual Allowances LA Members	420,000	420,000	420,000	420,000
H0904	Expenses LA Members	267,000	267,000	267,000	193,860
H0905	Other Expenses	190,500	190,500	190,500	184,500
H0906	Conferences Abroad	20,000	20,000	20,000	5,000
H0907	Retirement Gratuities	120,000	120,000	120,000	120,000
H0908	Contribution to Members Associations	27,750	27,750	23,080	26,655
H0909	General Municipal Allocation	1,361,283	1,361,283	953,680	953,680
H0999	Service Support Costs	831,235	831,235	760,800	766,886
	Local Representation/Civic Leadership	4,560,194	4,560,194	3,996,020	3,895,276
H1001	Motor Taxation Operation	1,125,355	1,125,355	1,068,431	1,005,611
H1099	Service Support Costs	861,812	861,812	775,210	778,880
	Motor Taxation	1,987,167	1,987,167	1,843,641	1,784,491
H1101	Agency & Recoupable Service	2,081,290	2,281,290	1,681,970	1,919,602
H1102	NPPR	131,881	131,881	148,369	118,578
H1199	Service Support Costs	1,169,389	1,169,389	756,640	755,726
	Agency & Recoupable Services	3,382,560	3,582,560	2,586,979	2,793,906
	Service Division Total	17,562,618	17,762,618	17,088,811	17,255,320

MISCELLANEOUS SERVICES				
	2025		2024	
Income by Source	Adopted by Council	Estimated by Chief Executive/Mayor	Adopted by Council	Estimated Outturn
	€	€	€	€
Government Grants		0		
Housing, Local Government and Heritage	16,644,335	16,644,335	13,079,209	13,088,001
Agriculture, Food and the Marine	0	0	0	0
Social Protection	0	0	0	0
Justice	0	0	0	0
Other	152,600	152,600	126,500	146,900
Total Grants & Subsidies (a)	16,796,935	16,796,935	13,205,709	13,234,901
Goods and Services				
Superannuation	196,342	196,342	188,879	192,548
Agency Services & Repayable Works	124,901	124,901	159,130	147,775
Local Authority Contributions	1,859,143	1,859,143	1,716,053	1,911,128
NPPR	8,245	8,245	25,000	100,000
Other income	2,892,238	2,892,238	2,892,175	2,884,767
Total Goods and Services (b)	5,080,869	5,080,869	4,981,237	5,236,218
Total Income c=(a+b)	21,877,804	21,877,804	18,186,946	18,471,119

APPENDIX 1**Summary of Central Management Charge**

	2025 €
Area Office Overhead	0
Corporate Affairs Overhead	2,916,296
Corporate Buildings Overhead	3,935,067
Finance Function Overhead	2,151,945
Human Resource Function	2,693,811
IT Services	4,731,540
Print/Post Room Service Overhead Allocation	464,093
Pension & Lump Sum Overhead	14,160,000
Total Expenditure Allocated to Services	31,052,752

APPENDIX 2

Summary of Local Property Tax Allocation

			2025 €
**Discretionary Local Property Tax - Revenue Budget (Table A)			29,139,885
Local Property Tax Self Funding - Revenue Budget			
	Housing & Building	0	
	Road Transport & Safety	0	
Total Local Property Tax - Revenue Budget			0
			29,139,885
Local Property Tax Self Funding - Capital Budget			
	Housing & Building	0	
	Road Transport & Safety	0	
Total Local Property Tax - Capital Budget			0
			0
Total Local Property Tax Allocation (Post Variation)			29,139,885

** This amount includes an equalisation contribution of € 16,196,383 from the Exchequer/Local Government Fund

APPENDIX 3

REPORT ON THREE YEAR CAPITAL PROGRAMME FOR PERIOD 2025 – 2027

In accordance with Section 135 of the Local Government Act 2001 set out over are details of the proposed Capital Programme for the three years 2025 to 2027.

The actual projects to be completed are subject to the appropriate Departmental Sanctions, Funding / Loan approval, Planning Legislation and availability of Resources. All figures are estimated at this stage and the total amount spent in any particular year may vary depending on the availability of funding and the determination of timelines for individual project headings.

This report relates solely to infrastructural projects and other capital projects where applications have and will be made under the various Project Ireland 2040 streams. The day-to-day operations of the Council e.g. road maintenance, house repairs etc., are contained in the Annual Budgets.

A summary of the proposed expenditure is set out on page 2. This report has been prepared on the basis of the best information available at the present time and assumes that the level of grant funding indicated would be forthcoming and that sanction for loans as required will be received. Circumstances or inadequate funding may dictate that some of the proposed projects may not proceed. More detailed information on the various projects within the programme groups will be contained within the Management Reports to Members.

Over the next three years expenditure will be approximately €639.5 million on capital projects. Grants are estimated at €497.8 million with the balance being funded from own resources, loans or development levies.

*Sinéad Carr
Chief Executive
Tipperary County Council*

Tipperary County Council

Summary of Proposed Capital Programme 2025 - 2027

Programme					Sources of Funding			
	2025	2026	2027	Total	Grants	Loans	Other	Total
	€m	€m	€m	€m	€m	€m	€m	€m
Housing & Building	77.850	78.400	79.300	235.550	224.350	7.500	3.700	235.550
Roads Transport & Safety	47.777	55.685	60.550	164.012	129.105	11.006	23.902	164.012
Environment	9.832	5.350	7.652	22.834	11.448	4.900	6.487	22.834
Economic Development & Project Ireland 2040	30.796	43.327	81.309	155.432	110.854	43.500	1.078	155.432
Recreation & Amenity	25.250	16.507	12.095	53.852	21.563	4.600	27.689	53.852
Miscellaneous	3.687	2.430	1.760	7.877	0.490	-	7.387	7.877
Total	195.193	201.699	242.666	639.558	497.810	71.506	70.242	639.558