



**Comhairle Contae Thiobraid Árann**  
Tipperary County Council



## **DRAFT BUDGET 2026**

**Sinéad Carr**  
**Chief Executive**

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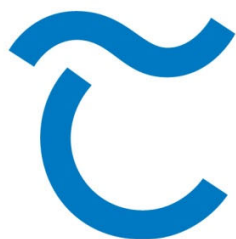
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**Cover Photo:**  
**Brian Boru Bridge linking Ballina and Killaloe, (Paul Corey Photography).**



**Comhairle Contae Thiobraid Árann**  
Tipperary County Council

# **CHIEF EXECUTIVE'S REPORT**



Comhairle Contae Thiobraid Árann  
Tipperary County Council

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21<sup>st</sup> November, 2025

**To: Cathaoirleach and Members of Tipperary County Council.**

**Re: Draft Annual Budget, 2026.**

Dear Councillor,

This draft Annual Budget presented to the Council for the financial year ending 31<sup>st</sup> December, 2026 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 28<sup>th</sup> November, 2025, 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**

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

By Circular FIN 14/24 of the 29<sup>th</sup> 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, Biodiversity and Sports and Community support. 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 7.8%, followed by a further increase on top of this of 6.3% in 2023. Inflation in 2024 was 1.7% with inflation currently averaging at c.3.0% for 2025. According to the Central Bank, inflation in Ireland is projected to stabilise at around 2% in 2026.

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. Our own funds allocation for Roads had a welcomed increase of €350,000 in 2025. However, due to inflation, the real value of own funds has reduced by €3,000,000 since 2020. 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. We need to focus on closing this funding gap over the coming years if public services are not to deteriorate during the term of this Council.

It should also be noted that additional infrastructure built and developed across the county also needs to be maintained. Additional cycle infrastructure, footpaths, greenways, roads, new public parks and public realm all need to be maintained. This requires both additional manpower and materials. **If we want the county to continue to be attractive to tourists, to business investment and to maintain the quality of life for our citizens, we cannot afford to let the quality and quantity of our service decline. We must build on what we have and deliver a better future for all who work live and visit in this county.**

The number of social housing units delivered through *Rebuilding Ireland* 2018-2021 and then *Housing for All* 2022-2026 has been 1379 homes to date. That figure will be at 1457 by the end of the year with cumulative delivery anticipated to be a minimum of 1743 by the end of 2026. To maintain and manage these new properties / tenants effectively requires additional resources if we wish to, at a minimum, maintain the same level of service and efficiency at assessing housing applicants, allocating houses, maintaining our houses and supporting our tenants.

Tipperary, compared to other counties, has a higher-than-average number of larger towns and smaller settlements, spread over a wide geographical area which provides a unique challenge to the regeneration of our towns. Town Centre First has enabled Tipperary County Council to put a dedicated team in place with a focus on town centre regeneration and placemaking. The team has a remit which covers the Vacant Property Refurbishment Grant (VPRG), now expanded to focus more acutely on town centres with the over the shop top-up grant, derelict sites, town teams and the development of town centre first plans for towns across the entire county. The creation of this team has placed an emphasis on the utilisation of the derelict sites register to mitigate against town centre dereliction, the use of the URDF Call 3 funding to bring buildings back into use as well as working with property owners to provide information on available funds, such as the VPRG and the Repair & Lease programme, to assist property owners who want to take their properties out of dereliction and bring them back into use. The team has also worked with colleagues across the wider organisation to identify properties which are derelict and will require a compulsory purchase order to start the process of reintroducing them as viable units for commercial or housing purposes. This preparatory work has been completed in 2025 with a view to ramping up the CPO process in 2026 with a programme of wider stakeholder engagement around the benefits of engaging positively with the new team and the options available to the team should property owners fail to engage in a meaningful manner.

The new team under the Town Regeneration Officer has worked to establish the seven Town Teams currently in place across the county. These teams empower local communities to engage positively on a local level and give each community a voice in finding the solutions which work for their town. The embedding of the town centre first principles, supported by the Town Regeneration and Placemaking team within the Council, assists communities in improving their town while also enabling each town to meet their new 21<sup>st</sup> century role and

become once again viable and vibrant centres. The primary duty of the newly established Town Regeneration and Placemaking Team is to apply a consistent focus across all the processes which are being used to revitalise town centres across Tipperary, bring vacant building back to life and provide a town centre which is an attractive place to live, work, visit and do business.

The income necessary to fund these types of day-to-day services has largely remained static over the last council period and this in turn has led to an effective reduction in services due to the Council having to absorb the ongoing rising costs of doing business over the last number of years. 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 2026 is one of the largest in the country. Additional income leveraged from the Local Property Tax Revaluation exercise in 2025 will generate additional funds for Tipperary County Council in 2026 and this is reflected in Budget 2026. The next LPT revaluation exercise is scheduled for 2030.

There have been demands for additional funding right across all functions of the Council particularly in the areas of:

- Road maintenance,
- The provision of CCTV,
- 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 that 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, to meet the ongoing non-discretionary cost increases which this council faces in delivering our basic services 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*, an 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	€487,498	€365,625	€121,873	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
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	€646,509	€482,865	€163,644	Complete

APPROVED PROJECTS	GRANT TYPE AWARDED	TOTAL PROJECT COSTS	GRANT AMOUNT APPROVED	MATCH FUNDING	INDICATIVE TIMEFRAMES FOR COMPLETION
Templemore Town Hall Enterprise and Cultural Centre	RRDF CATEGORY 1	€4,014,746.00	€3,011,060.00	€1,003,686.00	Complete
A Pathway to a Low-Carbon Society: A Centre of Excellence for Sustainable Energy-Nenagh Town Centre	URDF	€13,990,179.00	€10,492,634.00	€3,497,545.00	Q3 2029
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 – Q3 2028
Thurles Market Quarter	RRDF CATEGORY 1	€3,825,700.00	€3,443,130.00	€382,570.00	Q4 2025
Reimaging and Regenerating Gantly Street towards an Age Friendly Neighbourhood for Roscrea	RRDF CATEGORY 1	€6,174,648.00	€4,939,718.00	€1,234,930.00	Q2 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 - Completed Phase 1b – Q1 2026 Phase 2 – Q2 2026 Phase 3a – Q1 2026 Phase 3b – Q4 2027 Phases 4, 5 and 6 – Q4 2028
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	Q3 2027

APPROVED PROJECTS	GRANT TYPE AWARDED	TOTAL PROJECT COSTS	GRANT AMOUNT APPROVED	MATCH FUNDING	INDICATIVE TIMEFRAMES FOR COMPLETION
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 - Completed Phase 2 – Q4 2026 Phase 3 – Q1 2026 Phase 4a – Q3 2026 Phase 4b - Q3 2027 Phase 5 – Q2 2028
Goldcrop Rehabilitation & Regeneration	RRDF CATEGORY 2	€1,231,040	€984,832	€246,208	Q2 2027
The Transformational Regeneration of Roscrea	RRDF CATEGORY 2	€1,214,005	€971,204	€242,801	Q2 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 2026. Proposals will build on successful projects already completed in Clonmel at Kickham Barracks and the TUS Sports Hub.
- Proposals to be selected to go forward under the next Call 5, Category 1 RRDF which is expected to be announced in December, 2025.
- Tipperary County Council also partnered with Clare County Council who were successful in securing funding under Call, 4, Category 2, RRDF in October, 2025 for "Killaloe-Ballina Twin-Town Tourism, Regeneration and Enhancement Project. This project will be led by Clare County Council with Tipperary County Council providing a portion of the match funding to the project.

## 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 Local Authority Climate Action Plan (LACAP) for the period 2024 – 2029 sets 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.

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. This match funding will require Tipperary County Council to borrow monies to fund this required investment. An allocation has been included in Budget 2026 to commence the process of borrowing monies to part fund this critical investment.

## Economic Outlook and Projections

Notwithstanding the very real and continuing challenges faced by the Irish economy, the latest macroeconomic forecast for Ireland expects GDP to grow by 3.4% in 2025 and by 2.5% in 2026. However, the high uncertainty around global trading conditions do pose a particular risk to the Irish Economy. 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 are currently at 5% 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.. There was 73,207 people (aged 15 and over) at work in Tipperary, an increase of 9,735 people (+15%) between 2016 and 2022. 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.

Private housing development is increasing across the county which will help drive economic growth. Tipperary County Council is also very hopeful of receiving support for our first LA Affordable Housing Scheme in the near future, with other schemes to follow. We are also committed to help build and sustain rural communities and will continue to look at providing serviced sites for private own build housing in our rural villages.

Planning and Development activity has seen an increase in planning applications with 993 valid planning applications were received by the Council to the end of October 2025 (933 valid planning applications by end October 2024) when compared with full year figures of 1,143 valid applications in 2024, 1,073 valid applications in 2023 and 1,114 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 uncertainty, 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 10/2025 of the 9<sup>th</sup> July 2025, from the Department of Housing, Local Government and Heritage sets out that the prescribed periods for the holding of the 2026 Annual Budget meeting is from the 3<sup>rd</sup> of November 2025 to the 28<sup>th</sup> of November 2025. The Circular also sets out that the prescribed period for the holding of meetings with Borough/Municipal Districts is from the 1<sup>st</sup> of October 2025 to the 14<sup>th</sup> of November 2025. 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 28<sup>th</sup> of November 2025.

**Table 2: The Budget Process**

<b>Step 1</b>	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 <sup>th</sup> September, 2024. The decision applies for 2025, 2026 and 2027 financial years.
<b>Step 2</b>	Consultation with the Corporate Policy Group (CPG) of the Council.	Budget Process and issues outlined at CPG meetings held on the 5 <sup>th</sup> of September and 10 <sup>th</sup> October 2025.
<b>Step 3</b>	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 - 15 <sup>th</sup> October, 2025. Nenagh MD - 16 <sup>th</sup> October, 2025. Thurles MD – 20 <sup>th</sup> October, 2025. Tipp/Cahir/Cashel MD – 21 <sup>st</sup> October, 2025. Carrick on Suir MD – 23 <sup>rd</sup> October, 2025.
<b>Step 4</b>	Consideration and Adoption of the Draft Budget by Council.	Budget Workshops held on the 4 <sup>th</sup> September, 31 <sup>st</sup> October and 25 <sup>th</sup> November 2025.  Statutory Budget Meeting scheduled for the 28 <sup>th</sup> November, 2025.
<b>Step 5</b>	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 2026 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 2026 (Roads Maintenance, Specific Operational Costs).

The Council's recent investment in tourism since 2021 through the Lough Derg, Horse Country, Munster Vales initiatives (collaboratively with adjacent Local Authorities and Fáilte Ireland), supports and partnerships at MD level have yielded significant national and international accolades. The 2025 tidy towns competition saw Tipperary Town, Cahir, Nenagh, Roscrea, Silvermines, and Birdhill achieving a bronze medal, Terryglass a Silver Medal and Emily, Cashel, Clonmel, and Kilsheelan securing Gold. This increase in awards is reflective of the financial support, public realm improvements and excellent working relationship at MD level.

In particular, the Lonely Planet's recognition of Tipperary as "the Ireland of postcards" and "best for hiking, history and fine food" placing the County at No. 5 on the Lonely Planet's guide for Best Places to visit in 2026 reflects the recent significant financial investment of the Council and strategic collaborative work by the indigenous tourist sector and external tourism agencies. Ongoing investment is required in our tourist product and this has been allowed in Budget 2026.

An allocation has been included in Budget 2026 to allow Tipperary Council to begin the process of borrowing monies to part fund investment in decarbonisation and energy efficiency projects required under our Climate Action Plan.

Additional expenditure in Strategic Workforce Planning, Burial Grounds and Libraries has also been included in Budget 2026.

It should also be noted that additional infrastructure built and developed across the county also needs to be maintained. Additional cycle infrastructure, footpaths, greenways, roads parks and public realm all need to be maintained. This requires both additional manpower and materials. **If we want the county to continue to be attractive to tourists, to business investment and to maintain the quality of life for our citizens, we cannot afford to let the quality and quantity of our service decline. We must build on what we have and deliver a better future for all who work live and visit in this county.**

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.

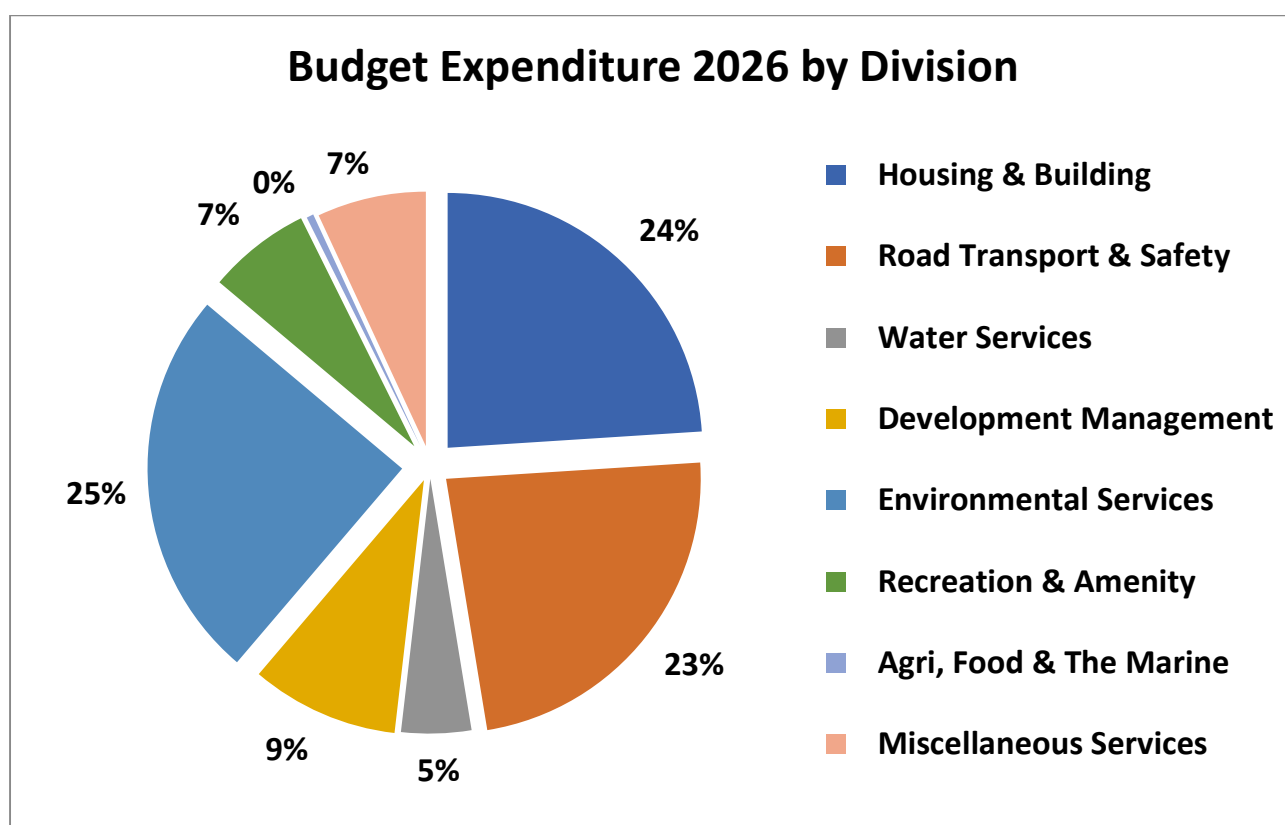
Over the lifetime of the last council (2019 to 2024), the CPI rose almost 20% and the council has had to absorb the higher costs of energy, heat, power, goods and services which inevitably has an impact on cutting service delivery on the ground. These pressures continue into 2026. The cost of doing business for Tipperary County Council will continue to increase in 2026. There is also a need to increase expenditure in 2026 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 Éireann on the 20<sup>th</sup> September, 2023 (the effective date). This is reflected in the draft Annual Budget.

Tipperary County Council continues to focus on driving efficiencies across the organisation. Any new operational investment requires an efficiency review to be carried out to ensure value for money from such investments. There are currently over 60 individual IT development projects in train to ensure that continuous improvement is to the fore in our day-to-day operations right across the Authority.

#### % Budget Expenditure by Division 2026



**Table 3: Main Expenditure Headings - Budget 2026**

### **Housing and Building**

*€11,811,295 for Maintenance/Improvement of Local Authority Housing.*

*€4,699,105 for Housing Grants/Disabled Persons Grants.*

*€24,339,325 for the Rental Accommodation Scheme (RAS), Long Term Leasing and Payment & Availability.*

### **Road Transport and Safety**

*€10,027,434 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**

*€1,045,475 for the preparation of Statutory Plans and Policies.*

*€935,592 for Planning Enforcement costs.*

*€603,538 towards Tourism Development & Promotion.*

*€570,880 provided for Unfinished Housing Estates.*

*€4,793,811 towards Economic Development and Promotion.*

### **Environmental/Climate Action and Recreation/Amenity Services**

*€957,588 provided for Climate Change*

*€2,239,675 for the operation of Recycling Centres.*

*€1,052,456 towards Litter Management.*

*€2,127,966 for Street Cleaning.*

*€1,401,479 for Burial Ground Grants, Maintenance and Capital Works.*

*€8,885,484 for direct costs of operating the Fire Service.*

*€4,473,482 for the Tipperary Library Services.*

*€2,945,952 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 09/2025 of the 2<sup>nd</sup> July, 2025, Tipperary County Council was notified that the Provisional LPT allocation for 2026 was €28,251,602. As Table 4 shows Tipperary County Council receives the second 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 2024, for the financial years 2025, 2026 and 2027, the Council was notified by Circular Letter Fin 12/2025 of the 17<sup>th</sup> October, 2025 that the LPT allocation to Tipperary County Council in 2026 has been increased to €30,055,008. This allocation includes €16,228,900 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.

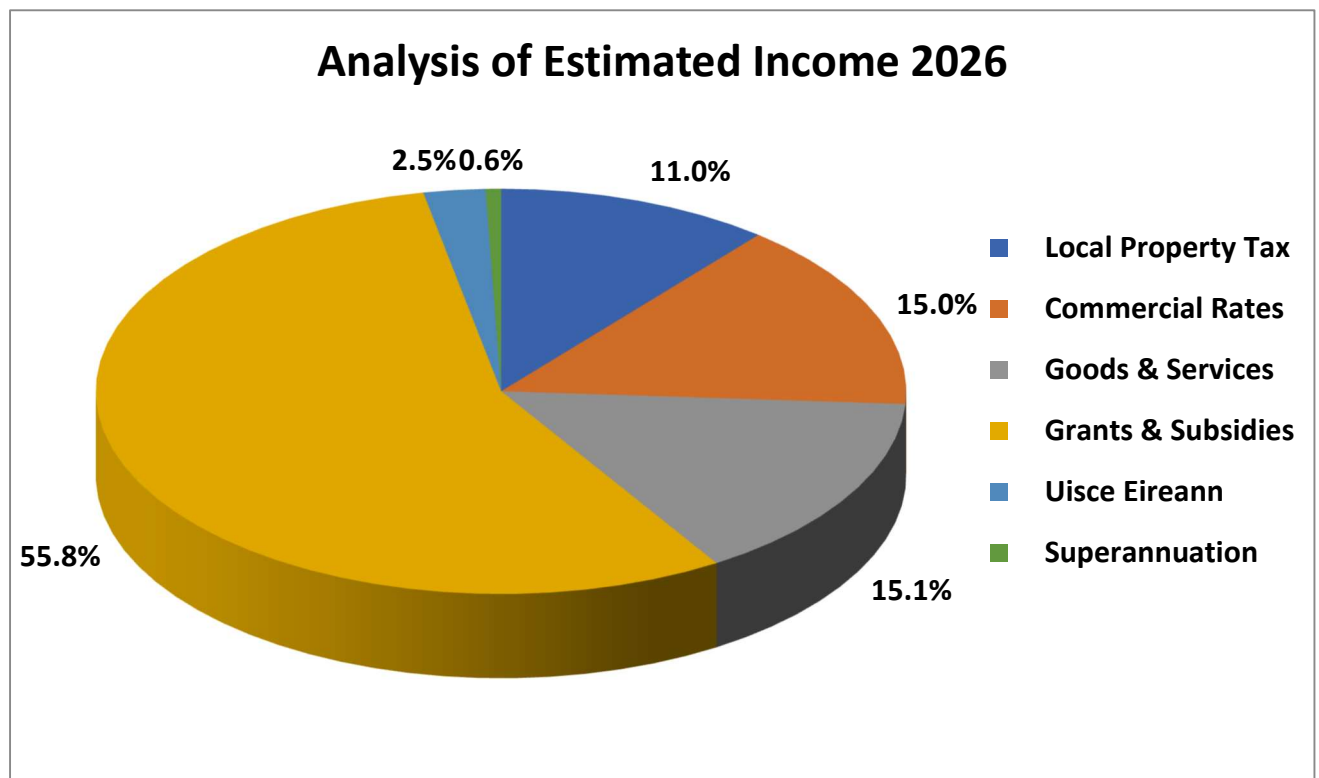
Bearing in mind that Tipperary County Council fares well from Exchequer funding allocations generally, it must be appreciated that expectations to introduce additional services and/or increase spend within existing services can only be bridged through further increases in the LPT (which the Council adopted for 2025, 2026 and 2027) and a further increase in the ARV. **In order to meet the ever-increasing cost of providing services, cover increased costs of doing business and provide additional services as required, it is recommended that Tipperary County Council increase their ARV by 5% in 2026.**

**Table 4: Local Property Tax (LPT) Baseline Allocation 2026 by Local Authority**

<b>Local Authority</b>	<b>LPT Baseline Allocation 2026</b>
Carlow County Council	€9,214,470
Cavan County Council	€12,183,496
Clare County Council	€10,879,318
Cork City Council	€13,198,643
Cork County Council	€21,153,747
Donegal County Council	€27,419,850
Dublin City Council	€28,395,592
Dún Laoghaire-Rathdown County Council	€14,270,919
Fingal County Council	€9,424,881
Galway City Council	€5,099,723
Galway County Council	€21,609,071
Kerry County Council	€16,176,761
Kildare County Council	€15,255,790
Kilkenny County Council	€12,773,913
Laois County Council	€12,020,533
Leitrim County Council	€10,656,315
Limerick City & County Council	€20,154,464
Longford County Council	€10,606,648
Louth County Council	€11,966,198
Mayo County Council	€22,012,344
Meath County Council	€13,772,034
Monaghan County Council	€13,038,572
Offaly County Council	€11,552,214
Roscommon County Council	€12,293,634
Sligo County Council	€12,302,627
South Dublin County Council	€11,426,059
<b>Tipperary County Council</b>	<b>€28,251,602</b>
Waterford City and County Council	€20,878,971
Westmeath County Council	€13,205,507
Wexford County Council	€16,026,453
Wicklow County Council	€13,130,668
<b>Total</b>	<b>€470,351,017</b>

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 2026.**



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 1<sup>st</sup> January 2020 and this now forms the basis for commercial rates.

**Table 5: Annual Rate on Valuation 2025 (ARV) by Local Authority**

Local Authority	ARV 2025		% Greater than TCC
Cork County Council	81.27		
Cork City Council	77.59		
Waterford City and County Council	0.2978		40.08%
Dublin City Council	0.2820		32.64%
Limerick City and County Council	0.2797		31.56%
South Dublin County Council	0.2760		29.82%
Carlow County Council	0.2700		27.00%
Longford County Council	0.2647		24.51%
Leitrim County Council	0.2558		20.32%
Sligo County Council	0.2536		19.29%
Wexford County Council	0.2530		19.00%
Monaghan County Council	0.2518		18.44%
Mayo County Council	0.2470		16.18%
Kerry County Council	0.2450		15.24%
Cavan County Council	0.2432		14.39%
Galway County Council	0.2400		12.89%
Clare County Council	0.2390		12.42%
Roscommon County Council	0.2362		11.10%
Donegal County Council	0.2320		9.13%
Galway City Council	0.2300		8.18%
Kildare County Council	0.2268		6.68%
Laois County Council	0.2217		4.28%
Offaly County Council	0.2198		3.39%
Louth County Council	0.2191		3.06%
Wicklow County Council	0.2170		2.07%
Kilkenny County Council	0.2140		0.66%
Tipperary County Council	0.2126		
Dun Laoighaire Rathdown County Council	0.2119		
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 2026 will be increase by 5% to 0.2232. As the following table shows, Tipperary's current (2025) multiplier is the fifth 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 grants (ICOB Grant 1 & 2 and the Power Up Grant) of almost €14m being allocated to businesses in this county alone. 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 2026. Accordingly, the *Rates Payment Incentive Scheme* which applied during 2025 will continue to be applied in 2026 as follows:

- The upper limit at which a ratepayer will qualify for inclusion in the scheme will be €29,000 – **this represents a 5.5% increase on the 2025 limit.** (This increase is based on the assumption that commercial rates will increase by 5% as proposed in Draft Budget 2026).
- The percent reduction applied will be 6% with a maximum reduction of €600. Payment of rates must be made in full by the 31<sup>st</sup> July, 2024 or no later than September, 2024 for customers paying by direct debit which will assist those who experience cash flow challenges in the early part of the year.
- 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.”*

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 since

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 2026 will be applied as follows:

**Table 6: Proposed Rates Abatement Scheme on Vacant Commercial Property 2026**

Amount of rates payable (€)	Abatement (%) Proposed 2026
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. 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 2026**

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 2026 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 John Carroll 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 1<sup>st</sup> January to 31<sup>st</sup> December 2026 at your Statutory Budget meeting to be convened on the 28<sup>th</sup> November, 2025.

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



**Comhairle Contae Thiobraid Árann**  
Tipperary County Council

**COMMENTARY**

**BY**

**DIVISION**

# HOUSING AND BUILDING

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## MAINTENANCE / IMPROVEMENT OF L.A. HOUSING UNITS

### MAINTENANCE OF L.A. HOUSING UNITS

Tipperary County Council manages a substantial portfolio of housing units that require ongoing maintenance and repair. In 2026, The Council will continue to focus on delivering essential maintenance works and ensuring that tenancy repairs are completed efficiently and on time.

The Council undertakes improvement works on vacant Local Authority houses using a combination of direct labour and external contractors. As of October 2025, the vacancy rate is below 2%. The goal for 2026 is to maintain this low vacancy rate and maximise the number of available tenancies.

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 support this work.

Funding for the Planned Maintenance programme will also continue in 2026, focusing on larger maintenance projects identified within each Municipal District.

**Energy Efficiency Programmes** – Tipperary County Council is actively involved in the National Energy Efficiency Retrofitting Programme which is funded through the DHLGH. By the end of 2025, in excess of 300 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 70-100 units in 2026. 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 for the period 2025-2029.

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:

- 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
- Extension of existing dwelling at Knock, Roscrea
- Extend dwelling at Brittas, Thurles
- Refurbish two dwellings into one larger dwelling at Churchview, Littleton
- Demolish existing dwelling and construct new dwelling at Lisnaviddogue, Templemore
- Extend and renovate existing tigín and relocation of electrical meter shed Heywood Road

Work is currently in progress on the following projects for submission to the Department for approval for 2026 traveller accommodation.

- Refurbish and extend an existing dwelling in Tipperary Town
- 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 Section 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. This Council provides a Tenancy Sustainment Service (TSS) which helps tenants in difficulty. These TSS staff also act as support for a number of traveller families in helping them to sustain their current tenancy.

For key posts 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. 818 valid housing applications were received between 1<sup>st</sup> January and 30<sup>th</sup> September 2025. 182 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 submit an expression of interest for dwellings that they would be interested in tenanting. 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
- Faster turnaround of properties.
- "Difficult to let properties" can be advertised and allocated
- Reduction in transfer requests
- Reduced administrative costs

From January to September 2025 there have been 26 tenancy offers refused, of these only 5 were advertised on CBL.

# **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 in difficulty managing their finances. 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 1<sup>st</sup> October 2025 is 93%.

## **LEGAL ISSUES**

Housing section 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. We have to date seen an increase in the number of such cases being referred to the Courts. A total of 44 Tenancy Warnings have been issued to tenants between January 2025 and October 2025. These warnings were for breaches of tenancy such as anti-social behaviour, rent arrears, illegal occupancy, along with other breaches. A total of 14 Possession Orders were applied for to the courts, with 2 Possession Orders granted for the same period. This has resulted in the requirement for an increased level of funding being sought to cover legal fees and other associated costs.

# **HOUSING COMMUNITY DEVELOPMENT SUPPORT**

## **HOUSING ESTATE & TENANCY MANAGEMENT**

The Community Liaison Officers (CLO) employed by Tipperary County Council 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 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. The supports provided are 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 those clients 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 and indeed enhancement, for example, having our tenants and resident committees working in partnership with the Council to help enhance and maintain our local authority estates. These activities provide a sense of ownership and pride in their community which is of the utmost importance.

With a small financial incentive in the form of Residents Grants, it can be seen that communities are taking responsibility for their areas and working towards creating safe and secure neighbourhoods for all to enjoy as well as building a sense of belonging and a community.

## **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. Homeless services are provided under a section 10 arrangement and 90% of the running costs of homeless services are recoupable from the DHLGH. This arrangement 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.

One of the key Homeless Service delivery mechanisms is the Housing First Programme, under the National Housing First Implementation Plan 2022-2026 the target number of units for Tipperary is 32. The Homeless Services Section is actively pursuing suitable units for Housing First. Up to October 2025, 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) initiative 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 30 OFD's occupied across the county.

In 2025 the Out of Hours 9-9 service was expanded to include the provision of a day service in Clonmel. This allows service users to access a variety of programmes including Key-Working Sessions, Independent Living Skills courses and Harm Reduction Programmes. Bed capacity has since been

increased to 16 beds, and the service is now operating a waiting list. An additional 5 crash beds are provided during severe weather. To date in 2025, 31 service users successfully progressed to other forms of emergency accommodation, 6 service users progressed to Housing First and 1 to private rented accommodation.

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 7 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 in the north of the county by a North Tipperary Intensive Support Programme. 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.

As of the 31<sup>st</sup> of August 2025, 27 single applicants and 16 families have exited homelessness into tenancies or have been prevented from entering emergency accommodation.

# **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 (for the 5-year duration of the programme) 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.

We anticipate that 779 units will have been delivered under Housing for All by the end of 2025, with the projected delivery to the end of 2026 to exceed 1,125.

Changes to Planning Legislation in 2023 introduced the S17A processes to replace the Part 8 process, but this has now ceased, with members support of Part 8’s now again a key part of the delivery model. The programme continues to have a focus on town centre brown field sites which will be evident in future delivery programmes. There is also 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.

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

The Council remains committed to advancing Affordable Housing Schemes and continues to engage with developers and deliver affordable housing across County Tipperary. This includes progressing housing pilot projects on Council owned lands and assessing opportunities for further affordable housing development.

Affordable Housing Clonmel - Two potential schemes have been identified in Clonmel. A business case for the first has already been submitted to the Department while discussions with the Developer of the second scheme is ongoing.

Affordable Housing Nenagh - An Expression of Interest process for interested developers in Nenagh was advertised over an extended period, however, no responses were received. With recent improvements to wastewater capacity in Nenagh, it is anticipated that planning applications and developer interest will increase in the near future. At a future date we expect to reopen for Expressions of Interest in Nenagh when increased planning activity is observed.

## **CLIMATE ACTION COMMITMENT**

Climate Action is a key consideration for all construction programmes, influencing design choices, material selection and the repurposing of existing buildings and housing stock.

## **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 528 properties leased in the RAS scheme. To date in 2025, we have signed up 4 properties under the RAS short-term scheme.

Unfortunately, the Council has also seen a reduction in the number of RAS properties as landlords exit the market, 25 landlords have exited the market this year.

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 housing waiting list. Payments to landlords are recoupable from the DHLGH and from rents charged to tenants. The Council currently has 239 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 they can be used to buy new and second-hand properties. To date in 2025, there were 46 applications with 6 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 2025 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 2025 to date, 28 applications have been approved for sale, 13 of which have been completed. Total proceeds of sales received in 2025 as of 2<sup>nd</sup> October is €1,052,540.

## **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 85% of scheme costs and provision is made for required match funding of 15% to be met from the Council's resources. In 2025, approximately 550 applications were paid through this programme totalling over €4.68M.

The funding received for local authority Disabled Persons Grants (DPG) for 2025 amounted to €1.9M. This allowed approximately 65 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 1,369 active HAP tenancies supported by this Council. There were 74 new HAP set ups in 2025 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. 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
<b>TOTAL</b>	<b>5,910 km</b>

Outlined below is a summary of progress in 2025 on infrastructure projects in county Tipperary, followed by further project information.

PROJECT	CURRENT STATUS
N24 Carrick on Suir Pavement Strengthening	Complete
Killaloe Bypass/Shannon Bridge Crossing/R494 Improvement Scheme	Complete
N24 Kilsheelan Village Pavement Repairs	Complete
N74 Fr. Mathew Street Tipperary Town Pavement Improvement	Substantial completion

<b>N24 Knockagh Roundabout approach</b>	<b>Construction</b>
<b>N75 Liberty Square to Anner Hotel Thurles</b>	<b>Construction</b>
<b>R498 Road Realignment at Latteragh Bends</b>	<b>Contract Award</b>
<b>N24 Cahir to Limerick Junction &amp; Oola</b>	<b>Phase 3 Design &amp; Environmental Evaluation</b>

## **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:

#### **N24 CAHIR TO LIMERICK JUNCTION AND OOLA**

Tipperary County Council is the lead authority for this section and Consultants Arup were appointed 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 is 75% complete and this stage will define land take required for the preferred option. Phase 3 is programmed for completion in Q2 2026 after which the next step is application to An Coimisiún Pleanála.

#### **N24 WATERFORD TO CAHIR**

Kilkenny County Council is the lead authority for this section and Consultants Arup were appointed 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.

TII funding has not been provided to progress to Phase 3, therefore the project is shelved.

## **PAVEMENT IMPROVEMENT SCHEMES**

The 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. Works commenced on 29 April 2024 and are substantially complete.

### **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. Works commenced in February 2025 and are substantially complete.

### **N24 KILSHEELAN VILLAGE**

Funding for emergency pavement repairs at Kilsheelan Village was received in 2025 and works are complete.

### **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. Construction commenced in July 2025 and will be completed in Q4 2025.

### **N62 SLIEVENAMON ROAD, THURLES PHASE 2**

This scheme involves the rehabilitation of approximately 447m of pavement on the N62 road through Thurles. Consultants have been appointed to carry out the detailed design which will continue into 2026 subject to the availability of funding from TII.

## **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 is required to carry out the Detailed Design which is subject to the availability of funding from TII. Advance works (drainage attenuation pond) were completed in 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. Tramore House RDO are preparing the preliminary design to obtain TII approvals and for the Planning process to commence.

## **N24 KNOCKAGH TO DERRYGRATH PAVEMENT SCHEME**

This scheme involves the rehabilitation of approximately 3.5km of pavement on the N24 National Route. Preparation of detailed design and contract documents is progressing. Funding is requested from TII for construction of the scheme in 2026.

## **MINOR IMPROVEMENT SCHEMES**

The 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 2025.

## **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 on the National Development Plan.

### **NON-NATIONAL ROADS**

Grant receipts from the Department of Transport (DoT) in 2026 will be provided for in the budget. The type of grants allocated by the Department are:

1. Restoration Improvement grant.
2. Restoration Maintenance 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. Department of Transport approval is required to proceed to Detailed Design and Construction.

## **R498 NENAGH TO THURLES REALIGNMENT AT LATTERAGH BENDS**

Advance works, archaeological investigations and excavations have been completed. The Main Works tender was advertised in March 2025. It is anticipated that a Contractor will be appointed and works will commence in Q4 2025, with an 18-month contract period.

## **OTHER REGIONAL AND LOCAL ROAD PROJECTS**

### **BRIDGE REHABILITATION WORKS**

A grant allocation of €1,070,000 for bridge rehabilitation works on regional and local roads was received from the Department of Transport in 2025. It is anticipated that a similar allocation will be available in 2026.

### **SAFETY IMPROVEMENT WORKS**

A grant allocation of €771,500 was received in 2025 for Safety Improvement Works on non-national Roads in County Tipperary. It is anticipated that a similar allocation will be available in 2026.

### **CLIMATE CHANGE ADAPTATION AND RESILIENCE WORKS**

A grant allocation of €938,490 was received from the Department of Transport in 2025 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 2026.

### **COMMUNITY INVOLVEMENT SCHEME**

A grant allocation of €983,400 was received from the Department of Transport for the Community Involvement Scheme 2025, 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 2026-2027.

## **FORMER NATIONAL ROADS**

A grant allocation of €680,000 was available to the Council in 2025 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 2026.

## **LOCAL IMPROVEMENT SCHEME**

An allocation of €1,818,979 was available to the Council in 2025 for Local Improvement Schemes, provided by the Department of Rural and Community Development and the Gaeltacht in two rounds of funding. Schemes have been undertaken across all Districts, and those approved were subject to a local contribution in accordance with the scheme. Details of LIS allocation for 2026 are awaited.

## **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 19,000 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 6,820,000 kWh of energy was used in 2024, down from 7,484,000 kWh in 2020.

Over the past number of years, the Council has introduced LED lighting in a number of new and replacement public lighting projects. Over 9,850 lights have been upgraded to LED, and the Council's continuing participation in the Public Lighting Energy Efficiency Project (PLEEP) will see the remaining 9,000 or so 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 2026.

The Council's adopted Public Lighting Policy sets out the Council's strategy for managing public lighting assets over the coming years. In 2025, 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 2025. 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 an unmetered power supplier which resulted in a significant increase of approximately €500,000 in the cost of unmetered power supply, due to current market conditions.

## **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, and the Phase 2 Action Plan for the period 2025-2027. This plan is 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 Phase 2 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 road 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 2026 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 to 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 2025 into 2026:

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.

## **FLEET MANAGEMENT AND CLIMATE ACTION PLAN**

Tipperary County Council has a fleet of 250+ vehicles across a wide range of categories providing services across the Directorates. All fleet fuel types are managed under our existing Fuel Management System and stored in our depots in Clonmel, Cashel, Cahir, Nenagh, Tipperary and Thurles. The use of Hydrotreated Vegetable Oil (HVO) commenced as a trial in 10 vehicles in 2022 and was expanded to the Velocity Patchers and other vehicles in 2024. The cost of HVO is almost at parity with auto diesel in 2025. The fuel depot in Cashel was successfully switched exclusively to HVO in 2024, and 16% of the fleet is currently using HVO. Road's depots in Tipperary Town, Thurles and Cahir will be switched to HVO before the end of this year. This will increase our usage by 120,000 litres per year, switching a further 50 vehicles to the fuel. With the switch from diesel to HVO in the three depots, 37% of the fleet will be running on HVO by the end of 2025. Currently 20% of all fuel used in 2025 is HVO, representing a 264-tonne reduction in CO<sub>2</sub> produced, compared to that of diesel, if it was used.

Other progress on climate action measures includes the purchase of a number of additional electric vehicles as replacements for local based services, and the trial of a 3.5 tonne electric pick-up.

The digital transformation of roads operational management is continuing, with the Safety Management System driving that change. This results in reduced paper use, increased data value and delivers efficiency in day-to-day operations. Digital transformation is providing data to facilitate better roadworks programme design, increased lifespan of works and reduced material usage, further reducing our carbon footprint of work via good design.

The Machinery Yard can now pursue accreditation for Surface Dressing Operations as an outcome of the above progress.

# WATER SUPPLY AND WASTEWATER

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Please note that the transformation of Water Services to Uisce Éireann was affected 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

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## SECTION 1: WORKS COMMENCED/COMPLETED IN 2025

### 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 Carrick on Suir commenced in 2024.

Throughout 2025 the Planning Section, through extensive engagement with local communities, statutory bodies, and other stakeholders, developed the Local Area Plans for Carrick-on-Suir. The LAP was made following resolution by the Elected Members at the plenary Council meeting in May 2025.

The Plan included Strategic Environmental Assessment, Appropriate Assessment and Strategic Flood Risk Assessment, undertaken by Fehily Timoney.

### MONITORING, REPORTING AND SUBMISSIONS

#### NATIONAL PLANNING FRAMEWORK

In April 2025, the Department for Housing, Local Government and Heritage (DHLGH) published the First Revision to the National Planning Framework (NPF). The Planning Section had 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.

The First Revision to the NPF, included revise national housing targets and the Planning Section engaged with the Office of the Planning Regulator, Municipal Districts, Uisce Eireann and other stakeholders to begin the preparatory works of updating land zoning in the county to allow for the zoning of additional lands.

## **NATIONAL DEVELOPMENT PLAN**

In late May 2025, the Department for Public Expenditure and Reform published a consultation on a revision to the National Development Plan. The Planning Section had made a detailed submission on the NDP, outlined the key strategic investment priorities for the County. The updated NDP was finalised and published in July 2025.

## **TIPPERARY COUNTY DEVELOPMENT PLAN 2022-2028**

Guidelines were published in late July 2025 by the Department of Housing, Local Government and Heritage under Section 28 of the Planning and Development Act. These guidelines, "NPF Implementation: Housing Growth Requirements" set out specific annual housing targets for each local authority in the country and set out that variations to county development plans should be undertaken to increase the quantum of land zoned for new housing development. The Planning Section is preparing a report for Elected Members on the guidelines, as well as the intention to publish a variation to the County Development Plan in the coming months to address the requirements of the guidelines. This variation will require environmental services to be procured and will continue into 2026.

## **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 is responsible for preparing and publishing maps based on this criterion, which are required to be updated and published on an annual basis. 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. The tax 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.

In late 2024 and early 2025, the Planning Section conducted survey work of all the towns in the county to which the RZLT is applicable.

Final Maps for the RZLT 2025 were published on 31<sup>st</sup> January 2025. Draft maps were published on 1<sup>st</sup> February 2025 with consultation open until 1<sup>st</sup> April 2025. 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.

23 Submissions received were evaluated and formal determinations issued. 3 Determinations were appealed to An Coimisiún Pléanala, and the outcome of these appeals is awaited.

A Final RZLT Map will again be published on 1st January 2026, 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. The Record of Protected Structures for Carrick-on-Suir was amalgamated in 2025. In July 2025, following a resolution by the Elected Members, the Carrick-on-Suir structures were included in the County record. Since the adoption of the County Development Plan in 2022, the lists of Protected Structures in the County has been reduced from 9 to 4, reducing the administrative burden in maintaining the record. Over the coming years, it is intended to reduce the number of lists still further to a single record.

## **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 2025, there were town teams developed in Nenagh and Thurles and funding to develop a Town Centre First Plan was utilised.

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. These plans were developed and published for Carrick on Suir, Newport, Thurles and Nenagh 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 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. The team has been actively identifying vacant and derelict sites across the county and have increased the number of properties on the register from 84 in January 2025 to over 120 by year end.

The team have initiated two CPO processes with one being completed and the property transferring to the ownership of the Council.

### **Vacant Property Refurbishment Grant**

The Croí Cónaithe Programme continues to expand with a consistent growth in the number of applications being received for the Vacant Property Refurbishment Grant.

To date a total of 784 applications have been received with 576 of these approved. 202 of these applications were received in 2025. This represents a total investment in housing in Tipperary of more than €33M with over €11M paid out to date. There are over 200 applications complete and paid out which means that 200 homes are now occupied and back in use.

## **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 2025:

**Rialto Digital and Enterprise Hub, Nenagh:** Funding was approved to prepare detailed designs and planning for the adaptive re-use of the former

iconic 1940s Rialto cinema into a modern digital and enterprise hub facility using best practice and appropriate modern architectural intervention to provide excellent office, collaboration and meeting spaces. The associated brownfield site will be master-planned 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 heart in the town centre. The Hub will be an exemplar sustainable, green, town centre regeneration project that will revitalize the town centre of Nenagh through the provision of much needed incubator enterprise space, public realm enhancement, improved permeability/linkages with existing streets and backland/infill development through planning for the delivery of town centre homes. The overarching aim and purpose of the proposal is to promote economic development and increase employment opportunities while preserving and saving a protected historic structure which was purchased by the Council in December, 2020. Project was awarded funding in January 2022 under the Rural Regeneration Development Fund. This Category 2 project is completed.

**Total project costs are €646,509.04 and RRDF grant amounts to €482,864.68.**

**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. Funding was approved in 2019 under the Rural Regeneration Development Fund. Additional works completed in September 2025.

**Total project costs approved are €4,014,746 and RRDF grant amounts to €3,011,060.**

The following projects are in progress:

**Liberty Square Enhancement Project Thurles – Phase 1 New Car Park and Eastern end of Liberty Square** - 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. Ongoing meetings being held with Transport Infrastructure Ireland, Irish Water, National Transport Agency, An Garda Síochána etc. Design team to be appointed in Q4 2025 to commence detailed design. Detailed design to be completed circa Q3 2026.

**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 underutilised properties located in the heart of Nenagh Town Centre. The Centre of Excellence, taking reference from best international practice, will uniquely host a range of public agencies working collaboratively to deliver innovative solutions from training and development to new cutting-edge research on technologies, to incubating low-carbon social enterprises. The Centre has been designed to be Ireland’s first 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. Funding was approved in March 2021 under the Second Call for

funding support from the Urban Regeneration Development Fund. The Project Management Plan for the delivery and implementation of this project is ongoing. **Total project costs approved are €13,990,179 and URDF grant awarded amounts to €10,492,634.**

**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 is completed and contractor appointed on 18<sup>th</sup> June 2024. Works commenced on site in September 2024 and are at an advanced stage. Procurement of a café tenant is complete, and Section 183 is completed by Thurles MD Councillors. Construction works to be substantially completed in Q4 2025 thereafter the 12-month defects liability period will commence when all minor snagging and closeout's will be completed. **Total project costs are €3,825,700 and RRDF grant amounts to €3,443,130.**

**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 completed.

**Phase 2 Castle Street/Chapel Street/North Quay**– complete documentation for Decision Gate 3 and obtain Approval to Proceed with the works from the Department. Commence works in Q4 2025. Complete works circa Q3 2026.

**Phase 3 Digital Hub** – Works to be completed in Q4 2025 thereafter the 12-month defects liability period will commence when all minor snagging and closeout's will be completed in.

**Phase 4a Stable Lane Car Park** – Works to commence in Q2 2026.

**Phase 4b Main Street** – Tender for construction stage in Q4 2025 and commence works in Q2 2026.

**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 at the end of June 2024.

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

**Phase 1b Development of Cahir Town Centre Car Park** – Construction works to be completed in Q4 2025 thereafter the 12-month defects liability period will commence when all minor snagging and closeout's will be completed.

**Phase 2 Cahir Library** – Decision Gate 3 approval to Proceed with works received from the Department. Contractor appointed and works to commence in Q4 2025.

**Phase 3a Market House Enabling Works** – works commenced with an estimated timeline for completion Q1 2026 thereafter the 12-month defects liability period will commence when all minor snagging and closeout's will be completed.

**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. The design team was appointed in May 2025, and the preliminary design is complete. Works to commence on the detailed design. **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, 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, and
- (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.

**Dan Breen House** – Decision Gate 2 Pre-Tender Approval received from the Department. Tender documents issued to contractors entered on the

Protected Structures Framework, tender closing 31<sup>st</sup> October 2025. Works to commence Q4, 2025.

**Court House** – Tender to be issued to Protected Structures Framework in November 2025. Works to commence in Q1 2026

**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. In addition, the number of properties on the URDF Call 3 list is growing with additional properties now being added as part of the derelict sites process.

### **CONSERVATION AND HERITAGE**

The Built Heritage Investment Scheme 2025 seeks to encourage conservation of structures which are protected under the Planning and Development Act 2000 (as amended) and in certain cases, structures within Architectural Conservation Areas.

In 2025 Tipperary County Council received the third highest award of funding in the Country in the sum of €367,285 after Dublin City Council and Cork City Council. We also received an extra allocation of €21,376.70 under the supplementary ring-fenced funding for historic thatched structures. 27 projects progressed and therefore received funding under the scheme.

## **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 hardcopy 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 made to the planning office. The planning office is 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 available online allowing the public to view these applications remotely. 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 2026**

### **STATUTORY PLANS**

#### **TIPPERARY COUNTY DEVELOPMENT PLAN**

As outlined in the 2025 section, it is intended to complete a variation of the Tipperary CDP to allow for the zoning of additional lands for housing in the larger settlements within the county. This will require significant internal resource as well as environmental consultant services to complete.

#### **URBAN AREA PLANS**

Following the adoption of the Tipperary County Development Plan in July 2022, the Planning section has adopted 5 more local areas plans (LAPs). The enactment of the Planning and Development Act 2024 means LAPs will be replaced by Urban Area Plan (UAPs). It is intended to initiate / complete the

remaining 3 urban plans in 2026 (Tipperary Town, Templemore, Cashel). These will require significant internal resource as well as environmental consultant services to complete.

### **RESIDENTIAL ZONED LAND TAX**

Further work in a similar fashion to that carried out in 2025 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 ACT**

The Planning and Development Act was enacted in Q4 2024 and is being commenced in sections. The Act places specific requirements on the local authority and requires updating of procedures and training for staff to ensure the requirements of the Act are implemented correctly.

### **RECORD OF PROTECTED STRUCTURES**

In a similar fashion to the work completed in 2024 & 2025, the Planning Section will review the Record of Protected Structures for Cashel, Tipperary Town and Templemore. 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 urban 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) for integrated urban strategies for the key towns of Clonmel, Nenagh and Thurles. These plans are now in place and the focus for 2026 will be the prioritisation of short- and medium-term projects for funding calls to ensure a pipeline of shovel ready projects.

Funding has also been secured for the development of the Ball Alley in Newport, as well as the River Rooms 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 a Town Centre First team 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 2026.

## **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 2026 in respect of the levies due on the two sites on the register.

## **VACANCY AND DERELICTION**

In 2026 the main focus will be to increase the number of inspections carried out under the Derelict Sites Act while also engaging with property owners around the numbers of schemes available to assist them with bringing vacant properties back into use. The announcement by Government that the collection of the Derelict Sites Levy, to be renamed a Derelict Sites Tax, will

pass to Revenue in early 2027 will allow for a renewed focus on the benefits of rendering a property non-derelect and bringing it back into use in advance of this deadline.

## **PROJECT IRELAND 2040: FUNDING SCHEMES**

The Planning Section will co-ordinate the preparation and submission of applications for funding as opportunities arise throughout 2026.

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:** - Design team to be appointed in Q4 2025 to commence detailed design. Detailed design to be completed circa Q3 2026. Prepare tender documents for construction stage in Q4 2026.

**A Pathway to a Low-Carbon Society: A Centre of Excellence for Sustainable Energy driving the transformational urban regeneration of Nenagh:** - Complete Part 8 Planning in Q2 2026. Commence detailed design in Q3 2026 and complete by end of Q4 2026.

**Thurles Market Quarter: Regeneration through Recreation, Education and support for Local Producers** - all minor snagging and closeout's will be completed in 2026.

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

- **Phase 2 Castle Street, Chapel Street and North Quay** - Commence works in Q4 2025 and complete in Q4 2026.
- **Phase 3 Digital Hub** - Complete works in Q1 2026.
- **Phase 4a Stable Lane Car Park** - Complete Part 8 Planning process in Q1 2026. Complete detailed design in Q2 2026. Commence works in Q3 2026 with completion in Q4 2026.

- **Phase 4b Main Street** – Complete review of detailed design in Q1 2026. Tender for construction stage in Q2 2026 and commence works in Q3 2026.

### **Activating Cahir's Town Centre Regeneration Strategy**

- **Phase 1b Development of Cahir Town Centre Car Park** – Complete works in Q1 2026.
- **Phase 2 Cahir Library** – Contractor appointed and works commenced November 2025 with completion anticipated end of Q2 2026.
- **Phase 3a Market House Enabling Works** –works commenced in September 2025 with an estimated timeline for completion in Q1 2026 thereafter the 12-month defects liability period will commence when all minor snagging and closeout's will be completed.
- **Phase 3b Cahir Market House Business Centre** –Works will commence circa December 2026 on relocation of the library to The Granary building under Phase 2.
- **Phases 4, 5 and 6 Cahir Public Realm** - Complete review of detailed design in Q1 2026, commence tendering process for the construction stage in Q2 2026 and commence works in Q4 2026 on a phased basis.

**Reimagining and Regenerating Gantly Street towards an Age Friendly Neighbourhood for Roscrea** - Complete detailed design in Q1 2026. Commence works end of Q2 2026 with 12 month estimated timeframe for completion.

**Tipperary Town Social, Community and Heritage Led Regeneration of Dan Breen House and Tipperary Courthouse and Bridewell** - Works to commence on Dan Breen House in Q1 2026. Works to commence on the former Tipperary Courthouse & Bridewell in Q2, 2026.

The following projects were approved for funding on 10th October 2025 under the Fourth Call, Category 2, Rural Regeneration and Development Fund:

## Roscrea Transformational Regeneration Town Centre First

This proposal involves the preparation of Part 8 Planning and detailed design for the development of a proposed community centre and community creche close to the town centre, public realm enhancements on Main Street and reactivation of three pedestrian laneways off Main Street. The proposal seeks to deliver a key project contained in the Roscrea Town Centre First Plan. The three pillars represent a comprehensive approach to the physical and economic regeneration of Roscrea town centre in a way that is both respectful of the historic character of the town and ambitious in its future growth and economic development. The project will drive greater economic activity and footfall, create employment opportunities and address vacancy and dereliction.

**Total project costs are €1,214,005 and RRDF grant amounts to €971,204. Match funding requirements amount to €242,801.**

## Goldcrop Regeneration

This proposal involves the preparation of detailed design and demolition works on the 1.2ha long-term vacant Goldcrop site which is strategically located in the town centre. The site was purchased by the Council in 2022 and has enormous potential for a variety of uses such as tourism-based development, commercial units, community and cultural facilities, residential units, along with associated enhanced public realm spaces. The Goldcrop Regeneration Project seeks to leverage public investment, community engagement and collaborative efforts to bring about positive transformation in Carrick-on-Suir, making it a more vibrant and resilient town centre and contributing to the overall well-being of the community.

**Total project costs are €1,231,040 and RRDF grant amounts to €984,832. Match funding requirements amount to €246,208.**

### **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 into residential use as quickly as possible. Liaise with AHB's and the Housing Section to ensure an availability of social housing units where appropriate and in accordance with the provisions of the scheme and Town Centre First objectives.

### **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 €4M from the National Transport Authority for Active Travel projects in 2025 and is delivering a targeted Active Travel programme and a range of improvements for pedestrians and cyclists in many locations across the county. In addition, an allocation of €500,000 was secured from the National Transport Authority for Bus Stop Enhancement works across the County. It is expected that a similar allocation will be available in 2026.

### **ZERO EMISSION VEHICLES IRELAND (ZEVI):**

ZEVI is actively assisting in the transition to greener fleets through various targeted programs and financial supports. The goal is to achieve 30% of Ireland's private car fleet being electric by 2030, as outlined in the Climate Action Plan 2023.

To achieve the ambitious Greenhouse Gas reduction targets required in the transportation sector, strategic planning of the charging network is required.

Over the course of 2025, local authorities have been tasked with developing charging network strategies and implementation plans to identify high quality locations for charging infrastructure. These local strategies will determine the minimum charging requirements at destination and neighbourhood locations and also consider the best approach to partnering with the private sector, in order to leverage technical expertise, resources and private funding.

As part of the Regional and Local EV Charging Network Plan 2024 -2030 Tipperary County Council as lead authority has appointed Ove Arup & Partners Ireland Ltd, T/A Arup as the Consultant for the development of an Electric Vehicle Infrastructure Strategy for Region 5 of the Regional and Local Electric Vehicle Infrastructure Plan in December 2024. Tipperary County Council as lead Authority for Region 5 is developing the strategy in collaboration with the local authorities of Carlow, Kilkenny, Waterford and Wexford. The Regional Strategy will form the basis for Tipperary and the other Local Authorities in this Region to develop infrastructure planning, prepare business plans and funding requests to ZEVI for the deployment of EV charging infrastructure.

We expect that the development of the Electric Vehicle Infrastructure Strategy will be finalised before year end 2025. It is expected that Phase 1 of the Strategy Implementation will begin in 2026.

## **CONSERVATION AND HERITAGE**

Applications for the Built Heritage Investment 2026 and the Historic Thatched Buildings 2026 closed on 26<sup>th</sup> September 2025. In total Tipperary County Council received 63 applications. These will be accessed over the coming weeks and recommendations made to the Department of Housing, Local Government and Heritage. Applicants will then be advised accordingly. It is expected that the Historic Structures Fund will be advertised in the coming weeks.

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.

## **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 is “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. Progression of same is dependant on funding being secured.

### **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
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	189	18	774	7	988
2025*	145	18	659	7	829

\*2025 figures up to 30<sup>th</sup> 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.

2025 Statistics (up to 30<sup>th</sup> September):

Warning Letters	Enforcement Notices	Cases Closed
150	65	203

### TAKING IN CHARGE

3 housing estates have been taken-in-charge to date totalling 126 houses:

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

Furthermore, 4 housing estates are currently awaiting roads approval, totalling 127 housing units.

Development Name	District	Number of Housing Units
Cnoc Aoibheann, Ballyclerihan	Clonmel BD	36
Dun Uisce, Cahir	Tipperary-Cahir-Cashel MD	57
Leighton Manor, Two-Mile-Borris	Thurles	18
Westgate Court, Irishtown	Clonmel BD	16

# COMMUNITY & ECONOMIC DEVELOPMENT

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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.

## TOURISM DEVELOPMENT

Tipperary's tourism sector continues to drive sustainable economic growth by enhancing promotion, development, and coordination of tourism initiatives countywide. The Council works closely with key partners including Fáilte Ireland, the OPW, and the local tourism trade to position Tipperary as a leading destination for culture, heritage, outdoor activities, and food experiences for both domestic and international visitors.

### KEY INITIATIVES

Tipperary Tourism focuses on showcasing authentic visitor experiences appealing to the Culturally Curious, Connected Families, and Great Escapers. A key milestone has been the redevelopment of **Tipperary.com**, funded through **Fáilte Ireland's EU Just Transition – Digital that Delivers**, providing a modern digital marketing platform for the county.

Over **40,000 copies** of the **Time for Tipperary Discovery Guide** have been distributed across Ireland, including Dublin, Cork, and Shannon airports. The guide is complemented by an A3 map with QR access to the Tipperary.com website.

Tipperary Tourism's new **Five-Year Roadmap, "Growing the Value of Tourism in Tipperary 2025–2030"**, outlines a strategic vision to position Tipperary as Ireland's premier inland visitor destination through sustainable

growth, collaboration, and exceptional visitor experiences. It sets out a clear action plan to achieve measurable growth across the sector.

Under **Fáilte Ireland's Regenerative Tourism and Placemaking Scheme B (Investment Grant Aid)**, over **€1.6 million** in funding has been allocated across Thurles and Carrick-on-Suir Municipal Districts to support sustainable accommodation and visitor experiences. All projects are scheduled to open by **August 2026**.

A roadmap for **Sustainable Tourism Networks** has also been developed, focusing on cluster development and business capacity building. Through a **€17,500 Memorandum of Understanding (MOU)** with Fáilte Ireland, cluster development along the **Suir Blueway Tipperary** will enhance visitor experiences and support new tourism offerings.

Collaborative initiatives continue with adjoining local authorities through the **Munster Vales** and **Destination Lough Derg** programmes, each supported by dedicated marketing officers within Tipperary County Council.

## **DESTINATION LOUGH DERG**

A new **Destination Lough Derg website**, funded by Fáilte Ireland and Waterways Ireland, was launched in **February 2025** to improve visitor communication and destination awareness. Focus areas included facility upgrades and regional networking events. Three new cluster networks were established for food, accommodation, and water-based providers.

The **"Unravelling Shane MacGowan"** tour, launched in **August 2025**, has achieved global recognition with strong international demand for brochures. The initiative now includes a bookable guided tour, with supporting infrastructure planned for 2026.

The Lough Derg Marketing Manager assisted with **LEADER applications** for a rib boat based in Dromineer and two self-drive boats available from Terryglass Quay. **Terryglass Tidy Towns** achieved Gold at **Entente Florale Europe 2025**, supported by the Destination Lough Derg Team.

Projects at **Dromineer** and **Ballycuggeran** are progressing under Fáilte Ireland's Platforms for Growth and will open for the **2026 season**. The **Shannon Interpretation Scheme** (Discovery Points) project, including five Tipperary installations, will commence in **Q2 2026**.

## **MUNSTER VALES**

Munster Vales continues to position itself as Ireland's premier rural tourism destination. Capacity building remains central, with training on emerging tools such as AI and digital marketing to strengthen local business competitiveness.

Promotional work includes a feature on RTÉ's *At Your Service*, enhancing national exposure for the Munster Vales brand.

**Outdoor Recreation Infrastructure Scheme (ORIS)** funding supports the creation of ten short-form promotional videos showcasing the area's extensive walking and trail networks. Story-driven digital content will highlight rural communities and be cross-promoted with stakeholders.

A **new strategic plan (2026–2030)** will be developed with LEADER funding, setting a roadmap for future growth. A **Motorcycle Tourism Feasibility Study** is also being finalised, with an action plan to follow.

An updated **A3 map and A5 brochure** will be printed and distributed to tourism businesses, attractions, and offices later in 2025. Munster Vales' online following continues to grow, promoting local businesses and outdoor activities.

## **TOURISM INFRASTRUCTURE**

The **Littleton Labyrinth**, a 7.2km trail developed by Tipperary County Council in partnership with Bord na Móna, has opened, providing a new recreational amenity for locals and visitors. Promotional materials include video, imagery, and printed guides.

A **Littleton Bog Experience Feasibility Study** highlights opportunities for a future immersive visitor centre and bog experience, contingent on third-party investment due to Bord na Móna ownership.

**Cashel Town Park** will transform the green area at Bishop's Walk, linking the Rock of Cashel and Cashel Palace Hotel. Phase One includes resurfacing access roads, limestone paving, and upgraded street furniture to enhance visitor experience.

## COMMUNITY DEVELOPMENT

### LOCAL COMMUNITY DEVELOPMENT COMMITTEE (LCDC)

Local Development Companies (LDCs) in each local authority deliver community and rural development, social inclusion, labour activation, climate action, and social enterprise services. The LCDC meets monthly and oversees an expanding portfolio of schemes and programmes.

### LOCAL ECONOMIC AND COMMUNITY PLAN (LECP)

A six-year Implementation Plan has been prepared, supported by a digital monitoring platform. The plan outlines objectives and actions to drive economic and community development across the county.

### LEADER PROGRAMME 2023–2027

Total project budget: **€5.85 million** across three themes:

- Economic Development & Job Creation: €2,515,500 (including €377,325 for the Green Economy)
- Rural Infrastructure & Social Inclusion: €1,667,250
- Sustainable Development & Climate Mitigation: €1,667,250

Both North and South Tipperary Development Companies are processing Expressions of Interest, which progress to the LCDC for final approval as the Local Action Group (LAG).

## SOCIAL INCLUSION AND COMMUNITY ACTIVATION PROGRAMME (SICAP)

SICAP 2026 focuses on:

- Building sustainable, inclusive, and empowered communities
- Empowering disadvantaged individuals to improve their quality of life

Implementation is led by **NTDC** and **STDC** under LCDC funding agreements.

## OTHER KEY FUNDING SCHEMES

- **Local Enhancement Programme:** Capital support for community groups, particularly in disadvantaged areas.
- **Community Recognition Fund:** €404,317 allocated in June 2025 to eight groups under the 2024 funding window.
- **Town & Village Renewal Scheme:** Supports rural revitalisation through employment, regeneration, and adaptive reuse of vacant properties.
- **Outdoor Recreation Infrastructure Scheme (ORIS):** In 2025, seven projects received €269,825 for new and upgraded recreation infrastructure.
- **CLÁR:** €522,397 awarded to 13 small-scale rural projects in 2024.

## LOCAL COMMUNITY SAFETY PARTNERSHIPS (LCSPs)

LCSPs replace Joint Policing Committees, creating inclusive local forums for state agencies and communities. Regulations were issued on **31 July 2025**, with the first meetings to take place in **Q4 2025**.

## TIPPERARY AGE-FRIENDLY

The Age Friendly Alliance and Older People's Council continue implementing the Tipperary Age-Friendly Strategy to promote inclusion and wellbeing for older adults.

## PUBLIC PARTICIPATION NETWORK (PPN)

The PPN supports citizen engagement and community representation, embedding the community-informed "Wellbeing Vision" within the Council's Corporate Plan.

## **CHILDREN AND YOUNG PEOPLE'S SERVICES COMMITTEE (CYPSC)**

Chaired by Tipperary County Council, CYPSC collaborates with LCDC on Healthy Ireland funding to ensure equitable delivery across the county.

## **TIPPERARY LCDC & CYPSC CHILD POVERTY ACTION PLAN 2025–2026**

As one of four DCEDIY-funded pilot sites, this project targets marginalised communities in Roscrea and Carrick-on-Suir, using energy security as an engagement tool to identify poverty indicators.

## **HEALTHY IRELAND AND HEALTHY TIPPERARY**

Healthy Tipperary continues to implement the national strategy through local initiatives promoting wellbeing, inclusion, and community health.

## **PERIOD POVERTY PROJECT**

Department of Health funding supports initiatives to address period poverty and improve accessibility to menstrual products.

## **SLÁINTECARE HEALTHY COMMUNITIES – CLONMEL**

Clonmel remains one of 20 designated sites under the Sláintecare Healthy Communities Programme, addressing health inequalities through area-based supports.

## **COMHAIRLE NA NÓG**

Provides a youth-led platform for young people to influence local policies and strategies.

## **PLAY AND RECREATION**

Department of Children and Youth Affairs funding supports Play and Recreation Week, promoting the value of play.

## **PRIDE OF PLACE 2025**

Four nominations represent Tipperary in 2025: Littleton – the Heart of the Community, Explore Carrick-on-Suir, Cabragh Wetlands Centre, and Clonmel Community Conversations. Winners will be announced 7 **November 2025**.

### LOCAL AUTHORITY INTEGRATION TEAM (LAIT)

Established in each authority to support **Beneficiaries of Temporary Protection (BOTPs)**, refugees, and international protection applicants in integrating into Irish life from “Day One.”

## ECONOMIC & ENTERPRISE DEVELOPMENT

### NATIONAL BIOECONOMY CAMPUS AT LISHEEN

A design team and project manager have been appointed to deliver a masterplan for the development of research, scale-up, and commercialisation facilities at the Lisheen site. Led by Place+U with MKO as Project Manager, the team has engaged extensively with industry, academia, and government agencies. Site surveys, environmental assessments, and draft masterplan designs are underway.

### BIOSCALEUP PROJECT

The €5M **Lisheen Bioeconomy Scale-Up Initiative**, co-funded by the EU Just Transition Fund and Government of Ireland was launched in **October 2024**. It aims to advance Ireland’s circular bioeconomy by demonstrating six biotechnologies at the National Bioeconomy Campus.

**Facility Development:** The Campus is being equipped to operate at **Technology Readiness Level (TRL) 7**, enabling pilot-scale demonstrations.

**CircleBio-P Project:** Led by TUS, it will showcase a one-stop-shop innovation model through two exemplar projects.

### PATHWAYS2RESILIENCE PROGRAMME

An EU-funded flagship programme under the Mission on Climate Adaptation, supporting 100 regions across Europe. Tipperary, one of two Irish local authorities involved, focuses on capacity building and education for a sustainable circular bioeconomy.

## LOCAL ENTERPRISE OFFICE (LEO)

LEO remains central to economic growth, providing grants, mentoring, and training to SMEs. In **2024**, 262 companies were supported, creating 149 new jobs and receiving €1.93 million in supports.

### KEY PROGRAMMES:

- Digital for Business: Consultancy support for digital transformation (12 projects; €32,400).
- Green for Business: 8 Green for Micro (€14,400) and 25 Green for Business (€45,000) applications approved.
- Energy Efficiency Grant: 12 approvals (€83,938 total) covering 75% of eligible costs (€1,000–€10,000).
- Priming Grants: 5 approvals (€205,025 total)

## COMMUNITY HUBS AND RURAL DEVELOPMENT

- **Roscrea Enterprise and Community Hub (REACH CLG):** Completed April 2025, funded under RRDF, providing enterprise, training, and community spaces.
- **Carrick-on-Suir Post Office Enterprise Centre:** Opening January 2026 with capacity for 20 jobs.
- **Engine and Innovation Centre, Tipperary Town:** Fully occupied, employing over 20 people with expansion potential.
- **Cahir Enterprise Space:** RRDF-funded project advancing in the town centre.

## TOWN CENTRE REVITALISATION

The new **Vacant Business-Property Reopen (VBR) Grant**, developed under the SPC framework, replaces the Commercial Vacancy Incentive Scheme. It increases grant values, removes limits, and targets strategic business types to enhance town centre vibrancy.

Complementary initiatives include:

- **Christmas Retail Support Grant Scheme:** Funding festive events to boost footfall.
- **Painting & Enhancement Scheme:** Supporting aesthetic improvements to commercial properties.
- **Love Tipperary Gift Card:** Partnership with County Tipperary Chamber—over **300 businesses** participating to retain local spend within the county.
- **Shop Local Campaign:** Continued social media promotion of local retail with competitions, business highlights, and community engagement.

### **TIPPERARY LOCAL ECONOMIC AND COMMUNITY PLAN (LECP)**

Adopted in December 2023, implementation is progressing well. The 2024–2025 plan is nearing completion, with updates provided bi-annually to the Economic Development SPC. Work will begin on the 2026–2027 plan in early 2026.

### **GROW LOCAL TALENT EVENT**

Held in Thurles, November 2025, focusing on the manufacturing sector’s digital transformation. Attendees were introduced to the Factoryxchange/EDIH facility at Coonagh Campus, Limerick, promoting innovation through digitalisation.

### **TIPPERARY SPORTS PARTNERSHIP (TSP)**

TSP continues to promote participation in sport and physical activity across all communities, particularly underrepresented groups. In 2025, 151 programmes engaged 5,930 participants, including 756 adults, 4,687 young people, and 518 people with disabilities.

TSP supports club training and funding to strengthen community involvement and long-term participation and during 2025 it developed and launched the **Outdoor Recreation Plan for Tipperary 2025–2030 – “Embracing Tipperary’s Outdoors.”**

A **County Sports Action Plan** is now in development, aligning with Action 8 of the **National Sports Policy**, setting a countywide vision for sport, recreation, and active living through local partnerships, active travel, and facility development.

# ENVIRONMENT AND CLIMATE ACTION

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## CLIMATE ACTION

Implementation of the County Tipperary Local Authority Climate Action Plan (LACAP) 2024-2029 will continue during 2026. The LACAP maps out the climate adaptation and mitigation measures required to enable Tipperary County Council to deliver on its 2030 climate change targets. The LACAP incorporates the designation of a Decarbonisation Zone in Mid Tipperary centred around the National Bio-Economy Campus in Lisheen and activities to progress this designation will be continued in 2026.

In 2025, Tipperary County Council (TCC) secured funding support through the European Union's Horizon Europe Research and Innovation Programme funded "CLIMAAX" project to develop a Climate Risk Assessment (CRA) for County Tipperary. The CRA will be completed by the end of 2026.

Climate adaptation programmes, such as Active Travel and Housing Retrofit, are expected to continue receiving funding in 2026. Projects from Call 1 of the Community Climate Action Fund will be substantially completed by the end of 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. Successful applicants in Call 2 of the Fund will commence delivery of their projects during 2026.

The Environment & Climate Action Section will continue to collaborate in National and EU Programmes to identify and leverage additional funding towards climate change programmes. The "Biomethane for Carbon and Communities" Project, a partnership project involving TCC, TUS, Tipperary Energy Agency and the Irish Bio-economy Foundation funded through the EU's Just Transition Fund will be completed during 2026.

The Council will continue to implement initiatives and projects to ensure our 2030 energy efficiency and greenhouse gas emission targets are achieved. The 'Reduce Your Use' annual campaign in Council Offices is positively impacting on energy levels. 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. TCC, engaging with the Climate Area Regional Office, is the lead authority for the five local authorities in the South-East Region in SEAI's Pathfinder capital funding programme. This results in project management costs being shared across the five participating local authorities. In 2026, it is expected that a number of projects for our buildings will move through the design stage into construction.

## **LANDFILL OPERATION AND REMEDIATION**

It is anticipated that, like previous years, 49,000t of waste will be accepted in 2026 at Ballaghveny Landfill. The procurement/sale of space undertaken at Ballaghveny has maximised revenue.

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.

During 2026, construction works involving engineered capping projects at Ballaghveny Landfill Phase I and Tipperary Town Historic Landfill will be substantially progressed with capital funding support from the Department of Climate, Energy and the Environment.

## **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. Visitor numbers to these are expected to hit 130,000 in 2026. The Section continues to work with the waste sector in establishing outlets for the recycling and re-use of waste material instead of it going to landfill. The decision to centralise and streamline the collection of textiles, including issuing a new tender, will see expenditure being converted back into income.

### **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 draft 2026 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 (ADI) projects. The Mattress Amnesty, funded through the ADI, positively impacts on dumping levels and the consequent collection and disposal costs. In 2026, implementation of the Litter Management Plan 2024-2026 will continue and work on a new Plan will commence in the second half of the year.

### **WASTE REGULATIONS, MONITORING AND ENFORCEMENT**

The Section will continue during 2026 to initiate legal proceedings for non-compliance of the Waste Management and Litter Pollution Acts respectively. In 2025 the Section reported a number of successful prosecutions in the courts. 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 will continue to investigate illegal dumping incidents and conduct household inspections, particularly in areas where there is persistent reporting of dumping.

## **WASTE MANAGEMENT PLANNING**

The 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 2026. 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 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.

TCC adopted a new Burial Ground Development Policy at its meeting on 14 April 2025, the implementation of which will be progressed through 2026.

## **SAFETY OF STRUCTURES AND PLACES**

Under the provisions of the Local Government (Sanitary Services) Act 1964, costs are incurred in carrying out technical inspections and issuing notices to the owners of dangerous properties.

## **ENVIRONMENTAL PROTECTION**

### **WATER QUALITY, AIR AND NOISE POLLUTION**

The Water Action Plan 2024: A River Basin Management Plan for Ireland will continue to drive this authority's monitoring plan for 2026. 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 national 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. The Section will continue, during 2026, to also initiate legal proceedings where such action is required. 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 2026 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, and this will continue in 2026. Additionally, 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); and
- Domestic Lead Piping Remediation Grant.

## **COMMUNITY SERVICES**

### **VETERINARY SERVICES**

This service will fund the costs of activities carried out through the provisions of the Control of Horses Act and in respect of Dog Control/Warden Services. The employment of a third Dog Warden, with part funding support from the

Department of Agriculture, Food and the Marine, is resulting in increased licencing income due to a focus being placed on this.

#### **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 Tipperary County Council's energy consumption, carrying out energy audits, and assisting in the development and implementation of the Council's own Decarbonisation Implementation Plan.

## **FIRE SERVICE**

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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.

In Fire Service Climate Change Pathfinder Projects have been identified to eliminate use of fossil fuels for heating including Clonmel Fire Station Complex and Nenagh Fire Station. Also, it is intended to install PV Panels in 9 Stations and to eliminate use of fossil fuel heating solutions in the remaining 5 stations.

The Fire Service is also exploring alternative methods of fuelling our Fire Service vehicle fleet to achieve significant carbon emissions reductions. It is intended to trial use of HVO in a number of vehicles in 2026 and roll out its use to all stations where there is availability locally.

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

Following a review of welfare facilities in Borrisokane and Cloughjordan Fire Stations this authority successfully secured funding from NDFEM for the purchase of Modular Units with changing/washing and welfare facilities. These have now been delivered and in use in 2025 in both of these stations.

Following approval from NDFEM and Department of Housing we have now appointed engineering consultants to survey and prepare design proposals for the refurbishment and upgrading of Roscrea Fire Station. A Part 8 Planning process for this development will be conducted for these proposals in early 2026 and following successful adaptation of these proposals it is hoped to prepare tender documentation and go to public tender in the 2<sup>nd</sup> half of 2026 and then proceed to construction in 2027.

Also 2 new fire appliances are currently being constructed in Scotland by a specialist company (following award of National Contract), and it is expected that both will be delivered in 1<sup>st</sup> quarter of 2026 and go into service in Thurles and Cashel Fire Stations.

### **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 the 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 the 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 transition year 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

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Civil Defence is a statutory Auxiliary Volunteers service comprising 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. The Department of Defence (Civil Defence section) provide financial support for Vehicle fleet, major items of equipment, Civil Defence uniforms and PPE. They are also responsible for policy and training directives. Financial support is sought through the annual grant claim.

Civil Defence services are managed locally by the Civil Defence Officer, aided by the Assistant Civil Defence Officer. The Civil Defence Officer is responsible for day-to-day operations, response to callouts, recruitment 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, COVID19 Pandemic, and numerous adverse weather events in the recent past.

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, Welfare. Civil Defence volunteers are subject to Garda vetting and are required to complete Children First training.

Tipperary Civil Defence has a highly trained search capacity with a number of qualified search managers and responders, and is prepared to be called upon by An Garda Síochana to assist in search for missing persons. The addition of drone technology has aided this response.

Civil Defence plays a significant role in the response to severe/adverse weather. Civil Defence officer is part of the SWAT team and crisis management team and is part of the emergency response of Tipperary County Council to same. The Civil Defence Officer also sits on the committee for Major Emergency Management & on the Tipperary voluntary Emergency Services Team.

The Civil Defence Branch of the Department of Defence is based in the Civil Defence College, Benamore, 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. 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

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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.

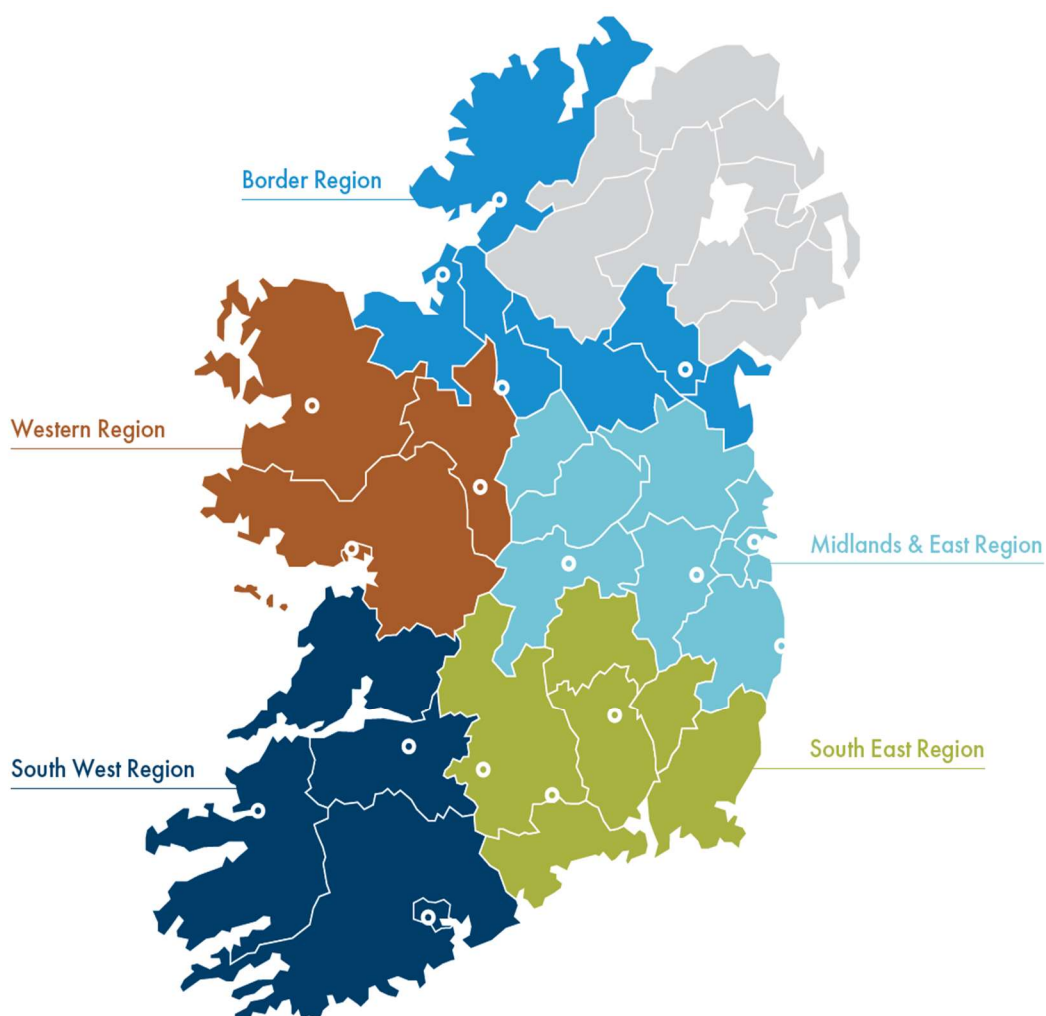
LAWPRO operates as a national Water Framework Directive (WFD) office building collaboration between local authorities and relevant public bodies both locally and nationally to improve water quality in our rivers, lakes, estuaries and coastal areas.

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 the LAWPRO staff complement has expanded to 97 (sanctioned posts), with staff working out of local authority centres in a five-region structure: Border, Western, Midlands and East, South East and South West. The Farming for Water EIP project team are due to have a total of 28 staff in place by the end of 2026. The number of staff assigned or seconded to LAWPRO by Tipperary County Council is currently 42.



### **Water Framework Directive Regions**

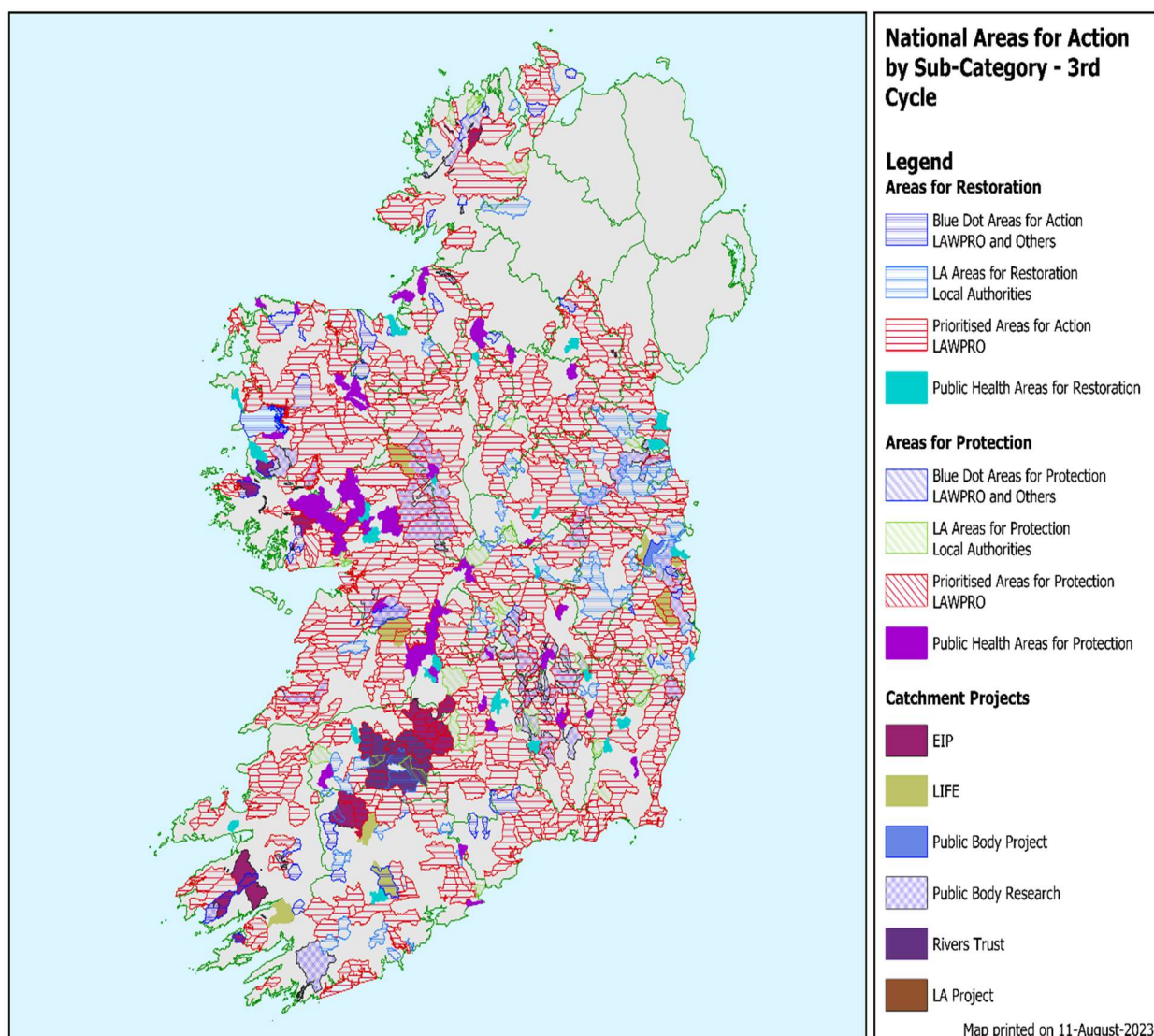
LAWPRO's team of catchment scientists carry out detailed scientific assessments in Priority Areas for Action (PAAs), to figure out the causes of poor water quality, and a team of community water officers support active communities with knowledge, skills and grant funding to build capacity and care for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

The programme is fully funded by the Department of Housing, Local Government and Heritage (DHLGH) 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 Water Action Plan 2024. 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.
- d) LAWPRO are 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 significant work and collaboration is 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 recent publication of the EPA's 'Water Quality in Ireland 2019-2024' report shows that there has been a small decline in the ecological status of our water quality. 52% of our surface waters are in high or good ecological status, down from 54% in the 2016-2021 period. 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. In line with the third cycle River Basin Management Plan – the Water Action Plan 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 the 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.

## **REGIONAL OPERATIONAL COMMITTEES**

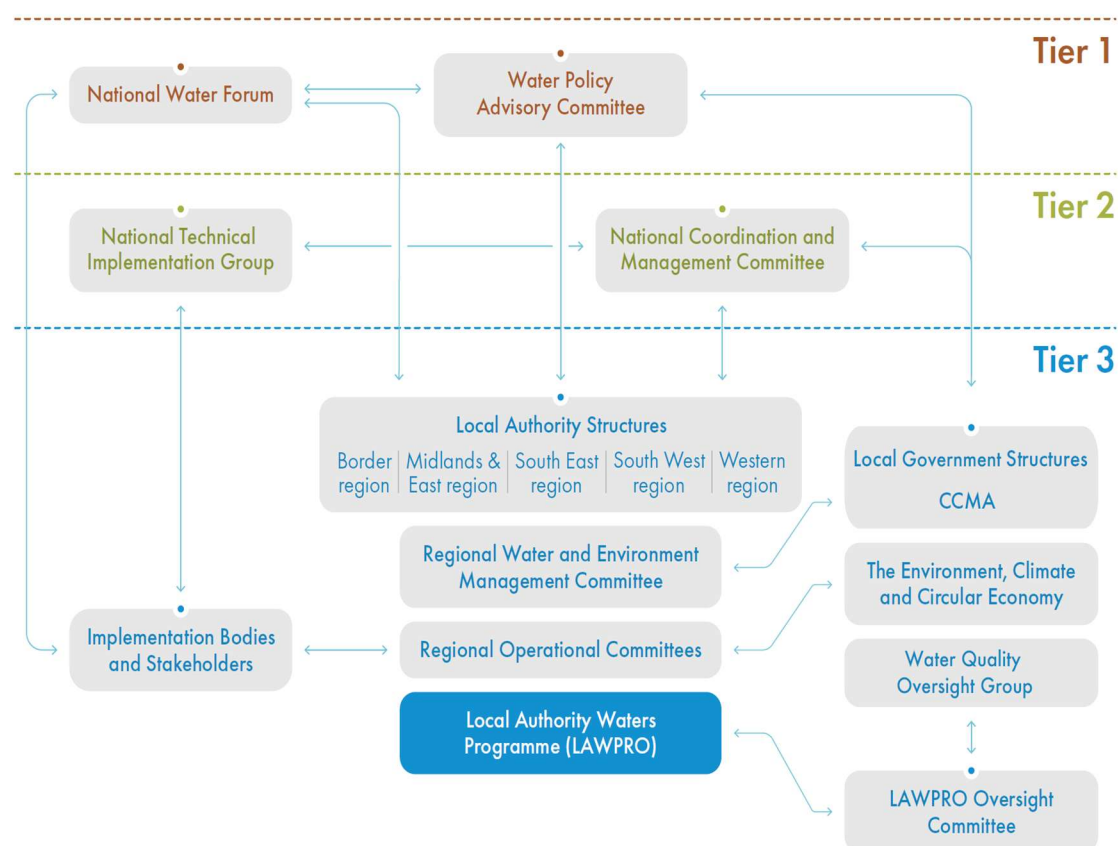
Each of the five regions has a Regional Operational Committee (ROC), with membership including operational staff from the respective local authorities and 23 different public bodies, which allow for effective knowledge transfer and tracking of progress on implementation of measures set out in the RBMP.

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 Policy 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 and River Catchment Partnerships



## WATER FRAMEWORK DIRECTIVE STRUCTURES

### COMMUNITY ENGAGEMENT

The Communities Team supports 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 2023, over €523,000 was offered in funding supports

- In 2024 over €700,000 grant aid was awarded to 155 water quality projects
- In 2025, over €2,043,525 in grant aid was awarded to community groups to fund small scale projects and events including those for Heritage Week, medium-large scale Community Water Development Fund projects, as well as building capacity in groups through the Catchment Support Fund.

It is anticipated that a similar level of funding will be made available to communities in 2026. 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 included:

- 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. LAWPRO provided €30,000 in funding for over 80

events marking Heritage Week in communities across Ireland in 2025. LAWPRO also funded a National Heritage Week Award this year.

### **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](#) 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. It has now entered phase 3 of its rollout – expanding the programme to all GAA clubs nationally with support from local authorities throughout Ireland.

## 2024 Communities Team Activities

**1,047** Total engagements



Meetings with Rivers  
Trusts / catchments  
groups

**32**



Meetings Only

**254**

Community  
Groups

Stakeholders

Project  
planning

Funding  
application  
support



Tidy Towns related  
engagements

**63**

**81** Heritage Week  
Events



Citizen Science  
Initiatives **130**

Meetings



Site Visits

Projects



School Visits



Meetings with Local  
Authority Sector

**67**



Environmental  
Awareness Officers

Heritage Officers

Community and  
Enterprise

PPNs

CARO

LCDCs

Municipal District  
Offices

& others

Meetings  
with  
community  
groups  
(outside of PAA  
engagements)



**179**



Collaboration  
with State  
Agencies

**117**

EPA

Uisce  
Éireann

Inland Fisheries  
Ireland

National Parks and  
Wildlife Service

& others

## CATCHMENT SCIENCE

The Catchments 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 wider agricultural sector.

The Catchments Team also supports local authorities leading on Areas for Action across the country, by assisting with work planning, jointly undertaking local catchment assessments, supporting data analysis and making referrals to progress implementation of measures on the ground.

## 2024 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 Catchments Programme Steering Group  
National Agricultural Inspection Programme Working Group  
Agricultural Water Quality Working Group  
Catchment Community Forums workshops



### Innovation & Evolution of Methodologies via LAWPRO Working Groups



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

### Local Catchment Assessment\*



Completed Local Catchment Assessments and characterisation of water quality issues in 74 Priority Areas for Action

### Capacity Building & Knowledge Sharing

Delivery of Catchment Science & Management training to multiple stakeholders

Quality assurance systems and bespoke macroinvertebrate training for LAWPRO Catchment Team

Developed and delivered macroalgal training to the LAWPRO Catchment Team  
Establishment of internal peer-to-peer knowledge sharing structure

Revision of desk study template and guidance

Revision of Urban Wastewater Assessment methodology



### Referrals\* (cumulative to date)



ASSAP Referrals – 697

Referrals to Others\* - 99

\*Environmental Protection Agency, Local Authorities, Forest Service, Coillte, Irish Water, etc.

### Strategic Nitrates Assessment

Targeted sampling of sub-catchments during winter high flows to identify tributaries contributing highest relative loads:

Slaney Catchment: Bann, Douglas-Ballon, Derreen and Douglas sub catchments

Blackwater: Funshion sub catchment

Barrow: Greese sub catchment

### Advisory & Collaborations

EPA Research Project Steering Committees



European Innovation Partnership Steering Committees



Waters of LIFE Integrated Project Steering Committee

Drinking Water Directive Groups

Catchment Focus Groups for Pesticides

Ongoing cross-border liaison with NIEA and Loughs Agency

Supported dairy co-op farm sustainability events

## 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 of high status objective waters and, where possible, seeks to restore the high-status of some water bodies, where deterioration has occurred. Key partners in the programme include Local Authorities, DAFM, DHLGH, IFI, OPW, NPWS and the EPA. The programme also works closely with projects and schemes being rolled out nationally including the ACRES Co-operation Projects, which contain 75% of blue dots within their geographic coverage.

### **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 are 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. LAWPRO has completed detailed local catchment assessments in each of the demonstration catchments and has initiated enhanced community engagement activities and project delivery in Blue Dot catchments nationally in support of the Waters of Life IP.

### **NATURE-BASED SOLUTIONS**

Nature-based solutions leverage nature and the power of healthy ecosystems 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. Other significant benefits include placemaking, biodiversity, climate action and flood risk reduction. LAWPRO have worked with planners including Tipperary County Council planners, the professional bodies, the Office of the Planning Regulator and others in the sector to develop national planning guidance for planners and planning agents in this area and training will be rolled out in due course. Demonstrator projects, including those delivered in Clonmel, Carrick-on-Suir and Fethard are informing best practice on the delivery end on the ground. Training is underway with the Towns Centre First teams across the country to maximise NBS benefits within existing and planned projects.

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 generate 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. Results to date including in Tipperary have assisted in the generation of information relevant to our understanding of water quality locally and has generated greater understanding of the issues leading to water quality declines, where it is occurring.

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.

### **EU LEADER PROGRAMME**

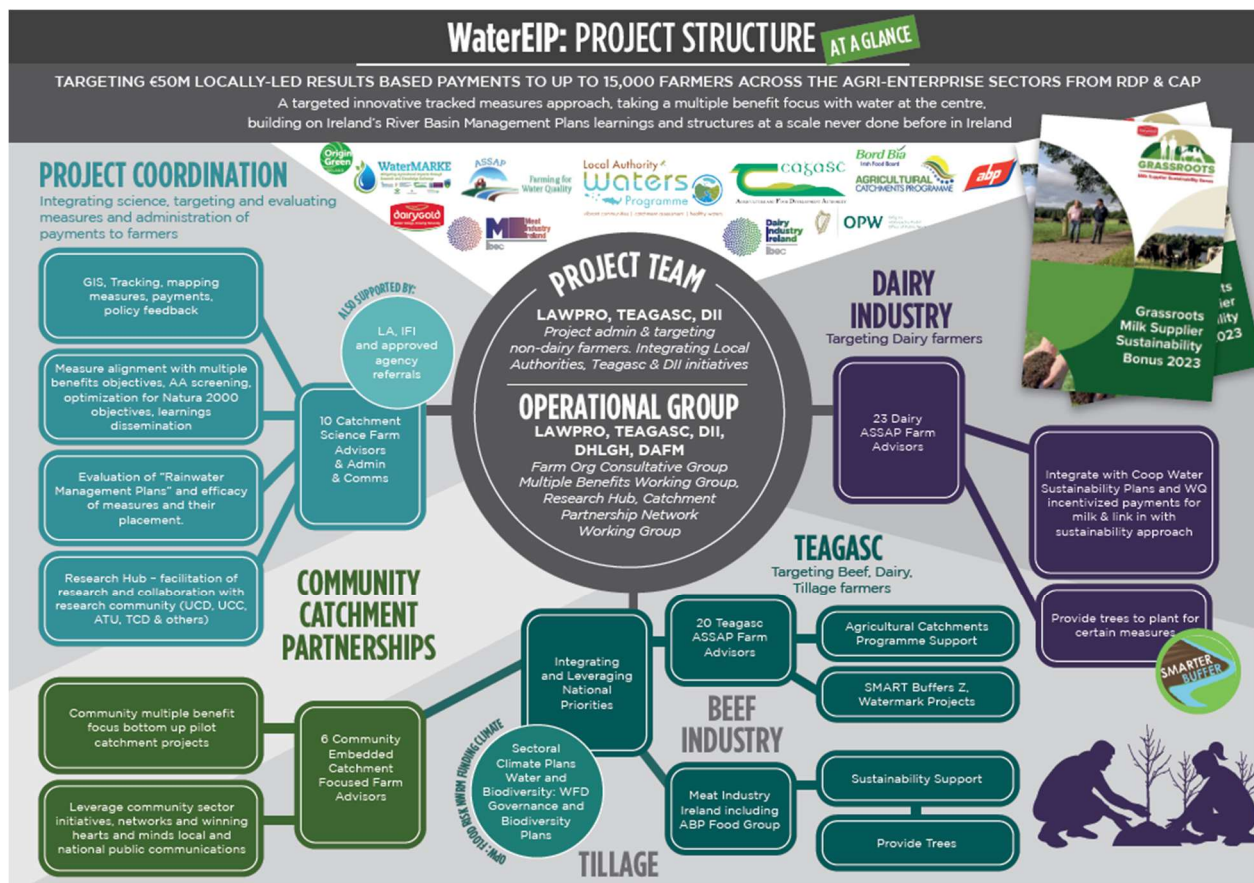
LAWPRO has worked closely with the Department of Rural and Community Development and the Local Development Companies Network to support community participation in the third LEADER programme, especially in terms

of climate action, biodiversity and water quality. This support includes the development of projects and technical assistance. A guide for community groups has been developed with a focus on climate action, biodiversity and water quality with examples of how community groups can engage in a range of projects from climate resilient smarter villages to the delivery of citizen science and nature-based solution projects. Further engagement and training will take place in partnership with the LDCN and the LCDCs.

#### **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 and Heritage has allocated €10m over 5 years to fund the administrative costs of the Farming for Water EIP Project.

The Farming Water EIP Project Team supports 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 is based in Heffernan House in Tipperary Town and farmers' applications are processed from this office. The target is to engage up to 15,000 farmers over the duration of the project, and this work is well underway with over 4,700 farmers having submitted funding applications up to October 2025. The team is also working closely with the National Federation of Group Water Schemes Source Protection Officers as well as water quality

advisors from a number of meat processors and non-ASSAP dairy processors to identify and fund water quality measures on farms. 5 Community Animators posts within existing groups with a water quality focus are also being funded and supported by the project.

## **WORK PROGRAMME FOR 2026**

The Water Action Plan contains actions assigned to LAWPRO, some of which will be progressed in 2026 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.
- Establish Catchment Community Fora in each of the pilot catchments by the end of 2025 and hold a minimum of four meetings within 2026. Carry out an evaluation to inform the development of a business case for further roll out Catchment Community Fora nationally.
- Publish the template for the catchment management work plans (CMWPs) and work with the EPA and the Programme Delivery Office to deliver CMWPs for each of the 46 hydrometric catchments.
- Publish the Local Authority Water Action Work Plan (LAWAWP) template with an established local authority working group and support the preparation of the 2026 LAWAWPs by all local authorities.
- The Blue Dot Catchments Programme to draft a detailed work plan for waters with a high-status objective, with a view to it forming part of the proposed catchment management work plans.
- 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 and provide training to 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 along 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 2026 to bring about improvements to water quality in areas impacted by agricultural activities.
- Rollout of the national Nature-based Solutions Strategy including planning guidance and training for Town Centre First teams and other local authority staff; Organise and deliver the third National Nature-based Solutions Conference and support delivery of NBS projects in urban areas with funding from the national Infrastructure, Climate and Nature Fund.

# LIBRARY SERVICE

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## 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 2025. In 2026, 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 2025. The Library Service will concentrate on promoting reading and providing high quality events throughout 2026. Other programmes that will continue to run in the Library Service in 2026 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 will work to meet the many goals of this 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 2026. Provision has been made in the draft budget to increase the book fund in 2026.

## **PROPOSED LIBRARY PRIORITIES FOR 2026**

The 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 2026

## **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 2026.

## **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 over 5 million hits since its launch and continues to attract huge interest. Provision has been made to upgrade the IT infrastructure in 2026 to allow the digitisation programme to grow.

## **SCHOOLS LIBRARY SERVICE**

The budget will allow the Library Service to continue to deliver a high-quality service to the Primary Schools of Tipperary in 2026. 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**

- + Open new high-quality Library in the Craft Granary, Cahir
- + Progress works on the development of a new Library in Clonmel

# ARTS

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## 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 2026 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 2025

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 2025, the Arts Office co-ordinated the central application process for festivals and events. Under the 2025 Tipperary Festivals & Events Scheme, 148 festivals were funded by Tipperary County Council. A new festivals strategy for Tipperary, *Bringing the County Alive 2025-2029* was approved by members in September which will ensure that our support and investment in festivals has maximum impact and benefit for audiences, communities, festival organisers and visitors to our county.

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 2025 to the value of €65,000 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 2025 programme included over 150 events across Tipperary.

An important aspect for the Arts Office is bringing events to people in hospitals, nursing homes and day care settings – making a show or programme accessible to people who wouldn't otherwise have an opportunity to participate or get involved. This year the Arts Office funded music, theatre and reminiscence events in 14 care settings.

Culture Night 2025 attracted an audience of over 3000 people, collaborating closely with our arts & cultural partners, we developed & coordinated 54 events, across 15 towns & villages. Tipperary came alive with a programme of live performances, workshops, tours, screenings and exhibitions.

A new piece of public art was sited at the N24 Cahir Road Roundabout, Ballingarrane, Clonmel Co. Tipperary. Capturing Clonmel's cultural identity, *Beelines* is an artistic marker on a journey to or through the town. Standing at 4.5 meters high, the sculpture acts as a permanent gateway to the town of Clonmel. Artist Kevin Killen uses cold rolled metal steel tubes to arrange a distinctive pattern that symbolises the energetic flight patterns of bees to create a contemporary flower-like form on a silver stem. The blue and ultraviolet colour tones of the flower are a reference to the sight of bees, in that bees see the ultraviolet end of the light spectrum. The metallic colours will change as the light changes, bringing a subtle mood to the artwork in all weathers. Similarly, the beautiful wild flowers and seasonal planting by Clonmel Borough District as it changes throughout the year will complement the artwork.

The exhibition "*Through Our Eyes, the World We See*" was launched at the 6s&7s Gallery in Tipperary Town on Friday 4 July. This project invited young people to create work inspired by their lived-experiences, inspirations,

influences and motivations as part of the Tipperary Rural Traveller Project Residency Programme 2024/2025, led by artist Francesca Hutchinson. The artist engaged a group of young people in exploring themes of growth and freedom with participants attending a series of creative workshops over an extended period of time introducing materials and techniques such as embroidery and drawing with thread, culminating in a collaborative piece rooted in traveller craftsmanship. The development of this work provided the young people with opportunities to control their learning which supported them to become independent thinkers with a sense of autonomy.

The Tipperary Artist in Primary School Scheme gives pupils in schools all over the county the opportunity to work with a professional artist. Pioneering the Artist in Primary School Scheme in Tipperary for over 25 years the Tipperary Arts Office has coordinated an impressive 216 artistic projects between artists and primary schools, engaging with thousands of children to date. The scheme is open to applications from all primary schools in Tipperary and invites projects in all art forms. In recent years, schools in the Decarbonising Zone were invited to develop specific projects that celebrate their natural surroundings in support of sustainable rural development in Tipperary. To mark the 25th year of the scheme and celebrate the arts in schools, Cathaoirleach of Tipperary County Council Cllr John Carroll presented Boher NS with a certificate of participation. The Cathaoirleach welcomed this “new element of the scheme which recognises the school’s work and commitment to the development of creativity and the arts in their school.” The beautiful certificate was designed by Tipperary artist Sophie Quin and will be presented to all participating schools.

## **PROPOSED ARTS PROGRAMME PRIORITIES FOR 2026**

- Implementation of *Tipperary- A Place for the Arts*, Tipperary Arts Strategy 2023-2027.
- Implementation of *Tipperary Festivals Strategy - Bringing the County Alive* 2025-2029

- 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

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## 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'. The Objectives of our Heritage Plan are:

- Raising awareness and promotion of heritage,
- Conservation and care of our heritage,
- Research and data.

Projects engage with communities championing aspects of our heritage, promoting conservation, best practice and climate mitigation measures. Utilising our heritage spaces and building our baseline data to inform policy.

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 2025

### 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:

- Launch of iCAN Tipperary portal with 5 community archive sites [www.heritagetipperary.org](http://www.heritagetipperary.org)
- Training programme for local groups including Oral Heritage course, social media skills and Know you Locality Course.
- Heritage Week Grant Scheme (supporting 30 groups and organisations to host heritage week events as well as Council Services programmes)  
The total number of events in Tipperary this year was 101 events
- First Heritage and Biodiversity Conference took place in September with speakers from National Monuments, National Inventory of Architectural

Heritage, National Museum, N.P.W.S, Birdwatch Ireland and Butterfly Conservation Ireland.

### **IRISH WALLED TOWNS NETWORK**

- Maintenance Plan for the Town Walls in Cashel, Carrick on Suir, Clonmel and Fethard.

### **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:

Loughloher Castle	Capital works	€130,000
Loughmoe Castle	Capital works	€130,000
Kilsheelan Church	Capital Works	€30,000
Old St Marys Clonmel	Emergency works	€30,000
Ardcroney	Repairs	€11,070
Clohaskin Castle	CMP	€27,767
Emly	works to well	€30,000
Blackcastle	Assessment	€9,000

**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. The Strategic objectives of our strategy which shape our annual programme are

- Our Peoples Creativity
- Our Creative Economy
- Our Creative Place
- Creative Climate Action

The following programmes were funded through our grants scheme

### COMMUNITY GRANT SCHEME

Community Group	Events
Nenagh Youth Theatre	Our History, Our Heritage, Our Home
Avista- St Anne's	Drumming for Wellness
Clonmel Applefest	Harvest Fair
Autism Awareness Roscrea	Sensory Family Fun Day
Clonmel Junction Festival	Encounters 100 Dogs
Lucy Moore/Fethard Tidy Towns	River Garden Fethard
Clonmel Carers Choir	Vocal Coaching workshops
North Tipperary Men's Shed	Men's Shed Ukulele lessons
Sustainable Projects Ireland	Feile na nUll
Cashel Arts Festival	Echoes of the Ancient World
Fethard Day-care	Music Therapy
Damer House Gallery	Innovative Dialogues-Inspiring Communities
Boher Community Development	Our Crafting Community
Greta Ni Riain	Greta's Forest School
Burncourt Community Council	As it was in the lodge
Clonmel Pride	Drag and Draw
Feile Brian Boru	Feile Brian Boru
Dromineer Nenagh Literary Festival	Dromineer Nenagh Literary Festival

### PROJECT AWARD SCHEME

Hugh O Donnell	Timeless Tipperary, fragments from the past
South Tipperary Arts Centre	Deepening Connections
Stagecraft	FM Musicals
Tipperary Town Revitalisation	Exploring the Glen of Aherlow
Shepardess Projects	Conversation Pieces
Musical Routes	Melodies and Memories
Annie Hogg	Collection of Nearly Forgotten Things
Aoife Barrett/Clonoulty	Dancing in the A.R.K
Jenny Fennessy	Acting skills workshops
Cloughjordan Circus Club	Social Circus Programme
Leisa Gray	Craft, chat, repair and share
Nocht Studio	Shift CTRL
Friends of Cahir Playground	Scare in Cahir
Unqualified Design Studio	We need to talk: SNUG
Thomas McDonagh Museum	Hedge School
Damer House Gallery	Art & Ecology: A Symbiotic Relationship

## **Creative Ireland Health and Wellbeing Funding**

- Creativity Changing Young Lives in the Mid-West with Counties Clare and Limerick and Helium Arts
- Arts & Health Awareness Day Nenagh Hospital

**Cruinniú na nÓg** the national day of free creativity for children took place on June 7<sup>th</sup>. Over 50 events took place across the County, making it our biggest Cruinniú to date.

## **WORKS PLANNED FOR 2026**

- Implementation of the County Heritage Plan
- Community Monuments Scheme 2026
- Heritage Week 2026
- 5 new community Archive sites on Heritage Tipperary
- Support communities and groups with training
- Creative Ireland Programme 2026

## 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.
- An MOU between the Department and Local Authorities was signed in 2024 and the project coordinator was appointed in September 2024. The co-ordinator acts 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 2026, setting out the planned activities and associated budget costs for 2026.

# BIODIVERSITY SERVICES

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## 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 2025-2031

Progress on the Plan to date:

The Biodiversity Action Plan is nearing completion with the strategic objectives and actions currently undergoing AA and SEA Screening. The draft Biodiversity Action Plan will be put forward for public consultation in November of this year.

## HERITAGE WEEK 2025

In celebration of Heritage Week 2025, Wild Child Day was held at the Cabragh Wetlands Centre on the 23rd of August. The aim of Wild Child Day is to encourage children and families to spend time outdoors, discovering and exploring nature. On the day, children enjoyed activities including Moth trapping, foraging walks and a nature-based scavenger hunt.

## Tipperary County Council Biodiversity and Heritage Conference

In September 2025 the inaugural Biodiversity and Heritage Conference was held at the Horse and Jockey Hotel. The conference included three speakers for both Biodiversity and Heritage. Biodiversity topics on the day included

- Wildlife Crime – National Parks and Wildlife Service
- Tipperary's Nocturnal Birds – Bird Watch Ireland

- Trends in Irelands Butterfly Populations – Butterfly Conservation Ireland.

**\*\*Production of the Biodiversity Action Plan in 2025, Heritage Week events and the Biodiversity and Heritage Conference were funded by the Heritage Council with a total of €20,000 awarded to Tipperary County Council in February 2025.**

## **NATIONAL BIODIVERSITY ACTION PLAN**

The Local Biodiversity Action Fund is a scheme which is run by the National Parks and Wildlife Service (NPWS) to help local authorities to deliver actions in support of the National Biodiversity Action Plan. The total funding award to Tipperary County Council under the scheme in 2025 was €93,777.34

Biodiversity Action Plan Projects undertaken this year by Tipperary County Council include:

**Tipperary Wetlands Survey:** Ecological surveying of an additional 23 wetland sites was undertaken in 2025.

**Tipperary Nightjar Survey 2025:** A survey in collaboration with Birdwatch Ireland to determine the presence of the Nightjar in Tipperary, Nightjars are now thought to be close to extinct as a breeding bird and are on the Red-list on the Birds of Conservation Concern in Ireland.

**National Mayfly Survey;** Phase II of the 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.

**County Hedgerow Audit:** Phase II of the County Hedgerow Audit initiated in 2024. Field survey of hedgerows in Tipperary was undertaken in May-September of 2025 and the project is nearing completion. This county survey will provide an assessment of the extent and condition of hedgerows in Tipperary, providing baseline data for future monitoring.

**Planting for Pollinators:** A Community focused one-day workshop in October 2025, which demonstrates how to create and manage spaces for our declining pollinators and other insects.

### **Work Programme for 2026**

- Development of Invasive Species Strategy
- Development of Pesticide Policy
- Ecological Assessment of Council Owned lands
- Prioritised surveys of red listed species
- Community engagement – supporting community biodiversity projects
- Events for Biodiversity and Heritage Week

# MUSEUM SERVICE

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## 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 Team continued to deliver a high-quality service during 2025. We experienced greater engagement and traction with audiences across Tipperary, Ireland and the globe through our pilot marketing strategy.

## 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 and Museums Strategic Management Plan will focus on Climate Change, by addressing far reaching actions and working with our many stakeholders.

## 2025 INNOVATIVE PROGRAMMING

Our Traditional Irish Skills & Diversity Programme 'Hands of Heritage' continued into its final pilot three-year project, funded by The Heritage Council, through the Heritage Stewardship Funding stream. The Museum was awarded €17,000 which expanded our programming reach across Tipperary's diverse communities.

The new Lecture Series commencing November 2025 / April 2026 'A Quiet Revolution 1960 – 2000', will look at the social, economic and political changes that took place during the era.

## 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 2025 and will continue into 2026.

## **PROPOSED MUSEUM PRIORITIES FOR 2026**

- 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.
- Liaise with new exhibition partners to bring International Exhibitions to the Museum.
- Continue our effective affiliation with Clonmel Junction Arts Festival 2026.
- Continue to successfully achieve on our objectives set out in the Museum Strategic Management Plan 2022 – 2026 and commence the review in 2026.

# MISCELLANEOUS SERVICES

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## CORPORATE PLAN 2024 – 2029

In April 2025, Tipperary County Council launched its Corporate Plan 2024-2029, entitled '*Reshaping Tipperary's Future Together*'. The plan outlines the Council's vision for the county, detailing key priorities and the benefits these objectives will bring to its communities over the next five years.

This comprehensive strategic framework was developed through inclusive collaboration with internal and external stakeholders, including the Corporate Policy Group, Public Participation Network (PPN), representative groups, social partners, community, voluntary, and environmental interests, and other public bodies operating locally.

The Corporate Plan is the central component of the Council's business architecture, linking key elements such as policy, organisation, operational activity, governance, and performance management. It acts as the driver for economic development, social inclusiveness and environmental sustainability. The Plan also affirms our commitment to addressing equality and human rights issues established, as part of our implementation of the Public Sector Equality and Human Rights Duty.

Underpinned by our Core Values, the Corporate Plan sets out five Strategic Themes that will deliver our vision and drive the enhancement of Council services and infrastructure: *Communities and Culture, Rural & Urban Places, Organisation & People, Environment & Climate and Economic & Enterprise*. The Council has also identified key indicators to measure and track performance, which will also be reviewed annually through the Annual Service Delivery Plans (ASDPs).

Tipperary County Council will continue to adapt and respond to the challenges presented both externally and internally, ensuring the delivery of high-quality services and maintaining public trust in a dynamic and evolving environment.

## **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**

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 inbuilt search and data cross-referencing functionality and is available to view on the Council website.

In addition, Tipperary County Council operates an integrated model for customer support in the form of a Customer Services Desk (CSD). There is an average of 2,500 calls per week, over 50% of which are transferred to sections. This means that Customer Services staff deal with and close out almost half of all calls to the County Council.

The Tipperary Customer Services Desk ensures that all calls are answered by a member of staff, rather than going to a recorded message.

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 also continues to enhance access to online services available to the public and utilises Map-Alerter, which is a 24/7 free alert service. Members of the public can sign up for free 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.

Provision has been allowed towards costs associated with the development of a new solution on the Power platform to replace our current Dynamics 365 on premise solution, following the transition of other office productivity tools to Microsoft 365 during 2025.

## **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 coordinated 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. The Council is currently reviewing its Communications Strategy, Customer Charter and Customer Action Plan, and provision has been allowed for in this Budget.

## **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. It is the responsibility of local authorities to appoint and pay the Coroners salary and expenses, and provision has been allowed to fund the cost of this public service in the budget for 2026.

### **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 events together with costs associated with Civic Receptions and twinning events.

Provision has also been allowed towards costs associated with the roll-out of a Councillor Mobile App for making representations and the submission of Councillor Expenses via the MyCoCo.ie domain.

### **INCREASING THE PARTICIPATION AND DIVERSITY IN LOCAL GOVERNMENT**

Provision has been allowed towards costs associated with increasing the participation of women and of a broader diversity of candidates running in future Elections, and of ensuring that well-trained and supported candidates are running in winnable seats in those elections.

### **FRANCHISE / REGISTER OF ELECTORS**

The Electoral Reform Act 2022 was signed into law by the President on 25<sup>th</sup> 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 called Voter.ie which will replace iReg and Check the Register; Tipperary County Council is scheduled to commence migrating its data in July 2026 with a go-live date of August 2026.

- A single live and continuously updated 'Rolling Register' has been in place since 13<sup>th</sup> October 2022, with a simplified process available via [www.checktheregister.ie](http://www.checktheregister.ie);
- 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 are also 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 Budget towards costs associated with

- Electoral Registration support in respect of the new LGER system.
- Completion of the LA data migration readiness tasks.
- Local communications/media campaigns across the county to seek the engagement of electors, both new and existing to check and update their information by providing PPSN, Eircode's and DOB.

## **PROPERTY AND FACILITY MANAGEMENT**

The Property and Facility Management Section of Tipperary County Council is responsible for the strategic stewardship, maintenance, and development of the Council's physical assets. This portfolio includes civic buildings, district offices, libraries, leisure centres, fire stations, and other operational facilities essential to public service delivery across the county.

As of 2025, the Council's property assets comprise 283 buildings and 838 land banks, excluding housing stock.

A Draft Property Management Strategy has been developed and is currently undergoing validation, with formal adoption expected by year-end. The strategy aims to ensure the Council's property portfolio is managed in a manner that is economic, efficient, and effective, supporting both service delivery and long-term sustainability. The strategy is underpinned by five

strategic objectives and forty targeted actions across four key operational areas:

- **Property Title Management**
- **Facility Management**
- **Lease Management**
- **Office Accommodation Planning**

The strategy is designed to:

- Align property management with corporate priorities
- Support vibrant and resilient communities
- Eliminate inefficiencies and deliver value for money
- Enable housing, infrastructure, employment, and business growth
- Minimise environmental impact and support climate action

## **PROPERTY TITLE MANAGEMENT**

All property transactions—including acquisitions, disposals, and title regularisation—are centrally managed by the Property Management Section. A robust Property Management System has been developed and implemented to ensure compliance with legal, procedural, and corporate governance standards.

- In 2024, the section managed 218 property transaction cases.
- As of Q3 2025, 116 new cases have been received.

## **FACILITY MANAGEMENT**

In 2025, two Executive Engineers were appointed to strengthen the division's capacity in both day-to-day maintenance and capital project delivery. This investment supports improved operational efficiency, cost savings, and carbon reduction.

## MAINTENANCE AND SUSTAINABILITY INITIATIVES

### GENERAL MAINTENANCE

Efforts have been made to centralise maintenance activities across seven corporate buildings. This includes:

- Implementation of **four OGP framework contracts**
- Planned rollout of **four additional contracts**
- Centralised tendering of **eight maintenance activities**
- Centralised Maintenance Record Management System

A detailed energy consumption study is underway. Early findings from the Civic Offices in Clonmel indicate:

- A **20% reduction in natural gas usage**
- A **6% reduction in electricity consumption**

These results reflect the Council's commitment to sustainability and energy efficiency.

### CAPITAL PROJECTS

The Property and Facility Management Section continue to support capital investment in Council infrastructure. Projects are focused on:

- Building upgrades and refurbishments
- Energy retrofits and decarbonisation measures
- Accessibility improvements
- Compliance with health and safety and building regulations

These initiatives are aligned with national funding programmes and climate action targets, ensuring that Council facilities remain fit for purpose and future-ready

A planned investment of €11M will be delivered across 10 buildings as part of a comprehensive programme of decarbonisation and energy efficiency works through to 2030. An integrated design team framework has been appointed,

and procurement for the first project—Clonmel Civic Offices—has been successfully completed.

Recent roof repair works at Tipperary Town and Nenagh Civic Offices have resulted in cost savings of over €120,000 in comparison with previous estimates. A series of further capital projects are currently in development.

## **COURTHOUSES**

The Council will continue to maintain the Courthouse in Cashel in 2026. 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 bodies 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 more of our services available in Irish to the public. This promotes the use of our native language in the Council and the community it serves.

# INTERNAL AUDIT

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## 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 32,000 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

## REGIONAL TRAINING CENTRES



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 Climate, Energy and the Environment, and the Department of Transport.

## RATES

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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 5,269 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 2025, 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 2026 is similar to 2025, 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 €29,000. (*€27,500 in 2025, increased based on a 5% Rates increase in 2026*)
- The percent reduction applied will be 6% with a maximum reduction of €600.
- Payment to be made by 31/07/2026.
- 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, not later than 10 working days, of any change of occupancy, or ownership of the property. Failure to inform the Local authority within 10 working 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 at a rate of 0.0219% per day, which equates to an annual rate of 8%.

It is the practice 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 94% 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 €7,704,160.

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

#### **REFUNDS ON VACANT PROPERTIES**

The change from 100% relief on all vacant properties since 2020 has generated the following income to the 31<sup>st</sup> December 2024;

**Amount Collected** on properties where the amount payable is between €5,000 and €10,000:

2020 – 85% Relief - €42,861  
2021 – 85% Relief - €36,334  
2022 – 85% Relief - €32,172

2023 – 80% Relief - €48,044  
 2024 – 80% Relief - €33,104  
**Total - €192,515**

**Amount Collected** 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 - € 72,068  
 2024 – 60% Relief - € 68,627  
**Total - €451,208**

It is expected that these amounts will increase over time.

#### **PROPOSED RATES REFUND SCHEME ON VACANT COMMERCIAL PROPERTY FOR 2026**

<b>Amount of rates payable (€)</b>	<b>Rebate (%) 2026</b>
Less than 5,000	100
5,000 to 10,000	80
Greater than 10,000	60

#### **POWER UP GRANT**

The Revenue Department accepted submissions for the Power Up Grant in late 2024 and early 2025. The Local Authority administered these grants on behalf of the Department of Enterprise, Trade and Employment. The grant was €4,000 per eligible property.

1,567 submissions were received, with a total of €7,624,000 paid out.

#### **RECLASSIFICATION GRANT SCHEME**

The Reclassification Grant Scheme was introduced in 2025 to allow rates customers who had misclassified themselves when applying for the ICOB 1 Grant and therefore did not qualify for ICOB 2 and the Power Up Grant, to submit the correct classification and avail of those Grants.

65 submissions were received during 2025, with 54 successful applicants receiving a total of €271,965.

## MOTOR TAX

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Tipperary County Council is continuing its policy of promoting the Motor Tax On-line facility.

The total number of Tax Discs issued to 30<sup>th</sup> September 2025 amounted to 162,149 (2024: 159,366). In percentage terms, the number of discs issued on-line as of this date was **84.20%** thereof. A percentage of **83.96%** was reflected for the equivalent period in 2024 and **83.16%** 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 672 transactions have been carried out from the 1<sup>st</sup> of January 2025 to 30<sup>th</sup> September 2025 – this number has increased by 1.2% from the same period in 2024.

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 2024, the Motor Taxation Department, dealt with a total of **9,376** postal applications for Motor Tax licences and these were processed in the following manner.

Issued	No. of Transactions	%
On the same day	9,294	99.13
On 2 <sup>nd</sup> or 3 <sup>rd</sup> Day	47	0.50
On 4 <sup>th</sup> or 5 <sup>th</sup> Day	5	0.05
On or over 6 days	30	0.32

# INFORMATION TECHNOLOGY

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The draft budget for Information Technology (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 associated with rolling out Microsoft 365 across the organisation and Microsoft 365 licenses.
- the costs for keeping our data safe and secure and protections against cyber-attacks.
- 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 Ordnance Survey Ireland on behalf of the organisation.

## **MICROSOFT 365 (MS 365)**

MS 365 is a cloud-based platform for email, office tools, collaboration, intranet, Sharepoint, video conferencing and mobile device management.

The draft budget includes provisions to continue with the implementation of MS 365 across the organisation. 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.

## **ARTIFICIAL INTELLIGENCE (AI)**

MS CoPilot has been agreed as the AI tool for use within Tipperary County Council, and the MS 365 licencing model currently facilitates access to MS CoPilot. The IT section will assist the business sections in their efforts to maximise the use of AI, streamline tasks and to help improve the delivery of services.

## **CYBER SECURITY**

Cyber-attacks continue to be a serious threat to our organisation. The draft budget includes provisions to continue protecting the IT environment and keeping it safe and secure. The budget makes provision for security awareness training, phishing, tests, penetration tests, managed security operations centre, software vulnerability management, anti-virus, encryption, firewalls, filtering, segmentation, cleanroom recovery, decommissioning of legacy systems. etc.

## **CLIMATE CHANGE**

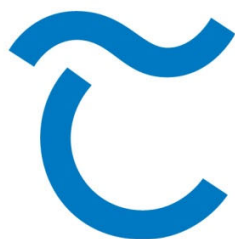
To assist in the fight against climate change, the IT section will continue to:

- support and assist other business sections achieve their climate change actions.
- include “environmental ratings” as an award criterion in the procurement of IT services/products.
- pilot the use of recycled laptops instead of buying new ones.

## **PROVISIONS HAVE ALSO BEEN MADE FOR THE FOLLOWING:**

- contribution to the Local Government Management Agency.
- fees to the Ordnance 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 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, 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 the support, maintenance, licensing and upgrade of network communications equipment (switches, routers, etc.).
- backup, restore, disaster recovery hardware/software costs.



**Comhairle Contae Thiobraid Árann**  
Tipperary County Council

**SUB-SERVICE**

**BY**

**DIVISION**

**CODE      DESCRIPTION**

- 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- Housing Assessment, Allocation Support Costs – includes  
A0299 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- Housing Estate management – includes the Sustainable  
A0402 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- Homeless Service – includes the cost of Homeless Services  
A0502 provided by Arlington Novas Ltd., 90% of these costs are recoupable from the Department (DHLGH). Also includes

<b><u>CODE</u></b>	<b><u>DESCRIPTION</u></b>
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	salaries of staff in the Homeless Persons Centre, communication and travel expenses.
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A0599	Administration of Homeless Service Support Costs – includes salary and apportioned costs relating to this service area.
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A0601- A0699	Technical & Administrative Support, Loan Charges
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A0701	Rental Accommodation Scheme (RAS) Operations – provision for payments to Landlords and Voluntary Bodies.
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A0702	Long Term Leasing – provision is made for the leasing of suitable properties by the local authority to meet housing needs.
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A0703	Payment & Availability – Voluntary Bodies Mortgage to Rent Scheme.
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A0704	Affordable Leasing
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A0799	RAS Programme Support Costs – includes salary and apportioned costs relating to this service area.
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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.
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A0802	Direct costs including salaries in the administration of Debt Management Housing Loans
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A0899	Housing Loan Support Costs
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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).
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A0902	Loan Charges DPG (Disabled Persons Grants).
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A0903	Essential Repairs Grants - Housing Aid for Older People. Provision for required matching funding of 20% to be met from the Council's resources.
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A0904-	Other Housing Grants – Mobility Aids Grant. Self Help Scheme.
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A0905	Provision for grant assistance to LA tenants carrying out certain improvement works to their rented houses.
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<b><u>CODE</u></b>	<b><u>DESCRIPTION</u></b>
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A0999- A1199	Housing Grants Support Costs – includes salary and apportioned costs relating to this service area.
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A1201 A1299	Includes HAP Operational Costs, salaries, and apportioned service support costs.
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A1301 A1399	Cost Rental Operations costs - includes salary and apportioned costs relating to this service area.
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**CODE**      **DESCRIPTION**

- B0101- National Primary Road Maintenance and Improvement – is 100%  
B0199 grant aided from Transport Infrastructure Ireland (TII).
- B0201- National Secondary Road Maintenance and Improvement – is  
B0299 100% grant aided from Transport Infrastructure Ireland (TII).
- B0301- Regional Roads – Maintenance and Improvement. Funding is  
B0399 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- Local Road Maintenance and Improvement – includes all other  
B0499 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- Public Lighting – (maintenance, energy consumption and  
B0599 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- Traffic Management Improvement. In consultation with the  
B0699 elected members, to continue with the implementation of Traffic Management Plans for various towns in the county.
- B0701- Road Safety Engineering Improvements – includes a number of  
B0799 Low Cost Safety Projects.
- B0801- Road Safety Promotion/Education – These sub-services provide  
B0899 funding for the School Wardens and Road Safety Promotions.
- B0901- Car Parking – These sub-services provide for the enforcement of  
B0999 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- Support to Roads Capital Programme – provides for  
B1099 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 C0199	Water Treatment Plants and Networks – all costs recouped from Uisce Éireann under Support Services Agreement.
C0201 C0299	Waste Water Treatment Plants and Networks – all costs recouped from Uisce Éireann under Support Services Agreement
C0301 C0399	Debt Management Water and Waste Water – responsibility of Uisce Éireann.
C0401 C0499	Operation and Maintenance of Public Conveniences. 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	Support to Water Capital Programme – all costs recouped from Uisce Éireann under Support Services Agreement.
C0701 C0799	Agency and Recoupable Services – all costs recouped from Uisce Éireann under Support Services Agreement.
C0801 C0802 C0899	Local Authority Water and Sanitary Services - all costs recouped from Uisce Éireann under Support Services Agreement.

<b><u>CODE</u></b>	<b><u>DESCRIPTION</u></b>
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

<b><u>CODE</u></b>	<b><u>DESCRIPTION</u></b>
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.

<b><u>CODE</u></b>	<b><u>DESCRIPTION</u></b>
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.

<b><u>CODE</u></b>	<b><u>DESCRIPTION</u></b>
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.

<b><u>CODE</u></b>	<b><u>DESCRIPTION</u></b>
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

<b><u>CODE</u></b>	<b><u>DESCRIPTION</u></b>
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.

<b><u>CODE</u></b>	<b><u>DESCRIPTION</u></b>
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

<b>DIVISION G</b>	<b>AGRICULTURE, EDUCATION, HEALTH &amp; WELFARE</b>
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<b><u>CODE</u></b>	<b><u>DESCRIPTION</u></b>
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.

<b><u>CODE</u></b>	<b><u>DESCRIPTION</u></b>
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.

**DIVISION J****CENTRAL MANAGEMENT CHARGES**

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

<b>Cost Pool</b>	<b>€</b>
J01 - Corporate Buildings Overhead	4,193,631
J02 - Corporate Affairs Overhead	3,028,607
J03 - IT Services	5,046,688
J04 - Print/Post Room Service Overhead Allocation	482,536
J05 - Human Resource Function	3,077,783
J06 - Finance Function Overhead	2,423,506
J07 - Pension & Lump Sum Overhead	14,930,000
J08 - Area Office Overhead	0
<b>Total Expenditure Allocated to Services</b>	<b>33,182,751</b>

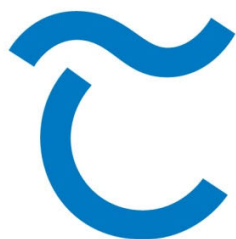
The costs are reallocated to the sub-services within each division on a basis and in an order as set out below:

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

<b><u>CODE</u></b>	<b><u>DESCRIPTION</u></b>
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 2026.

**The Draft Budget 2026 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**

**DRAFT FORMAT OF BUDGET 2026**

**Tipperary County Council**

TABLE A - CALCULATION OF ANNUAL RATE ON VALUATION							
Summary by Service Division							
		Expenditure	Income	Budget Net Expenditure 2026		Estimated Net Expenditure Outturn 2025	
		€	€	€	%	€	%
<b>Gross Revenue Expenditure &amp; Income</b>							
Housing and Building		65,741,050	64,202,410	1,538,640	2%	1,119,500	2%
Road Transport & Safety		64,232,773	42,295,557	21,937,216	31%	20,628,388	30%
Water Services		12,180,177	11,272,541	907,636	1%	642,564	1%
Development Management		25,743,403	11,775,404	13,967,999	20%	13,677,149	20%
Environmental Services		68,237,374	45,593,897	22,643,477	32%	21,485,628	32%
Recreation and Amenity		17,886,506	2,966,863	14,919,643	21%	14,120,741	21%
Agriculture, Food and the Marine		1,180,857	356,681	824,176	1%	829,782	1%
Miscellaneous Services		18,956,705	24,403,346	-5,446,641	-8%	-4,420,620	-6%
		<b>274,158,845</b>	<b>202,866,699</b>	<b>71,292,146</b>	<b>100%</b>	<b>68,083,132</b>	<b>100%</b>
Provision for Debit Balance		0		0			
<b>Adjusted Gross Expenditure &amp; Income</b>	<b>(A)</b>	<b>274,158,845</b>	<b>202,866,699</b>	<b>71,292,146</b>		<b>68,083,132</b>	
<b>Financed by Other Income/Credit Balances</b>							
Provision for Credit Balance			0	0			
Local Property Tax			30,055,007	30,055,007		29,139,885	
<b>Sub - Total</b>	<b>(B)</b>			<b>30,055,007</b>		<b>29,139,885</b>	
<b>Amount of Rates to be Levied</b>	<b>C=(A-B)</b>			<b>41,237,139</b>			
<b>Net Effective Valuation</b>	<b>(E)</b>			184,729,375			
<b>General Annual Rate on Valuation</b>	<b>C/E</b>			<b>0.2232</b>			

Table B Expenditure & Income for 2026 and Estimated Outturn for 2025									
Division & Services		2026				2025			
		Expenditure		Income		Expenditure		Income	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn	Adopted by Council	Estimated Outturn
		€	€	€	€	€	€	€	€
<b>Code</b>	<b>Housing and Building</b>								
A01	Maintenance/Improvement of LA Housing Units	0	15,388,383	0	21,756,633	13,927,798	13,994,434	19,243,056	20,366,086
A02	Housing Assessment, Allocation and Transfer	0	1,596,866	0	78,161	1,492,490	1,600,690	77,128	77,128
A03	Housing Rent and Tenant Purchase Administration	0	1,762,398	0	33,731	1,668,522	1,680,520	32,512	32,012
A04	Housing Community Development Support	0	1,173,769	0	260,922	1,120,357	1,143,905	255,466	260,484
A05	Administration of Homeless Service	0	3,100,920	0	2,509,863	2,026,077	3,101,408	1,571,711	2,524,412
A06	Support to Housing Capital Prog.	0	2,602,152	0	1,615,457	2,618,133	2,629,017	1,672,886	1,676,885
A07	RAS and Leasing Programme	0	24,823,397	0	25,176,365	22,763,669	25,435,347	23,381,876	25,972,695
A08	Housing Loans	0	944,180	0	628,096	906,173	920,905	652,730	635,648
A09	Housing Grants	0	13,246,957	0	11,554,198	7,194,361	13,185,274	5,731,674	11,553,888
A11	Agency & Recoupable Services	0	0	0	4,000	0	0	4,000	4,000
A12	HAP Programme	0	1,102,028	0	584,985	1,110,632	1,115,857	596,719	584,619
A13	Cost Rental	0	0	0	0	0	0	0	0
	<b>Service Division Total</b>	0	65,741,050	0	64,202,410	54,828,212	64,807,357	53,219,758	63,687,857
<b>Code</b>	<b>Road Transport &amp; Safety</b>								
B01	NP Road - Maintenance and Improvement	0	900,799	0	520,115	879,402	1,198,607	519,555	834,376
B02	NS Road - Maintenance and Improvement	0	1,290,084	0	628,208	1,607,310	1,245,630	994,201	627,548
B03	Regional Road - Maintenance and Improvement	0	18,476,320	0	13,713,433	16,181,949	18,227,265	11,854,542	13,672,506
B04	Local Road - Maintenance and Improvement	0	33,161,750	0	22,662,585	32,763,056	34,665,725	22,858,201	25,039,000
B05	Public Lighting	0	3,019,100	0	160,691	3,045,333	3,009,411	197,594	160,594
B06	Traffic Management Improvement	0	231,528	0	102,826	158,203	176,445	36,023	2,723
B07	Road Safety Engineering Improvement	0	823,608	0	775,706	648,525	860,584	604,052	815,552
B08	Road Safety Promotion/Education	0	146,955	0	3,050	138,780	139,168	2,938	2,938
B09	Car Parking	0	2,557,894	0	3,220,774	2,411,601	2,498,050	3,206,329	3,209,884
B10	Support to Roads Capital Prog.	0	2,923,078	0	29,167	2,838,356	2,845,582	28,098	28,097
B11	Agency & Recoupable Services	0	701,657	0	479,000	537,222	598,616	337,000	542,708
	<b>Service Division Total</b>	0	64,232,773	0	42,295,557	61,209,737	65,465,083	40,638,533	44,935,926

Table B Expenditure & Income for 2026 and Estimated Outturn for 2025									
Division & Services		2026				2025			
		Expenditure		Income		Expenditure		Income	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn	Adopted by Council	Estimated Outturn
		€	€	€	€	€	€	€	€
<b>Code</b>	<b>Water Services</b>								
C01	Water Supply	0	4,741,254	0	0	6,109,174	5,071,083	0	0
C02	Waste Water Treatment	0	1,575,104	0	0	1,785,576	1,553,327	0	0
C03	Collection of Water and Waste Water Charges	0	0	0	0	0	0	0	0
C04	Public Conveniences	0	395,468	0	54,293	372,913	375,294	54,193	54,193
C05	Admin of Group and Private Installations	0	1,519,290	0	1,199,286	1,441,026	1,450,968	1,184,129	1,199,129
C06	Support to Water Capital Programme	0	150,529	0	150,529	284,485	166,585	284,485	166,585
C07	Agency & Recoupable Services	0	294,232	0	6,610,590	119,286	276,516	8,014,036	6,900,926
C08	Local Authority Water and Sanitary Services	0	3,504,300	0	3,257,843	3,542,078	3,675,847	3,512,078	3,506,992
	<b>Service Division Total</b>	0	12,180,177	0	11,272,541	13,654,538	12,569,620	13,048,921	11,827,825
<b>Code</b>	<b>Development Management</b>								
D01	Forward Planning	0	1,487,564	0	331,373	1,443,371	1,820,484	194,830	519,261
D02	Development Management	0	2,722,376	0	1,058,257	2,503,616	2,504,141	873,042	903,780
D03	Enforcement	0	1,407,401	0	57,553	1,372,573	1,377,729	54,835	48,835
D04	Industrial and Commercial Facilities	0	67,572	0	0	57,340	67,352	0	10,000
D05	Tourism Development and Promotion	0	1,031,065	0	147,453	912,252	960,080	146,701	182,201
D06	Community and Enterprise Function	0	6,994,482	0	5,261,712	6,841,470	6,064,595	5,209,793	4,467,397
D07	Unfinished Housing Estates	0	776,520	0	8,942	759,767	737,107	8,614	8,614
D08	Building Control	0	313,202	0	19,722	246,439	247,605	44,549	15,549
D09	Economic Development and Promotion	0	8,412,086	0	3,509,635	8,363,246	8,732,748	3,550,754	3,846,297
D10	Property Management	0	1,063,559	0	330,967	1,151,936	1,150,882	328,385	330,767
D11	Heritage and Conservation Services	0	1,447,576	0	1,029,790	1,324,871	1,822,194	1,002,465	1,478,068
D12	Agency & Recoupable Services	0	20,000	0	20,000	20,000	20,000	20,000	17,000
	<b>Service Division Total</b>	0	25,743,403	0	11,775,404	24,996,881	25,504,917	11,433,968	11,827,769

Table B Expenditure & Income for 2026 and Estimated Outturn for 2025									
Division & Services		2026				2025			
		Expenditure		Income		Expenditure		Income	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn	Adopted by Council	Estimated Outturn
		€	€	€	€	€	€	€	€
<b>Code</b>	<b>Environmental Services</b>								
E01	Landfill Operation and Aftercare	0	4,185,632	0	2,257,278	4,301,461	4,296,430	2,259,511	2,259,511
E02	Recovery & Recycling Facilities Operations	0	2,636,802	0	1,386,745	2,437,767	2,522,562	1,399,204	1,448,120
E03	Waste to Energy Facilities Operations	0	0	0	0	0	0	0	0
E04	Provision of Waste to Collection Services	0	13,486	0	0	13,351	13,358	0	0
E05	Litter Management	0	1,626,920	0	396,584	1,526,349	1,546,040	390,866	386,366
E06	Street Cleaning	0	2,513,081	0	32,183	2,407,771	2,425,418	31,003	31,003
E07	Waste Regulations, Monitoring and Enforcement	0	744,747	0	70,429	666,639	670,438	68,481	71,281
E08	Waste Management Planning	0	534,047	0	14,593	479,375	480,217	14,394	14,395
E09	Maintenance of Burial Grounds	0	2,097,603	0	317,692	1,952,055	1,957,692	345,786	315,786
E10	Safety of Structures and Places	0	928,051	0	343,201	933,264	930,768	304,827	292,827
E11	Operation of Fire Service	0	12,871,628	0	3,058,460	11,977,291	12,246,251	3,016,522	3,057,522
E12	Fire Prevention	0	731,482	0	235,453	668,342	667,074	194,996	230,996
E13	Water Quality, Air and Noise Pollution	0	1,159,378	0	400,449	1,089,670	1,132,076	315,744	357,244
E14	Agency & Recoupable Servicess	0	37,236,929	0	36,378,242	28,728,811	22,266,188	27,901,440	21,453,833
E15	Climate Change and Flooding	0	957,588	0	702,588	1,347,339	1,072,339	1,092,338	822,339
	<b>Service Division Total</b>	0	68,237,374	0	45,593,897	58,529,485	52,226,851	37,335,112	30,741,223
<b>Code</b>	<b>Recreation &amp; Amenity</b>								
F01	Leisure Facilities Operations	0	3,675,178	0	1,103,928	3,423,032	3,478,005	1,052,408	1,052,408
F02	Operation of Library and Archival Service	0	6,315,402	0	236,209	5,851,501	5,854,393	229,274	229,274
F03	Outdoor Leisure Areas Operations	0	3,754,176	0	38,996	3,617,363	3,628,455	78,188	37,588
F04	Community Sport and Recreational Development	0	1,143,769	0	679,257	1,126,411	1,256,257	646,768	774,044
F05	Operation of Arts Programme	0	2,256,493	0	203,352	2,155,299	2,212,774	193,899	249,557
F06	Agency & Recoupable Services	0	741,488	0	705,121	761,156	761,455	727,728	727,728
	<b>Service Division Total</b>	0	17,886,506	0	2,966,863	16,934,762	17,191,339	2,928,265	3,070,599

Table B Expenditure & Income for 2026 and Estimated Outturn for 2025									
Division & Services		2026				2025			
		Expenditure		Income		Expenditure		Income	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn	Adopted by Council	Estimated Outturn
		€	€	€	€	€	€	€	€
<b>Code</b>	<b>Agriculture, Food and the Marine</b>								
G01	Land Drainage Costs	0	309,793	0	100,550	277,741	277,822	70,530	70,530
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	0	828,796	0	251,900	806,942	815,748	200,761	227,992
G05	Educational Support Services	0	42,268	0	4,231	39,822	38,688	3,955	3,955
G06	Agency & Recoupable Services	0	0	0	0	0	0	0	0
	<b>Service Division Total</b>	0	1,180,857	0	356,681	1,124,505	1,132,258	275,246	302,477
<b>Code</b>	<b>Miscellaneous Services</b>								
H01	Profit/Loss Machinery Account	0	296,183	0	82,462	229,351	240,942	79,437	79,437
H02	Profit/Loss Stores Account	0	288,002	0	7,287	282,254	277,175	7,020	7,020
H03	Adminstration of Rates	0	6,864,627	0	630,097	6,272,937	6,320,038	628,993	628,993
H04	Franchise Costs	0	501,267	0	231,543	474,765	344,049	210,490	81,990
H05	Operation of Morgue and Coroner Expenses	0	346,985	0	0	341,354	336,237	0	0
H06	Weighbridges	0	0	0	0	0	0	0	0
H07	Operation of Markets and Casual Trading	0	29,143	0	43,250	30,035	27,874	43,240	43,240
H08	Malicious Damage	0	2,000	0	2,000	2,000	30,000	2,000	30,000
H09	Local Representation/Civic Leadership	0	4,771,473	0	118,254	4,560,194	4,437,959	47,768	37,768
H10	Motor Taxation	0	2,069,879	0	56,235	1,987,167	1,995,288	55,052	55,052
H11	Agency & Recoupable Services	0	3,787,146	0	23,232,218	3,382,561	3,591,986	20,803,804	21,058,667
	<b>Service Division Total</b>	0	18,956,705	0	24,403,346	17,562,618	17,601,548	21,877,804	22,022,167
	<b>OVERALL TOTAL</b>	0	274,158,845	0	202,866,698	248,840,738	256,498,973	180,757,607	188,415,843

<b>Table D</b>	
<b>ANALYSIS OF BUDGET 2026 INCOME FROM GOODS AND SERVICES</b>	
<b>Source of Income</b>	<b>2026 €</b>
Rents from Houses	21,681,862
Housing Loans Interest & Charges	564,950
Parking Fines/Charges	3,173,595
Uisce Éireann	6,761,119
Planning Fees	715,000
Domestic Refuse	0
Commercial Refuse	0
Landfill Charges	3,555,000
Fire Charges	435,000
Recreation / Amenity / Culture	1,067,500
Agency Services & Repayable Works	140,064
Local Authority Contributions	2,088,960
Superannuation	1,690,000
NPPR	0
Misc. (Detail)	7,943,200
<b>TOTAL</b>	<b>49,816,250</b>

<b>Table E</b>	
<b>ANALYSIS OF BUDGET INCOME 2026 FROM GRANTS AND SUBSIDIES</b>	
	<b>2026 €</b>
<b>Department of Housing, Local Government and Heritage</b>	
Housing and Building	39,956,637
Road Transport & Safety	0
Water Services	4,221,533
Development Management	1,267,920
Environmental Services	38,529,171
Recreation and Amenity	0
Agriculture, Food and the Marine	0
Miscellaneous Services	18,869,443
	<b>102,844,704</b>
<b>Other Departments and Bodies</b>	
TII Transport Infrastructure Ireland	35,281,984
Culture, Communications and Sport	0
National Transport Authority	0
Social Protection	703,500
Defence	128,000
Education and Youth	0
Library Council	0
Arts Council	154,000
Transport	1,082,432
Justice, Home Affairs and Migration	0
Agriculture, Food, Fisheries and the Marine	5,000
Enterprise, Tourism and Employment	2,386,892
Rural, Community Development and the Gaeltacht	5,019,415
Climate, Environment and Energy	1,283,059
Food Safety Authority of Ireland	0
Other	4,161,464
	<b>50,205,746</b>
<b>Total Grants &amp; Subsidies</b>	<b>153,050,450</b>

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

HOUSING AND BUILDING					
Code	Expenditure by Service and Sub-Service	2026		2025	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
A0101	Maintenance of LA Housing Units	0	10,697,624	9,324,985	9,418,401
A0102	Maintenance of Traveller Accommodation Units	0	212,489	206,299	206,299
A0103	Traveller Accommodation Management	0	901,182	890,464	845,294
A0104	Estate Maintenance	0	0	0	0
A0199	Service Support Costs	0	3,577,088	3,506,050	3,524,440
	<b>Maintenance/Improvement of LA Housing</b>	0	15,388,383	13,927,798	13,994,434
A0201	Assessment of Housing Needs, Allocs. & Trans.	0	926,571	861,954	961,954
A0299	Service Support Costs	0	670,295	630,536	638,736
	<b>Housing Assessment, Allocation and Transfer</b>	0	1,596,866	1,492,490	1,600,690
A0301	Debt Management & Rent Assessment	0	994,862	947,772	948,400
A0399	Service Support Costs	0	767,536	720,750	732,120
	<b>Housing Rent and Tenant Purchase Administration</b>	0	1,762,398	1,668,522	1,680,520
A0401	Housing Estate Management	0	294,162	288,704	303,704
A0402	Tenancy Management	0	611,296	579,109	584,684
A0403	Social and Community Housing Service	0	6,180	6,000	6,000
A0499	Service Support Costs	0	262,131	246,544	249,518
	<b>Housing Community Development Support</b>	0	1,173,769	1,120,357	1,143,906
A0501	Homeless Grants Other Bodies	0	1,677,787	1,037,108	1,709,573
A0502	Homeless Service	0	1,164,852	747,904	1,149,363
A0599	Service Support Costs	0	258,281	241,065	242,473
	<b>Administration of Homeless Service</b>	0	3,100,920	2,026,077	3,101,409
A0601	Technical and Administrative Support	0	861,590	829,794	833,794
A0602	Loan Charges	0	1,132,000	1,216,000	1,216,000
A0699	Service Support Costs	0	608,562	572,339	579,223
	<b>Support to Housing Capital Prog.</b>	0	2,602,152	2,618,133	2,629,017
A0701	RAS Operations	0	7,076,786	7,420,969	7,366,800
A0702	Long Term Leasing	0	2,962,539	2,800,924	2,910,424
A0703	Payment & Availability	0	14,250,000	12,043,000	14,652,200
A0704	Affordable Leases	0	50,000	50,000	50,000
A0799	Service Support Costs	0	484,071	448,776	455,923
	<b>RAS and Leasing Programme</b>	0	24,823,397	22,763,669	25,435,347

HOUSING AND BUILDING					
Code	Expenditure by Service and Sub-Service	2026		2025	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
A0801	Loan Interest and Other Charges	0	585,972	569,001	579,650
A0802	Debt Management Housing Loans	0	161,413	153,778	153,778
A0899	Service Support Costs	0	196,795	183,394	187,477
	<b>Housing Loans</b>	0	944,180	906,173	920,905
A0901	Housing Adaptation Grant Scheme	0	2,795,707	2,134,148	2,795,707
A0902	Loan Charges DPG/ERG	0	0	0	0
A0903	Essential Repair Grants	0	1,613,398	1,400,000	1,613,398
A0904	Other Housing Grant Payments	0	7,595,401	2,660,000	7,560,000
A0905	Mobility Aids Housing Grants	0	290,000	80,000	290,000
A0999	Service Support Costs	0	952,451	920,213	926,169
	<b>Housing Grants</b>	0	13,246,957	7,194,361	13,185,274
A1101	Agency & Recoupable Service	0	0	0	0
A1199	Service Support Costs	0	0	0	0
	<b>Agency &amp; Recoupable Services</b>	0	0	0	0
A1201	HAP Operations	0	732,222	764,288	764,288
A1299	Service Support Costs	0	369,806	346,344	351,569
	<b>HAP Programme</b>	0	1,102,028	1,110,632	1,115,857
A1301	Cost Rental Operations	0	0	0	0
A1399	Service Support Costs	0	0	0	0
	<b>Cost Rental</b>	0	0	0	0
	<b>Service Division Total</b>	<b>0</b>	<b>65,741,050</b>	<b>54,828,212</b>	<b>64,807,359</b>

HOUSING AND BUILDING				
	2026		2025	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
<b>Government Grants &amp; Subsidies</b>				
Housing, Local Government and Heritage	0	39,956,637	31,290,785	40,285,993
Other	0	633,050	252,228	633,050
<b>Total Grants &amp; Subsidies (a)</b>	0	40,589,687	31,543,013	40,919,043
<b>Goods and Services</b>				
Rents from houses	0	21,681,862	19,760,136	20,846,387
Housing Loans Interest & Charges	0	564,950	560,800	563,166
Superannuation	0	231,730	223,229	223,229
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	0	1,134,181	1,132,580	1,136,032
<b>Total Goods and Services (b)</b>	0	23,612,723	21,676,745	22,768,814
		0		
<b>Total Income c=(a+b)</b>	0	64,202,410	53,219,758	63,687,857

ROAD TRANSPORT & SAFETY					
Code	Expenditure by Service and Sub-Service	2026		2025	
		Adopted by Council	Estimated by Chief Executive	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	0	105,066	105,066	105,066
B0104	NP – Bridge Maintenance (Eirspan)	0	0	0	0
B0105	NP - General Maintenance	0	399,784	399,784	714,605
B0106	NP – General Improvements Works	0	0	0	0
B0199	Service Support Costs	0	395,949	374,552	378,936
<b>National Primary Road – Maintenance and Improvement</b>		0	900,799	879,402	1,198,607
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	0	121,292	121,292	121,292
B0205	NS – Bridge Maintenance (Eirspan)	0	0	0	0
B0206	NS - General Maintenance	0	488,926	855,579	488,926
B0207	NS – General Improvement Works	0	0	0	0
B0299	Service Support Costs	0	679,866	630,439	635,412
<b>National Secondary Road – Maintenance and Improvement</b>		0	1,290,084	1,607,310	1,245,630
B0301	Regional Roads Surface Dressing	0	1,645,614	1,621,477	1,645,614
B0302	Reg Rd Surface Rest/Road Reconstruction/Overlay	0	5,842,419	4,280,428	6,155,610
B0303	Regional Road Winter Maintenance	0	0	0	0
B0304	Regional Road Bridge Maintenance	0	611,372	380,000	611,372
B0305	Regional Road General Maintenance Works	0	6,694,606	6,354,872	6,257,194
B0306	Regional Road General Improvement Works	0	800,000	810,000	800,000
B0399	Service Support Costs	0	2,882,308	2,735,172	2,757,475
<b>Regional Road – Improvement and Maintenance</b>		0	18,476,320	16,181,949	18,227,265
B0401	Local Road Surface Dressing	0	3,582,386	3,616,523	3,582,386
B0402	Local Rd Surface Rest/Road Reconstruction/Overlay	0	13,476,581	13,719,572	13,759,390
B0403	Local Roads Winter Maintenance	0	0	0	0
B0404	Local Roads Bridge Maintenance	0	0	0	0
B0405	Local Roads General Maintenance Works	0	5,785,003	5,636,079	5,551,615
B0406	Local Roads General Improvement Works	0	4,974,949	4,672,330	6,776,097
B0499	Service Support Costs	0	5,342,831	5,118,553	4,996,238
<b>Local Road - Maintenance and Improvement</b>		0	33,161,750	32,763,057	34,665,726
B0501	Public Lighting Operating Costs	0	2,809,849	2,846,849	2,809,849
B0502	Public Lighting Improvement	0	0	0	0
B0599	Service Support Costs	0	209,251	198,485	199,562
<b>Public Lighting</b>		0	3,019,100	3,045,334	3,009,411

ROAD TRANSPORT & SAFETY					
Code	Expenditure by Service and Sub-Service	2026		2025	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
B0601	Traffic Management	0	0	0	0
B0602	Traffic Maintenance	0	0	0	0
B0603	Traffic Improvement Measures	0	100,000	33,300	50,000
B0699	Service Support Costs	0	131,528	124,903	126,445
	<b>Traffic Management Improvement</b>	0	231,528	158,203	176,445
B0701	Low Cost Remedial Measures	0	771,500	600,000	811,500
B0702	Other Engineering Improvements	0	0	0	0
B0799	Service Support Costs	0	52,108	48,525	49,084
	<b>Road Safety Engineering Improvements</b>	0	823,608	648,525	860,584
B0801	School Wardens	0	89,899	85,985	85,985
B0802	Publicity and Promotion Road Safety	0	23,000	21,000	21,000
B0899	Service Support Costs	0	34,056	31,795	32,183
	<b>Road Safety Promotion/Education</b>	0	146,955	138,780	139,168
B0901	Maintenance and Management of Car Parks	0	651,596	604,908	637,296
B0902	Operation of Street Parking	0	310,020	280,254	310,189
B0903	Parking Enforcement	0	755,364	742,244	746,165
B0999	Service Support Costs	0	840,914	784,194	804,400
	<b>Car Parking</b>	0	2,557,894	2,411,600	2,498,050
B1001	Administration of Roads Capital Programme	0	540,727	509,206	509,206
B1099	Service Support Costs	0	2,382,352	2,329,149	2,336,376
	<b>Support to Roads Capital Programme</b>	0	2,923,078	2,838,355	2,845,582
B1101	Agency & Recoupable Service	0	671,657	512,222	573,616
B1199	Service Support Costs	0	30,000	25,000	25,000
	<b>Agency &amp; Recoupable Services</b>	0	701,657	537,222	598,616
	<b>Service Division Total</b>	<b>0</b>	<b>64,232,773</b>	<b>61,209,737</b>	<b>65,465,084</b>

ROAD TRANSPORT & SAFETY				
	2026		2025	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
<b>Government Grants</b>				
Housing, Local Government and Heritage	0	0	0	0
TII Transport Infrastructure Ireland	0	35,281,984	33,516,075	37,092,797
Culture, Communications, and Sport	0	0	0	0
National Transport Authority	0	0	0	0
Transport	0	1,073,000	1,073,000	1,073,000
Rural, Community Development and the Gaeltacht	0	1,074,729	1,125,827	1,915,885
Other	0	52,200	31,615	52,200
<b>Total Grants &amp; Subsidies (a)</b>	0	37,481,913	35,746,517	40,133,882
<b>Goods and Services</b>				
Parking Fines & Charges	0	3,173,595	3,160,240	3,163,595
Superannuation	0	438,149	422,076	422,075
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	0	1,201,900	1,309,700	1,216,375
<b>Total Goods and Services (b)</b>	0	4,813,644	4,892,016	4,802,045
<b>Total Income c=(a+b)</b>	0	42,295,557	40,638,533	44,935,927

WATER SERVICES					
Code	Expenditure by Service and Sub-Service	2026		2025	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
C0101	Water Plants & Networks	0	4,391,509	5,621,588	4,715,396
C0199	Service Support Costs	0	349,745	487,586	355,687
	<b>Water Supply</b>	0	4,741,254	6,109,174	5,071,083
C0201	Waste Plants and Networks	0	1,337,791	1,475,540	1,316,914
C0299	Service Support Costs	0	237,313	310,036	236,413
	<b>Waste Water Treatment</b>	0	1,575,104	1,785,576	1,553,327
C0301	Debt Management Water and Waste Water	0	0	0	0
C0399	Service Support Costs	0	0	0	0
	<b>Collection of Water and Waste Water Charges</b>	0	0	0	0
C0401	Operation and Maintenance of Public Conveniences	0	357,642	337,772	339,769
C0499	Service Support Costs	0	37,826	35,141	35,525
	<b>Public Conveniences</b>	0	395,468	372,913	375,294
C0501	Grants for Individual Installations	0	360,000	360,000	360,000
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	0	640,000	640,000	640,000
C0599	Service Support Costs	0	519,290	441,026	450,968
	<b>Admin of Group and Private Installations</b>	0	1,519,290	1,441,026	1,450,968
C0601	Technical Design and Supervision	0	150,529	284,485	166,585
C0699	Service Support Costs	0	0	0	0
	<b>Support to Water Capital Programme</b>	0	150,529	284,485	166,585
C0701	Agency & Recoupable Service	0	294,232	119,286	276,516
C0799	Service Support Costs	0	0	0	0
	<b>Agency &amp; Recoupable Services</b>	0	294,232	119,286	276,516
C0801	Local Authority Water Services	0	9,500	270,717	265,630
C0802	Local Authority Sanitary Services	0	30,000	30,000	30,000
C0899	Service Support Costs	0	3,464,800	3,241,361	3,380,217
	<b>Local Authority Water and Sanitary Services</b>	0	3,504,300	3,542,078	3,675,847
	<b>Service Division Total</b>	<b>0</b>	<b>12,180,177</b>	<b>13,654,538</b>	<b>12,569,620</b>

<b>WATER SERVICES</b>				
	<b>2026</b>		<b>2025</b>	
<b>Income by Source</b>	<b>Adopted by Council</b>	<b>Estimated by Chief Executive</b>	<b>Adopted by Council</b>	<b>Estimated Outturn</b>
	<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>
<b>Government Grants</b>				
Housing, Local Government and Heritage	0	4,221,533	4,222,833	4,477,663
Other	0	39,000	39,000	39,000
<b>Total Grants &amp; Subsidies (a)</b>	<b>0</b>	<b>4,260,533</b>	<b>4,261,833</b>	<b>4,516,663</b>
<b>Goods and Services</b>				
Uisce Éireann	0	6,761,119	8,554,439	7,067,511
Superannuation	0	197,339	190,099	190,099
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	0	53,550	42,550	53,550
<b>Total Goods and Services (b)</b>	<b>0</b>	<b>7,012,008</b>	<b>8,787,088</b>	<b>7,311,160</b>
<b>Total Income c=(a+b)</b>	<b>0</b>	<b>11,272,541</b>	<b>13,048,921</b>	<b>11,827,823</b>

DEVELOPMENT MANAGEMENT					
Code	Expenditure by Service and Sub-Service	2026		2025	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
D0101	Statutory Plans and Policy	0	1,045,475	1,027,427	1,399,436
D0199	Service Support Costs	0	442,090	415,945	421,048
	<b>Forward Planning</b>	0	1,487,564	1,443,372	1,820,484
D0201	Planning Control	0	1,675,160	1,521,166	1,510,758
D0299	Service Support Costs	0	1,047,216	982,449	993,383
	<b>Development Management</b>	0	2,722,376	2,503,615	2,504,141
D0301	Enforcement Costs	0	935,592	929,234	929,234
D0399	Service Support Costs	0	471,809	443,339	448,495
	<b>Enforcement</b>	0	1,407,401	1,372,573	1,377,729
D0401	Industrial Sites Operations	0	0	0	0
D0403	Management of & Contris to Other Commercial Facs	0	0	0	10,000
D0404	General Development Promotion Work	0	65,000	55,000	55,000
D0499	Service Support Costs	0	2,572	2,340	2,352
	<b>Industrial and Commercial Facilities</b>	0	67,572	57,340	67,352
D0501	Tourism Promotion	0	603,538	547,550	593,550
D0502	Tourist Facilities Operations	0	0	0	0
D0599	Service Support Costs	0	427,527	364,702	366,530
	<b>Tourism Development and Promotion</b>	0	1,031,065	912,252	960,080
D0601	General Community & Enterprise Expenses	0	2,616,262	2,517,165	2,502,110
D0602	RAPID Costs	0	36,000	36,000	36,000
D0603	Social Inclusion	0	3,916,820	3,889,202	3,122,748
D0699	Service Support Costs	0	425,401	399,103	403,737
	<b>Community and Enterprise Function</b>	0	6,994,482	6,841,470	6,064,595
D0701	Unfinished Housing Estates	0	570,880	566,291	541,291
D0799	Service Support Costs	0	205,640	193,476	195,816
	<b>Unfinished Housing Estates</b>	0	776,520	759,767	737,107

DEVELOPMENT MANAGEMENT					
Code	Expenditure by Service and Sub-Service	2026		2025	
		Adopted by Council	Estimated by Chief Executive	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	0	313,202	246,439	247,605
	<b>Building Control</b>	0	313,202	246,439	247,605
D0901	Urban and Village Renewal	0	0	0	0
D0902	EU Projects	0	0	0	0
D0903	Town Twinning	0	22,000	21,000	24,725
D0904	European Office	0	0	0	0
D0905	Economic Development & Promotion	0	4,793,811	4,806,770	5,138,156
D0906	Local Enterprise Office	0	2,475,081	2,421,892	2,449,892
D0999	Service Support Costs	0	1,121,194	1,113,584	1,119,975
	<b>Economic Development and Promotion</b>	0	8,412,086	8,363,246	8,732,748
D1001	Property Management Costs	0	943,464	1,039,105	1,036,660
D1099	Service Support Costs	0	120,095	112,831	114,222
	<b>Property Management</b>	0	1,063,559	1,151,936	1,150,882
D1101	Heritage Services	0	712,845	668,182	698,777
D1102	Conservation Services	0	92,496	87,414	485,251
D1103	Conservation Grants	0	542,285	474,281	542,285
D1199	Service Support Costs	0	99,949	94,994	95,881
	<b>Heritage and Conservation Services</b>	0	1,447,576	1,324,871	1,822,194
D1201	Agency & Recoupable Service	0	20,000	20,000	20,000
D1299	Service Support Costs	0	0	0	0
	<b>Agency &amp; Recoupable Services</b>	0	20,000	20,000	20,000
	<b>Service Division Total</b>	<b>0</b>	<b>25,743,403</b>	<b>24,996,881</b>	<b>25,504,917</b>

<b>DEVELOPMENT MANAGEMENT</b>				
	<b>2026</b>		<b>2025</b>	
<b>Income by Source</b>	<b>Adopted by Council</b>	<b>Estimated by Chief Executive</b>	<b>Adopted by Council</b>	<b>Estimated Outturn</b>
	<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>
<b>Government Grants</b>				
Housing, Local Government and Heritage	0	1,267,920	1,125,367	1,545,390
Culture, Communications and Sport	0	0	0	0
Enterprise, Tourism and Employment	0	2,386,892	2,341,892	2,641,892
Rural, Community Development and the Gaeltacht	0	3,944,686	4,110,269	3,258,088
Justice, Home Affairs and Migration	0	0	0	0
Other	0	1,835,713	1,489,368	2,050,796
<b>Total Grants &amp; Subsidies (a)</b>	0	9,435,211	9,066,896	9,496,166
<b>Goods and Services</b>				
Planning Fees	0	715,000	740,000	711,000
Superannuation	0	153,192	147,572	147,572
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	120,000	150,000	120,000
Other income	0	1,352,000	1,329,500	1,353,030
<b>Total Goods and Services (b)</b>	0	2,340,192	2,367,072	2,331,602
<b>Total Income c=(a+b)</b>	<b>0</b>	<b>11,775,404</b>	<b>11,433,968</b>	<b>11,827,768</b>

ENVIRONMENTAL SERVICES					
Code	Expenditure by Service and Sub-Service	2026		2025	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
E0101	Landfill Operations	0	3,278,806	3,425,393	3,418,689
E0102	Contribution to other LA's - Landfill Facilities	0	0	0	0
E0103	Landfill Aftercare Costs.	0	58,000	58,000	58,000
E0199	Service Support Costs	0	848,826	818,068	819,741
	<b>Landfill Operation and Aftercare</b>	0	4,185,632	4,301,461	4,296,430
E0201	Recycling Facilities Operations	0	2,123,675	1,940,000	1,972,238
E0202	Bring Centres Operations	0	116,000	116,000	116,000
E0204	Other Recycling Services	0	0	0	50,000
E0299	Service Support Costs	0	397,127	381,767	384,324
	<b>Recovery &amp; Recycling Facilities Operations</b>	0	2,636,802	2,437,767	2,522,562
E0301	Waste to Energy Facilities Operations	0	0	0	0
E0399	Service Support Costs	0	0	0	0
	<b>Waste to Energy Facilities Operations</b>	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	0	12,000	12,000	12,000
E0499	Service Support Costs	0	1,486	1,351	1,358
	<b>Provision of Waste to Collection Services</b>	0	13,486	13,351	13,358
E0501	Litter Warden Service	0	623,032	608,550	608,550
E0502	Litter Control Initiatives	0	384,424	348,424	364,002
E0503	Environmental Awareness Services	0	45,000	45,000	45,000
E0599	Service Support Costs	0	574,464	524,375	528,487
	<b>Litter Management</b>	0	1,626,920	1,526,349	1,546,039
E0601	Operation of Street Cleaning Service	0	2,127,966	2,048,849	2,062,278
E0602	Provision and Improvement of Litter Bins	0	0	0	0
E0699	Service Support Costs	0	385,115	358,922	363,139
	<b>Street Cleaning</b>	0	2,513,081	2,407,771	2,425,417
E0701	Monitoring of Waste Regs (incl Private Landfills)	0	348,140	294,139	294,139
E0702	Enforcement of Waste Regulations	0	75,000	70,000	70,000
E0799	Service Support Costs	0	321,607	302,500	306,299
	<b>Waste Regulations, Monitoring and Enforcement</b>	0	744,747	666,639	670,438

ENVIRONMENTAL SERVICES					
Code	Expenditure by Service and Sub-Service	2026		2025	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
E0801	Waste Management Plan	0	397,048	347,349	347,349
E0802	Contrib to Other Bodies Waste Management Planning	0	62,635	62,186	62,186
E0899	Service Support Costs	0	74,364	69,840	70,682
	<b>Waste Management Planning</b>	0	534,047	479,375	480,217
E0901	Maintenance of Burial Grounds	0	1,401,479	1,263,586	1,264,716
E0999	Service Support Costs	0	696,124	688,469	692,976
	<b>Maintenance and Upkeep of Burial Grounds</b>	0	2,097,603	1,952,055	1,957,692
E1001	Operation Costs Civil Defence	0	300,298	296,535	296,535
E1002	Dangerous Buildings	0	11,000	11,000	11,000
E1003	Emergency Planning	0	23,448	23,448	23,448
E1004	Derelict Sites	0	290,626	314,617	309,617
E1005	Water Safety Operation	0	72,274	71,711	71,711
E1099	Service Support Costs	0	230,405	215,953	218,458
	<b>Safety of Structures and Places</b>	0	928,051	933,264	930,769
E1101	Operation of Fire Brigade Service	0	8,885,484	8,181,386	8,449,257
E1103	Fire Services Training	0	1,244,657	1,223,822	1,223,822
E1104	Operation of Ambulance Service	0	0	0	0
E1199	Service Support Costs	0	2,741,487	2,572,083	2,573,172
	<b>Operation of Fire Service</b>	0	12,871,628	11,977,291	12,246,251
E1201	Fire Safety Control Cert Costs	0	0	0	0
E1202	Fire Prevention and Education	0	43,000	47,061	43,000
E1203	Inspection/Monitoring of Commercial Facilities	0	0	0	0
E1299	Service Support Costs	0	688,482	621,281	624,074
	<b>Fire Prevention</b>	0	731,482	668,342	667,074
E1301	Water Quality Management	0	950,005	892,868	932,868
E1302	Licensing and Monitoring of Air and Noise Quality	0	0	0	0
E1399	Service Support Costs	0	209,373	196,802	199,208
	<b>Water Quality, Air and Noise Pollution</b>	0	1,159,378	1,089,670	1,132,076
E1401	Agency & Recoupable Service	0	36,306,536	27,850,470	21,375,626
E1499	Service Support Costs	0	930,393	878,341	890,562
	<b>Agency &amp; Recoupable Services</b>	0	37,236,929	28,728,811	22,266,188
E1501	Climate Change and Flooding	0	957,588	1,347,339	1,072,339
E1599	Service Support Costs	0	0	0	0
	<b>Climate Change and Flooding</b>	0	957,588	1,347,339	1,072,339
	<b>Service Division Total</b>	0	68,237,374	58,529,485	52,226,850

ENVIRONMENTAL SERVICES				
	2026		2025	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
<b>Government Grants</b>				
Housing, Local Government and Heritage	0	38,529,171	30,291,827	23,733,371
Social Protection	0	0	0	0
Defence	0	128,000	128,000	128,000
Climate, Environment and Energy	0	1,283,059	1,370,239	1,266,339
Other	0	467,000	462,000	515,000
<b>Total Grants &amp; Subsidies (a)</b>	0	40,407,230	32,252,066	25,642,710
<b>Goods and Services</b>				
Domestic Refuse Charges	0	0	0	0
Commercial Refuse Charges	0	0	0	0
Landfill Charges	0	3,555,000	3,564,000	3,565,208
Fire Charges	0	435,000	369,000	435,000
Superannuation	0	263,468	253,802	253,802
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	110,700	110,644	90,644
Other income	0	822,500	785,600	753,858
<b>Total Goods and Services (b)</b>	0	5,186,668	5,083,046	5,098,512
<b>Total Income c=(a+b)</b>	0	45,593,897	37,335,112	30,741,222

RECREATION & AMENITY					
Code	Expenditure by Service and Sub-Service	2026		2025	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
F0101	Leisure Facilities Operations	0	2,431,268	2,309,080	2,358,397
F0103	Contribution to External Bodies Leisure Facilities	0	649,300	557,500	557,500
F0199	Service Support Costs	0	594,610	556,452	562,108
	<b>Leisure Facilities Operations</b>	0	3,675,178	3,423,032	3,478,005
F0201	Library Service Operations	0	4,153,482	3,813,840	3,869,420
F0202	Archive Service	0	107,000	106,615	88,215
F0204	Purchase of Books, CD's etc.	0	320,000	300,000	244,000
F0205	Contributions to Library Organisations	0	0	0	0
F0299	Service Support Costs	0	1,734,919	1,631,046	1,652,758
	<b>Operation of Library and Archival Service</b>	0	6,315,402	5,851,501	5,854,393
F0301	Parks, Pitches & Open Spaces	0	2,945,952	2,839,436	2,844,840
F0302	Playgrounds	0	109,935	105,935	105,934
F0303	Beaches	0	0	0	0
F0399	Service Support Costs	0	698,289	671,992	677,680
	<b>Outdoor Leisure Areas Operations</b>	0	3,754,176	3,617,363	3,628,454
F0401	Community Grants	0	124,000	121,800	121,800
F0402	Operation of Sports Hall/Stadium	0	0	0	0
F0403	Community Facilities	0	0	0	0
F0404	Recreational Development	0	756,739	758,153	885,418
F0499	Service Support Costs	0	263,030	246,459	249,040
	<b>Community Sport and Recreational Development</b>	0	1,143,769	1,126,412	1,256,258
F0501	Administration of the Arts Programme	0	511,762	487,946	542,604
F0502	Contributions to other Bodies Arts Programme	0	786,721	761,296	761,296
F0503	Museums Operations	0	579,833	547,198	547,198
F0504	Heritage/Interpretive Facilities Operations	0	53,550	52,500	52,000
F0505	Festivals & Concerts	0	18,600	18,600	18,600
F0599	Service Support Costs	0	306,027	287,758	291,076
	<b>Operation of Arts Programme</b>	0	2,256,493	2,155,298	2,212,774
F0601	Agency & Recoupable Service	0	703,500	726,167	726,167
F0699	Service Support Costs	0	37,988	34,989	35,288
	<b>Agency &amp; Recoupable Services</b>	0	741,488	761,156	761,455
	<b>Service Division Total</b>	<b>0</b>	<b>17,886,505</b>	<b>16,934,762</b>	<b>17,191,339</b>

RECREATION & AMENITY				
	2026		2025	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
<b>Government Grants</b>				
Housing, Local Government and Heritage	0	0	0	0
Education and Youth	0	0	0	0
Culture, Communications and Sport	0	0	0	0
Social Protection	0	703,500	726,167	726,167
Library Council	0	0	0	0
Arts Council	0	154,000	145,000	192,658
Transport	0	9,432	9,432	9,432
Rural, Community Development and the Gaeltacht	0	0	0	0
Other	0	692,000	659,872	795,148
<b>Total Grants &amp; Subsidies (a)</b>	0	1,558,932	1,540,471	1,723,405
<b>Goods and Services</b>				
Recreation/Amenity/Culture	0	1,067,500	1,017,500	1,017,500
Superannuation	0	183,621	176,884	176,884
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	0	156,810	193,410	152,810
<b>Total Goods and Services (b)</b>	0	1,407,931	1,387,794	1,347,194
<b>Total Income c=(a+b)</b>	0	2,966,863	2,928,265	3,070,599

AGRICULTURE, FOOD AND THE MARINE					
Code	Expenditure by Service and Sub-Service	2026		2025	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
G0101	Maintenance of Land Drainage Areas	0	269,147	238,729	238,729
G0102	Contributions to Joint Drainage Bodies	0	0	0	0
G0103	Payment of Agricultural Pensions	0	32,000	31,000	31,000
G0199	Service Support Costs	0	8,646	8,012	8,093
	<b>Land Drainage Costs</b>	0	309,793	277,741	277,822
G0201	Operation of Piers	0	0	0	0
G0203	Operation of Harbours	0	0	0	0
G0299	Service Support Costs	0	0	0	0
	<b>Operation and Maintenance of Piers and Harbours</b>	0	0	0	0
G0301	General Maintenance - Costal Regions	0	0	0	0
G0302	Planned Protection of Coastal Regions	0	0	0	0
G0399	Service Support Costs	0	0	0	0
	<b>Coastal Protection</b>	0	0	0	0
G0401	Provision of Veterinary Service	0	0	0	0
G0402	Inspection of Abattoirs etc	0	0	0	0
G0403	Food Safety	0	0	0	0
G0404	Operation of Dog Warden Service	0	288,196	258,942	288,942
G0405	Other Animal Welfare Services (incl Horse Control)	0	181,926	211,608	186,608
G0499	Service Support Costs	0	358,675	336,392	340,199
	<b>Veterinary Service</b>	0	828,796	806,942	815,749
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	0	9,250	9,250	7,850
G0599	Service Support Costs	0	33,018	30,572	30,839
	<b>Educational Support Services</b>	0	42,268	39,822	38,689
G0601	Agency & Recoupable Service	0	0	0	0
G0699	Service Support Costs	0	0	0	0
	<b>Agency &amp; Recoupable Services</b>	0	0	0	0
	<b>Service Division Total</b>	<b>0</b>	<b>1,180,858</b>	<b>1,124,505</b>	<b>1,132,260</b>

AGRICULTURE, FOOD AND THE MARINE				
	2026		2025	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
<b>Government Grants</b>				
Housing, Local Government and Heritage	0	0	0	0
Culture, Communications and Sport	0	0	0	0
Education and Youth	0	0	0	0
Transport	0	0	0	0
Food Safety Authority of Ireland	0	0	0	0
Agriculture, Food, Fisheries and the Marine	0	5,000	5,000	6,000
Other	0	103,500	73,250	73,250
<b>Total Grants &amp; Subsidies (a)</b>	0	108,500	78,250	79,250
<b>Goods and Services</b>				
Superannuation	0	18,681	17,996	17,996
Agency Services & Repayable Works	0	0	0	0
Local Authority Contributions	0	0	0	0
Other income	0	229,500	179,000	205,231
<b>Total Goods and Services (b)</b>	0	248,181	196,996	223,227
<b>Total Income c=(a+b)</b>	<b>0</b>	<b>356,681</b>	<b>275,246</b>	<b>302,477</b>

MISCELLANEOUS SERVICES					
Code	Expenditure by Service and Sub-Service	2026		2025	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
H0101	Maintenance of Machinery Service	0	0	0	0
H0102	Plant and Machinery Operations	0	(725,000)	(725,000)	-725,000
H0199	Service Support Costs	0	1,021,183	954,351	965,942
	<b>Profit/Loss Machinery Account</b>	0	296,183	229,351	240,942
H0201	Purchase of Materials, Stores	0	0	0	0
H0202	Administrative Costs Stores	0	110,600	104,117	105,535
H0203	Upkeep of Buildings, Stores	0	82,500	89,500	81,930
H0299	Service Support Costs	0	94,902	88,638	89,710
	<b>Profit/Loss Stores Account</b>	0	288,002	282,255	277,175
H0301	Administration of Rates Office	0	693,071	587,870	590,370
H0302	Debt Management Service Rates	0	356,066	379,908	379,908
H0303	Refunds and Irrecoverable Rates	0	5,048,995	4,583,165	4,619,605
H0399	Service Support Costs	0	766,495	721,994	730,156
	<b>Administration of Rates</b>	0	6,864,627	6,272,937	6,320,039
H0401	Register of Elector Costs	0	111,689	109,121	106,419
H0402	Local Election Costs	0	340,000	319,000	190,500
H0499	Service Support Costs	0	49,577	46,644	47,130
	<b>Franchise Costs</b>	0	501,267	474,765	344,049
H0501	Coroner Fees and Expenses	0	340,000	335,000	329,850
H0502	Operation of Morgue	0	0	0	0
H0599	Service Support Costs	0	6,985	6,354	6,387
	<b>Operation of Morgue and Coroner Expenses</b>	0	346,985	341,354	336,237
H0601	Weighbridge Operations	0	0	0	0
H0699	Service Support Costs	0	0	0	0
	<b>Weighbridges</b>	0	0	0	0

MISCELLANEOUS SERVICES					
Code	Expenditure by Service and Sub-Service	2026		2025	
		Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
		€	€	€	€
H0701	Operation of Markets	0	0	0	0
H0702	Casual Trading Areas	0	13,542	15,628	13,352
H0799	Service Support Costs	0	15,601	14,407	14,523
	<b>Operation of Markets and Casual Trading</b>	0	29,143	30,035	27,875
H0801	Malicious Damage	0	2,000	2,000	30,000
H0899	Service Support Costs	0	0	0	0
	<b>Malicious Damage</b>	0	2,000	2,000	30,000
H0901	Representational Payments	0	1,290,000	1,240,426	1,236,572
H0902	Chair/Vice Chair Allowances	0	82,000	82,000	72,000
H0903	Annual Allowances LA Members	0	420,000	420,000	420,000
H0904	Expenses LA Members	0	361,500	267,000	127,500
H0905	Other Expenses	0	195,500	190,500	184,450
H0906	Conferences Abroad	0	20,000	20,000	5,000
H0907	Retirement Gratuities	0	120,000	120,000	192,162
H0908	Contribution to Members Associations	0	27,750	27,750	27,500
H0909	General Municipal Allocation	0	1,361,283	1,361,283	1,361,283
H0999	Service Support Costs	0	893,440	831,235	811,492
	<b>Local Representation/Civic Leadership</b>	0	4,771,473	4,560,194	4,437,959
H1001	Motor Taxation Operation	0	1,154,550	1,125,355	1,123,745
H1099	Service Support Costs	0	915,329	861,812	871,544
	<b>Motor Taxation</b>	0	2,069,879	1,987,167	1,995,289
H1101	Agency & Recoupable Service	0	2,530,927	2,081,290	2,277,290
H1102	NPPR	0	0	131,881	131,881
H1199	Service Support Costs	0	1,256,219	1,169,389	1,182,814
	<b>Agency &amp; Recoupable Services</b>	0	3,787,146	3,382,560	3,591,985
	<b>Service Division Total</b>	<b>0</b>	<b>18,956,704</b>	<b>17,562,618</b>	<b>17,601,550</b>

MISCELLANEOUS SERVICES				
	2026		2025	
Income by Source	Adopted by Council	Estimated by Chief Executive	Adopted by Council	Estimated Outturn
	€	€	€	€
<b>Government Grants</b>		0		
Housing, Local Government and Heritage	0	18,869,443	16,644,335	16,505,835
Agriculture, Food, Fisheries and the Marine	0	0	0	0
Social Protection	0	0	0	0
Justice, Home Affairs and Migration	0	0	0	0
Other	0	339,000	152,600	284,200
<b>Total Grants &amp; Subsidies (a)</b>	0	19,208,443	16,796,935	16,790,035
<b>Goods and Services</b>				
Superannuation	0	203,819	196,342	196,342
Agency Services & Repayable Works	0	140,064	124,901	124,901
Local Authority Contributions	0	1,858,260	1,859,143	1,933,343
NPPR	0	0	8,245	27,687
Other income	0	2,992,760	2,892,238	2,949,860
<b>Total Goods and Services (b)</b>	0	5,194,903	5,080,869	5,232,133
<b>Total Income c=(a+b)</b>	0	24,403,346	21,877,804	22,022,168

<b>APPENDIX 1</b>	
<b>Summary of Central Management Charge</b>	
	<b>2026 €</b>
Area Office Overhead	0
Corporate Affairs Overhead	3,028,607
Corporate Buildings Overhead	4,193,631
Finance Function Overhead	2,423,506
Human Resource Function	3,077,783
IT Services	5,046,688
Print/Post Room Service Overhead Allocation	482,536
Pension & Lump Sum Overhead	14,930,000
<b>Total Expenditure Allocated to Services</b>	<b>33,182,751</b>

## APPENDIX 2

### Summary of Local Property Tax Allocation

			2026 €
**Discretionary Local Property Tax - Revenue Budget (Table A)			30,055,007
Local Property Tax Self Funding - Revenue Budget	Housing & Building	0	
	Road Transport & Safety	0	
			0
<b>Total Local Property Tax - Revenue Budget</b>			<b>30,055,007</b>
Local Property Tax Self Funding - Capital Budget	Housing & Building	0	
	Road Transport & Safety	0	
			0
<b>Total Local Property Tax - Capital Budget</b>			<b>0</b>
<b>Total Local Property Tax Allocation (Post Variation)</b>			<b>30,055,007</b>

\*\* This amount includes an equalisation contribution of €16,228,900 from the Exchequer/Local Government Fund

## **APPENDIX 3**

### **REPORT ON THREE YEAR CAPITAL PROGRAMME FOR PERIOD 2026 – 2028**

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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 2026 to 2028.

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 €678 million on capital projects. Grants are estimated at €539 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 2026 - 2028

Programme					Sources of Funding			
	2026	2027	2028	Total	Grants	Loans	Other	Total
	€m	€m	€m	€m	€m	€m	€m	€m
Housing & Building	82.900	83.200	82.900	249.000	237.900	7.500	3.600	249.000
Roads Transport & Safety	44.934	63.220	57.850	166.004	127.170	14.431	24.403	166.004
Environment	11.503	4.676	7.022	23.202	13.380	-	9.822	23.202
Economic Development & Project Ireland 2040	37.169	67.548	51.488	156.206	110.757	43.800	1.649	156.206
Recreation & Amenity	18.567	15.520	13.654	47.741	27.802	8.265	11.674	47.741
Miscellaneous (Incl Active Travel, Decarbonisation Facilities)	11.645	13.459	11.203	36.307	22.462	5.541	8.304	36.307
<b>Total</b>	<b>206.719</b>	<b>247.624</b>	<b>224.118</b>	<b>678.460</b>	<b>539.471</b>	<b>79.537</b>	<b>59.452</b>	<b>678.460</b>