

# LOCAL AUTHORITY TIMES

Vol. 26 No. 2  
Winter 2024  
ISSN No. 07 91-8267

**IPA**  
AN FORAS RIARACHÁIN  
INSTITUTE OF PUBLIC  
ADMINISTRATION

## ENVIRONMENTAL PROTECTION



The role of Local  
Government in  
improving  
environmental  
outcomes

**Inside:** Ten years on from the local government mergers - Impact and reflections  
■ Code of Governance for Local Authorities: A roadmap to good governance

# Contents

PAGE 2

## Stark warning in EPA's 2024 State of the Environment Report

In October the EPA published its four-yearly assessment in respect of Ireland's environment. In this article, Joanna O'Riordan, *LA Times* editor, sets out the priorities for local government in order to achieve better environmental outcomes.

PAGE 6

## Ten years on from the local government mergers – Impact and reflections

In June 2014, there were three local government mergers in Ireland, in Limerick, Tipperary and Waterford. Ten years on, Joanna O'Riordan talked with representatives in each of the three local authorities to discuss the impact of the merger and to reflect on learning in respect of organisation change.

PAGE 12

## May you live in interesting times: The 20-year story of the Irish economy

Dr Gerard Turley from the University of Galway analyses aggregate local authority income data for the past 20 years, reflecting on the response of policy-makers to external events.

PAGE 16

## Code of Governance for Local Authorities: A roadmap to good governance

The Department of Housing, Local Government and Heritage has updated the Code of Governance for Local Authorities. Laura Shannon, IPA, reviews the changes, which include a new principle addressing sustainability and climate action.

PAGE 18

## A Strategic Framework for Workforce Planning

The Department of Housing, Local Government and Heritage, in collaboration with the Local Government Management Agency, and key stakeholders has developed a Strategic Framework for Workforce Planning to understand the strategic challenges and opportunities that are facing local government and to set the context for the future direction and development of the workforce.

PAGE 20

## The journey towards better EV charging in Ireland – Local government's role

Amanda Spencer, Marketing and Communications Director with ePower sets out some points for local authorities to consider in respect of electric vehicle charging infrastructure.

*Thank you to all of our excellent contributors featured in this edition of Local Authority Times. To be involved in the next edition, contact us at [latimes@ipa.ie](mailto:latimes@ipa.ie)*

# PRIORITY AREAS FOR ACTION FOR LOCAL GOVERNMENT

This winter issue of *LA Times* leads on the EPA's State of the Environment (SOE) Report, published in October. The SOE Report, which is published every four years, delivers the single most definitive evaluation of Ireland's environment - our air, water, soil, biodiversity - and how our economy and society impact on it. The article, written in collaboration with the report's authors, sets out a series of priority areas for action for local government.



June 2024 marked ten years since the local government mergers in Limerick, Tipperary and Waterford. We talked to representatives in each of the three local authorities to look back to what was, at the time, a momentous change for the six local authorities involved. More particularly we focus on the impact of the mergers. Each of the three local authorities regards its

merger as a platform for expansion and development. They also reflect on their learning in respect of organisation change.

We also have articles on two sets of guidelines developed during 2024 by the Department of Housing, Local Government and Heritage. Laura Shannon discusses the new Code of Governance for Local Government, and Eamonn Foley the Strategic Framework for Workforce Planning, developed by the Department in collaboration with the Local Government Management Agency.

My sincere thanks to all our contributors, and colleagues in the Institute of Public Administration. If you would like to feature in the next issue, do get in touch.

**Joanna O'Riordan, Editor**

## Offaly Energy and Retrofit Roadshow

Offaly County Council in collaboration with the national Construction Training Centre at Mount Lucas and SEAI brought the Mount Lucas Retrofitting rig to Tullamore in June. A fully-equipped mobile NZEB (Nearly Zero Energy Building) unit that allows training on energy upgrades and retrofitting, was parked in the Bridge Centre car park over the course of the 4 days.

A range of formal and informal training sessions were delivered from the mobile NZEB rig. The road show was used to advise participants on the principles and practices needed to effectively retrofit homes to reduce energy demand and carbon emissions while improving comfort and saving money.

Chief Executive of Offaly County Council Anna Marie Delaney commented 'The 4-day road show will provide an excellent opportunity for homeowners, construction workers, community groups and individuals to learn more about retrofitting and energy saving.'



Mobile Training Unit, *Courtesy Offaly County Council.*

## Council commission artists to respond to air quality and pollution research

Galway Arts Centre, in conjunction with Galway City Council, in November announced the awarding of three art commissions under an innovative new artist-in-residence programme. The programme supports artists to engage with the communities of Galway City's Westside and to creatively respond to scientific research on air quality and climate conducted by local citizens and climate scientists from the University of Galway.

The artist-in-residence programme lies at the creative heart of 'The Air We Share', a collaborative climate action initiative launched in July 2024. The initiative examines and highlights the causes, impacts, and potential solutions to air pollution. Through artistic interventions, citizen science, and community action in Galway's Westside, it aims to deepen public understanding of air and its critical role in our shared environment. Aligned with these objectives, the selected artists have been commissioned to develop innovative and collaborative arts projects that interpret and respond to scientific concepts and data on air quality, the atmosphere, and climate. They have been awarded funding to develop their projects between now and July 2025, when the final artworks will be presented publicly.



Artists Leon Butler, Paula McCloskey, Christopher Steenson, and Sam Vardy. *Courtesy Galway City Council.*

# ENVIRONMENTAL PROTECTION

Stark warning in EPA's  
2024 State of the  
Environment  
Report



# The role of local government in improving environmental outcomes

Joanna O’Riordan, IPA

In October the Environmental Protection Agency (EPA) published its 2024 State of the Environment (SOE) report.<sup>1</sup> The SOE, which is published every four years, is a comprehensive assessment of all aspects of Ireland’s environment. The 2024 report provides a stark message. Collectively we are doing nowhere near enough to protect Ireland’s environment. We need a transformational shift in how Ireland safeguards its environment and faces up to challenges for the environment in key economic sectors including, transport, energy, agriculture, industry and the circular economy. This is vital not only for wellbeing and quality of life reasons, but also to sustain our economy and society.

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## Speaking at the launch of the report, Laura Burke, Director General of the EPA, said:

We have made immense progress as a nation. Our membership of the EU helped us achieve that. We now look back to a time when we had serious industrial pollution of our rivers, when we relied on over a hundred municipal dumps, when we burned smoky fuel in our cities - and we can never go back to that. By taking determined actions, we will ensure we are not going to go back, or playing catch-up. This time, we need to be ahead. A healthier environment is attainable for all and is within our reach.

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### Ireland’s low level of expenditure on the environment

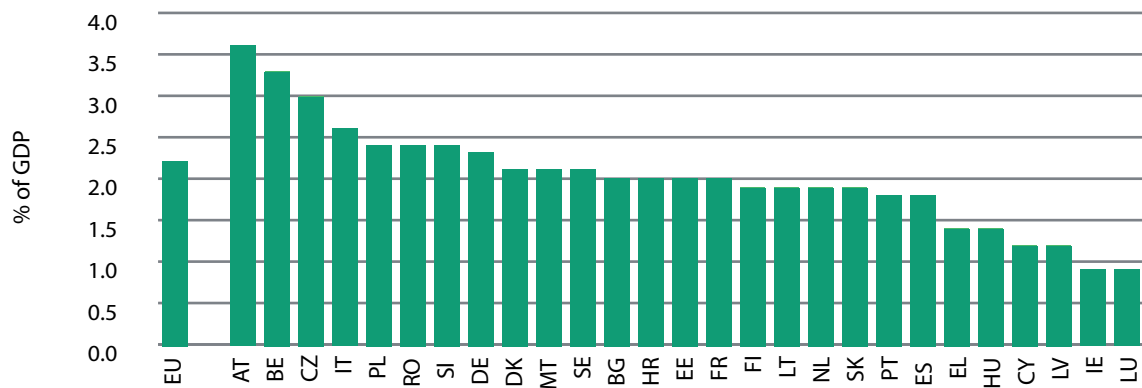
One of the clearest illustrations of Ireland’s need to do more to protect our environment presented in the report is the data on expenditure on environmental protection as a proportion of GDP. Data collected by the European Commission shows Ireland ranking bottom among EU states. Ireland’s level of expenditure, at 0.9 per cent of GDP, is significantly below the EU average of 2.2 per cent and lags far behind the top performing countries, as shown in Figure 1.

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<sup>1</sup> Environmental Protection Agency (2024). Ireland’s State of the Environment Report 2024. <https://www.epa.ie/our-services/monitoring--assessment/assessment/state-of-environment-report/>

**Figure 1**

Environmental protection expenditure in EU Member States in 2021, EPA (2024:464)



**Some progress but huge deficits**

The report notes that Ireland has developed an extensive suite of environmental legislation and policies, largely influenced by European Union directives and regulations, covering a broad range of areas including air and water quality, climate change adaptation and mitigation, biodiversity protection, circular economy, waste management, noise pollution, and land use planning. The implementation of these policies has led to significant improvements in environmental protection in recent decades - Ireland has modernised and prospered since joining the EU over 50 years ago but future prosperity and health are threatened unless we better protect our environment.

The report draws attention to serious deficits in respect of Ireland’s implementation of environmental legislation such as the Urban Waste Water Treatment Directive and the Waste Framework Directive. There are currently nine Court of Justice cases and 16 infringements open against Ireland for failure to implement EU environmental legislation. Bio-diversity is in serious trouble across a range of species and habitats, with almost a third of EU-protected species and 85 per cent of EU-protected habitats in unfavourable status. Water quality is not meeting the requirements of the Water Framework Directive and nutrient trends in water are not improving. Consumption of material resources is increasing, and recycling rates are not keeping pace, making it likely that Ireland will not comply with EU targets.

**Environmental priorities**

In order to improve environmental outcomes in Ireland, the report sets out five key priorities. These are shown in Figure 2.

All of these priorities have relevance for local government, but in particular supporting policy implementation. Local government is responsible for enforcing much of Ireland’s environmental protection legislation within its own functional areas. The SOE report acknowledges the considerable enforcement being carried out by local authorities but concludes that ‘in many respects it is not delivering the necessary environmental outcomes such as improved water and air quality, reduced noise exposure, protection of biodiversity and improved circularity in the management of our resources. Continuing to focus on delivering environmental outcomes via this implementation and regulatory work is critical to protecting Ireland’s environment (EPA, 2024:14).’

**Local government priority actions**

The report identifies critical implementation gaps and priority actions for local authority action:

- Environmental noise is the second biggest environmental cause of health problems in the EU. In Ireland, over 1 million people are likely to be exposed to noise levels above the mandatory reporting thresholds. A key message from the report is that local authorities, in collaboration with transport infrastructure bodies, need to focus implementation of noise action plans on the priority areas identified using strategic noise mapping.
- In relation to air quality, the report reiterates the findings of the EPA’s Focus on Local Authority Environmental Enforcement - Performance Report 2022, which highlighted areas where further action is required by local authorities to ensure that only approved solid fuels are available for sale to reduce air pollution from the combustion of solid fuels for home heating.

**Figure 2** Five key priorities from the State of the Environment Report 2024

## Delivering a national policy position on the environment



We urgently need to have a national policy position on the environment to address the complex interactions, synergies and trade-offs across environmental policy areas and to deal with its interactions with other policy domains.

## Driving policy implementation



We must rigorously implement existing environmental plans and programmes to achieve the benefits that they were developed to deliver.

## Transforming our systems



Transformation of our energy, transport, food and industrial sectors is critical to achieving a sustainable future.

## Scaling up investment in infrastructure



Investment in water, energy, transport and waste management infrastructure is essential to protect the environment now and into the future.

## Protecting the environment to protect our health



Protecting the environment is key to protecting our health and we must act to reduce the modifiable risks to our health from environmental exposures.

- In the areas of energy and transport, a rapid increase in electricity generation from renewables and early signs of increases in public transport use indicate that progress is being made, but the EPA highlights that Ireland is significantly off track to meet national and EU targets for climate mitigation.
- Addressing harmful exposures (such as air pollution, radon, noise) and adapting to and mitigating climate impacts will have a substantial benefit to our health and wellbeing and our environment.
- There is a need for better integration of environmental policies across sectors to avoid conflicting objectives and ensure cohesive action. Swift and effective implementation

of existing policies is also needed. This includes stricter enforcement of regulations and increasing funding for environmental infrastructure.

- Urban sprawl and rapid population growth are increasing the demand on critical infrastructure such as water, energy, waste and transport services. Implementing sustainable urban planning practices will help to manage these pressures effectively.

Chapter 16 of the SOE Report provides a comprehensive overview of the country's environmental policy implementation and performance. This chapter is particularly relevant for local authorities as it highlights the successes, challenges and areas



EPA's 2024 State of the Environment (SOE) report.

needing urgent attention to ensure sustainable environmental management.

The main conclusion from Ireland's SOE Report 2024 for local government is the critical importance of robust and integrated policy implementation. By addressing the identified gaps, local authorities can play a pivotal role in advancing Ireland's environmental sustainability goals. The path forward requires a concerted effort to implement existing policies effectively, promote sustainable practices, and engage the public and stakeholders in meaningful ways. As Laura Burke concluded at the launch, 'Not acting now only postpones inevitable change that will be much more difficult, and more costly, later on.'



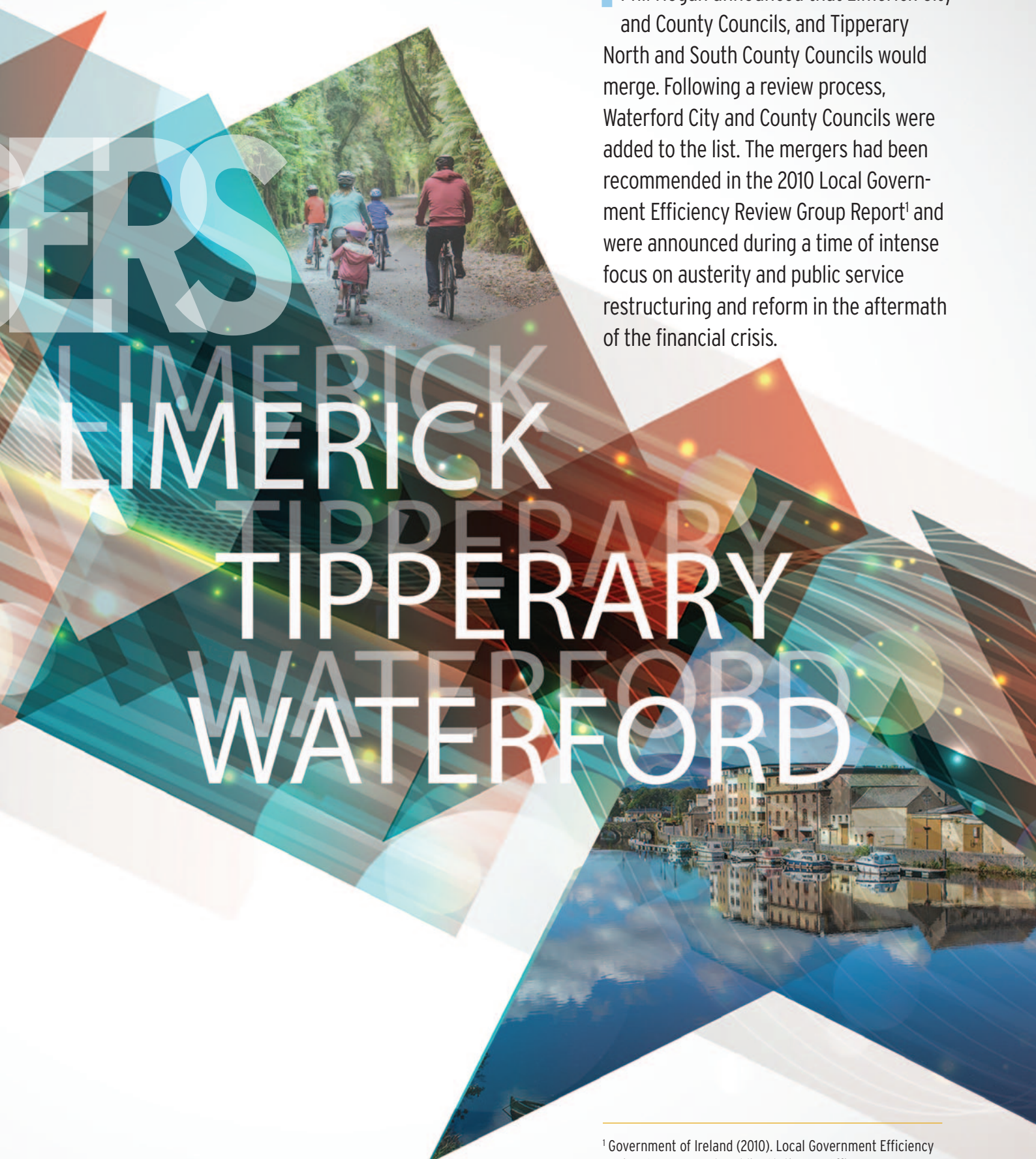
EPA Director General, Laura Burke; EPA Director, Micheál Lehane; and European Environment Agency Executive Director, Leena Yla Mononen at the EPA's State of the Environment Conference in October.  
*Courtesy EPA*



## Ten years on from the local government mergers - Impact and reflections

Joanna O'Riordan, IPA





In 2011, then Minister for the Environment Phil Hogan announced that Limerick City and County Councils, and Tipperary North and South County Councils would merge. Following a review process, Waterford City and County Councils were added to the list. The mergers had been recommended in the 2010 Local Government Efficiency Review Group Report<sup>1</sup> and were announced during a time of intense focus on austerity and public service restructuring and reform in the aftermath of the financial crisis.

<sup>1</sup> Government of Ireland (2010). Local Government Efficiency Review Group Report, Dublin: Stationery Office.



Left: Dungarvan Bay, *Courtesy Waterford City and County Council*

Main picture: Rock of Cashel  
*Courtesy Tipperary County Council*





Lisheen Mines Redevelopment,  
*Courtesy Tipperary County Council*

The merger of the former six local authorities into three new entities happened in 2014, following the local government elections of that year. The mergers were given a statutory basis in the Local Government Reform Act, 2014. The Act also made significant changes for local government more generally, with the abolition of town councils, the establishment of municipal districts, and affording local authorities a greater role and responsibilities in respect of economic and community development.

Ten years on from the mergers, it seems appropriate to reflect on the impact of the major restructuring involved in delivering on them, and also to reflect on the lasting legacy and learning from the process. Joanna O’Riordan, LA Times editor, talked with Seán McKeown, Chief Executive of Waterford City and County Council; Sharon Kennedy, Director for Planning and Brian Beck, Director for Economic, Community and Rural Development, Tipperary County Council; and Donn O’Sullivan, Head of Marketing and Communications, Limerick City and County Council.

The three new local authorities are overall very positive about the outcome of their mergers. It was acknowledged that the early objective of the mergers was to generate

savings and efficiencies. However, with the passage of time, and the growth in population and expansion in services across all local authorities, this is no longer a prominent consideration. Rather, what all three local authorities referenced was coherence. Promoting and developing their county, from an economic or social perspective, is easier as a single entity representing the entire county.

**Economic opportunities**

The post-merger aftermath coincided with the return of economic growth nationally and each of the three local authorities believes it was in a strong position to take advantage of this. According to Brian Beck, ‘Tipperary took the opportunity to define its economic strengths and to build upon them.’ He also noted that going from being two of the smaller local authorities to one of the largest, combined with Tipperary’s central location, has afforded huge possibilities, citing €130 million of Project Ireland 2040 investment as ‘a once in a generation investment in the county’. The willingness to be ambitious in looking for new opportunities was also referenced by Beck: ‘Tipperary County Council has been prominent in the development of the former Lisheen Mines site near Thurles as the National Bioeconomy Campus. The county also has Ireland’s only rural decarbonisation zone.’



North Quays Redevelopment,  
 Waterford, *Courtesy Douglas Wallace Architects*



Thurles Municipal District Office, Tipperary, *Courtesy Tipperary County Council*

Left: Merchant's Quay, Limerick. Home of Limerick City and County Council headquarters, *Courtesy of Limerick City and County Council.*

Similarly, Limerick and Waterford were able to reference a range of industries that have established within the counties over the past decade. According to Seán McKeown, the merger gave Waterford 'a unified, stronger voice and platform for economic and social development'. 'Today, Waterford is thriving and one of the fastest growing counties in the country with major infrastructure projects underway, like the North Quays regeneration, the largest, strategic development zone outside of Dublin.' These sentiments were echoed in Limerick, where Donn O'Sullivan commented, 'people were afraid we'd lose out, but the reality is it's been a platform for exponential growth'.

### Cultural change

However, beyond the opportunities afforded by the increased size of the unitary authorities, all three councils cited their merger as a platform for change and noted how the merger has built capacity across the council. According to O'Sullivan, 'staff have the capacity and experience of change. We managed Covid really well.' He also cited how the experience of change during the merger process has hugely facilitated Limerick in adapting to its new operating environment with a directly elected mayor. With John Moran in office for less than six months, O'Sullivan was already referring to the initiative as 'a game changer. It's the biggest learning curve in local government.'

The need to develop a new culture post-merger was also referenced by Sharon Kennedy. 'We had to really start again in terms of developing our own culture and it allowed us to ask different questions. It allowed us to challenge assumptions. Why are we doing this? What do we stand for? Where should our ambitions be?' This reappraisal, which happened during the merger aftermath, has been hugely formative for Tipperary. As Kennedy sums it up, 'We have a new Tipperary culture. There is

clarity for citizens and communities. Our culture now includes change management on an ongoing basis.'

Limerick and Waterford have retained the reference to both the city and county in their names. According to O'Sullivan, they are sometimes asked why they don't simply become Limerick County Council. However, he believes the title is important, reflecting that the merged council has a focus on the entire county, the city, and also rural and other urban areas throughout the county.

### The staff experience

Back in 2014, the impact on staff of the merger was huge, perhaps most strongly felt in Tipperary, where Clonmel and Nenagh, the two county towns, are 90 kilometres apart. However, across the three local authorities, significant expansion and the recruitment of new staff over the past decade has eliminated any sense of 'us and them'. According to Kennedy, 'out of a staff of over 1,000, more than 600 have joined since the merger'. Similarly in Limerick and Waterford, a high proportion of staff have only known a unified local authority.

Tipperary continues to co-locate its civic offices between Clonmel and Nenagh, with Kennedy suggesting that 'this continues to present challenges'. However, Beck observed that the Covid pandemic greatly facilitated technology-enabled solutions, which ensures a high level of connectivity. He also pointed to the positives of the current arrangements and their benefits from a customer service perspective: 'we have two really strong offices in Clonmel and Nenagh, and five municipal district offices. We also utilise the Thurles Municipal District Offices, which are in the centre of the county, as a location for in-person meetings.' Limerick originally post-merger had the two-centre model, but according to O'Sullivan, it is now fully headquartered in Merchant's Quay, in the centre of the city. As both

former city and county councils had their main offices in the city, this was relatively straightforward to achieve.

### The political experience

It was noted in all three local authorities that the merger was strongly felt by elected representatives in 2014. This was exacerbated by the abolition of town councils, which also occurred under the 2014 legislation. In Tipperary, the combined impact of the two changes was to reduce the number of elected representatives from 113 to 40, one of the largest reductions in the country.<sup>2</sup>

However, now into the third electoral cycle since the merger, and with considerable turnover in elected representatives, the merger is no longer an issue. According to McKeown, in Waterford, 'the 32 elected members of the Council have different political perspectives, but they are united in wearing the Waterford jersey and in advocating for investment in Waterford'. An important feature of the single Council is that plenary council meetings alternate between City Hall and the Civic Offices in Dungarvan (the former headquarters of Waterford County Council), reinforcing the fact that the single Council represents all parts of the County, both urban and rural, in decision-making processes. In Limerick, O'Sullivan commented that some elected representatives still miss the city and county dichotomy, but that 'in the main it's party politics that matter'.

A further change that happened in 2014 was the establishment of municipal districts. Putting People First<sup>3</sup> required that municipal districts should be based around principal towns, augmented by their hinterlands into a comprehensive system of districts. This was seen as corresponding more closely to the arrangements that apply in many European countries, with local matters decided by elected representatives at district level.<sup>4</sup> The establishment of municipal districts was a requirement of all local authorities with the exception of the four Dublin local authorities and Cork and Galway City Councils. According to Kennedy, it added to the complexity of the merger process: 'it was a separate ask, but it was the same change [process].'

However, for Tipperary the municipal districts have been a very positive initiative that is viewed very favourably by their elected members. According to Kennedy, 'the merger and the abolition of Town Councils presented us with an opportunity to enhance service delivery at district level and Tipperary has invested heavily in resourcing the MDs'. The outcome is that 'members consider their districts to be extremely important in terms of service delivery. They have great respect for the districts, and they keep looking for additional powers to go to the districts.'

### More than the sum of their parts

Limerick, Tipperary and Waterford all regard their unitary

authorities as overall very successful. There have been enduring economies of scale and efficiencies. In addition, the mergers were a platform for a more coherent and effective approach to service delivery and developing the county. According to O'Sullivan, 'there is more of a focus for all of us, doing work for Limerick every single day'. These sentiments are echoed in Tipperary and Waterford. According to Kennedy, 'we are seeing opportunities, we are seeing results from change. It's empowering', while McKeown concludes, 'overall, the change process involved in the merger has been successful, delivering greater efficiencies and strengthening Waterford's position as the economic driver of the Southeast'.

### Learning in respect of change

However, notwithstanding the positive experience in Limerick, Tipperary and Waterford, local government mergers aren't something to be undertaken lightly. According to Kennedy, 'Irish society is deeply embedded in its county identification; it's something we should cherish and mind. The two Tipperary local authorities had always shared a strong county identity within and outside of the county.' And again notwithstanding their very positive experience, she cautions against 'throwing out what's good. Change for change's sake is not good.'

More generally around change management, Kennedy advised 'it has to make sense for people, you have to be able to justify it ... Respect the political process and respect the need for ongoing and proactive staff engagement.' The need for clarity and good communication around change was also noted by McKeown: 'I have found from my experience that in many change management processes, people often overestimate the value of the status quo and underestimate the potential benefits of embracing change. Therefore, early and clear communication of "why" the change is being implemented and the expected benefits is essential, along with proactive engagement with all stakeholders, including elected members, staff and the wider public, to gain buy-in and address any concerns that may arise.'

Lastly, according to O'Sullivan, the positive experience and outcome that Limerick City and County Council had with the merger is contributing hugely to the positive disposition across the Council towards having a directly elected mayor: 'if you can do a merger, you can do a directly elected mayor!'

<sup>2</sup> O'Riordan, J. (2015). A case study of the Tipperary County Council merger, [https://www.ipa.ie/\\_fileUpload/Documents/TIPPERARY\\_MERGER\\_REPORT.pdf](https://www.ipa.ie/_fileUpload/Documents/TIPPERARY_MERGER_REPORT.pdf)

<sup>3</sup> Government of Ireland (2012). Putting People First, Action Programme for Effective Local Government, <https://assets.gov.ie/3577/291118175859-d2d605bd596f408f9120ffaa62359e4f.pdf>

<sup>4</sup> Government of Ireland (2012). Putting People First, Action Programme for Effective Local Government, <https://assets.gov.ie/3577/291118175859-d2d605bd596f408f9120ffaa62359e4f.pdf>

# MAY YOU LIVE IN INTERESTING TIMES...

The 20-year story of the Irish economy seen through the lens of local authority income data



Dr Gerard Turley, J.E. Cairnes School of Business and Economics, University of Galway<sup>1</sup>

Table 1: Local Authority Income

	I BOOM			II BUST			III AUSTERITY			
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
1.0 Revenue Income	4,200	4,662	5,042	5,165	5,096	5,053	4,942	4,926	4,714	4,122
1.1 %change on previous year	n.a.	11.0	8.2	2.4	-1.3	-0.8	-2.2	-0.3	-4.3	-12.6
2.0 Specific-purpose Grants	954	1,108	1,171	1,192	1,136	1,225	1,195	939	850	872
2.1 %change on previous year	n.a.	16.1	5.7	1.8	-4.7	7.8	-2.4	-21.4	-9.5	2.6
3.0 General-purpose Grants	817	877	949	997	837	761	705	636	640	281
4.0 Total Current Grants	1,771	1,985	2,120	2,189	1,973	1,986	1,900	1,575	1,490	1,153
5.0 current grants/revenue income	0.42	0.43	0.42	0.42	0.39	0.39	0.38	0.32	0.32	0.28
6.0 Capital Income	n.a.	5,704	6,765	5,833	4,171	2,888	2,496	1,800	1,313	983
6.1 %change on previous year	n.a.	n.a.	18.6	-13.8	-28.5	-30.8	-13.6	-27.9	-27.1	-25.1
7.0 Capital Grants	n.a.	n.a.	n.a.	3,724	2,977	2,057	1,511	1,243	959	632
8.0 capital grants/capital income	n.a.	n.a.	n.a.	0.64	0.71	0.71	0.61	0.69	0.73	0.64
9.0 Total Income (Revenue & Capital)	n.a.	10,366	11,807	10,998	9,267	7,941	7,438	6,726	6,027	5,105
9.1 %change on previous year	n.a.	n.a.	13.9	-6.9	-15.7	-14.3	-6.3	-9.6	-10.4	-15.3
10.0 Total Grants (Current & Capital)	n.a.	n.a.	n.a.	5,913	4,950	4,043	3,411	2,818	2,449	1,785
10.1 %change on previous year	n.a.	n.a.	n.a.	n.a.	-16	-18	-16	-17	-13	-27
11.0 total grants/total income	n.a.	n.a.	n.a.	0.54	0.53	0.51	0.46	0.42	0.41	0.35
<b>Economic data</b>										
12.0 Inflation rate, CPI	2.5	5.0	4.6	1.1	-5.0	1.4	2.4	1.1	0.2	-0.2
13.0 GDP, real growth rate	5.7	5.0	5.3	-4.5	-5.1	1.7	1.6	-0.4	2.2	9.3

Source: Department of Housing, Local Government and Heritage; Central Statistics Office; Central Bank of Ireland.

The past 20 years has been a truly tumultuous period for the world economy. We have witnessed the greatest financial crisis and economic crash since the Great Depression of the 1930s, a once-in-a-generation global pandemic caused by the coronavirus disease, and a period of inflation not seen since the oil crises of the 1970s. Given how globalised the Irish economy is, it is not surprising to see adverse impacts on the domestic economy, both nationally and locally.

By reporting and analysing aggregate local authority income data, we can identify the shocks to the Irish economy during the past 20 years and the response of policymakers. The data are reported in Table 1 (in millions of euros).

Let's begin by explaining the data, and see what they tell us about changes in local and central government revenues, and how that reflects the bigger picture of developments in the Irish and global economy.

Using data primarily from the amalgamated Annual Financial Statements (AFS) of the 31 local authorities, we report revenue income (row 1.0), capital income (row 6.0) and total income (row 9.0). We also report annual percentage changes in these income flows (rows 1.1, 6.1 and 9.1). These annual changes can be compared to the annual inflation rate (row 12.0), to measure real or inflation-adjusted changes in income.

The other item that we report is local authority income that comes from central government grants or transfers. We report current grants (row 4.0), both specific-purpose (row 2.0) and general-purpose (row 3.0); capital grants (row 7.0); and total grants (row 10.0). We also report annual percentage changes in the specific-purpose grant (row 2.1) and the total grant income (row 10.1).

The grant/income ratio is reported in rows 5.0 (current), 8.0 (capital) and 11.0 (total). What is missing from the table, but can be easily inferred (and calculated), is the other broad source of local authority income, namely own-source revenues, both charges/fees for goods and services, and local taxes (Local Property Tax and commercial rates).

We also report the annual growth rate of the economy, as measured by annual changes in real GDP (row 13.0).

Colours are used in Table 1 to broadly reflect the different periods witnessed in the Irish economy for the 20 years 2005-2024. Using the data, we can identify six distinct periods. They are outlined here in chronological order.

<sup>1</sup> My thanks to Stephen McNena for comments on this piece. Our latest blog, on the elections and changes in the operation of the Local Property Tax, can be read on our website, [www.localauthorityfinances.com](http://www.localauthorityfinances.com)

	IV RECOVERY					V COVID-19		VI INFLATION		
	2015	2016	2017	2018	2019	2020	2021	2022	2023b	2024b
1.0 Revenue Income	4,065	4,307	4,515	4,949	5,306	7,197	6,651	6,556	6,603	7,264
1.1 %change on previous year	-1.4	6.0	4.8	9.6	7.2	35.6	-7.6	-1.4		
2.0 Specific-purpose Grants	878	1,120	1,251	1,581	1,839	3,638	2,979	2,752	2,764	3,269
2.1 %change on previous year	0.7	27.6	11.7	26.4	16.3	97.8	-18.1	-7.6		
3.0 General-purpose Grants	2.5	13.6	43.6	41.8	41.1	37.5	35.1	34.3	118	149.1
4.0 Total Current Grants	881	1,134	1,295	1,623	1,880	3,676	3,014	2,786	2,882	3,418
5.0 current grants/revenue income	0.22	0.26	0.29	0.33	0.35	0.51	0.45	0.43	0.44	0.47
6.0 Capital Income	1,094	1,441	1,686	2,324	2,759	2,618	2,791	3,499		
6.1 %change on previous year	11.3	31.7	17.0	37.8	18.7	-5.1	6.6	25.4		
7.0 Capital Grants	686	885	1,074	1,663	2,079	2,011	2,103	2,607		
8.0 capital grants/capital income	0.63	0.61	0.64	0.72	0.75	0.77	0.75	0.75		
9.0 Total Income (Revenue & Capital)	5,159	5,748	6,201	7,273	8,065	9,815	9,442	10,055		
9.1 %change on previous year	1.1	11.4	7.9	17.3	10.9	21.7	-3.8	6.5		
10.0 Total Grants (Current & Capital)	1,567	2,019	2,369	3,286	3,959	5,687	5,117	5,393		
10.1 %change on previous year	-12	29	17	39	20	44	-10	5		
11.0 total grants/total income	0.30	0.35	0.38	0.45	0.49	0.58	0.54	0.54		
<b>Economic data</b>										
12.0 Inflation rate, CPI	0.1	0	0.4	0.6	1.3	-0.9	5.6	8.1	4.6	2.0f
13.0 GDP, real growth rate	24.6	1.2	10.0	7.5	5.0	7.2	16.3	8.6	-5.5	-0.9f

Notes: b = budget data for 2023 and 2024, so data for these years not comparable with previous years' actual outturns data. f = forecast data, for 2024.

### **I Boom [-2007]**

The story of the Celtic Tiger years is well documented. One of the effects of the economic boom was the increase in government revenues, at both the national and local levels. Local authority revenue income had soared to over €5bn by 2007, and with capital income at over €6.7bn, total local authority income was €11.8bn. In the Local Government Fund (LGF), the general-purpose grant had reached almost €1bn. However, all changed in 2008.

### **II Bust [2008-2010]**

Triggered but not ultimately caused by the financial crisis and property crash in the US, Ireland's home-grown economic boom turned to bust in 2008. What followed was a multi-dimensional economic crisis, of a property, banking, fiscal and social nature. One result of the collapse in economic and commercial activity was a big decline in central and local government revenues. This is reflected in the 2008-2010 local authority income data, albeit with a lag in revenue income and a large reduction in capital income and central government grants to the local authorities.

### **III Austerity [2011-2014]**

What followed the economic crisis, the bank guarantee and the Troika bailout was a period of austerity, with increases in taxes combined with cuts in expenditure. Local government was not immune from this era of fiscal retrenchment. With sluggish economic growth combined with austere fiscal measures imposed by the authorities (at home and abroad), the result was that total local authority income had fallen to €5bn by 2014/15, and of that capital income was only €1bn; it was over €6.7bn in 2007. As part of the austerity and public sector reform agenda, the Department's *Putting People First: Action Programme for Effective Local Government* 2012 policy document was followed by the Local Government Reform Act 2014, which resulted in an abolition of town councils and mergers of certain neighbouring councils. In 2013 a new local residential property tax was introduced as a way to broaden the tax base and fund, albeit only very partially, local government.

### **IV Recovery [2015-2019]**

The economy and government finances began to recover in the mid-2010s, and this was reflected in the local public finance data. Both revenue income and capital income rebounded, and by 2019 total local authority income was €8bn, of which half was in the form of central government grants. Whereas general price inflation was just over 20% for the period 2017-22, revenue income for the same period increased by 45%. Once again, all changed in the early months of 2020.

### **V COVID-19 [2020-2021]**

In 2020 the global economy, governments and billions of people worldwide were affected by a pandemic caused by

the coronavirus. Unlike the previous economic crisis, when governments withdrew and austerity prevailed, this time governments intervened with huge supports to businesses and households. Central government grants to the local authorities increased massively in 2020, to €3.6bn, taking the grant share of revenue income to over 50%. Another unforeseen shock followed shortly thereafter.

### **VI Inflation [2022-2024]**

Global prices increased rapidly in 2022/23 due to a number of factors, including the energy crisis arising from the Russian invasion of Ukraine, but also some legacy issues such as the COVID-19 bounce in spending and the era of cheap money and quantitative easing. For the first time in over 40 years, inflation and a cost-of-living crisis became the number one economic challenge, with the result that Central Banks increased interest rates to levels not seen in decades. Irish local authorities were confronted with increasing demands and cost pressures, but fortunately not to the same extent as local governments in other jurisdictions, including the UK, where councils have more extensive responsibilities, resulting in some municipalities showing signs of financial distress and possible bankruptcy.

We often hear that we live in extraordinary times. Although the term 'extraordinary' tends to be greatly misused, we think it is appropriate for the times we have recently lived through. In modern economic history a period of two decades has not often witnessed such dramatic and tumultuous events. Policymakers, at all levels of government - supranational, national, regional and local - have had to respond to events and shocks of historic proportions. It is hard to believe that the next 20 years will be as dramatic. Then again, we simply don't know.

What we do know is the importance of learning from previous experiences, both here and abroad. During the austerity years, cuts in local government expenditure exceeded cuts in central government expenditure. At the general government level, capital spending reductions far exceeded current spending reductions. One negative but foreseen consequence of the austerity era and the cuts in capital expenditure is the infrastructural deficits at local and national levels that confront us today and will confront us for many years to come.

In summary, although the profile of the Irish economy is rather different to many other economies, the options available to policymakers are well known and extensively studied. In the face of great uncertainty and enormous challenges, evidence-based research and expert policy advice are needed as much as ever.



## Offaly County Council appoints new Film Resource Officer

Offaly County Council is pleased to announce the appointment of Darren Lee to the position of Film Resource Officer based within the Council's Arts Office. The Film Offaly Development Resource Officer is a temporary post to deliver a project co-funded by the Government of Ireland and the European Union through the EU Just Transition Fund Programme 2021-2027.

'The funding provided by the EU Just Transition Fund Programme 2021-2027, that has enabled the appointment of a film resource officer for the term of the project, is hugely welcomed for the Arts and Film in County Offaly and will provide an important phase in the reinvigoration and development of Film Offaly, locally, regionally, nationally and internationally. This appointment aligns with the new arts strategy Celebrating Communities Through Creativity 2024-2028 and will have a substantial impact

on the delivery of a number of objectives pertaining to Film Offaly within this plan.' Dr Sally O'Leary, Arts Officer, Offaly County Council.

The aims of the role are to grow and diversify the film sector in Offaly, as well as adding cultural and economic value to the local community. For further information contact: [filmoffaly@offalycoco.ie](mailto:filmoffaly@offalycoco.ie)



Behind the scenes of 'A Simple Killing', produced by Western Front Studios part of the FilmOffaly award (2023). Photo - Ugnius Brazdziunas.

## Local Enterprise Office Hosts National Women's Enterprise Day at historic Crypt

Businesswomen from across Westmeath, Laois, Longford, and Offaly came together in St Mel's Cathedral, Longford, to celebrate National Women's Enterprise Day (NWED). An annual Local Enterprise Office (LEO) initiative that is now in its 18th

year, this year was bigger than before with over 2,200 attendees at 14 LEO led events across the country.

Over 150 Midlands-based businesswomen attended the event held on Thursday, 17 October. The event was organised by Local Enterprise Offices Westmeath, Laois, Longford, and Offaly. All speakers on the day were from Longford, including keynote speaker Anne Heraty. Anne is the founder and former Chief Executive of CPL Resources PLC. Earlier this year, Anne was honoured with the IMAGE PwC Businesswoman of the Year Lifetime Achievement Award 2024.



Presentation to speakers: Emer Barry, Linda Meredith, LEO Laois; Anne Heraty; Anna Lane, LEO Longford; Louise Brennan; Catriona Duffy, LEO Westmeath; Sinead Hussey; Catherine Kane, LEO Longford; Edel Boyd, LEO Offaly; Barbara Heslin, Courtesy Westmeath County Council.

# A ROADMAP TO GOOD GOVERNANCE

## Code of Governance for Local Authorities

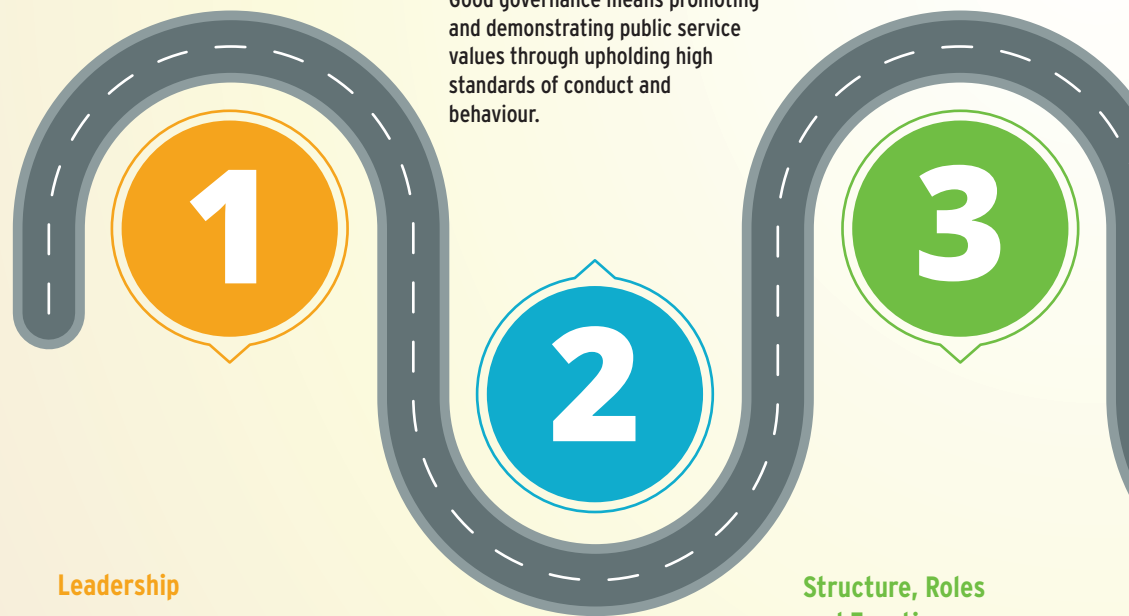
Laura Shannon, Governance Specialist,  
Professional Development, IPA

In summer 2024, the Department of Housing, Local Government and Heritage launched a new Code of Governance for Local Authorities. The new Code builds on the 2015 principles and framework, which was co-authored by the County and City Management Association, the Association of Irish Local Government and IPA. This code should be seen as the centrepiece of the governance framework for local authorities.

Good governance in the public sector is about delivering priorities, achieving objectives, behaving with integrity, and acting in the public interest and in ways that are consistent with legal, regulatory and government policy obligations.

Local authorities already have robust governance procedures in place. The purpose of the code is to provide an overarching framework that ensures all aspects of the business of local authorities comply with good governance procedures. Local authorities should interpret principles and guidance in a way that is appropriate to their structures, taking account of the legislative and regulatory arrangements that underpin them.

Table 1



### Values and Behaviours

Good governance means promoting and demonstrating public service values through upholding high standards of conduct and behaviour.

### Leadership

Good governance means focussing on the purpose of the authority, on outcomes that deliver sustainable economic, community and wider societal benefits and on implementing a vision from the local authority.

### Structure, Roles and Function

Good governance means members and officials working together to achieve a common purpose within a framework of clearly defined functions and roles.

The new Code of Governance for Local Authorities is built on seven governance principles (see Figure 1). These principles are tailored to the specific needs of local authorities, and recognise their independent statutory basis, their distinctive governance arrangements, and their need to comply with statutory obligations and regulatory requirements.

A new principle addressing sustainability and climate action has been included in the updated code. This is an important addition, which recognises the centrality of local authorities to the implementation of climate action and ensuring the State meets its climate obligations. It also highlights the need for local authorities to mainstream sustainability reporting and ensure that robust oversight and scrutiny arrangements are in place.

The code contains assurance requirements under each of the seven principles, providing a roadmap for local

authorities to help guide them in meeting their obligations and responsibilities. Following its full implementation, a key requirement of the governance code will be the publication of a Statement of Internal Control in the local authorities' annual report.

The new Governance Code can be accessed at <https://www.gov.ie/en/publication/29839-code-of-corporate-governance-for-local-authorities/>

The IPA's Governance Team will be running briefings on the code in 2025; further details will be announced on the IPA's website ([www.ipa.ie](http://www.ipa.ie)). The Governance team are also available to support individual local authorities in implementing the code or reviewing any aspect of their governance and risk management practices. For further information on any of the above, please contact [training@ipa.ie](mailto:training@ipa.ie) to get in touch with a member of our team.

## Capacity and Capability

Good governance means developing the organisational capacity and the leadership capability and competencies of members and officials to operate effectively and fulfil the purpose of the organisation.

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## Decision Making - Risk, Finance and Control

Good governance means taking well informed and transparent decisions and managing risks and performance.

## Stakeholder Engagement and Accountability

Good governance means engaging openly and comprehensively with local people, citizens and other stakeholders to ensure robust public accountability.

## Sustainability and Climate Action

Good governance means actively contributing to the furtherance and achievement of the Sustainable Development Goals by delivering on the priorities and actions within the Climate Action Plan and the provisions of the Climate Act.

# WORKFORCE PLANNING FRAMEWORK FOR LOCAL GOVERNMENT

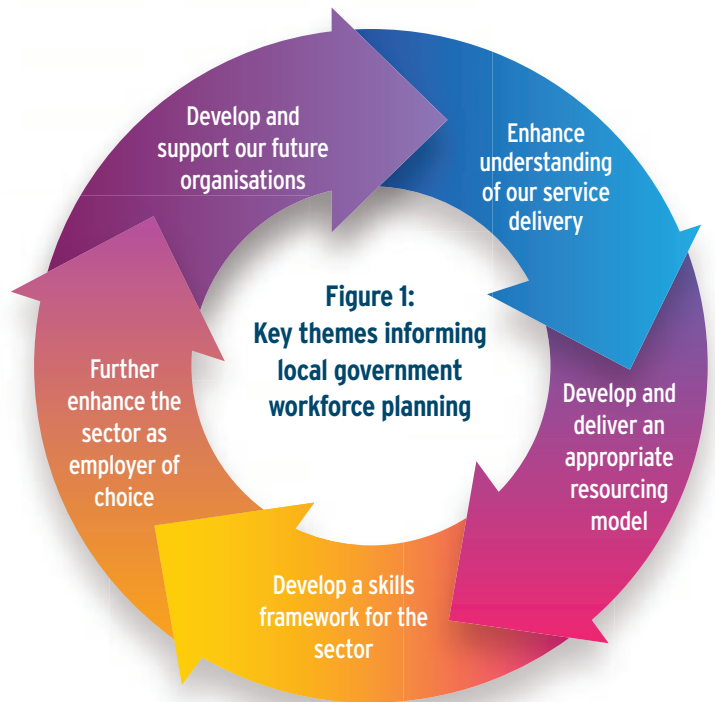
Eamonn Foley, Department of Housing, Local Government and Heritage

**A** new Strategic Framework for Workforce Planning for the local government sector has recently been circulated to all local authorities to guide the strategic workforce planning processes and deliver key HR reforms across the sector. Strategic Workforce Planning Guidelines for the sector have also been circulated to support some of the key actions identified in the framework. The framework and guidelines were prepared following engagement across the sector, with the trade unions at a national level, the Local Government Management Agency and the Department of Housing, Local Government and Heritage.

The framework was developed to set out the shared strategic challenges and opportunities that are facing local government and that set the context for the future direction and development of the workforce.

The framework provides the broad analysis of the external environment that each individual local authority can use to assess its local external and internal environments when developing its own individual strategic workforce plans. Through its 17 Strategic Actions, the framework will assist in ensuring that local authority staff have the capacity and capability to respond to these shared challenges into the long term. The key themes around which the strategic actions have been developed are shown in Figure 1:

The challenges faced at the local level today are very different from those faced a decade ago and the decades before that. Local government has evolved and adapted in response to those changing circumstances over its history. The profile of the services delivered by the local government sector, the way they are delivered and the profile of the workforce have changed accordingly. But the core role and



values of local government remain the same - to represent and serve the public and the local community, and to act with honesty, impartiality and integrity and in the common good.

The framework sets out how the local government sector will strengthen its workforce and organisations so that they are ready and able to develop, lead and drive local action, and build the capability and capacity to consistently deliver for communities as the primary means of public service at local level. Strategic Workforce Planning is an essential tool for anticipating possible future developments and maintaining a well-structured workforce of an appropriate size, which has the capacity to meet the changing needs of local authorities in a cost-efficient manner.

As required under Action 5 of the Framework, Strategic Workforce Planning Guidelines have been developed for the sector, which outline the process that local authorities should follow in developing strategic workforce plans and the data that should be collected and analysed. Local authorities are currently preparing five-year Corporate Plans and the new workforce planning process provided for in the guidelines has been aligned with this process.

The framework document is a live document which will be reviewed at regular intervals to ensure that the strategic actions identified are delivered and that the workforce planning is integrated with the corporate planning process.

For more information on the strategic Framework please visit [gov.ie](http://gov.ie) - Local Government.

**Table 1**

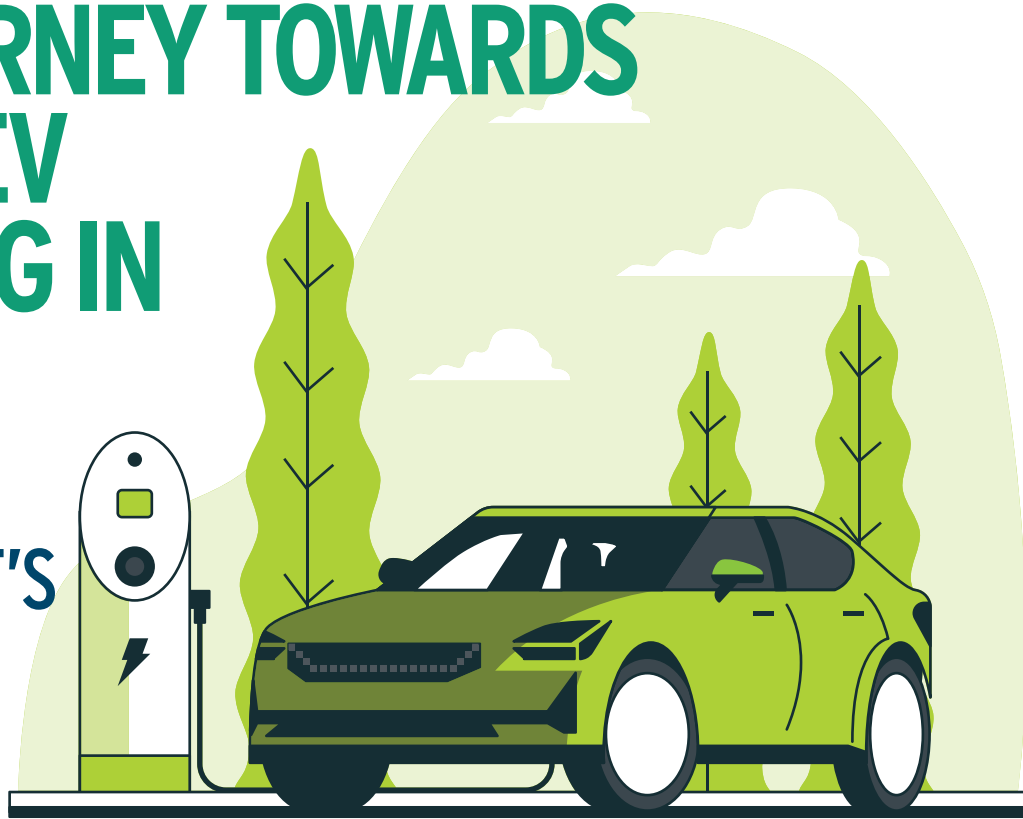
<b>Enhance understanding of our service delivery</b>	<b>Action 1</b>	Report on the local government service profile, to provide a comprehensive summary/overview of the range of services provided.
	<b>Action 2</b>	Research and report on the range of current funding sources for staffing across the sector, to provide a single view of the different funding streams to inform workforce planning.
	<b>Action 3</b>	Prioritise inter-departmental engagement to strengthen awareness of local government structure, resourcing, and funding; the role of local government in the development and implementation of national policy and innovation in service delivery.
	<b>Action 4</b>	Develop a new model of engagement and associated guidelines for government Departments to use when funding is being provided by central government.
<b>Develop and deliver an appropriate resourcing model</b>	<b>Action 5</b>	Embed proactive strategic workforce planning in the local authority corporate planning and budgetary cycles.
	<b>Action 6</b>	Enhance workforce planning skills and capacity across the organisation and develop capabilities and understanding of evidence-based HR data and analytics.
	<b>Action 7</b>	Drive proactive engagement with central government to ensure local government has an appropriate and sustainable funding model.
<b>Develop a skills framework for the sector</b>	<b>Action 8</b>	Review and update the local government competency framework to ensure it identifies the skills and capabilities appropriate for the sector's evolving operating environment.
	<b>Action 9</b>	Review the qualifications requirements for posts within the sector to ensure that they are appropriate and relevant, that the sector can attract as wide a pool of talent as possible, and that career progression is possible.
<b>Further enhance the sector as employer of choice</b>	<b>Action 10</b>	Promote the sector as an employer of choice, including implementing the local government recruitment communications strategy.
	<b>Action 11</b>	Explore options for enhancing workforce agility and mobility within the sector.
	<b>Action 12</b>	Engage proactively with the Public Sector Apprenticeship Plan and the Public Sector Apprenticeship Leadership Group (PSALG) with a view to developing further opportunities to apprenticeships in the sector.
<b>Develop and support our future organisations</b>	<b>Action 13</b>	Develop a sector wide learning and development strategy, informed by the skills framework
	<b>Action 14</b>	Review the model for performance management within the sector to reflect the evolving operating environment.
	<b>Action 15</b>	Examine the OPS2020 Equality, Diversity and Inclusion Maturity Model for Public Service Organisations and its application to existing strategies within the sector so as to increase the diversity of our workforce
	<b>Action 16</b>	Support the implementation of the local government digital and ICT strategy, with a particular focus on workplace skills development and innovation
	<b>Action 17</b>	Prioritise functional strategy by delivering continuous improvements in the local authority Finance Function including the development of professionalism, skills and experience, across the sector.
<b>Drive a strategic approach to Human Resource management</b>	<b>Action 18</b>	Prioritise and drive the development of operational and strategic HR capacity in the sector including through the professionalisation of the Human Resources function, by advancing skills, knowledge and competencies within the HR function and across the wider organisation.
	<b>Action 19</b>	Develop and utilise proactive workforce planning as a pre-requisite for staff sanction requests.
	<b>Action 20</b>	Review and update the sector's People Strategy to support the development of people strategies at a local authority level in consultation with staff, including setting out actions around staff engagement, well-being, and development to support recruitment and retention

\*This is a shortened version of the actions identified in the framework. For full details of the Framework Actions go to [gov.ie](http://gov.ie) - Local Government!

# THE JOURNEY TOWARDS BETTER EV CHARGING IN IRELAND

## LOCAL GOVERNMENT'S ROLE

Amanda Spencer, Marketing and Communications Director, ePower



In 2023, the EU adopted a set of Commission proposals to support the EU's climate, energy, transport and taxation policy goals for reducing net greenhouse gas emissions by at least 55% by 2030, compared to 1990 levels.

In May 2024, the Department of Transport announced The National Road EV Charging Network Plan. This sets out the ambition for delivery of EV charging on the national road network. It includes a pool of high-powered chargers every 60 km on our motorway network as well as home and apartment charging, destination charging and residential neighbourhood charging (including new mobility hubs). This announcement supports the Transport Chapter of the government's Climate Action Plan (CAP) 2024, and the steps required to reduce Ireland's carbon emissions towards a fully decarbonised transport sector by 2050.

New analysis of the rollout of electric car charging points across Europe has found that most EU countries are meeting or are slightly ahead of their 2024 targets, with a handful ahead of their 2025 and even 2026 targets. Ireland, however, is lagging well behind.

The Vehicles Policy Manager of European think tank T&E ([www.transportenvironment.org](http://www.transportenvironment.org)), Fabian Sperka, believes there is still an opportunity to bridge the gap - 'Ireland lags behind other European countries for public charging, but it can rapidly catch up by installing more fast chargers. Slower

chargers would work well at tourism destinations and sporting facilities that are not well served by public transport.'

With 2030 emission targets on the horizon, and ground to make up to reduce the risk of EU penalties, local authorities can be central to the Irish response. The provision of public charging for electric vehicles will serve existing users while also encouraging further electric vehicle purchase. Working with clients across the country, including the EPA and the





Defence Forces, and within local government (Westmeath, Cork, Kilkenny and Donegal County Councils), ePower has advised and delivered on the charging infrastructure required now, while also future-proofing infrastructure investment.

This past October, after a highly competitive, European-wide tender process, ePower was announced as the public charging infrastructure partner for the four Dublin local authorities. This pioneering project will see, in the initial phases, 200 chargers rolled out in 50 locations. 90% of these will be fast chargers, making EV charging more accessible for all, including those in apartments, terraced houses or dwellings without private driveways.

According to Brendan Crowley, ePower's Director of Public Charging, 'This ambitious project sees the democratisation of charging for all EV drivers. We hope it will provide a useful blueprint for local authorities around the country to see what best serves their counties. As we move towards the 2030 target to reduce net greenhouse emissions by at least 55%, now is a great time to start preparing and making public charging available more readily, encouraging EV adoption and cleaner personal transportation.'

**In approaching electric vehicle charging, there are some key areas that local authorities should consider, as follows.**

- **Support for EV Adoption:** Making public charging facilities available encourages more individuals to consider electric vehicles by alleviating range anxiety, which is unfortunately still a common concern among potential EV users.

- **Enhanced Mobility:** A well-distributed network of public charging stations enhances mobility for EV users, making it easier for them to travel longer distances.
- **Integration with Renewable Energy:** Public EV charging stations can be integrated with renewable energy sources, such as wind and solar power, which are abundant in Ireland. This synergy can further reduce the carbon footprint of electric vehicles and promote the use of clean energy as well as saving money.
- **Alignment with Government Policies:** The EU has set ambitious targets for EV adoption as part of its broader EU Climate Action Strategy. Developing a robust public charging network in Ireland is essential to meet these targets and support the transition to a low-carbon economy.

According to Brendan, local authorities have a key role in supporting the transition to electric vehicles in Ireland. 'The EV network in Ireland is relatively young and we have a long way to go, but local authority initiatives, coupled with insight into the current and future requirements in the areas they serve, are a hugely important part of the process.'

EV Charging Point photographs, Courtesy ePower



# GET INVOLVED.

We are always interested in your views, so if you have any comments, suggestions or ideas for topics that we should address in future issues, please do not hesitate to let us know.

*Local Authority Times* is also published on the IPA website: [www.ipa.ie](http://www.ipa.ie)

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