

MINUTES OF PROCEEDINGS AT MEETING OF LIMERICK CITY AND COUNTY COUNCIL HELD IN THE COUNCIL CHAMBER, DOORADOYLE, LIMERICK, AND ONLINE, ON FRIDAY, 29TH NOVEMBER, 2024, AT 10.00 A.M. TO CONSIDER THE MAYOR'S DRAFT BUDGET FOR 2025.

PRESENT IN THE CHAIR: Príomh Chomhairleoir, Councillor D. McSweeney.

MEMBERS PRESENT:

Mayor Moran.

Councillors Beasley, Benson, Butler, Collins (B), Collins (M), Conway, Donoghue, Doyle, Foley, Galvin, Gavan, Hartigan (S), Hartigan (T), Hickey-O'Mara, Keary, Kiely, Kilcoyne, Leddin, O'Donoghue, O'Donovan, O'Hanlon, O'Sullivan (O), O'Sullivan (T), Pond, Ruddle, Ryan (E), Ryan (M), Scanlan, Secas, Sheahan (J), Sheahan (C), Slattery, Stokes, Talukder, Teefy, Teskey, Ward.

OFFICIALS IN ATTENDANCE:

Director General (Mr. P. Daly), Deputy Director General and Director, Corporate Services, Human Resources and Organisational Development (Mr. G. Daly), Director, Housing (Ms. C. Curley), Director, Regeneration, Sports and Recreation (Mr. J. Delaney), Director, Rural, Culture, Community and Tourism Development (Mr. S. Duclot), Director, Transportation and Mobility (Mr. B. Kennedy), Director, Environment, Climate Action and Shared Services (Mr. K. Lehane), Director, Planning and Place-Making (Mr. V. Murray), Director, Finance, Economic Development, Digital and ICT Services (Mr. M White), Financial Accountant (Mr. P Murnane), Management Accountant (Ms. I Griffin), Meetings Administrator (Ms. C. Farrell), A/Administrative Officer (Ms. A. Foley), Staff Officer, Corporate and Governance (Ms. C. Sheehy).

At the outset of the meeting and with the permission of the Príomh Chomhairleoir, the Members expressed concerns regarding comments made on Live95fm by a staff member representing the Council in relation to the 'Light up Limerick' Christmas event and sought clarification on same.

Following discussions it was agreed on the proposal of Councillor Sheahan and seconded by Councillor Collins to take an adjournment for fifteen minutes to allow the Director General seek clarification on the matter.

On resumption the Director General read of the following statement "*Following media attention in relation to comments made about the lack of a 'Light Up Limerick' Limerick City and County Council's Head of Marketing and Communication has moved to clarify comments made, by him, on Live95fm.*

“Following on from today’s comments made by the elected Councillors of Limerick City and County Council, I would like to clarify that at no point during the interview did I wish to portray that a decision not to have a ‘Light up Limerick’ was taken by the councillors.

This was not the case nor intention to infer. I apologize for any inconvenience this may have caused. Thank you for your understanding. For full transparency, please see the full transcript below. “

Circulated, (a) Draft Mayor’s Budget Report and Tables, including Capital Programme 2025-2029; (b) Proposed Vacant Property Refund Scheme 2025; (c) Proposed Small and Medium Business Support Scheme 2025;

The Mayor stated that the Members were required to consider the Mayor’s Draft Budget of Limerick City and County Council for year ending 31st December, 2025, the Draft Budget having been served in accordance with Section 103 of the Local Government Act, 2001, as amended by the Local Government Reform Act, 2014, and the Local Government Rates and Other Matters Act, 2019, as amended. He outlined the following:

Budget 2025

The draft Annual Budget for 2025 had been prepared in the context of using existing resources to maintain the service provision at the same levels of 2024 despite the continued challenges of rising costs while also enhancing resources in key priority areas identified during 2024. New areas for focus identified for 2025 from the Mayoral Programme, where not capable of being resourced from existing resources will be prioritised and resourced significantly from the Mayoral Fund. All these key priority areas together will bring focus on local service improvement with the aim to stimulate a More Liveable, a More Prosperous, and More Healthy Limerick.

A key challenge is the ongoing inflationary pressures on all our services but particularly in the areas of housing maintenance, street-cleaning, grass cutting and roads maintenance. While this budget has increased resources across services, some elements will be eroded through continued high construction related inflation and other input costs remaining high, e.g., energy costs.

Nonetheless certain key areas where additional resources for day to day operations are needed are being recommended in the Revenue Budget. These reflect particular concerns raised by elected representatives during the Mayoral Programme consultations. They include:

- New Housing and Housing maintenance
- Housing Grants
- Homeless increased contribution

- Local and Regional Roads own resources including public lighting
- Enhanced Small and. Medium Scheme to reflect commercial rate increase support for SME's

To fund increased demand, rising costs and the challenges of increasing pensions which are not being covered by corresponding increases in central government funding without imposing significant cuts in services year on year, the Budget seeks to maximise the available income base in order to fund the above additional resources. It was recommended to increase the Commercial Rate level by 4% the impact of which is incorporated into Draft Budget 2025 as presented. It is understood this will impact on businesses at a time of economic uncertainty. Accordingly, particular focus is taken to reduce this impact on small and most vulnerable businesses. The impact of the rise will be mitigated (and sometimes fully covered) through proposed enhancements in the SME support scheme. Additionally, in identifying additional initiatives which could be funded from the increased revenues, targeted proposals to increase the footfall in business areas of deal with areas of common concern to employers and employees, like housing and security.

The budget also reflects increased income from increased commercial rates buoyancy, differential rents, deposit interest and Local Property Tax.

The ongoing provision of new/upgraded amenity facilities (e.g. Askeaton Pool and Leisure/ Grove Island) and public lighting upgrades will have to be funded by loans raised and financed through the revenue budget placing further pressures on our income base.

The Council is also pursuing an ambitious capital programme, focused on key priorities like housing and infrastructure deficits while also maximising investment into the City and County from a range of national programmes including URDF, RRDF, Outdoor Recreation Scheme, Town and Village Renewal etc. All of these projects require co-funding from the Council.

Revenue funds from the Mayoral Fund are being prioritised to advance projects to alleviate housing pressure, prepare projects for submissions to central Government Departments to seek additional funding, to carry out assessments of existing facilities to help guide future spending decisions, or in some cases to provide necessary co-funding thereby leveraging resources – therefore utilising the Mayoral Fund most efficiently. Other smaller items targeted will unlock projects long in gestation and identified in the mayoral programme or to help small and local businesses.

It was then unanimously agreed that the Mayor's Report on the Draft Budget 2025, as circulated to Members, would be read into the Minutes of the Meeting as follows:

"Introduction

The Draft Budget for the financial year ending 31st December 2025 has been prepared, circulated to Members and public notice of the Budget Meeting placed in the press, in accordance with the provisions of the Local Government Act 2001 as amended by the Local Government Reform Act 2014, the Local Government Rates & Other Matters Act 2019 as amended and Local Government (Mayor of Limerick) and Miscellaneous Provisions Act 2024.

Circular Fin 11/2024 refers to the prescribed period that applies for the holding of the 2025 Budget meeting for Local Authorities as follows; 1st November 2024 to 6th December 2024. It was agreed by the Members at the September Council meeting to hold the statutory Annual Budget Meeting on Friday 29th November 2024 at 10am, at Council Chamber, Dooradoyle. Section 103 of the Local Government Act 2001 as amended by the Local Government Reform Act 2014 and Local Government Rates & Other Matters Act 2019 as amended provides that the Budget must be adopted within a period of 14 days beginning on the day on which the local authority budget meeting meets. The Budget therefore must be adopted by 12th December 2024.

Budget Process

The budget process for the preparation, consideration and adoption of the budget requires statutory compliance with a number of steps, which can be summarised as follows:

Step 1 – Preparation and publishing of Mayoral Programme. The Mayoral Programme was prepared and published as set out in Section 31 of the Local Government (Mayor of Limerick) and Miscellaneous Provisions Act 2024. The Mayoral Programme outlines the Mayor's key objectives and priorities for his term of office.

Step 2 - Decision by the Council on the adjustment factor to the Local Property Tax (LPT) following a public consultation process. This decision was made at the Council Meeting on the 23rd September 2024 to leave the LPT adjustment factor at the 2024 levels for 2025.

Step 3 - Allocation of the General Municipal/ Metropolitan Allocation (GMA). The Draft Budgetary Plan was considered at the following meetings:

Cappamore / Kilmallock Municipal District	17 th October
Metropolitan District of Limerick	21 st October
Newcastle West Municipal District	6 th November
Adare / Rathkeale Municipal District	12 th November

Step 4 - Consultation with the Corporate Policy Group (CPG) and adoption of the Draft Budget by Council. Initial CPG meeting held on 16th September. Budget Strategy presented to CPG Meeting held on the 21st October with further meeting held on the 18th November. The Statutory Budget meeting is scheduled for 29th November with budget workshops with Councillors to be held on the 11th November and 22nd November.

Step 5 - Consideration and adoption of the schedule of Municipal works by each of the Metropolitan / Municipal Districts. These meetings will be convened in early 2025 following the adoption of the Budget.

Step 6 - Consideration and adoption of the Service Delivery Plan. The 2025 Service Delivery Plan will be presented to Council at the January 2025 Council meeting.

Through consultation with the Corporate Policy Group and consideration of the views of Council as expressed through the different stages of the budgetary process, in particular as expressed through the meetings of the Municipal/ Metropolitan Districts, the budget as presented considers this feedback in a reasoned and balanced manner.

At the Statutory Budget Meeting, Members are asked to make the following decisions:

- Adopt the Budget with or without amendment
- Determine the Annual Rate on Valuation (ARV)
- Determine the vacancy abatement scheme on vacant commercial premises.

Budget 2025 Context

The draft Annual Budget for 2025 has been prepared in the context of using existing resources to maintain the service provision at the same levels of 2024 despite the continued challenges of rising costs while also enhancing resources in key priority areas identified during 2024. New areas for focus identified for 2025 from the Mayoral Programme, where not capable of being resourced from existing resources will be prioritised and resourced significantly from the Mayoral Fund. All these key priority areas together will bring focus on local service improvement with the aim to stimulate a More Liveable, a More Prosperous, and More Healthy Limerick.

A key challenge is the ongoing inflationary pressures on all our services but particularly in the areas of housing maintenance, street-cleaning, grass cutting and roads maintenance. While this budget has increased resources across services, some elements will be eroded through continued high construction related inflation and other input costs remaining high, e.g., energy costs.

Nonetheless certain key areas where additional resources for day to day operations are needed are being recommended in the Revenue Budget. These reflect particular concerns raised by elected representatives during the Mayoral Programme consultations. They include:

- New Housing and Housing Maintenance
- Housing Grants
- Homelessness increased contribution
- Local and Regional Roads own resources including public lighting
- Enhanced Small and. Medium Scheme to reflect commercial rate increase support for SME's

To fund increased demand, rising costs and the challenges of increasing pensions which are not being covered by corresponding increases in central government funding without imposing significant cuts in services year on year, the Budget seeks to maximise the available

income base in order to fund the above additional resources. I am recommending the difficult decision to increase the Commercial Rate level by 4% the impact of which is incorporated into Draft Budget 2025 as presented. It is understood this will impact on businesses at a time of economic uncertainty. Accordingly, particular focus is taken to reduce this impact on small and most vulnerable businesses. The impact of the rise will be mitigated (and sometimes fully covered) through proposed enhancements in the SME support scheme. Additionally, in identifying additional initiatives which could be funded from the increased revenues, we have targeted proposals to increase the footfall in business areas of deal with areas of common concern to employers and employees, like housing and security.

The budget also reflects increased income from increased commercial rates buoyancy, differential rents, deposit interest and Local Property Tax.

The ongoing provision of new/upgraded amenity facilities (e.g. Askeaton Pool and Leisure/ Grove Island) and public lighting upgrades will have to be funded by loans raised and financed through the revenue budget placing further pressures on our income base.

The Council is also pursuing an ambitious capital programme, focused on key priorities like housing and infrastructure deficits while also maximising investment into the City and County from a range of national programmes including URDF, RRDF, Outdoor Recreation Scheme, Town and Village Renewal etc. All of these projects require co-funding from the Council.

Revenue funds from the Mayoral Fund are being prioritised to advance projects to alleviate housing pressure, prepare projects for submissions to central Government Departments to seek additional funding, to carry out assessments of existing facilities to help guide future spending decisions, or in some cases to provide necessary co-funding thereby leveraging resources – therefore utilising the Mayoral Fund most efficiently. Other smaller items targeted will unlock projects long in gestation and identified in the mayoral programme or to help small and local businesses.

National Economic Outlook

Data provided in the Department of Finance Budget 2025 Economic and Fiscal Outlook supports the view that the Irish economy is in reasonably good shape at this point. There are, however, two important caveats to this assessment. First, while the macro-position is fairly healthy, there remains important sectoral imbalances – in the housing market, in other strategic infrastructural areas (such as energy and water), in healthcare delivery – that are weighing on economic and social progress. The second caveat relates to heightened levels of uncertainty – in part the result of a more fractious geopolitical environment – that reinforce the view that the future could be very different from the recent past.

Against this backdrop, a **key macroeconomic objective of national Budget 2025** is to **support the supply-side of the economy**, by increasing capital expenditure to address existing infrastructural deficits, including the shortfall of housing output relative to population needs. Government is allocating €14.9 billion next year by way of (voted) capital expenditure, the highest level ever.

In parallel with voted expenditure, the Government is allocating €3 billion from the proceeds of recent share sales towards boosting public investment in housing (capitalisation of the Land Development Agency), energy and water infrastructure.

Inflation has retreated in the first half of this year, supporting the purchasing power of household incomes. **Employment** has continued to expand, with the unemployment rate hovering around 4½ per cent.

Irish exports rebounded strongly in the first half of this year, following the post-pandemic correction during 2023. While the headline figure was inflated in the second quarter (by the one-off export of intellectual property assets), the underlying dynamic was solid, with strong foreign sales of pharmaceuticals, semiconductors and, in particular, computer services. This pattern is expected to continue in the second half of the year. Exports are projected to grow by 8½ per cent this year.

On the **building and construction** side, investment within the commercial real estate sector has been weak since the pandemic, with the structural shift in working arrangements (increased work-from-home) reducing demand for office space. In addition, the rising cost of capital has acted as an additional headwind over the past year or so. As a result, investment within the sector is set to contract further this year. On the residential side, activity is expected to accelerate in the second half of the year.

Trading Enterprises in Ireland: The concentration of economic activity in the Irish economy has been well documented, as has the concentration of Ireland's export portfolio within a small number of sectors (ICT, pharma-chem). This sectoral-level concentration creates a clear vulnerability for the domestic economy via employment, wages and corporate tax revenues.

Turning to the **national budgetary situation**, a general government surplus of €23.7 billion is projected for this year, the equivalent of 7.5 per cent of Gross National Income (GNI). This figure includes the one-off transfer to the State arising from the Court of Justice of the European Union ruling in September. **Excluding the impact of this transfer, as well as the Department's estimate of windfall corporate tax receipts, there would be an underlying fiscal deficit of around €6.3 billion (2 per cent of GNI) for this year.**

As the overall stance of macroeconomic policy adjusts – via a tightening of monetary policy and the gradual withdrawal of fiscal support – **global growth has slowed**. Ireland cannot be immune from these trends, with trade a key transmission channel from the international to the domestic economy. In other words, **lower external demand is weighing on export growth**. This impact is amplified by a number of sector-specific adjustments taking place in some multinational-dominated sectors, such as reduced demand for Covid-related products in the pharma sector. Sub-sectors such as semi-conductors have also posted lower foreign sales, as have exports related to “contract manufacturing”. As a result, **exports and GDP growth are revised down for this year and next year**.

For **domestic demand**, incoming data are sending mixed signals. On the one hand, the domestic economy has proven to be remarkably solid, evidenced by an unemployment rate that has stabilised at just over 4 per cent throughout this year. On the other hand, the level

of Modified Domestic Demand (MDD) - a measure of the domestic economy - in the second quarter this year was largely unchanged since the second quarter of last year, while higher-frequency data (e.g. retail sales, consumer sentiment, payroll data) suggest a softening in activity more recently. MDD is now expected to increase by 2.2 per cent this year, a small downward revision of 0.1 percentage points compared to the spring forecasts. For next year, MDD growth of 2.2 per cent is projected; a 0.4 per cent decrease in the projection (relative to the spring 2023 forecasts) largely reflecting the headwinds associated with tighter monetary policy working its way through the economy. **Consumer spending**, the largest component of MDD, is forecast to grow by 3.3 per cent this year and 3.2 per cent next year, a downward revision in both years of just over $\frac{1}{2}$ percentage point from the spring 2023 forecasts.

With **underlying inflation proving to be more persistent** than expected consumer price inflation - as measured by the HICP index - is revised by just under $\frac{1}{2}$ point to 5.3 per cent for this year. For next year a rate of 2.9 per cent is forecast, as lower energy prices pass through to consumer bills.

For this year **employment growth** of 3.4 per cent is projected, easing to slower rate of growth of 1.3 per cent next year, consistent with the outlook for the domestic economy. An unemployment rate of 4.1 per cent is projected for this year, increasing marginally to 4.2 per cent next year. Almost all of the additional employment arose from increases in labour supply. **Net inward migration** and **increased participation** – particularly female participation – were the key drivers of this increase in labour supply.

Risks to the macroeconomic outlook are two-sided but tilted to the downside. A general government surplus of €8.8 billion (3.0 per cent of Gross National Income (GNI)) is projected for this year. For next year, the general government surplus is projected at €8.4 billion (2.7 per cent of GNI). Stripping out the Department's estimate of 'windfall' corporate tax receipts, a deficit of €2.0 billion would be recorded this year and €2.7 billion next year. Public indebtedness next year is projected at €222 billion; pre-pandemic this figure was closer to €203 billion.

To conclude, the experience of the last few years – the UK's exit from the European Union, a global pandemic and major war in Europe and now unrest in the Middle East – highlights the major changes that are underway internationally and the impact geopolitics can have on economic outcomes. Moreover, it is also clear that the geopolitical landscape is evolving, with at least some decoupling of western economics from China now underway: several multinational firms and some governments are de-risking their exposure to the Chinese economy, *inter alia* by diversifying supply chains, in order to limit the impact of any shock originating in that country, be it economic, geopolitical or other. A fragmentation of the global economy along geopolitical lines is an important channel through which Irish living standards could be held-back in the years ahead.

Table 1 below outlines the main economic and fiscal variables underlying the Department of Finance's budget for 2025.

Variable - % change (unless stated)	2023	2024	2025	2026	2027	2028
Economic Activity	% change (unless stated)					
Real GDP	-5.5	-0.2	3.9	3.7	3.7	3.6
Real GNI	5.0	4.9	2.7	2.7	2.5	2.3
Modified domestic demand	2.6	2.5	2.9	3.0	2.9	2.8
Prices						
Core HICP (inflation measure)	5.1	2.7	2.3	2.2	2.2	2.2
External Trade						
Modified current account (per cent of Gross National Income-GNI)	3.3	6.8	6.8	6.6	6.4	6.1
Labour Market						
Total Employment ('000)	2,685	2,748	2,797	2,839	2,873	2,898
Employment	3.4	2.4	1.8	1.5	1.2	0.9
Unemployment (per cent)	4.3	4.4	4.5	4.5	4.5	4.6
Public Finances (per cent of GNI)						
General government bal (€ bn)	8.330	23.655	9.7	8.335	7.13	10.32
Net debt ratio (year-end)	62.2	52.9	46.7	43.2	40.7	37.7

Table 1: Summary of Main Economic and Fiscal Variables (per cent change (unless stated))

Source: Department of Finance Economic and Fiscal Outlook Budget 2025, p.4 & p.45

Local Outlook:

2024 marked a historic year for Limerick as John Moran was appointed Ireland's first directly elected Mayor with executive responsibilities. The Mayor's five-year Programme, *More for Limerick*, sets out a transformative vision for the City and County through to 2029. The Mayoral plan details ambitious goals across housing, infrastructure, and economic development, all aimed at building a More Liveable, a More Prosperous, and More Healthy Limerick.

In a backdrop of housing shortages and market rents rising sharply in Limerick (up 25 % year on year according to most recent Daft.ie Rental price report) a key priority in the Mayoral Programme is addressing the ongoing housing crisis. Recognising the need for innovative housing solutions, I already have established a working group dedicated to advancing SMART housing. This initiative includes delivering in a first phase at least 1,000 modular homes locally, a move that will provide faster, more flexible housing options for Limerick's growing population and support sustainable urban development. It is critical that we find ways to increase housing supply far above recent delivery levels and do that in the rental sector and also in the longer term advance projects of scale for sustainable housing for purchase.

Despite acute ongoing shortfalls in investment in key areas for the Mid-West, the past year has also seen significant progress in capital projects that are critical to Limerick's economic and social development. Limerick's €80 million One Opera Square project has reached roof level, and upon its completion in April 2025, will serve as a major employment hub, accommodating over 1,000 jobs. This project will contribute to the revitalising of the city centre with new business, retail, and leisure opportunities. In line with my commitment to

see enhanced connectivity and infrastructure, phase two of the Limerick to Foynes Rail Line is set to begin in 2025 and the Adare By-Pass is underway as is the floodproofing of homes like those in King's Island. This phase of the rail project will focus on installing a new signalling system, level crossings, and track improvements at both Limerick and Foynes Port. With completion anticipated by December 2025, the railway will be operational for freight in early 2026, also strengthening Limerick's position as a key logistical hub and the business case for passenger rail service as far as Adare.

Despite some uncertainties growing at the international level, Limerick's appeal as an attractive location for business and innovation continues to drive job growth and attract major investments. Significant announcements from Eli Lilly, Maverick, and Carelon Global Solutions signal a strong commitment from established industry leaders, while new investments from companies such as Whoop and North American Bancard highlight Limerick's growing reputation on the global stage. These investments demonstrate the confidence investors have in Limerick's skilled workforce, strategic location, and pro-business status. As a result, Limerick is not only generating thousands of new jobs, but continues to be recognised globally as a destination for high-value industries, further strengthening the region's economy and future prospects. This highlights the need for focus on retaining and attracting talent to our region and opening up these opportunities to residents of all communities in Limerick as well as getting ahead of new annual demand for housing so as to see prices fall for everyone.

Looking ahead, Limerick's economic potential continues to grow as we position ourselves to capitalise on the renewable energy sector. Limerick is actively pursuing opportunities in the offshore wind industry, which has the potential to create thousands of jobs and establish Limerick as a leader in green energy production. Substantial investments in housing, infrastructure, and renewable energy reflect a broader commitment to a sustainable future, aligned with the strategic objectives of the *More for Limerick* programme.

Implementation of the Mayoral Programme

The implementation of the "**More for Limerick**" Mayoral Programme is designed to deliver transformative changes across Limerick over the next five years through a rigorous, multi-faceted approach. The programme sets ambitious actions designed to meet Limerick's evolving needs. Recognising that a significant increase in national funding will be required, I have committed to advocating for more resources for Limerick and building stronger partnerships between Limerick and government departments to ensure the programme's success. The programme also introduces innovative governance structures, creating a new delivery framework across local government and in partnership with private sector and community stakeholders' involvement.

Key to this approach will be the alignment of the Mayoral Programme with Limerick City and County Council's Corporate Plan 2024-2029, which serves as the operational document for achieving the programme's objectives. The creation of the Mayoral Programme Delivery Office within the Council will ensure ongoing coordination and tracking of all initiatives, with quarterly updates provided to maintain transparency and accountability. This office will work closely with the Mayoral Advisory and Implementation Committee, a newly established body

that brings together representatives from public and private sectors, ensuring actions remain relevant and adaptable to changing circumstances.

High Level Expert Groups, Task Forces, and the Limerick Mayoral and Government Consultative Forum have all been introduced to provide expertise and support across a broad range of areas including housing, transport, and economic development. These groups will guide policy formation and alignment to the Mayoral Programme with broader national frameworks, including the National Planning Framework and Project Ireland 2040.

Budget Strategy & Objectives

The Draft Budget has been prepared 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. It incorporates the decisions made by the Council in relation to the Local Property Tax and General Municipal/ Metropolitan Allocations. Under the Local Government Act, 2001 as amended by the Local Government Reform Act 2014, Local Government Rates & Other Matters Act 2019 as amended and Local Government (Mayor of Limerick) and Miscellaneous Provisions Act 2024, 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 Key Objectives of the 2025 Revenue Budget are set out below:

Housing and Regeneration

- Additional resources for the maintenance budget to meet the ongoing demands of our social housing stock;
- Continue our planned maintenance programme to leverage additional sources of funding;
- Maintain resources in Estate Management and Tenancy Enforcement (A04);
- Continue to support the Regeneration Programme (Physical, Social & Economic);
- Maximise Housing Adaptation Grants;
- Additional Resources towards the Homeless Service;
- Deliver on the 2025 targets across the 4 pathways within the ‘Housing For All’ plan:
 - Pathway 1: Supporting Home Ownership and Increasing Affordability;
 - Pathway 2: Eradicating Homelessness, Increasing Social Housing Delivery and Supporting Social Inclusion;
 - Pathway 3: Increasing New Housing Supply;
 - Pathway 4: Addressing Vacancy and Efficient Use of Existing Stock.
- Focus on innovative Housing delivery models and renewed focus on dereliction.

Sport and Recreation

- Adoption of a Local Sports Plan for Limerick in conjunction with Sports Ireland;
- Complete upgrade works at Grove Island and Askeaton Leisure Centres;
- Develop the strategic potential of Regional Athletics Hub and continue to maintain it to the highest standards;
- Develop other local smaller facilities as required and dependent on resources;
- Support other stakeholders to enhance their facilities.

Environment and Climate Change

- To lead our communities to protect and enhance the natural and built environment for Limerick;
- To progress the Climate Action Plan;
- To work in collaboration with Government and its agencies for environmental improvement and transitioning to a circular economy;
- Provides financial support to the flood relief schemes such as Kings Island & Castleconnell.

Planning and Place Making

- To implement the provisions of the new Planning & Development Act 2024;
- Work with national and regional partners to implement the revised National Planning Framework (NPF) and the development of Regional Land Use, Employment and Strategies with key partners and the Southern Regional Assembly.

- Continue to appraise development proposals across the City and County to facilitate quality residential commercial and community development to create sustainable neighbourhoods;
- To advance the Place Making and Public Realm Programme to enhance and revitalise the city centre and our town centres and villages in partnership with relevant stakeholders;
- Promote land use planning and active land management in tandem with creating sustainable, healthy, inclusive and resilient communities;
- Protect, conserve and enhance the built and cultural heritage of Limerick;
- Progress the delivery of the Catchment-based Flood Risk Assessment and Management (CFRAMS) approved programme for Limerick in conjunction with the Office of Public Works (OPW).

Rural and Community Development

- Deliver on the Town Centre First policy which aims to create town centres that function as viable, vibrant and attractive locations for people to live, work and visit, while also functioning as the service, social, cultural and recreational hub for the local community;
- Revitalisation of our urban areas and villages through a stronger focus on addressing dereliction, vacancy and delivering public realm improvements;
- Facilitate the delivery of the Vacant Property Refurbishment Grant;
- Deliver high quality Community Development Support and Engagement;
- Advise and support community groups and organisations to avail of relevant funding streams and support these groups to securing funding;
- Support the LCDC in the delivery of its functions;
- Secure the maximum level of funding from national funding calls;
- Continue and where possible enhance our programme of supports to all our communities including, the Migrant Community, Older People, Young People and those who are marginalised.

Cultural Development

- Delivering a cultural and arts programme for the benefit of the Citizens of Limerick and visitors to our City and County;
- Supporting the role our libraries, gallery and museum play in enhancing the quality of life of our citizens.

Tourism Development:

- Driving the finalisation and implementation of the Limerick Tourism Development Strategy and Wild Atlantic Way Gateway Strategy. Also to focus on resourcing and leveraging match funding ahead of hosting major events;
- Support Discover Limerick DAC a wholly owned subsidiary of Limerick City and County Council to operate and develop key tourism attractions in Limerick including King John's Castle, Lough Gur and Adare Heritage;
- Enhanced Support for our key existing and compelling new festivals and events including preliminary Ryder Cup plans;

- Continue to maintain and market the 40km Limerick Greenway from Rathkeale to the Kerry bounds which is delivering a significant economic return for Limerick.

Economic Development

- Deliver the Local Enterprise Office programme of supports along with other Council initiatives to support the SME sector;
- Continue to enable economic growth in the City and County;
- Deliver economic growth through business development / investment attraction activities at a local, regional, national and international level;
- The economic revitalisation of our city centre and towns, including the Night Time Economy, and continue to address the crisis in the retail sector;
- Lead a digital strategy that will lay the foundation for a ‘Smart & Greener Limerick Region’
- Continue to promote and develop the Limerick Brand and Limerick as a destination for investment, socialise, work and reside.

Transportation & Mobility

- To continue to invest in the rural and urban infrastructure through the delivery of the 2025 schedule of municipal district works subject to the availability of national funding;
- Progress key infrastructure projects to provide momentum to the economic growth in Limerick and the mid-west, including major capital transport projects such as the Foynes to Limerick scheme;
- Delivery of sustainable and active travel projects identified in the Limerick Shannon Metropolitan Area Transport Strategy in conjunction with the National Transport Authority.

HAP Shared Services Centre:

- Deliver 2025 targets set for HAP shared service.

City Centre Improvement

- Continue the good progress into 2025 in bettering the public realm, appearance and attractiveness of the city centre.

Directly Elected Mayor (DEM) with Executive powers

- Support the DEM and implementation of programme.

Continue to seek efficiencies in service provision, cost reduction and value for money

Outturn 2024

In presenting the Annual Budget for the year ended 31 December 2025 to Council, I wish to take this opportunity to summarise the financial position of Limerick City and County Council. The Annual Financial Statement of Limerick City and County Council for the year 2023 shows the accumulated balance on the Revenue Account is in a credit position of €956,037. I have reviewed the up to date position and I am satisfied that every effort will be made to break-even on the Revenue Account for 2024 despite challenges faced by the Council; however there is pressure on a number of income heads and ongoing controls on expenditure are in place. In particular, I am concerned with the significant increase in energy costs and other inflationary pressures, which are affecting not only our own services but also those of our subsidiary companies. The 2025 draft Budget reflects the need to continue a strong financial management ethos while making every effort to meet the ever-increasing demands on the services of Limerick City and County Council.

Analysis of Expenditure Requirements 2025

The total estimated expenditure included in the Draft Budget for 2025 amounts to €926.6 million, a decrease of €16.19 million on the adopted figure for 2024. The decreased activity in the HAP Shared Service Center- accounts for the majority of this decrease. As this expenditure is matched by a corresponding income, it has no net effect on the Budgetary Provisions. The following Table 2 depicts Revenue expenditure by Division.

Division	Draft Budget 2025	Adopted Budget 2024
A - Housing & Building	€77,725,068	€67,606,276
A - HAP Shared Service Centre	€656,474,092	€693,706,315
B - Road Transport & Safety	€54,546,339	€52,652,751
C - Water Services	€16,521,845	€16,962,684
D - Development Mgt	€34,383,539	€29,962,342
E - Environmental Services	€47,140,283	€46,475,355
F - Recreation & Amenity	€19,891,536	€18,087,985
G - Agri, Ed, Health & Welfare	€1,346,239	€1,279,013
H - Misc Services	€18,573,713	€16,056,951
	€926,602,654	€942,789,672

Table 2: Analysis of Expenditure by Division

The following chart gives a breakdown of expenditure by each division.

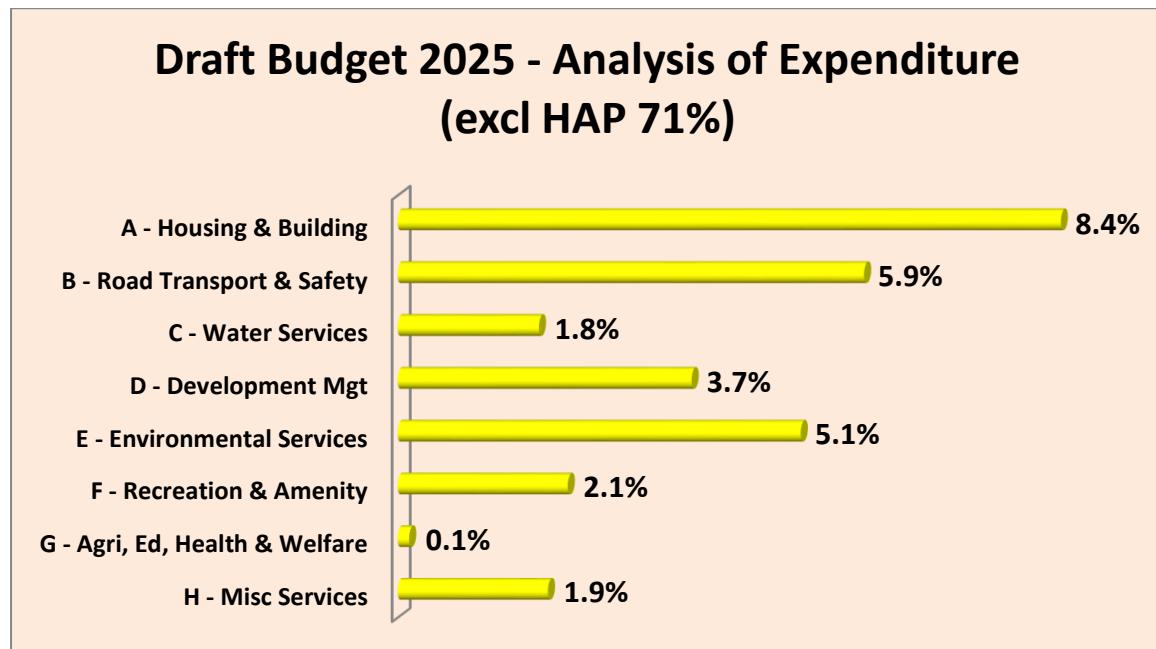


Chart 1: Analysis of split of Expenditure (excl HAP) by Division

The following bar chart shows the estimated expenditure for Draft Budget 2025 for each Division, with comparative figures for 2024:

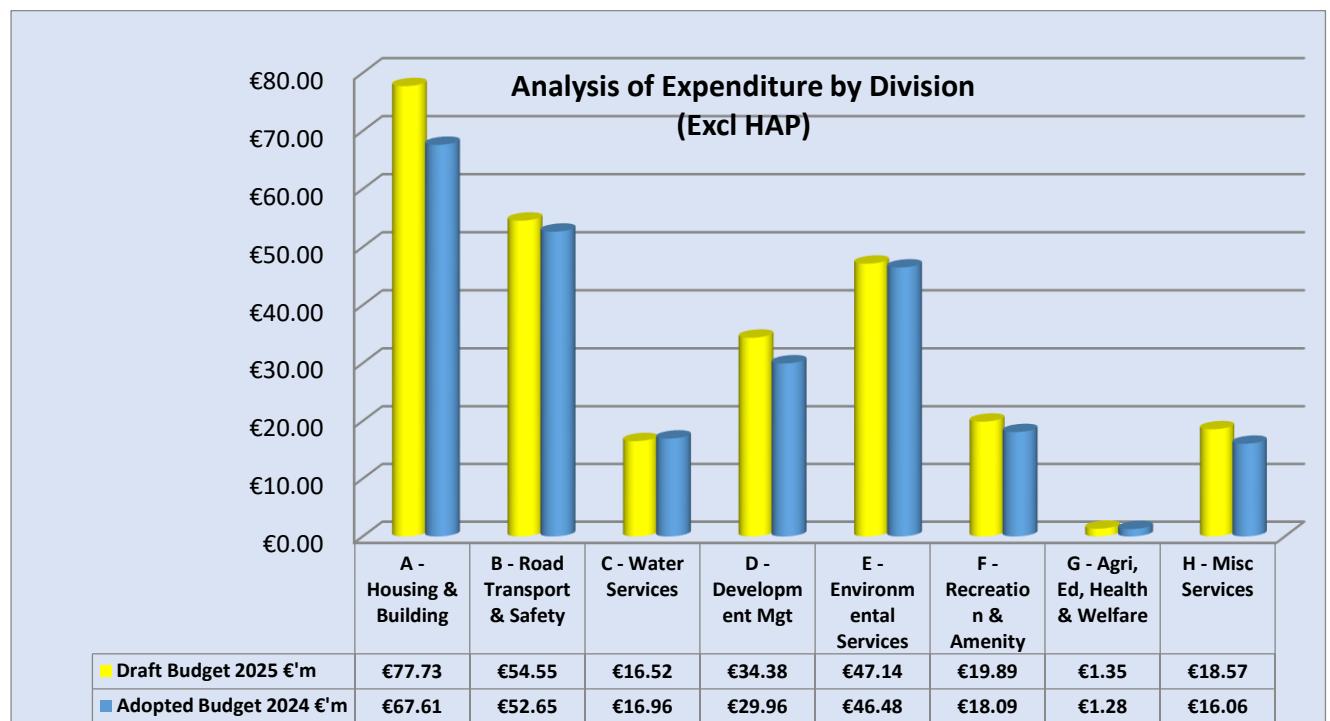


Chart 2: Analysis of Expenditure (excl HAP) by Division - Draft Budget 2025 versus Budget 2024

Analysis of Income 2025

The level of expenditure shown above, at €926.6 million, will be financed from the following

Source	Amount
1. Local Property Tax	€21,405,939
2. Commercial Rates	€69,119,576
3. Grants & Subsidies (net of HAP)	€118,313,952
4. Goods & Services (net of HAP)	€61,239,802
Sub Total Income (Excluding HAP)	€270,079,269
1. HAP Differential Rent	€157,495,702
2. HAP Subsidy from DHPCLG	€499,027,683
Sub Total HAP	€656,523,385
Total including HAP	€926,602,654

Table 3: Analysis of Draft Budget 2025 Income

The following Pie chart highlights the % split by income category excluding HAP.

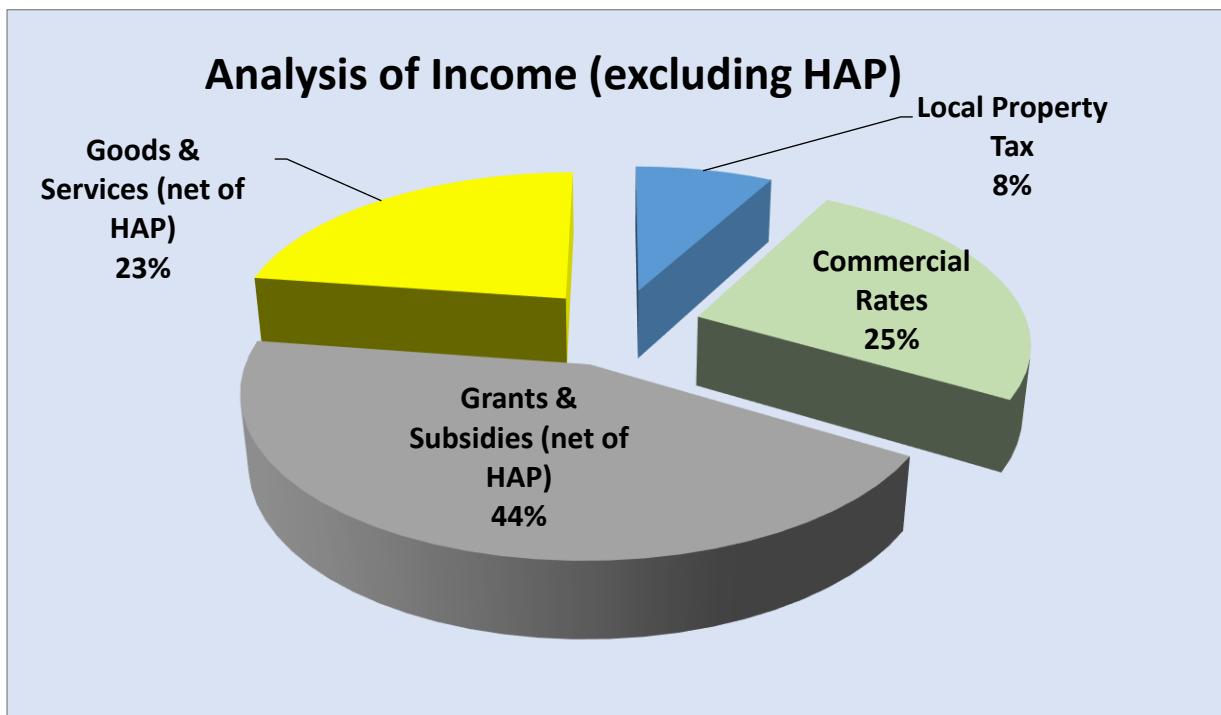


Chart 3: Analysis of Draft Budget 2025 Income (excluding HAP)

56% of the Council's income (excluding HAP) is now generated locally through Commercial Rates (25%), LPT (8%) and Goods & Services (23%).

Comparative figures for Budgets 2025 and 2024 are shown hereunder.

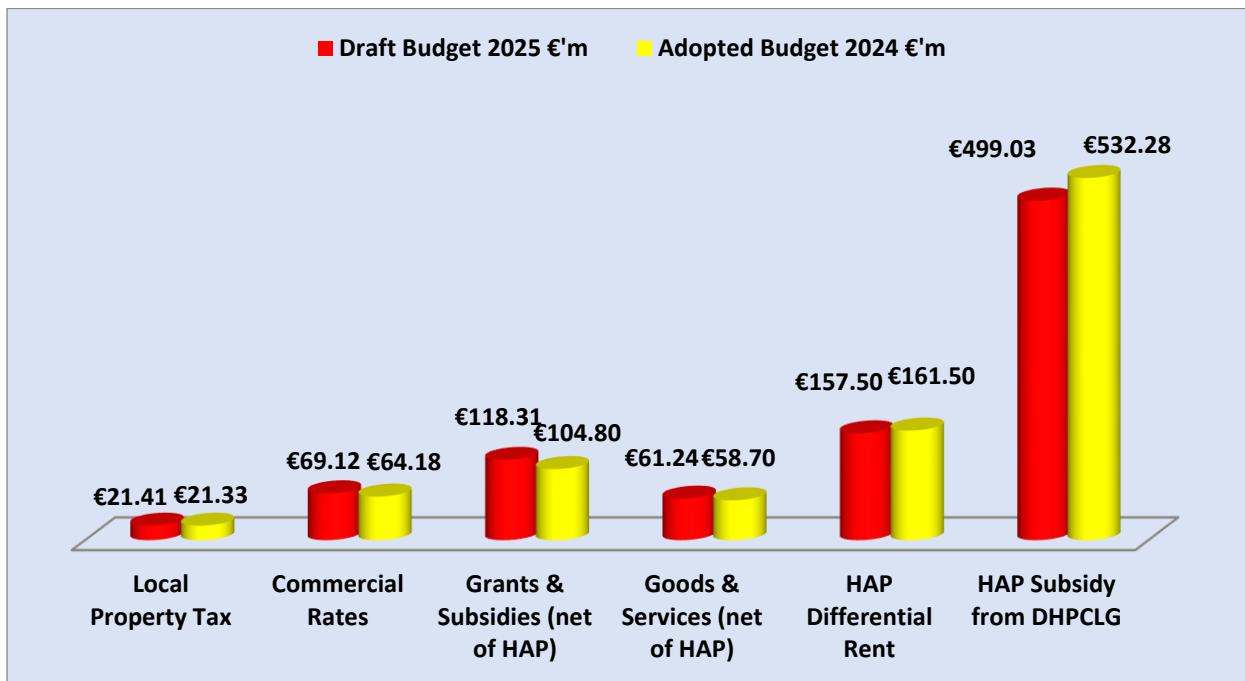


Chart 4: Analysis of Income: Draft Budget 2025 v's Budget 2024

Goods and Services Income

Goods and Services income excluding HAP income for Draft Budget 2025 is €61.24m and is noted in Table D. This includes income headings such as:

- Differential rent income of €20.8m for Budget 2025 (increase of €1.6m on Budget 2024).
- Income from Uisce Éireann (formerly Irish Water) is also accounted for under this heading with Budget 2025 at €8.047m compared to €8.956m (difference is funded by the Department of Housing, Local Government and Heritage).
- Planning Fees income of €1.05m noted for Budget 2025 (compared to €1.05m in Budget 2024).
- Parking Fines & Charges with income of €1.93m noted for Budget 2025 (compared to €1.93m in 2024).
- Non-Principal Private Residence with income of €200k noted for Budget 2025 (compared to €200k in 2024).

Grants and Subsidies Income

Grants and Subsidies income excluding HAP income for Draft Budget 2025 is €118.3m and is noted in Table E. Some of the key income sources under this heading include:

- Social Housing Current Expenditure Programme (SHCEP) supports the delivery of social housing by providing financial support to local authorities and Approved Housing Bodies for the leasing of houses and apartments. Such long-term leasing is noted at €13m for 2025 which is similar to 2024 provision.
- Road Grants are assumed to remain at 2024 levels.
- Compensation for increases in rates of pay and PSPR resulting from the unwinding of FEMPI legislation and increases in pay and pensions relating to the Public Sector Stability Agreement and assumed pay increases for 2025 (pending national pay-talks) is noted at €18.96m in Draft Budget 2025 (increase of €4.68m compared to 2024 due to pay increases in 2024 & 2025). ***The Department have not confirmed the actual compensation amount for Retained Firefighters increased pay for 2025***, and it is assumed for the purposes of Draft Budget 2025 such pay increases are fully funded by the Department.

Local Property Tax (LPT) Allocation and LPT Baseline Review 2025

Local Property Tax (LPT) is a key funding source for Local Government replacing the General Purpose Grant funding allocation.

Under the current LPT allocation model, every local authority is entitled to receive a minimum amount of funding under the LPT allocation process, known as Baseline. Following a review of LPT Baselines in 2023, local authority baselines were increased from overall €353m to €428.4m for 2024 and will remain at this level again in 2025. Accordingly, Limerick City & County Council's Baseline for 2025 is €19,054,464.

LPT baseline allocations for 2025 are set in line with the methodology whereby 100% of the estimated LPT yield is retained locally within the local authority area where it is collected, and for Limerick to reach the baseline it's a net recipient from the equalisation fund by the amount of €3,378,010.

Equalisation

In line with the commitment in the Programme for Government – “Our Shared Future”; 100% of the estimated LPT yield is retained locally within the local authority area where it is collected. All equalisation funding will be met by the Exchequer, to ensure that all authorities receive, at a minimum, an amount equivalent to their Baseline. The equalisation funding requirement will be based on the total expected level of LPT in each local authority area and will not be adjusted if the basic rate of LPT is varied.

Based on its shortfall position when expected 2025 LPT receipts are compared to the 2025 Baseline, Limerick City & County Council will be in receipt of equalisation funding in 2025.

The Local Property Tax (Local Adjustment Factor) Regulations 2022 do not refer to yearly decisions but instead to “a period as specified in the resolution”, meaning elected members can now set a local adjustment factor for a period of their choosing. The Local Government Reform Act 2014 and associated Regulations permits the Members of the Council to vary the Rate by a maximum increase or decrease of 15%. In September 2024, the Council decided to adjust the LPT rate upwards by 15% for 2025 equating to an increase of €2,351,468. It should also be noted that after the 2021 property revaluation for LPT assessment over 50% of properties in Limerick now fall into the 1st valuation category with a base value for Local Property Tax of €90.

The 2025 allocation from the Local Property Tax and the calculation provided by the DHPLG on the basis of this allocation is set out in **Table 4** below:

Limerick City and County Council - 2025 LPT Allocation	
LPT Retained Locally 100%	€15,676,454
2025 Baseline	€19,054,464
2025 Shortfall (LPT retained locally -2025 Baseline)	-€3,378,010
Distribution of equalisation funding	€3,378,010
Total LPT Funding to be provided in 2025	€19,054,464
15% increase in LPT rate	€2,351,468
Revised LPT Allocation 2025	€21,405,932

Table 4: LPT Reconciliation 2025

Commercial Rates

Commercial Rates is a significant contributor to the total budgeted income for the Council and it is vital to the level of service delivery that income from this source is maximised. In this respect it is critically important that the Valuation Office reverts promptly with new valuations during 2025. Limerick City and County Council will continue to ensure that all commercial properties in the City and County are included on the rates records and are properly rated.

Draft Budget 2025 is presented with a commercial rate increase of 4% for 2025 in order to fund demands from rising costs in key areas and initiatives to help businesses.

Vacant Property Abatement Scheme 2025

The commencement of section 9 of the Local Government Rates and Other Matters Act 2019, as amended, will allow local authorities to adopt schemes for the abatement of rates in respect of vacant property for 2025. These schemes are to replace the refund of rates on vacant property adopted annually. The Local Government Act 1946 are now repealed and replaced by section 9. Vacancy abatement schemes under section 9 are a reserved function to be approved at the local authority budget meeting. It is proposed to amend the scheme so as to reward businesses moving into vacant premises more than those owning properties which remain vacant. This will be a first step in such a process which will be enhanced over

my mayoral term. Therefore I am proposing that there would be no abatement of rates due to Limerick City and County Council by a liable person for vacant properties for the financial year ending 31 December 2025. The vacancy abatement percentage would therefore be reduced from 10% to 0%.

Separately the Council will be asked to consider the adoption of the Vacant Property Refund Scheme 2025 to encourage the beneficial use of previously vacant commercial property in accordance with Section 66 of the Local Government Act, 2001, as amended by Section 43 of the Local Government Reform Act, 2014 as outlined in Table 5 below:

Band	% Refund
Up to €12,000 Annual Rate Demand (with payment of 50% required)	50%
€12,001 to €60,000 Annual Rate Demand (with payment of 75% required)	25%
Over €60,001 Annual Rate Demand (with payment of 100% required)	0%

Table 5: Vacant Property Scheme 2025

Small and Medium Business Support Scheme 2025 (SME Scheme)

The proposed Small and Medium Business Support scheme will pay a financial support to occupiers of commercial properties with a total annual commercial rate bill of up to and including €31,200 (2024: €30,000) but not less than €1 in 2025. The proposed % support for 2025 rates is 17.5% (2024: 13.5%) subject to a maximum refund of €2,000 (2024: €1,500) which will be subject to a number of terms and conditions.

I am also proposing that occupiers of formerly vacant commercial premises would get a 50% refund of commercial rates in the first year of occupation subject to a maximum refund amount of €10,000.

Increased Cost of Business Scheme (ICOB)

In 2024 the Minister for Enterprise, Trade and Employment announced a package which recognised the ongoing challenges businesses are facing which included the approval for the Increased Cost of Business Scheme (ICOB), which is a once-off grant to benefit up to small and medium businesses (SMEs). 2,894 customers availed of the ICOB grant in Limerick during 2024, with Euro 11.3m paid in grants to qualifying SMEs.

Power-Up Grant

The Power Up grant was announced by government in Budget 2025 which is being administered by the local authorities and fully funded by central Government. It has a budget of €170 million and is aimed at SMEs in the hospitality, retail and beauty sectors. This scheme builds on the success of the Increased Cost of Business Scheme (ICOB) which has paid €244

million to 75,000 businesses right across the country. The grant is available to qualifying businesses as a contribution towards the rising costs faced by businesses.

The scheme opened for registrations on 24 October 2024 and to date 75% of eligible businesses have registered for the grant. Qualifying ratepayers are being reminded of this grant and to apply for same.

The deadline for registration has been extended to Friday 22 November 2024.

A business in the hospitality, retail and beauty sector must have received the second ICOB payment and continue to meet the ICOB criteria in order to be eligible for €4,000 Power Up grant.

Housing Assistance Payment (HAP) Transactional Shared Service Centre

The Housing Assistance Payment (HAP) is the principal platform for underpinning the provision of housing support in Ireland and has been in operation for a number of years. HAP is one of the largest non-capital financial support packages for housing in Ireland and is provided by all Local Authorities under the Housing (Miscellaneous Provisions) Act 2014. The availability of HAP enables all Local Authorities to provide housing support to over 54,200 households with a long-term housing need, including many long-term Rent Supplement recipients.

The HAPSSC will administer circa 8,800 new tenancies in 2025 and process in excess of €635 million in payments to HAP landlords and collect €157 million in differential rent from HAP tenants.

City Centre Response Team (CCRT)

The CCRT (City Centre Response Team) is a newly established dedicated team specifically for the city centre, providing additional support to the existing maintenance teams. Consisting of four General Operatives and an Executive Engineer for the purpose of maintaining and repairing minor maintenance jobs to improve the public realm of Limerick City Centre. The team's primary responsibility is to provide fast additional support for the following services:-

1. Addressing litter black spots.
2. Footpath maintenance.
3. Painting of bollards, fences, kerbs, planters etc.
4. Cleaning of footpaths and pedestrianised areas.
5. Monitoring/repair/replacement of litter bins.
6. Repair and replace traffic bollards.
7. Minor capital projects in the public realm such as footpath replacement, resurfacing and improvement of laneways.
8. Working closely with businesses/stakeholders/public representatives in the city centre to address issues of concern.

Climate Action

The Climate Action and Low Carbon Development (Amendment) Act 2021 provides that each Local Authority must develop a Climate Action Plan. The preparation of the Plan commenced in early 2023 and was completed and published this year. The plan includes details for a proposed decarbonisation zone which includes much of the Newtown Perry and including the Colbert Quarter. The Decarbonisation Zone will be a test bed that will not only demonstrate what can be done and accelerate learning for other areas but also to help understand the scale of the challenge in decarbonising the economy and wider society. It is hoped that the climate action plan will harness and facilitate investment and funding into the council from a range of sources including the Climate Action Fund.

General Municipal/ Metropolitan Allocation (GMA) 2025

Circular Fin 08/2015 referred to the Local Government (Financial and Audit Procedures) (Amendment) Regulations (S.I.363 of 2015), which amends the Local Government (Financial and Audit Procedures) Regulations 2014 by providing that the meeting at which Municipal/ Metropolitan members consider the draft budgetary plan must conclude no later than 10 days prior to the local authority budget meeting.

The draft budget has included a general Municipal/ Metropolitan allocation of €1.652m in total for district members, which will provide a focus and clarity as regards how the elected members want to account for the expending of monies within their area. There is an objective of moving towards equal funding per councillor (parity) over the coming years in how GMA is allocated across the four municipal/ metropolitan areas, with overall GMA funding linked to Local Property tax increases, any Commercial Rates increase, and contribution from revenue budget process.

Schedule of Municipal/ Metropolitan works:

Following the adoption of the budget a schedule of proposed works of maintenance and repairs to be carried out during 2025 in each Municipal/ Metropolitan District will be prepared for consideration and adoption by the Municipal/ Metropolitan District Members.

Water Services/ Uisce Éireann (formerly Irish Water).

The Water Services budget now covers the payroll costs for 96 full time staff equivalents and central management charges that will be recouped from Uisce Éireann. Materials, equipment, services, plant hire and energy are now purchased through the Uisce Éireann procurement system and, therefore, no longer appears on the Council's expenditure system.

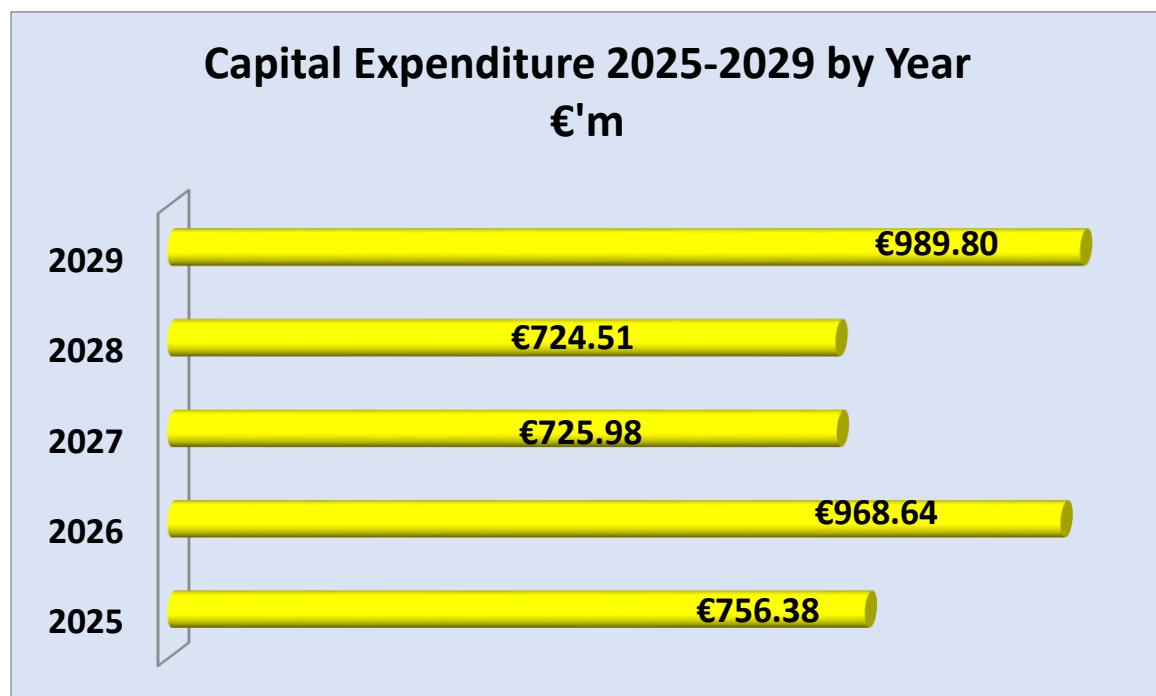
Capital Budget 2025-2029

In accordance with Section 135 of the Local Government Act 2001, as amended the Local Government Reform Act 2014, a 3-year capital programme must be prepared and considered by the member of the Council. Please find attached a report on the programme of capital projects proposed for the 5 years 2025 to 2029 to correlate with the Mayor of Limerick period of tenure. Given the fact that the capital programme as proposed is over a 5-year time-frame, it would be unrealistic to suggest that these allocations are definitive and are subject to funding being available in future years. Capital projects by their very nature are flexible rolling plans which involve an annual review and possible adjustment and alignment to the Mayoral Programme. An important evolution over my term will be the increase in allocations to housing supply. Below please find a summary of potential recommended spend and source of funding for the 5 year capital plan 2025-2029 as of this year.

Capital Expenditure 2025 -2029	Grant funded	Loan funded	Development Levy Funded	Revenue Funded	Mayoral Fund/ National Government Funding Source	Other (Land Sales / Contributors/ ICRs)
€m	€m	€m	€m	€m	€m	€m
4,165	2,758	53	21	28	1,292	13

Table 6: Summary Capital Plan 2025-2029

Chart 6 profiles the Capital Expenditure for each of the five years:



Conclusion

The overall objective of the budget preparation for 2025 has been again to maintain existing services to a high standard, implement Mayoral programme enhancements while also enhancing resources in key priority areas identified during 2025, and ensure that Limerick City and County Council fulfils its statutory and regulatory obligations in an environment of increased costs and limited funding. The demand for services across Limerick continues to grow and this is matched by an increase in public expectation.

In balancing the budget, I have tried so far as possible with limited resources to accommodate members' feedback particularly in relation to increased maintenance demands on our social housing stock, the level of match funding for housing grants, continued investment in our road infrastructure, and demands on our horticulture section with new and existing amenities to be maintained.

During 2024, the Council again had to react to unforeseen events such as the continuing humanitarian response for those fleeing the war in Ukraine, increased inflationary pressures arising from the invasion of Ukraine and related high energy costs, which demonstrated the professionalism, commitment and determination of staff to manage the impact of these events.

The Mayoral Programme under Section 31 of the Local Government (Mayor of Limerick) and Miscellaneous Provision Act 2024 has now been finalised, and in 2025 work will continue to ensure delivery of the key objectives and priorities as set out in this programme such as Housing Delivery, and with the aim to stimulate a More Liveable, a More Prosperous, and More Healthy Limerick.

I would like to take this opportunity to thank the Príomh Chomhairleoir and the Elected Members, for their assistance and support, particularly the Members of the Corporate Policy Group in preparing this budget.

I also wish to express my appreciation to the Council's Management Board and their own teams for their commitment and hard work in preparing this document. The coming year will again be challenging, but it will offer significant opportunities.

I look forward to the full support of the Members at the Statutory Budget Meeting to be held Friday 29th November 2024.

The Financial Accountant then provided an overview of the Budget including an overview of all Divisions within the Revenue Account and the corresponding Capital programmes.

Following the Financial Accountants overview of the Budget, the Príomh Chomhairleoir confirmed that this concluded the review of all Divisions within the Revenue Account and the Members would be afforded the opportunity for questions and answers in relation to each division.

Councillor Sheahan

Councillor Sheahan, speaking on behalf of the Fine Gael Group, stated that this is a historic day for Limerick and thanked the Mayor, the Director General and the Executive for the work that had gone in to the preparation of the Budget. He acknowledged the challenges involved in balancing a budget and complimented the Finance team on their work and input into the Budget.

He raised concerns with the proposed commercial rate increase of 4%, which would greatly effect a percentage of larger business. While he noted this would be offset for many businesses with an increase in the Small and Medium Business Enterprise Scheme from 13.5% to 17.5%, he queried if an alternative way of balancing the budget could be considered, instead of an increase to commercial rates. He welcomed the proposed increases in housing maintenance and housing grants, along with funding for road maintenance and public lighting. While he embraced the increase to these key areas, he expressed concern over the condition of Local Authority houses, and also enquired if the proposed road maintenance increase was sufficient.

Councillor Sheahan referred to the Mayoral Programme as being quite ambitious and queried oversight on the funding for the programme to show where value is added for the people of Limerick. He pointed out that the Elected Members had voted in favour of the 15% increase above base rate in Local Property Tax for 2025, to continue to enable the Council to deliver services. He asked each Director of Service if they were satisfied with the budget for their divisions, and if it will allow them facilitate the delivery of ongoing local services.

Councillor Collins (M)

Councillor Collins (M), speaking on behalf of the Fianna Fáil Group, acknowledged it was a historic day for Limerick with this being the first budget of the directly elected Mayor of Limerick. He referred to the work that goes into the preparation of a Budget and thanked the Mayor, the Director General, the Executive and in particular he thanked Irene Griffin and Pat Murnane.

He noted the fact that there was a proposed 4% increase in commercial rates and stressed concerns for businesses that cannot avail of Small and Medium Business Enterprise Scheme, with the recent introduction of automatic enrolment scheme and increased minimum wage, he outlined that this sector is already under pressure.

Councillor Collins (M) referred to the key objectives of the Council and welcomed the increase to Housing Maintenance, Housing Grants, Roads Maintenance and the introduction of the grant for hedge cutting, which will assist landowners maintain their own hedge grow. While he was pleased to see a focus on these areas, he expressed disappointment at the condition of our housing stock in the County, and hoped to see an improvement in the refurbishment of houses in 2025.

Councillor Benson

Councillor Benson, speaking on behalf of the Sinn Féin Party, welcomed the extra provisions for housing maintenance, and praised the Director of Housing for her honest review of costs to deliver housing services in Limerick. She expressed concern in relation to the outsourcing of housing maintenance work to contractors, and queried if it was good value for money.

She commended the proposed increase to homeless services, which will be very helpful for people in need of these services throughout Limerick city and county.

At this point in the Meeting, it was agreed to take a 30-minute break and the Meeting was adjourned until 14.45.

Councillor Teefy

On behalf of the non-party Members, Councillor Teefy acknowledged the work of the Finance team in the preparation of the budget and thanked all involved in presenting a balanced budget. Councillor Teefy referred to the provision of increased funding for Housing Maintenance and Housing Adaption Grants and welcomed these, noting they will greatly assist the people of Limerick. She commended the proposed increased resources in the budget for festivals and events and reminded the Executive to use these equally across both the city and county. While she noted and welcomed the increase in road maintenance, she stressed it will not cover the cost of the roads infrastructure in her Municipal District.

Members asked questions on several aspects of each Division which were responded to by the Director General and the relevant Director of Service.

All divisions were considered by the Members and the following points were raised;

- Members referred to the bin waiver scheme and queried if the eligibility to the scheme could be expanded to include other categories;
- Members expressed concern over the 2km section of the Foynes to Attflyn road that is not included in the scheme and requested this to be looked at;
- Members queried the budget for school meals and asked for clarity on the budget of 130,000 for 2025;
- Members supported increase in provisions for Housing Maintenance but expressed concerns in relation to the condition of a lot of our housing stock;
- Members welcomed the increase to Homeless Services and Housing Adaption Grants;
- Members referred to the cost of running the Fire Service, in particular the training costs;
- Looked for more support for maintenance of burial grounds and particularly burial grounds where the access road is not owned by the Council;

- Members questioned why the Council is responsible for Coroner fees;
- Members referred to the HAP Shared Services Centre and if these accounts could be presented independent of the Revenue budget;

In responding to the Members' queries, the Director of Services agreed it was a challenging budget with inflation playing a key factor, however, they welcomed the provision for additional resources in key areas. They outlined that these provisions will allow them to continue to work to deliver quality services in their areas in 2025, and agreed to work closely with the Members in doing so.

The Director of Service for Housing and the Director of Service for Transportation and Mobility, confirmed that both housing and roads were more demand led services with very little discretion. While they noted these are areas where the budget is always overspent, they did welcome the proposed increases for 2025, which will enable the Council to continue to deliver quality services in these key areas across the city and county.

The Directors also welcomed the increase to the budget for Festival and Events, Public Lighting, Parks and Open Spaces and the provision of costs to assist the Council in meeting climate action targets. The Director for Rural, Culture, Community and Tourism informed the Members that the School Meals Programme was an initiative by the Department of Education and outlined that 50% of the funding comes from the Department, with the remaining 50% coming from the Council's budget.

In response to the Members concerns in relation to insufficient funding for burial grounds, the Director of Service, Environment, Climate Action and Shared Services, pointed out the proposed 10% increase in the budget for burial ground maintenance, but he agreed to review this service with the Members in each Municipal District.

It was agreed, on the proposal of Councillor Sheahan, seconded by Councillor Collins (M), to take an adjournment to consider the proposed budget presented to the Members by the Mayor.

Upon resumption, it was proposed by Councillor Sheahan and seconded by Councillor Collins (M) to extend the adjournment for another 45 minutes, and agreed.

When the meeting recommenced, Councillor Sheahan thanked the Mayor, the Director General and the Executive for their engagement in the process and noted they had a final proposal for the Members to consider.

Proposed by Councillor Sheahan;
Seconded by Councillor Collins (M);
And Resolved:

THAT the draft Annual Budget for the financial year ending 31st December, 2025, prepared and circulated by the Mayor of Limerick, be amended as per the schedule attached and be adopted.

AND THAT, the Annual Budget be and is hereby adopted as per Tables A, B, D, E & F, in accordance with Section 103 of the Local Government Act, 2001, as amended by the Local Government Reform Act, 2014, the Local Government Rates and Other Matters Act 2019 as amended and Local Government (Mayor of Limerick) and Miscellaneous Provisions Act 2024.

AND THAT, in accordance with the Annual Budget, thus amended, adopted and subject to Section 6 of the Local Government Rates and Other Matters Act 2019 as amended and Local Government (Mayor of Limerick) and Miscellaneous Provisions Act 2024, €0.2797 be and is hereby determined as the General Annual Rate on Valuation to be levied for the several purposes specified in the said Tables as amended, for the financial year ending on 31st December, 2025, in accordance with section 3 of the Local Government Rates and Other Matters Act 2019 as amended and Local Government (Mayor of Limerick) and Miscellaneous Provisions Act 2024.

AND THAT, in accordance with Section 135 of the Local Government Act 2001, as amended by the Local Government Reform Act, 2014 and Local Government (Mayor of Limerick) and Miscellaneous Provisions Act 2024, the Report on Capital Projects 2025 – 2029 as presented to the meeting is considered (Item 3 on Meeting Agenda)

AND THAT Limerick City and County Council makes a scheme for the abatement of rates due to it by liable persons, or classes of liable persons, in respect of vacant properties in accordance with the provisions of Section 9 of the Local Government Rates and Other Matters Act 2019, as amended and Local Government (Mayor of Limerick) and Miscellaneous Provisions Act 2024. Such a scheme in respect of vacant property will provide for an abatement of 0% of rates due to Limerick City and County Council by a liable person for the financial year ending 31 December 2025 (Item 4 on Meeting Agenda).

AND THAT the Vacant Property Refund Scheme 2025 to encourage the beneficial use of commercial property in accordance with Section 66 of the Local Government Act, 2001, as amended by Section 43 of the Local Government Reform Act, 2014 and Local Government (Mayor of Limerick) and Miscellaneous Provisions Act 2024, is adopted with the following amendments (Item 5 on Meeting Agenda)

The following amended Vacant Property Refund Scheme is proposed for 2025 subject to the terms and conditions of the scheme:

Band	% Refund
------	----------

Amend - Up to €3,000 Annual Rate Demand (with payment of 25% required)	75%
Amend - €3,001 to €12,000 Annual Rate Demand (with payment of 50% required)	50%
€12,001 to €60,000 Annual Rate Demand (with payment of 75% required)	25%
Over €60,001 Annual Rate Demand (with payment of 100% required)	0%

AND THAT the Small and Medium Business Support Scheme 2025 in accordance with Section 66 of the Local Government Act, 2001, as amended by Section 43 of the Local Government Reform Act, 2014 and Local Government (Mayor of Limerick) and Miscellaneous Provisions Act 2024, is adopted with the following amendments. (Item 6 on the Meeting Agenda)

The proposed Small and Medium Business Support Scheme will pay a financial support to occupiers of commercial properties with a total annual commercial rate bill of between €1 and €30,000 in 2025, subject to the Scheme being approved by Council on the basis of the following parameters:

- The support payment aimed specifically at small and medium-sized businesses will be 13.5% of 2025 rates subject to a maximum limit of €1,500.**
- Occupiers of formerly Vacant premises would get a 50% Refund of Commercial Rates in the first year of occupation subject to a maximum refund of €10,000.**

Schedule of amendments to the Budget originally proposed:

Schedule of Amendments

	(Decrease)/Increase expenditure
No increase in commercial Rates (reduction in Income)	€2,658,445

Reduction in the following expenditure heading (seeking greater efficiencies over 2025)

A0101	400,000
A0399	118,445
D0101	100,000
D0501	300,000
D0905	840,000
E1101	300,000

H0102	100,000
H0303	500,000

Members requested a full explanation of the proposed amendments presented to them in order to understand the changes put before them.

It was agreed, on the proposal of Councillor Donoghue, seconded by Councillor Scanlan to adjourn the meeting for 15 minutes in order for the Members to consider the proposed amendments to the budget.

Upon resumption of the meeting, some Members expressed their disappointment with the proposed amendments, stressing concern at the suggested cuts to the housing maintenance budget and tourism promotion, and cautioned against them.

The Members were informed that the Executive took on board the Members' concerns in relation to the proposed increase to commercial rates and agreed that efficiencies in other areas would be sought to make this budget work.

Councillor Hartigan (S), raised concerns over the proposed amendments, stressing that if efficiencies could not be found in the various divisions, service delivery may be affected in certain services across the city and county.

The Mayor thanked the Members and Executive for the lengthy discussions that took place in forming the Budget. He noted the Members' concerns in relation to increasing the commercial rates. He thanked the Executive for agreeing to seek efficiencies in the various divisions, to allow the budget to be adopted for 2025. He looked forward to working with everyone in the coming year for the betterment of Limerick.

The Príomh Chomhairleoir acknowledged it was a long process in agreeing this budget and thanked the Mayor, the Director General and staff for their assistance in the formation of the Budget.

This concluded the business of the Meeting.

Signed:

Príomh Chomhairleoir

Date: