



Comhairle Cathrach
& Contae **Luimnigh**

Limerick City
& County Council

Comhairle Cathrach agus Contae Luimnigh
Ceanncheathrú Chorparáideach
Cé n gCeannaithe
Luimneach

Finance Department
Limerick City and County Council
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15th May 2025

To: The Mayor, Príomh Chomhairleoir and Each Member of Limerick City and County Council

Re: AUTHORISING ADDITIONAL EXPENDITURE FOR LIMERICK CITY AND COUNTY COUNCIL FOR FINANCIAL YEAR ENDED 31ST DECEMBER 2024 INCLUDING CAPITAL TRANSFERS

Having regard to the provisions of Part 2, Section 104 of the Local Government Act 2001, as amended, authorisation of Limerick City and County Council is sought to additional expenditure incurred in excess of that provided for in the Annual Budget for the year ended 31st December 2024 listed on the attached Schedule Table A, including capital transfers.

The additional expenditure was in the main met from a combination of other income sources, such as increased grant funding / income collection and savings/efficiencies across the various services.

Table B shows the Limerick City and County Council 2024 transfers from Revenue to Capital – the effect of these transfers and any additional expenditure resulting from same are included in the figures in Table A.

Yours sincerely

Dr Pat Daly
Director General

Table A: Additional Expenditure Report

Additional expenditure 2024 in excess of Budget 2024 by Service

(including Transfers to Capital)

SVC	Division & Services	Expenditure Budget Adopted by Council 2024	Actual Outturn 2024	Over Expenditure	Notes
Housing & Building					
A01	Maintenance/Improvement of LA Housing Units	15,608,439	19,806,302	-4,197,863	Provision for funding Voids Programme and Boiler Replacement Programme
A03	Housing Rent and Tenant Purchase Administration	1,541,408	2,366,273	-824,865	Increased expenditure due to additional allocation above adopted budget for Provision for Bad Debt for Housing Rents. This is matched by additional income above budget from Housing Rents
A04	Housing Community Development Support	1,122,862	1,203,393	-80,530	Increased expenditure for community sustainment supports
A05	Administration of Homeless Service	11,062,734	13,781,380	-2,718,646	Increased costs in accommodation of homeless matched by recoupment/income received (90% recoupable) from the Department so net cost €270k
A09	Housing Grants	1,345,586	4,869,229	-3,523,643	Additional allocation for Housing Grants matched by Departmental funding & Croí Conaithe Grants 100% offset by income.
A11	Agency & Recoupable Services	2,201,488	3,425,693	-1,224,205	Increased Regional Homeless expenditure matched by 100% recoupment/income received
Road Transport & Safety					
B03	Regional Road - Maintenance and Improvement	12,442,135	12,720,396	-278,261	Additional expenditure matched by additional grant income
B04	Local Road - Maintenance and Improvement	26,599,523	27,461,855	-862,332	Additional expenditure matched by additional grant income
B05	Public Lighting	3,540,087	5,539,370	-1,999,283	Additional expenditure for public lighting energy costs & for public lighting repairs and renewals (€1.8m)
Water Services					
C04	Public Conveniences	165,938	172,542	-6,604	Additional costs
C08	Local Authority Water and Sanitary Services	20,000	82,075	-62,075	Provision for unfunded Health and Safety Works to non – Irish Water assets & increased in pump station energy costs
Development Management					
D01	Forward Planning	1,920,453	1,997,398	-76,944	Additional legal and payroll costs

SVC	Division & Services	Expenditure Budget Adopted by Council 2024	Actual Outturn 2024	Over Expenditure	Notes
D05	Tourism Development and Promotion	3,080,491	3,573,955	-493,464	Additional costs for Animation of City €98k funded by the Mayoral Fund. Contribution to Discover Limerick DAC €300k for health and safety and legal compliance measures and marketing costs for Limerick Greenway
D09	Economic Development and Promotion	10,032,280	28,605,633	-18,573,353	Additional Costs for Increased Cost of Business Grants (ICOB) € 11.7m and Pwer Up grant (PUG) €7.9m matched by grant income
D11	Heritage and Conservation Services	455,663	627,229	-171,566	Increased expenditure matched by additional grant income for Conservation Grant - Built Heritage
D12	Agency & Recoupable Services	2,824,153	3,060,110	-235,957	Increased expenditure on SICAP (Social Inclusion & Community Activation Programme) matched by grant aid

Environment

E04	Provision of Waste to Collection Services	429,049	443,967	-14,918	Additional expenditure relating to Domestic Waste Collection
E05	Litter Management	1,113,385	1,131,350	-17,965	Additional expenditure relating to clean up of illegally dumped rubbish
E07	Waste Regulations, Monitoring and Enforcement	1,078,543	1,229,442	-150,898	Additional expenditure due to Circular Economy Waste Recovery Levy matched by income
E09	Maintenance of Burial Grounds	1,660,317	1,720,039	-59,723	Additional expenditure due to funding of historical structures at burial grounds

Recreation & Amenity

F01	Leisure Facilities Operations	604,005	674,741	-70,736	Additional contribution towards Grove Island and Askeaton Pool and Leisure
F05	Operation of Arts Programme	4,223,791	4,414,105	-190,315	Additional expenditure Creative Ireland of €117k matched by grant income, additional contribution towards Halloween Festival €60k matched by income from the Department (70%)

Miscellaneous Services

H02	Profit/Loss Stores Account	163,772	206,622	-42,850	Stock Value Adjustment as part of end of year stocktake adjustment
H04	Franchise Costs	199,694	833,833	-634,139	Additional costs for Local and Mayoral Election held in 2024. Part funding transferred from capital account
H06	Weighbridges	25,648	27,886	-2,238	Increased expenditure for Weighbridges
H09	Local Representation/Civic Leadership	2,751,267	3,244,216	-492,949	Increased member expenses including superannuation, members training expenditure and additional costs for the operation of the Mayor's office matched by additional income.
H10	Motor Taxation	963,446	976,081	-12,636	Additional payroll costs over budget
H11	Agency & Recoupable Services	1,258,896	1,791,588	-532,692	Additional costs for salary secondments and payroll costs for previous Uisce Eireann staff matched by additional income
		€108,435,050	€145,986,701	(€37,551,650)	

Table B Limerick City and County Council 2024 Transfers from Revenue to Capital

<u>Department</u>	<u>Details</u>	<u>Amount</u>
<u>Housing</u>		
Housing	Housing Development - Voids Programme/Boiler Replacement Programme	4,200,485
Housing	Housing Regeneration	88,867
Housing	Housing Grants (HAG, MAG, HAOP, DPG's) LCCC funding	<u>1,285,301</u>
		5,574,653
<u>Ringfence unspent GMA Allocation</u>		
Economic/Corporate	Ringfence unspent GMA Allocation (including Special Projects)	400,507
Roads/Corporate	Ringfence unspent GMA Allocation	257,606
Amenities/Corporate	Ringfence unspent GMA Allocation	<u>27,580</u>
		685,694
Environment	Burial Grounds Improvement	100,000
Environment	Fire Station Health & Safety Works	300,000
Fire Control	MRCC Transfer to Capital	376,522
<u>Other Costs</u>		
Roads	Other Costs Roads	26,000
Economic	Other Costs - Planning ICT Equipment	1,968
Arts	Other Expenses Arts	3,943
Economic	Tourism Strategy	73,955
Amenities	Leisure/Sporting Facilities	92,250
Environment	CFRAMS	<u>34,962</u>
		233,078
		7,269,947