



Comhairle Cathrach  
& Contae **Luimnigh**

**Limerick City**  
& County Council

Comhairle Cathrach agus Contae Luimnigh  
Ceanncheathrú Chorpáraideach  
Cé n gCeannaithe  
Luimneach

Finance Department  
Limerick City and County Council  
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13th May 2026

**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 2025 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 2025 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 2025 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 2025 in excess of Budget 2025 by Service**

**(including Transfers to Capital)**

| SVC                                | Division & Services                             | Expenditure Budget Adopted by Council 2025 | Actual Outturn 2025 | Over Expenditure | Notes  |
|------------------------------------|---|--|---------------------|------------------|--|
| <b>Housing &amp; Building</b>      |   |  |                     |                  |  |
| A03                                | Housing Rent and Tenant Purchase Administration | 1,881,969                                  | 4,661,420           | -2,779,451       | 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 in the amount of €5.1m. |
| A04                                | Housing Community Development Support           | 1,097,800                                  | 1,138,301           | -40,501          | Increased expenditure for community sustainment supports   |
| A05                                | Administration of Homeless Service              | 14,647,113                                 | 19,721,650          | -5,074,537       | Increased costs in accommodation of homeless matched by recoupment/income received (90% recoupable) from the Department so net cost €507k  |
| A09                                | Housing Grants                                  | 4,325,578                                  | 8,559,012           | -4,233,434       | Additional allocation for Housing Grants matched by Departmental funding & Croí Conaithe Grants 100% offset by income.   |
| A11                                | Agency & Recoupable Services                    | 2,309,215                                  | 3,935,761           | -1,626,545       | Increased Regional Homeless expenditure matched by 100% recoupment/income received   |
| <b>Road Transport &amp; Safety</b> |   |  |                     |                  |  |
| B01                                | NP Road - Maintenance and Improvement           | 2,267,830                                  | 2,676,596           | -408,766         | Additional expenditure matched by additional grant income  |
| B04                                | Local Road - Maintenance and Improvement        | 27,896,944                                 | 28,418,157          | -521,213         | Additional expenditure matched by additional grant income  |
| B05                                | Public Lighting                                 | 4,006,961                                  | 5,473,816           | -1,466,855       | Additional expenditure for public lighting energy costs €650k & for public lighting repairs and renewals (€950k)   |
| B06                                | Traffic Management Improvement                  | 1,531,738                                  | 1,563,456           | -31,718          | Additional expenditure improvements to traffic signal equipment  |
| B07                                | Road Safety Engineering Improvement             | 767,595                                    | 808,625             | -41,030          | Additional expenditure matched by additional grant income for Low Cost Remedial Works  |
| <b>Water Services</b>              |   |  |                     |                  |  |
| C04                                | Public Conveniences                             | 166,094                                    | 169,948             | -3,854           | Additional costs   |

| SVC                             | Division & Services                          | Expenditure Budget Adopted by Council 2025 | Actual Outturn 2025 | Over Expenditure | Notes  |
|---------------------------------|--|--|---------------------|------------------|--|
| C08                             | Local Authority Water and Sanitary Services  | 20,000                                     | 61,377              | -41,377          | Provision for unfunded Health and Safety Works to non – Irish Water assets & increase in pump station energy costs   |
| <b>Development Management</b>   |  |  |                     |                  |  |
| D01                             | Forward Planning                             | 2,082,981                                  | 3,213,040           | -1,130,059       | Residential Zoned Land Tax RZLT of €586k- included.  |
| D05                             | Tourism Development and Promotion            | 3,491,804                                  | 4,601,221           | -1,109,417       | Contribution towards Ryder Cup €800k (Transfers to reserves to fund 2026 expenditure) and Contribution to Discover Limerick DAC €300k for health and safety and legal compliance measures.   |
| D11                             | Heritage and Conservation Services           | 492,334                                    | 769,282             | -276,948         | Increased expenditure matched by additional grant income for Conservation Grant - Built Heritage   |
| D12                             | Agency & Recoupable Services                 | 2,840,200                                  | 3,186,801           | -346,600         | Increased expenditure on SICAP (Social Inclusion & Community Activation Programme) matched by grant aid  |
| <b>Environment</b>              |  |  |                     |                  |  |
| E04                             | Provision of Waste to Collection Services    | 429,626                                    | 437,646             | -8,021           | Additional expenditure relating to Domestic Waste Collection   |
| E05                             | Litter Management                            | 1,203,684                                  | 1,211,226           | -7,542           | Additional expenditure relating to clean up of illegally dumped rubbish  |
| E08                             | Waste Management Planning                    | 1,770,141                                  | 3,029,957           | -1,259,816       | Additional expenditure by SRWMO matched by income  |
| E09                             | Maintenance of Burial Grounds                | 1,816,926                                  | 1,841,886           | -24,960          | Additional Grants to Burial Ground Committees  |
| E12                             | Fire Prevention                              | 813,074                                    | 818,803             | -5,729           | Additional expenditure   |
| <b>Recreation &amp; Amenity</b> |  |  |                     |                  |  |
| F04                             | Community Sport and Recreational Development | 1,187,358                                  | 1,492,606           | -305,248         | Reallocation of Mayoral funding - Initiatives to support More Healthy Limerck and Combatting Health Disadvantage matched by additional income from mayoral Fund. GMA Contributions Scheme transfer unspent budget but budgeted in different service D05. |
| F05                             | Operation of Arts Programme                  | 4,687,046                                  | 5,304,876           | -617,830         | Additional expenditure for Halloween Festival, Creative Ireland, Music Festival, Christmas Lighting, Food Festival matched by additional income and increased contribution to Belltable.   |
| <b>Miscellaneous Services</b>   |  |  |                     |                  |  |
| H02                             | Profit/Loss Stores Account                   | 160,610                                    | 296,485             | -135,875         | Stock Value Adjustment as part of end of year stocktake adjustment   |

| SVC | Division & Services                      | Expenditure Budget Adopted by Council 2025 | Actual Outturn 2025 | Over Expenditure | Notes  |
|-----|--|--|---------------------|------------------|--|
| H05 | Operation of Morgue and Coroner Expenses | 536,435                                    | 571,783             | -35,348          | Additional expenditure   |
| H11 | Agency & Recoupable Services             | 1,637,298                                  | 1,856,573           | -219,275         | Additional costs for salary secondments matched by additional income |
|     |  | €84,068,354                                | €105,820,303        | (€21,751,949)    |  |

**Table B Limerick City and County Council 2025 Transfers from Revenue to Capital**

| <u>Department</u>         | <u>Details</u>  | <u>Amount</u>    |
|---------------------------|---|------------------|
| <b>Budgeted Transfers</b> |   |                  |
|                           | <b><u>Housing</u></b>   |                  |
| Housing                   | Housing Grants ( HAG, MAG, HAOP, DPG's) LCCC match funding    | 1,103,796        |
|                           |   | <b>1,103,796</b> |
|                           | <b><u>Ringfence unspent GMA Allocation</u></b>                |                  |
| Roads/Corporate           | Ringfence unspent GMA Allocation                              | 262,074          |
| Economic/Corporate        | Ringfence unspent GMA Allocation (including Special Projects) | 121,188          |
| Amenities/Corporate       | Ringfence unspent GMA Allocation                              | 259,645          |
|                           |   | <b>642,907</b>   |
| Fire Control              | MRCC Transfer to Capital                                      | <b>487,881</b>   |
|                           | <b><u>Other Costs</u></b>                                     |                  |
| Roads                     | Other Costs Roads - Boardwalk Maintenance                     | 20,000           |
| Economic                  | Other Costs   | 2,492            |
| Environment               | Shannon RBD   | 15,000           |
| Amenities                 | Leisure/Sporting Facilities                                   | 50,000           |
| Amenities                 | Other Costs   | 12,405           |
| Environment               | CFRAMS  | 5,838            |
| Environment               | Fund Local Elections  | 50,000           |
|                           |   | <b>155,735</b>   |
|                           | <b>Total - Budgeted Transfers</b>                             | <b>2,390,320</b> |

|              |  |                  |
|--------------|--|------------------|
| <b>Other</b> |  |                  |
| Economic     | Ryder Cup (Fund to replace 2026 budgeted income)                             | <b>800,000</b>   |
| ICT/Digital  | Investment in ICT Hardware & Software (No other source of funding available) | <b>500,000</b>   |
|              | <b>Total - Other Transfers</b>   | <b>1,300,000</b> |

|              |                  |
|--------------|------------------|
| <b>Total</b> | <b>3,690,320</b> |
|--------------|------------------|