



Comhairle Cathrach
& Contae **Luimnigh**

Limerick City
& County Council

21 April 2017

To: The Mayor 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 2016 INCLUDING CAPITAL TRANSFERS

Having regard to the provisions of Part 2, Section 104 of the Local Government Act 2001, as amended by the Local Government Reform Act 2014 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 2016 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 2016 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. Many of these transfers are funding historic debits balance in the Capital Account.

Sean Coughlan

Acting Head of Finance

Table A: Additional Expenditure Report

Additional expenditure 2016 in excess of Budget 2016 by Service

		(including Transfers to Capital)				
SVC	Division & Services	Expenditure Budget Adopted by Council 2016	Actual Outturn 2016	Over Expenditure	Notes	
Housing & Building						
A01	Maintenance/Improvement of LA Housing Units	€8,027,129	€9,616,326	(€1,589,197)	Increase in insurance provision of €221k & additional provision of €783k for Boiler replacement/ Carbon Dioxide programme, funding of historic debit balances €217k, additional spend on Housing Maintenance of €200k, extra €100k Traveller Accommodation	
A02	Housing Assessment, Allocation and Transfer	€982,227	€956,291	(€74,063)	Increased expenditure for Salaries	
A04	Housing Community Development Support	€674,718	€779,028	(€104,309)	Additional expenditure matched by additional grant income obtained.	
A05	Administration of Homeless Service	€3,647,666	€3,810,338	(€162,672)	Additional expenditure partly matched by additional grant income obtained (90% funded)	
A07	RAS Programme	€7,249,170	€8,317,044	(€1,067,673)	Increase in Expenditure offset by increase in Income	
Road Transport & Safety						
B01	NP Road - Maintenance and Improvement	€1,306,934	€1,419,411	(€112,477)	Additional expenditure matched by additional grant income obtained.	
B03	Regional Road - Maintenance and Improvement	€7,389,464	€7,619,803	(€250,339)	Additional expenditure matched by additional grant income obtained.	
B04	Local Road - Maintenance and Improvement	€16,419,782	€21,697,667	(€5,257,885)	Extra insurance costs of €827k, Smarter Travel provision of €60k, and balance of additional expenditure matched by additional grant income obtained.	
B05	Public Lighting	€2,851,675	€3,163,108	(€311,433)	Additional provision for upgrading and replacement of existing public lighting €400k	
B06	Traffic Management Improvement	€1,379,266	€1,563,430	(€184,164)	Additional expenditure arising from extra expenditure on traffic lights and speed limit signage	
B08	Road Safety Promotion/Education	€753,543	€797,951	(€44,407)	Additional expenditure on school warden wages above budget	
B11	Agency & Recoupable Services	€237,199	€1,054,213	(€817,013)	Increased expenditure matched by additional income	
Water Services						
C03	Collection of Water and Waste Water Charges	€410,840	€450,279	(€39,438)	Increase in payroll costs and small increase in Central Management Charge (IT Strategy Provision)	
C06	Support to Water Capital Programme	€278,929	€365,954	(€86,925)	Increase in payroll costs partially offset by increased income	
C08	Local Authority Water and Sanitary Services	€0	€85,684	(€85,684)	Increased expenditure relating to surface water not funded by Irish Water	

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Additional expenditure 2016 in excess of Budget 2016 by Service

(including Transfers to Capital)					
SVC	Division & Services	Expenditure Budget Adopted by Council 2016	Actual Outturn 2016	Over Expenditure	Notes
Development Management					
D03	Enforcement	€793,114	€793,683	(€5,570)	Increase in travel costs and Central Management Charge
D04	Industrial and Commercial Facilities	€8,116	€8,226	(€111)	Increase in travel costs and Central Management Charge
D06	Community and Enterprise Function	€1,005,417	€1,454,978	(€449,561)	Additional expenditure for Rural Development Programme of Euro 797k
D10	Property Management	€1,007,527	€1,995,896	(€988,369)	Additional provision for refurbishment of Council/ Corporate buildings
D11	Heritage and Conservation Services	€200,051	€430,010	(€229,958)	Majority of increased expenditure matched by additional grant income.
Environment					
E08	Waste Management Planning	€94,414	€1,040,855	(€56,441)	Increased expenditure matched by additional income (regional waste management office)
E09	Maintenance of Burial Grounds	€1,569,562	€1,874,220	(€304,658)	Additional Provision for new Burial Grounds and funding of historic debit balances
E12	Fire Prevention	€584,982	€621,280	(€36,298)	Increased expenditure matched by additional income.
E13	Water Quality, Air and Noise Pollution	€873,489	€879,969	(€6,480)	Increased expenditure matched by additional income.
E14	Agency & Recoupable Services	€1,273,526	€3,320,598	(€1,047,071)	Increased expenditure in MRCC matched by increased income and small increase in Central Management Charge (IT Strategy Provision)

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Additional expenditure 2016 in excess of Budget 2016 by Service

(including Transfers to Capital)					
SVC	Division & Services	Expenditure Budget Adopted by Council 2016	Actual Outturn 2016	Over Expenditure	Notes
Recreation & Amenity					
F01	Leisure Facilities Operations	€807,620	€1,110,757	(€307,177)	Additional expenditure on the operation of Rathbane Golf Course, and provision for Adare Heritage
F02	Operation of Library and Archival Service	€5,717,762	€5,930,362	(€212,600)	Increase in Central Management Charge (IT Strategy Provision)
F03	Outdoor Leisure Areas Operations	€2,561,976	€2,676,962	(€114,986)	Additional Insurance of €146k
F05	Operation of Arts Programme	€3,018,335	€3,297,821	(€279,466)	Increased expenditure matched by additional grant income (Ireland 2016 Centenary Programme)
Agriculture Education Health & Welfare					
G01	Land Drainage Costs	€200,874	€201,467	(€593)	Increase in Central Management Charge (IT Strategy Provision)
G06	Agency & Recoupable Services	€485	€688	(€203)	Travel expenditure in excess of budget provision
Miscellaneous Services					
H02	Profit/Loss Stores Account	€204,045	€262,942	(€58,897)	Increased expenditure due to operating costs of Stores and stock adjustment
H06	Weightbridges	€584	€1,498	(€914)	Expenditure on maintenance of weighbridges
H11	Agency & Recoupable Services	€1,590,120	€2,304,542	(€714,422)	€350k relates to write off of subordinated loans and balance relates to increased expenditure on staff seconded matched by additional income, and NPPR refunds which is more than offset with additional NPPR income

Table B - Transfers to Reserves (including funding of historic debit balances)

Dept	Details	€
Arts	Art Gallery provision	16,253
Environment	Burial Grounds Provision (including funding historic debit balances)	750,000
Environment	Environmental Monitoring/ Pollution Control (funding historic debit balances) & Regional Waste Management	104,616
Community	Rural Development Programme Limerick City and County Council Contribution	796,666
Community	Capital Fund for existing leisure facilities	500,000
Community	Provision for Adare Heritage redevelopment works	200,000
Fire Control	MRCC Transfer	381,243
Housing	LCCC 20% Contribution for Housing Grants	595,679
Housing	RAS 2016 Transfer	688,438
Housing	Boiler/ Carbon Dioxide programme including planned maintenance contribution	783,050
Housing	Funding of various historic debit balances	216,950
Insurance	Ringfenced Funding for Ground Up Insurance Cover - (Retro Rated Basis) & provide provision for legacy insurance claims.	2,696,488
Local Representation	Provision for Local Election Costs	32,000

Table B - Transfers to Reserves (including funding of historic debit balances)

Civil Defence	Civil Defence HQ Dock Rd	361,809
ICT	Investment in ICT hardware & systems	1,050,000
GMA	GMA Ringfenced	76,121
Library	Library - Capital Transfer	361,514
Loans	Capital transfers relating to Loans	2,631,311
Machinery/ Fleet	Provision for Machinery/ Fleet	440,461
Roads	Smarter Travel	60,000
Roads	Provision for replacement/ upgrading of existing Public Lighting	400,000
Roads	Funding of €1m for Mungret Road improvement & historic debit balances	1,048,000
Roads	O'Connell Street Public Realm works	100,000
Marketing	Limerick Economic Report	10,000
Corporate	Records Management project	400,000
Corporate	Corporate Buildings	1,206,454