

6 July 2015

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 2014 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 2014 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 and savings/efficiencies across the various services.

Table B shows the Limerick City and County Council 2014 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.

Tom Gilligan

Head of Finance

Table A: Additional Expenditure Report					
	Division & Services	Expenditure Budget Adopted by Council 2014	Actual Outturn 2014	Over Expenditure	Notes
Additional expenditure 2014 in excess of Budget 2014 by Service					
(including Transfers to Capital)					
Service		Adopted Estimate	EURO	€	
Housing & Building					
A03	Housing Rent and Tenant Purchase Administration	1,181,715	1,536,786	-355,071	Increase in the Bad Debt Provision for Housing Rents
A05	Administration of Homeless Service	3,183,177	3,448,038	-264,861	Increased expenditure partly matched by additional income for operation of Homeless Service (90% funded)
A06	Support to Housing Capital Prog.	1,642,636	1,957,328	-314,692	Increased expenditure matched by additional income for recoupment of Rental Subsidy Scheme
A11	Agency & Recoupable Services	1,099,723	1,704,856	-605,133	Increased expenditure matched by additional income for operation of Regional Homeless Service and HUB landlord payments
Road Transport & Safety					
B01	NP Road - Maintenance and Improvement	1,422,453	1,747,869	-325,417	Additional expenditure matched by additional grant income obtained.
B02	NS Road - Maintenance and Improvement	382,907	657,190	-274,283	Additional expenditure matched by additional grant income obtained.
B04	Local Road - Maintenance and Improvement	13,675,283	14,921,656	-1,246,372	Additional expenditure matched by additional grant income obtained.
B05	Public Lighting	2,737,052	2,893,812	-156,760	Additional expenditure predominantly due to additional public lighting maintenance expenditure in 2014.
B06	Traffic Management Improvement	1,148,052	1,238,357	-90,305	Additional expenditure matched by additional grant income obtained for Limerick Metropolitan Area Study
B11	Agency & Recoupable Services	463,682	476,954	-13,272	Miscellaneous over expenditure
Water Services					
C04	Public Conveniences	138,662	141,143	-2,480	Miscellaneous over expenditure
C06	Support to Water Capital Programme	343,275	347,669	-4,394	Miscellaneous over expenditure
C07	Agency & Recoupable Services	260,471	310,358	-49,887	Increased expenditure due to a staff member being seconded to Irish Water matched by additional income.
C08	Local Authority Water and Sanitary Services	0	153,746	-153,746	Surface Water Costs not recoupable from Irish Water

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Service		Adopted Estimate	EURO	€	
Development Management					
D01	Forward Planning	1,442,206	1,878,262	-436,056	Payroll costs for Forward Planning charged to Revenue - previously charged to Capital
D02	Development Management	2,637,916	2,649,297	-11,381	Miscellaneous over expenditure
D05	Tourism Development and Promotion	1,803,181	2,944,846	-1,141,665	Increased expenditure matched by additional income for Limerick National City of Culture
D06	Community and Enterprise Function	1,008,589	1,024,710	-16,121	Miscellaneous over expenditure
D07	Unfinished Housing Estates	103,374	104,581	-1,207	Miscellaneous over expenditure
D08	Building Control	158,995	162,926	-3,931	Miscellaneous over expenditure
D09	Economic Development and Promotion	1,408,201	1,688,167	-279,966	Increased expenditure matched by additional income due to the take over of LEO's by LCCC.
D10	Property Management	713,616	961,875	-248,260	Increased expenditure due to the increased payment of rates on acquired property management assets.
D11	Heritage and Conservation Services	208,764	450,714	-241,949	Increased expenditure matched by additional income for Conservation Grants received.
D12	Agency & Recoupable Services	614,423	7,458,191	-6,843,768	Increased expenditure matched by additional income for Limerick National City of Culture
Environment					
E02	Recovery & Recycling Facilities Operations	792,077	810,014	-17,936	Miscellaneous over expenditure
E04	Provision of Waste to Collection Services	742,753	756,756	-14,004	Miscellaneous over expenditure
E06	Street Cleaning	4,167,028	4,310,066	-143,039	Additional expenditure on payroll for street cleaning in 2014.
E10	Safety of Structures and Places	599,452	2,971,128	-2,371,676	Increased expenditure matched by additional income received for Flood Related Costs in February 2014.
Recreation & Amenity					
F01	Leisure Facilities Operations	732,595	993,503	-260,908	Additional expenditure on the operation of Grove Island Leisure Centre and Rathbane Golf Course
F03	Outdoor Leisure Areas Operations	2,258,542	2,301,471	-42,929	Miscellaneous over expenditure on the operation of parks and playgrounds
F04	Community Sport and Recreational Development	308,779	344,620	-35,841	Additional expenditure matched by additional income obtained for environment grants

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Service		Adopted Estimate	EURO	€	
F05	Operation of Arts Programme	1,404,277	1,444,648	-40,372	Additional Expenditure on the operation of Limerick Arts Encounter 2014 - 69 O Connell St.
Agriculture Education Health & Welfare					
G01	Land Drainage Costs	181,121	225,242	-44,121	Additional expenditure matched by additional income
G04	Veterinary Service	1,105,297	1,109,382	-4,085	Miscellaneous over expenditure
G06	Agency & Recoupable Services	0	107	-107	Miscellaneous expenditure
Miscellaneous Services					
H02	Profit/Loss Stores Account	214,812	366,667	-151,855	Increased expenditure due to additional service support costs charged to this service
H03	Adminstration of Rates	10,523,476	10,599,371	-75,895	Over expenditure due to increase in provision for potential bad debts for Commercial Rates.
H06	Weighbridges	9,869	17,003	-7,134	Miscellaneous over expenditure
H11	Agency & Recoupable Services	1,709,803	1,948,562	-238,759	Increased expenditure due to additional staff seconded matched by additional income.
Total		62,528,233	79,057,870	- 16,529,637	

Table B	Transfers to Reserves	
Euro	Dept	Details
1,279,378	Insurance	Ringfence Funding for Ground Up Insurance Cover - Retro Rated Basis).
899,565	Housing	RAS 2014 Transfer
433,500	Roads	For Emergency Works Doon
300,000	Housing	LCCC 20% Contribution for Housing Grants
237,532	Fire Control	MRCC Transfer
95,336	Corporate	Funding for Improvement Works
225,931	Environment	Funding - Gortadroma Aftercare and Local Area Development
100,000	Roads	Funding - Roads Cecil St and Dominick St & City Centre Upgrade Works
170,623	Roads	Funding - Roads Long Term Damage Reserve
10,000	Conservation	Funding works Mt St Lawrence Mortuary Chapel
47,300	Civil Defence	Refurbishment of Civil Defence Building
50,996	Library	Cappamore Library - Capital Transfer
25,000	Arts	Funding of Remedial Works
13,300	Miscellaneous	Purchase of Mobile Weighbridge