

10 May 2016

**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 2015 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 2015 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 2015 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.



**Sean Coughlan**

**Acting Head of Finance**

Table A: Additional Expenditure Report

Additional expenditure 2015 in excess of Budget 2015 by Service

(including Transfers to Capital)					
SVC	Division & Services	Expenditure Budget Adopted by Council 2015	Actual Outturn 2015	Over Expenditure	Notes
<b>Development Management</b>					
D01	Forward Planning	€1,691,031	€1,710,862	(€19,831)	Increase in Central Management Charge
D02	Development Management	€2,042,342	€2,074,066	(€31,744)	Increase in Central Management Charge (IT Strategy Provision)
D03	Enforcement	€754,918	€856,526	(€101,608)	Increased expenditure for Salaries and Travel
D05	Tourism Development and Promotion	€1,364,318	€1,641,319	(€277,001)	Expenditure for operating of Capital of Culture 2020
D06	Community and Enterprise Function	€1,134,381	€2,377,788	(€1,243,407)	Additional expenditure for Rural Development Programme of Euro 1.5m
D09	Economic Development and Promotion	€3,216,800	€3,667,631	(€450,831)	Increased expenditure matched by additional income for LEO's of €1.40k and balance due to GMA expenditure transferred from other expenditure areas to D09
D11	Heritage and Conservation Services	€233,030	€247,281	(€14,251)	Additional expenditure matched by additional income
D12	Agency & Recoupable Services	€195,101	€1,807,932	(€1,612,831)	Additional expenditure due to SICAP - matched by additional income
<b>Environment</b>					
E01	Landfill Operation and Aftercare	€1,413,281	€1,892,032	(€478,751)	Increase in Central Management Charge (IT Strategy Provision) and additional transfer to Capital Accounts to fund old Debit Balances on Capital Account
E02	Recovery & Recycling Facilities	€772,057	€796,956	(€24,899)	Increase in Civic Amenity Operating costs
E03	Waste to Energy Facilities Operations	€271,383	€282,217	(€10,834)	Gortadroma Rehabilitation Costs
E04	Provision of Waste to Collection Services	€684,239	€857,771	(€173,532)	Additional expenditure due to Domestic Waiver scheme
E05	Litter Management	€989,806	€1,127,227	(€137,421)	Additional expenditure (payroll) matched by increased income of €132k
E06	Street Cleaning	€4,115,209	€4,242,467	(€127,258)	Increased expenditure due to additional insurance provision of €65k, and Disposal of Litter €60k
E07	Waste Regulations, Monitoring and Enforcement	€595,364	€650,432	(€55,068)	Increased expenditure matched by increased income
E08	Waste Management Planning	€661,720	€1,009,768	(€348,048)	Budget 2015 understated for Regional Waste Management office
E09	Maintenance of Burial Grounds	€1,198,338	€1,208,988	(€10,650)	Increased expenditure matched by increased income
E10	Safety of Structures and Places	€712,459	€753,259	(€40,800)	Increased expenditure matched by increased income
E11	Operation of Fire Service	€13,987,946	€14,787,029	(€799,083)	Increased expenditure due to additional insurance provision of €583k and other additional expenditure offset by income
E14	Agency & Recoupable Services	€3,142,719	€3,296,717	(€153,998)	Increased expenditure due to the Regional Control Centre Expenses matched by corresponding increase in income noted in E11

Table A: Additional Expenditure Report

Additional expenditure 2015 in excess of Budget 2015 by Service

(including Transfers to Capital)					
SVC	Division & Services	Expenditure Budget Adopted by Council 2015	Actual Outturn 2015	Over Expenditure	Notes
<b>Housing &amp; Building</b>					
A01	Maintenance/ Improvement of LA Housing Units	€7,497,009	€8,020,396	(€523,387)	Increase in insurance provision & increase in Central Management Charge (IT Strategy Provision)
A07	RAS Programme	€7,327,018	€8,046,847	(€719,829)	Increase in Expenditure offset by increase in income
A09	Housing Grants	€1,189,825	€1,214,693	(€24,868)	Additional payroll charges allocated to Housing Grants compared to Adopted Budget
A11	Agency & Recoupable Services	€567,022	€815,490	(€248,468)	Increased expenditure matched by additional income for operation of Regional Homeless Service and Fire Damage receipts
A12	HAP Programme	€9,712,791	€16,964,569	(€7,251,778)	Increased expenditure matched by additional income.
<b>Road Transport &amp; Safety</b>					
B01	NP Road - Maintenance and Improvement	€1,280,462	€1,491,928	(€211,466)	Additional expenditure matched by additional grant income obtained.
B02	NS Road - Maintenance and Improvement	€361,356	€392,440	(€31,084)	Additional expenditure matched by additional grant income obtained.
B03	Regional Road - Maintenance and Improvement	€6,516,708	€7,984,734	(€1,468,026)	Extra insurance costs of €900k and balance of additional expenditure matched by additional grant income obtained.
B04	Local Road - Maintenance and Improvement	€14,515,206	€18,009,789	(€3,494,583)	Additional expenditure matched by additional grant income obtained.
B05	Public Lighting	€2,780,942	€2,961,185	(€180,243)	Additional expenditure predominantly due to additional energy costs for public lighting
B06	Traffic Management Improvement	€1,162,161	€1,355,614	(€193,453)	Additional expenditure arising from extra expenditure on traffic lights and automated traffic management signage
B09	Car Parking	€953,407	€1,071,299	(€117,892)	Additional payroll expenditure for parking and traffic safety enforcement
B11	Agency & Recoupable Services	€171,267	€480,608	(€309,341)	Miscellaneous over expenditure matched by additional income
<b>Water Services</b>					
C04	Public Conveniences	€135,853	€154,111	(€18,258)	Increase in Central Management Charge (IT Strategy Provision)
C06	Support to Water Capital Programme	€307,418	€313,633	(€6,215)	Increase in Central Management Charge (IT Strategy Provision)
C08	Local Authority Water and Sanitary Services	€0	€27,416	(€27,416)	Increased expenditure matched by additional income.

Table A: Additional Expenditure Report

## Additional expenditure 2015 in excess of Budget 2015 by Service

(including Transfers to Capital)					
SVC	Division & Services	Expenditure Budget Adopted by Council 2015	Actual Outturn 2015	Over Expenditure	Notes
<b>Recreation &amp; Amenity</b>					
F01	Leisure Facilities Operations	(717,287)	(1,473,459)	(756,172)	Additional expenditure on the operation of Rathbane Golf Course
F02	Operational of Library and Archival Service	(5,395,076)	(5,645,200)	(250,124)	Increase in Central Management Charge (IT Strategy Provision)
F03	Outdoor Leisure Areas Operations	(2,735,480)	(2,933,774)	(198,294)	Additional insurance of €161k and Balance of additional expenditure matched by increased income
F04	Community Sport and Recreational Development	(258,736)	(272,633)	(13,897)	Additional expenditure due to Team Limerick Clean-Up - part matched with additional income
F05	Operation of Arts Programme	(2,474,489)	(2,635,671)	(161,182)	Additional Expenditure due to Central Management Charge of €47k and other miscellaneous expenditure relating to Arts programme (e.g. City Museum additional payroll)
<b>Agriculture Education Health &amp; Welfare</b>					
G01	Land Drainage Costs	(202,339)	(210,665)	(8,326)	Increase in Central Management Charge (IT Strategy Provision)
<b>Miscellaneous Services</b>					
H02	Profit/Loss Stores Account	(236,958)	(362,376)	(125,418)	Increased expenditure due to operating costs of Stores and stock adjustment
H05	Operation of Morgue and Coroner Expenses	(403,586)	(554,214)	(150,628)	Increased Coroner Costs in 2015 compared to Budget provision (difficult to Budget accurately)
H06	Weighbridges	(4,992)	(7,102)	(2,110)	Miscellaneous over expenditure
H11	Agency & Recoupable Services	(1,470,523)	(1,913,604)	(443,081)	Increased expenditure due to additional staff seconded matched by additional income.
<b>Total</b>		<b>€107,554,553</b>	<b>€130,601,738</b>	<b>(€23,047,185)</b>	

**Table B - Transfers to Reserves**

<b>Dept</b>	<b>Details</b>	<b>€</b>
Community	Rural Development Programme Limerick City and County Council Provision	1,500,000
Corporate	Funding for Improvement Works	500,000
Environment	Funding - Gortadroma Aftercare and Local Area Development	305,113
Fire Control	MRCC Transfer	275,634
Housing	LCCC 20% Contribution for Housing Grants	572,310
Housing	RAS 2015 Transfer	107,049
Insurance	Ringfence Funding for Ground Up Insurance Cover - (Retro Rated Basis) & provide provision for legacy insurance claims.	4,941,339
ICT	Investment in ICT hardware & systems	1,200,000
Library	Cappamore Library - Capital Transfer	10,000
Planning / Development	Capital Enhancement Schemes	85,645
Roads	Funding of Sundry Capital Works	36,354
Roads	Transfer of Road Opening Fees to Long Term Road Damage Reserve	1,021,612