



Comhairle Cathrach
& Contae **Luimnigh**

Limerick City
& County Council

18th April 2019

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 2018 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 2018 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 2018 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

Director of Support Service

Table A: Additional Expenditure Report

Additional expenditure 2018 in excess of Budget 2018 by Service

(including Transfers to Capital)

SVC	Division & Services	Expenditure Budget Adopted by Council 2018	Actual Outturn 2018	Over Expenditure	Notes
Housing & Building					
A01	Maintenance/Improvement of LA Housing Units	€9,710,147	€10,566,551	(€856,404)	Provision of Euro 1m made for Boiler/ Carbon Dioxide Alarm Replacement including Planned Maintenance Contribution
A03	Housing Rent and Tenant Purchase Administration	€1,034,881	€1,674,657	(€639,776)	Increased provision for Bad Debts for Housing Rents
A04	Housing Community Development Support	€625,316	€640,781	(€15,464)	Additional expenditure due to "Agewell Community Based Model" of Euro 23k
A05	Administration of Homeless Service	€3,974,485	€5,153,141	(€1,178,656)	Additional expenditure partly matched by additional grant income obtained (90% funded)
A07	RAS Programme	€7,814,886	€11,360,332	(€3,545,446)	Increase in Expenditure offset by increase in Income
A11	Agency & Recoupable Services	€370,562	€577,598	(€207,036)	Increased expenditure matched by recoupment/income received & relates mainly to Regional Homeless Expenses
Road Transport & Safety					
B01	NP Road - Maintenance and Improvement	€1,218,893	€1,670,614	(€451,721)	Additional expenditure matched by additional grant income obtained.
B02	NS Road - Maintenance and Improvement	€321,872	€536,191	(€214,318)	Additional expenditure matched by additional grant income obtained.
B03	Regional Road - Maintenance and Improvement	€8,717,965	€9,440,852	(€722,887)	Additional expenditure matched by additional grant income obtained.
B04	Local Road - Maintenance and Improvement	€18,365,284	€21,817,136	(€3,451,852)	Additional expenditure matched by additional grant income obtained
B05	Public Lighting	€2,886,204	€3,081,552	(€195,348)	Additional expenditure of €217k for Public Lighting Energy Costs
B06	Traffic Management Improvement	€1,392,542	€1,522,731	(€130,190)	Additional expenditure on Traffic Impovement meaures: Speed Limits and Signage. Partly offset by additional income of Euro 44k
B07	Road Safety Engineering Improvement	€627,690	€634,608	(€6,917)	Additional expenditure for Low Cost Remedial works offset by additional income
B09	Car Parking	€1,235,177	€1,250,524	(€15,348)	Additional expenditure in payroll & additional administration costs - offset by additional income
B10	Support to Roads Capital Prog.	€1,084,293	€1,116,100	(€31,808)	Increase in Travel costs
B11	Agency & Recoupable Services	€331,707	€595,397	(€263,689)	Increased expenditure matched by additional income.

Table A: Additional Expenditure Report

Additional expenditure 2018 in excess of Budget 2018 by Service

(including Transfers to Capital)

SVC	Division & Services	Expenditure Budget Adopted by Council 2018	Actual Outturn 2018	Over Expenditure	Notes
Water Services					
C04	Public Conveniences	€129,873	€139,108	(€9,234)	Additional expenditure for Maintenance of Public Conveniences.
C05	Admin of Group and Private Installations	€1,469,325	€1,775,981	(€306,657)	Additional expenditure offset by additional income
C06	Support to Water Capital Programme	€542,685	€564,390	(€21,705)	Increase in payroll costs offset by increased income
C07	Agency & Recoupable Services	€107,799	€121,992	(€14,193)	Additional expenditure offset by additional income
C08	Local Authority Water and Sanitary Services	€20,000	€37,871	(€17,871)	Increased expenditure offset by increase in Irish Water Income

Development Management

D01	Forward Planning	€1,531,195	€2,348,263	(€817,068)	Provision for progressing Strategic developments sites
D03	Enforcement	€792,736	€806,088	(€13,352)	Increase in Payroll & Admin Costs - Planning Enforcement
D05	Tourism Development and Promotion	€1,936,288	€2,092,771	(€156,483)	Additional expenditure due to provision of €600k for Capital Brand Limerick Project
D07	Unfinished Housing Estates	€112,695	€118,736	(€6,041)	Increase in Payroll Costs - Unfinished Housing Estates
D09	Economic Development and Promotion	€5,647,728	€5,843,658	(€195,930)	Additional expenditure due to provisions for Urban & Village Renewal of €500k & Vacant Homes Payroll Euro 30k
D10	Property Management	€1,349,894	€1,497,885	(€147,990)	Inceased expenditure due to maintenance and security costs for Opera Site and Cleaves Site.
D11	Heritage and Conservation Services	€323,472	€341,357	(€17,885)	Increased expenditure matched by additional grant income.

Environment

E05	Litter Management	€1,084,672	€1,187,759	(€103,087)	Additional expenditure on anti-litter initiatives and Going for Gold part matched by additional income. Additional expenditure for Illegally dumped rubbish of Euro 68k
E08	Waste Management Planning	€895,562	€2,022,643	(€1,127,081)	Additional expenditure on DCCAE Waste Campaign Project Work and all funded (through South Regional Waste Management Office)
E11	Operation of Fire Service	€15,246,898	€16,383,690	(€1,136,792)	Additional expenditure arising from Fire Brigade Wages €417k, Maintenance of Fire Station €449k, Fire Equipment €81k, Additional Insurance €25k, and increased Bad Debt Provision for Fire Income of €404k. Partly offset by additional income of Euro 392k
E14	Agency & Recoupable Services	€3,426,762	€3,777,855	(€351,093)	MRCC expenditure provision of €54k for superann charge and additional recoupable costs of €340k
E15	Climate Change and Flooding	€50,000	€143,362	(€93,362)	Storm Emma Expenditure (March 2018) - completely offset by grant aid

Table A: Additional Expenditure Report

Additional expenditure 2018 in excess of Budget 2018 by Service

(including Transfers to Capital)

SVC	Division & Services	Expenditure Budget Adopted by Council 2018	Actual Outturn 2018	Over Expenditure	Notes
Recreation & Amenity					
F03	Outdoor Leisure Areas Operations	€2,757,390	€3,271,500	(€514,110)	Increase costs associated with the maintenance & wages for Parks & Open Spaces
F04	Community Sport and Recreational Development	€412,217	€491,414	(€79,197)	Increase costs due to Limerick Sports Partnership Salaries offset by additional income
F05	Operation of Arts Programme	€3,094,935	€3,441,193	(€346,258)	Additional expenditure relates Limerick City Gallery of Art Capital Works (Health and Safety works)
F06	Agency & Recoupable Services	€7,899	€9,645	(€1,747)	Additional expenditure relates to transfer of service to correct area.
Miscellaneous Services					
H02	Profit/Loss Stores Account	€245,040	€305,314	(€60,274)	Increased expenditure due to operating costs of Stores and stock adjustment
H05	Operation of Morgue and Coroner Expenses	€289,062	€397,105	(€108,043)	Original Budget for Coroners Inquests was not sufficient
H06	Weighbridges	€14,257	€16,650	(€2,393)	Increased expenditure due to additional Services Supports Costs allocated to this expenditure area
H07	Operation of Markets and Casual Trading	€12,102	€12,642	(€540)	Additional expenditure due to additional payroll costs for Markets/ Casual Trading
H09	Local Representation/Civic Leadership	€1,925,716	€2,106,153	(€180,437)	Additional expenditure mainly due to Limerick Hurlers' Homecoming Celebrations/ Events. Part funded by savings in other expenditure codes in this heading.
H11	Agency & Recoupable Services	€1,198,142	€1,336,492	(€138,350)	Additional expenditure due to write of subordinated Loan to Hospital Food Units Ltd (trading as Innovate Limerick) - Subsidiary company of Limerick City and County Council

Table B Limerick City and County Council 2018 Transfers from Revenue to Capital		
Department	Details	Amount
Housing	Planned Maintenance Contribution	1,000,000
Housing	RAS - Surplus in year 2018 - Transfer to Capital	646,418
Housing	Housing Grants (HAG, MAG, HAOP, DPG's) LCCC funding	630,000
Housing	HAP SSC Costs Other	46,717
Housing	Housing Other Costs	13,510
Roads	New Depot & Improvement Works	750,000
Roads	Croom Distributor Road	420,000
Roads	Mungret Road	220,000
Roads	Long Term Damage Reserve	200,000
Roads	Limerick Smarter Travel Contribution	140,000
Roads	Abbeyfeale Centre Traffic Management	100,000
Roads	Surveys & Tenders	36,000
Roads	Boardwalk	20,000
Roads	Roads Other	126,848
Economic	Strategic Development Sites	850,000
Economic	Branding of Limerick Project	600,000
Economic	Urban and Village Renewal Fund	500,000
Economic	Other Costs Economic Development including EU Projects & CFRAMS contribution	80,348
Fire	Upgrade works to Fire Stations	350,000
Fire	Fire Brigade Training	66,689
Fire	Water Safety - Lifeguards	15,000
Fire Control	MRCC Transfer to Capital	477,155
Library	Library Capital Transfer	174,697
Arts	Culture Programme Trf to Capital	252,986
Arts	Limerick City Gallery of Art Provision	178,637
Machinery/Fleet	Provision for Fleet Replacement	600,000
Corporate	Corporate Buildings Upgrade	1,200,000
Corporate	Records Management & Staff Training	327,000
ICT	Investment in ICT Hardware	208,000