



Comhairle Cathrach  
& Contae **Luimnigh**

**Limerick** City  
& County Council

12<sup>th</sup> May 2021

**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 2020 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 2020 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 2020 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**

**Deputy Chief Executive**

Table A: Additional Expenditure Report					
Additional expenditure 2020 in excess of Budget 2020 by Service					
(including Transfers to Capital)					
SVC	Division & Services	Expenditure Budget Adopted by Council 2020	Actual Outturn 2020	Over Expenditure	Notes
<b>Housing &amp; Building</b>					
A01	Maintenance/Improvement of LA Housing Units	11,223,868	14,528,810	-3,304,942	Provision for match funding for Services Sites Fund and also provision for unfund capital balances including CCTV. Emergency Covid Spend - €713k
A02	Housing, Assessment, Allocation & Transfer	888,961	906,121	-17,160	Additional payroll resource
A03	Housing Rent and Tenant Purchase Administration	1,327,071	1,476,369	-149,298	Increased provision for Bad Debts for Housing Rents
A05	Administration of Homeless Service	6,665,523	7,918,575	-1,253,052	Additional expenditure partly matched by additional grant income obtained (90% funded)
A07	RAS and Leasing Programme	10,652,175	13,991,333	-3,339,158	Increase in Expenditure offset by increase in Income
A09	Housing Grants	1,035,839	1,038,856	-3,017	Additional allocation for Housing Grants matched by Departmental funding.
A11	Agency & Recoupable Services	2,325,226	2,634,856	-309,630	Increased Regional Homeless expenditure matched by recoupment/income received
<b>Road Transport &amp; Safety</b>					
B01	NP Road - Maintenance and Improvement	2,135,793	2,550,100	-414,307	Additional expenditure matched by additional grant income obtained.
B02	NS Road - Maintenance and Improvement	696,338	749,480	-53,142	Additional expenditure matched by additional grant income obtained.
B03	Regional Road - Maintenance and Improvement	11,114,783	13,590,757	-2,475,974	Additional expenditure matched by additional grant income obtained.
B04	Local Road - Maintenance and Improvement	20,131,013	21,638,607	-1,507,593	Additional expenditure matched by additional grant income obtained. Provision for Croom Distributor Road
B05	Public Lighting	3,137,705	3,646,773	-509,069	Additional expenditure of €436k for Public Lighting Energy Costs & €84 for maintenance Provision for public lighting energy project €290k
B07	Road Safety Engineering Improvement	684,620	1,055,805	-371,185	Additional expenditure on interim mobility measures matched by income of €304k
B11	Agency & Recoupable Services	1,265,025	1,525,928	-260,903	Storm Ellen and Shannon Flooding event (fully recouped)

Table A: Additional Expenditure Report					
Additional expenditure 2020 in excess of Budget 2020 by Service					
(including Transfers to Capital)					
SVC	Division & Services	Expenditure Budget Adopted by Council 2020	Actual Outturn 2020	Over Expenditure	Notes
Water Services					
C08	Local Authority Water and Sanitary Services	20,000	418,402	-398,402	Provision for unfunded Health and Safety Works to non – Irish Water assets
Development Management					
D04	Industrial and Commercial Facilities	9,212	12,683	-3,471	Additional expenditure on Kilmallock industrial estate maintenance
D05	Tourism Development and Promotion	2,250,207	3,236,135	-985,928	Provision for match funding for Limerick Greenway
D07	Unfinished Housing Estates	121,257	124,170	-2,913	Additional payroll expenditure unfinished housing estates
D09	Economic Development and Promotion	7,988,834	33,874,898	-25,886,064	Includes additional expenditure of €26.6m relating to restart grants matched by income
D11	Heritage and Conservation Services	314,189	344,113	-29,924	Increased expenditure matched by additional grant income.
Environment					
E02	Recovery & Recycling Facilities Operations	580,863	618,618	-37,755	Additional expenditure on Civic Amenity Site/ Recycling Centres and Bring Banks - partly offset by increased income
E03	Waste to Energy Facilities Operations	302,125	305,859	-3,734	Additional expenditure relating to Gortadroma
E06	Street Cleaning	5,051,894	5,224,704	-172,810	Additional expenditure due to Insurance costs.
E07	Waste Regulations, Monitoring and Enforcement	647,165	651,076	-3,911	
E08	Waste Management Planning	1,116,845	1,450,698	-333,853	Additional expenditure arising from SRWMO Waste Campaign and grant funded.
E09	Maintenance of Burial Grounds	1,390,850	1,765,126	-374,276	Provision of Capital Fund for burial grounds
E11	Operation of Fire Service	16,090,237	16,705,801	-615,564	Additional expenditure due to revenue to capital transfer for upgrade works for Mulgrave Street Fire Station
E14	Agency & Recoupable Services	3,773,197	3,864,733	-91,536	Additional costs for the MRCC and recoupable.
E15	Climate Change and Flooding	85,000	975,013	-890,013	Increased climate action adaptation expenditure of €312k matched by Income. Provision of match funding of €600k to Kings Island Flood Relief Scheme

Table A: Additional Expenditure Report					
Additional expenditure 2020 in excess of Budget 2020 by Service					
(including Transfers to Capital)					
SVC	Division & Services	Expenditure Budget Adopted by Council 2020	Actual Outturn 2020	Over Expenditure	Notes
<b>Recreation &amp; Amenity</b>					
F01	Leisure Facilities Operations	808,138	929,575	-121,438	Additional expenditure due to provision being made for Covid 19 Supports.
F02	Operation of Library and Archival Service	6,167,494	6,169,474	-1,980	Provision for upgrade works at NCW Library
F06	Agency and Recoupable Services	6,952	7,932	-980	Additional expenditure relates to operation of service
<b>Miscellaneous Services</b>					
H02	Profit/Loss Stores Account	202,889	251,081	-48,192	Increased expenditure due to operating costs of Stores and stock adjustment
H03	Adminstration of Rates	6,125,591	30,434,098	-24,308,507	Additional expenditure relating Covid 19 Commerical Rates Waiver of €24.9m and fully funded from DHPLG.
H11	Agency & Recoupable Services	996,541	1,066,375	-69,834	Additional expenditure due to Re-coding of Redeployed staff to HSE for Covid 19 support. All additional expenditure fully funded.

**Table B Limerick City and County Council 2020 Transfers from Revenue to Capital**

<b><u>Department</u></b>	<b><u>Details</u></b>	<b><u>Amount</u></b>
Housing	Housing Strategic Serviced Sites/Unfunded Balances	3,000,000
Housing	RAS - Surplus in year 2020 - Transfer to Capital	744,333
Housing	Housing Grants ( HAG, MAG, HAOP, DPG's) LCCC funding	654,859
Housing	Housing CCTV funding	218,000
Housing	Housing Other Costs	12,062
Roads/Corporate	Ringfence unspent GMA Allocation	308,393
Roads	Croom Distributor Road	700,000
Roads	Lighting Clancy Strand Sarsfield to Thomond Bridges	75,000
Roads	Other Costs incl Health and Safety	44,779
Roads	Public Lighting Improvements	290,000
Roads	Smarter Travel	150,000
Roads	Boardwalk - Limerick City	20,000
Water	Health & Safety Works to Non Irish Water Assets	179,072
Water	Taking in Charge of Estates	163,467
Economic/Corporate	Ringfence unspent GMA Allocation	679,822
Economic	Great Southern Greenway	1,150,000
Economic	Contribution towards fund - Ryder Cup	50,000
Economic	Urban & Rural Regeneration Fund	426,577
Economic	Other Costs	3,556
Environment	Burial Grounds Improvement	400,000
Environment	CFRAMS & Contribution to Flood relief Scheme	614,399
Fire	Upgrade works to Fire Stations & Equipment	924,250
Fire	Civil Defence	24,000
Fire	Water Safety - Lifeguards	11,000
Fire Control	MRCC Transfer to Capital	816,157
Amenities/Corporate	Ringfence unspent GMA Allocation	62,933
Library	Library - Fund Upgrade Works Newcastle West Library	206,614
Arts	Culture Programme Trf to Capital	147,084
Arts	Festival Innovation Fund	35,270
Arts	Other Costs	12,028
Machinery/Fleet	Provision for Fleet Replacement	300,000
Corporate	Retro Insurance Fund	734,954
Corporate	Post COVID Recovery Costs	2,000,000
ICT	Investment in ICT Hardware	90,000
		<b>15,248,608</b>