



Comhairle Cathrach
& Contae **Luimnigh**

Limerick City
& County Council

9th May 2022

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 2021 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 2021 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 2021 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 2021 in excess of Budget 2021 by Service

(including Transfers to Capital)

SVC	Division & Services	Expenditure Budget Adopted by Council 2021	Actual Outturn 2021	Over Expenditure	Notes
Housing & Building					
A01	Maintenance/Improvement of LA Housing Units	11,967,098	14,800,674	-2,833,576	Provision for match funding for Services Sites Fund, Annual Energy Retrofit programme and also provision for unfund capital balances
A03	Housing Rent and Tenant Purchase Administration	1,459,611	1,474,680	-15,070	Increase due to reallocation of payroll costs
A07	RAS and Leasing Programme	12,540,461	16,449,531	-3,909,070	Increase in Expenditure offset by increase in Income
A09	Housing Grants	1,148,168	1,203,523	-55,354	Additional allocation for Housing Grants matched by Departmental funding.
A11	Agency & Recoupable Services	2,232,298	2,447,375	-215,077	Increased Regional Homeless expenditure matched by recoupment/income received
A12	HAP Programme	659,239,948	697,970,689	-38,730,741	Increase in Expenditure offset by increase in Income
Road Transport & Safety					
B04	Local Road - Maintenance and Improvement	21,609,798	22,438,217	-828,419	Additional expenditure matched by additional grant income obtained. Provision towards fleet replacment, additional insurance provision.
B05	Public Lighting	3,376,104	4,216,006	-839,903	Additional expenditure of €317k for Public Lighting Energy Costs & €250k for maintenance Additional provision for public lighting energy project €290k
Water Services					
C08	Local Authority Water and Sanitary Services	20,000	57,461	-37,461	Provision for unfunded Health and Safety Works to non – Irish Water assets

Table A: Additional Expenditure Report

Additional expenditure 2021 in excess of Budget 2021 by Service

(including Transfers to Capital)

SVC	Division & Services	Expenditure Budget Adopted by Council 2021	Actual Outturn 2021	Over Expenditure	Notes
Development Management					
D01	Forward Planning	1,735,288	1,782,913	-47,625	Increased payroll allocation forward planning
D02	Development Management	2,696,163	3,007,145	-310,982	Reclassification of payroll expenditure and non-payroll expenditure for Place-Making Directorate restructuring
D05	Tourism Development and Promotion	2,161,263	3,094,378	-933,115	Provision for match funding for Foynes Flying Boat Museum €156k (to fulfil RRDF funding requirements), provision of working capital for King John's Castle Euro 500k, provision for events supports-Tourism Euro 200k, and additional expenditure for Marketing matched by increased income.
D09	Economic Development and Promotion	9,018,870	10,561,172	-1,542,302	Additional expenditure matched by income: Outdoor seating and dining Grant Scheme €609k and Local Enterprise Office Grants to SME sector
D11	Heritage and Conservation Services	311,939	576,642	-264,703	Increased expenditure matched by additional grant income €120k for Conservation Grant and transfer of funding toward Canal Harbour Building works €150k
D12	Agency & Recoupable Services	2,489,389	2,501,259	-11,870	Increased expenditure matched by additional grant income.
Environment					
E02	Recovery & Recycling Facilities Operations	631,854	663,006	-31,152	Additional expenditure on Civic Amenity Site/ Recycling Centres and Bring Banks - partly offset by increased income
E04	Provision of Waste to Collection Services	326,696	344,120	-17,424	Additional expenditure relating to Domestic Waste Collection
E06	Street Cleaning	5,083,519	5,632,931	-549,412	Additional expenditure due to Insurance costs.
E08	Waste Management Planning	1,595,989	1,951,666	-355,677	Additional expenditure arising from SRWMO Waste Campaign and grant funded.
E09	Maintenance of Burial Grounds	1,482,028	1,671,185	-189,157	Provision of Capital Fund for burial grounds
E11	Operation of Fire Service	16,617,530	16,825,048	-207,517	Additional expenditure due to revenue to capital transfer for replacment of FireFighters safety kit (PPE equipment)
E14	Agency & Recoupable Servicess	3,940,046	4,023,533	-83,487	Additional costs for the MRCC and recoupable.
E15	Climate Change and Flooding	85,000	1,034,945	-949,945	Increased climate action adaptation expenditure matched by Income.

Table A: Additional Expenditure Report

Additional expenditure 2021 in excess of Budget 2021 by Service

(including Transfers to Capital)

SVC	Division & Services	Expenditure Budget Adopted by Council 2021	Actual Outturn 2021	Over Expenditure	Notes
Recreation & Amenity					
F01	Leisure Facilities Operations	808,613	1,252,271	-443,658	Early redemption of Grove Island Loan Euro 308k, Additional expenditure due to provision being made for Covid 19 Supports, and provisions for Council's sporting facilities
F02	Operation of Library and Archival Service	6,407,887	6,562,788	-154,902	Provision for upgrade works Council's libraries
F03	Outdoor Leisure Areas Operations	3,645,566	3,755,777	-110,210	Euro 100k provision for community playgrounds maintenance, and increase in service support costs expenditure allocation
F05	Operation of Arts Programme	2,787,065	3,167,425	-380,360	Additional expenditure Creative Ireland of €91k matched by grant income, expenditure on local live performing programme €156k matched by Grant income, additional contribution towards Christmas Lighting and Festival €66k
F06	Agency and Recoupable Services	7,238	7,701	-464	Additional expenditure relates to operation of service
Miscellaneous Services					
H02	Profit/Loss Stores Account	214,686	338,531	-123,845	Increased expenditure due to operating costs of Stores and stock adjustment
H03	Adminstration of Rates	6,976,977	20,320,004	-13,343,027	Additional expenditure relating Covid 19 Commerical Rates Waiver €16m and fully funded from DHLGH, netted off with reduction in requirement for Bad Debt Provision
H05	Operation of Morgue and Coroner Expenses	426,622	475,008	-48,386	Increased expenditure due to Coroner fees and expenses (no funding support from central Government)
H08	Malicious Damage	0	17,118	-17,118	Legal fees
H11	Agency & Recoupable Services	753,736	1,039,785	-286,050	Additional expenditure due to Re-coding of Redeployed staff to HSE for Covid 19 support €46k. All additional expenditure fully funded.

Table B Limerick City and County Council 2021 Transfers from Revenue to Capital

<u>Department</u>	<u>Details</u>	<u>Amount</u>
Housing	Housing Development Strategic Fund/Unfunded Balances	3,879,848
Housing	Housing Grants (HAG, MAG, HAOP, DPG's) LCCC funding	736,605
Housing	Housing Other Costs	4,195
Roads/Corporate	Ringfence unspent GMA Allocation	262,036
Roads	Minor Flood Works	82,603
Roads	Public Lighting Improvements	569,808
Roads	Boardwalk - Limerick City	20,000
Roads	Other Costs incl Health and Safety	53,126
Economic/Corporate	Ringfence unspent GMA Allocation	531,610
Economic	Contribution towards fund - Ryder Cup	80,000
Economic	Urban & Rural Regeneration Fund	203,148
Economic	Age Friendly Project	44,000
Economic	Tourism Facilities including King John's Castle, Foynes Flying Boat Museum	856,000
Economic	Heritage - Conservation Grants	40,429
Economic	Heritage - Canal Harbour Additional Works	150,680
Economic	Other Costs	26,982
Environment	Burial Grounds Improvement	200,000
Environment	CFRAMS & Contribution to Flood relief Scheme	8,805
Environment	Biodiversity & Pollinator Plan	2,081
Fire	Fire Service Health and Safety Equipment	600,000
Fire	Water Safety - Lifeguards	8,542
Fire Control	MRCC Transfer to Capital	709,473
Amenities/Corporate	Ringfence unspent GMA Allocation	14,328
Library	Library - Fund Upgrade Works Newcastle West Library	217,999
Arts	Culture Programme Trf to Capital	204,787
Arts	Festival Innovation Fund	60,000
Arts	Community Playgrounds - Maintenance Costs	100,000
Arts	Leisure Facilities - Askeaton Pool & Leisure (Match Funding)	250,000
Arts	Other Costs	13,000
Machinery/Fleet	Provision for Fleet Replacement	500,000
Rates	* Capital Reserve - Fund Windfarm Appeals	4,100,615
Corporate	Fund Local Elections	80,000
Corporate	Retro Insurance Fund/Historic Uninsured Cases	1,134,444
Corporate	Corporate Buildings - Health & Safety Works	2,000,000
ICT	Investment in ICT Hardware	740,000
		18,485,145

* The amount to fund windfarm appeals was recorded as an Accrual in the Revenue Account in prior years, but in accordance with Department Circular, this full amount has now been transferred as a Reserve to the Capital Account.