

16<sup>th</sup> May 2024

**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 2023 INCLUDING CAPITAL TRANSFERS**

Having regard to the provisions of Part 2, Section 104 of the Local Government Act 2001, as amended, 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 2023 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 2023 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.

**James Clune**

**A/ Director of Services Support Services**

**Table A: Additional Expenditure Report**

**Additional expenditure 2023 in excess of Budget 2023 by Service**

**(including Transfers to Capital)**

SVC	Division & Services	Expenditure Budget Adopted by Council 2023	Actual Outturn 2023	Over Expenditure	Notes
<b>Housing &amp; Building</b>					
A01	Maintenance/Improvement of LA Housing Units	13,904,314	15,943,631	-2,039,317	Provision for match funding for Land Activation Master Planning & Services Sites/ Affordable Housing Fund, Voids Programme and also provision for unfunded housing capital balances
A03	Housing Rent and Tenant Purchase Administration	1,697,591	1,805,151	-107,560	Increased expenditure due to additional allocation above adopted budget for Provision for Bad Debt (Rents and Housing Loans)
A05	Administration of Homeless Service	8,361,052	11,196,062	-2,835,010	Increased costs in accommodation of homeless matched by recoupment/income received (90% recoupable)
A06	Support to Housing Capital Prog.	4,792,842	4,934,548	-141,706	Provision for unfunded Housing capital balances/ Regeneration costs
A09	Housing Grants	1,288,937	2,197,347	-908,411	Additional allocation for Housing Grants matched by Departmental funding & Croí Conaithe Grants offset by income.
A11	Agency & Recoupable Services	2,205,101	2,904,156	-699,055	Increased Regional Homeless expenditure matched by recoupment/income received
A12	HAP Programme	674,099,218	685,483,303	-11,384,085	Increased HAPSSC payments to Landlords offset by increased recoupment from Department.
<b>Road Transport &amp; Safety</b>					
B01	NP Road - Maintenance and Improvement	1,781,138	2,377,013	-595,874	Additional expenditure matched by additional grant income obtained (Maintenance Grants).
B02	NS Road - Maintenance and Improvement	851,953	922,532	-70,579	Additional expenditure matched by additional grant income obtained (Maintenance Grants).
B03	Regional Road - Maintenance and Improvement	11,011,950	13,074,404	-2,062,454	Additional expenditure matched by additional grant income obtained & Vehicle/ Fleet replacement fund
B04	Local Road - Maintenance and Improvement	25,208,100	27,330,648	-2,122,549	Additional expenditure matched by additional grant income obtained & contribution to Depot Fund & Vehicle/ Fleet replacement fund.
B05	Public Lighting	2,837,008	4,559,682	-1,722,674	Additional expenditure of €113k for Public Lighting Energy Costs & €1.65m for public lighting repairs and renewals
B10	Support to Roads Capital Prog.	777,838	1,602,775	-824,937	Additional expenditure matched by additional grant income obtained & provision for Long term damage reserve fund roads & Abbeyfeale Centre Traffic Management

Table A: Additional Expenditure Report					
Additional expenditure 2023 in excess of Budget 2023 by Service					
(including Transfers to Capital)					
SVC	Division & Services	Expenditure Budget Adopted by Council 2023	Actual Outturn 2023	Over Expenditure	Notes
Water Services					
C06	Support to Water Capital Programme	459,389	496,084	-36,694	Additional expenditure for Payroll Water Capital matched by additional income from Uisce Eireann (formerly Irish Water)
C08	Local Authority Water and Sanitary Services	20,000	63,878	-43,878	Provision for unfunded Health and Safety Works to non – Irish Water assets & increased in pump station energy costs
Development Management					
D06	Community and Enterprise Function	2,790,076	3,042,042	-251,966	Additional expenditure incurred by Ukraine Emergency Response matched by grant aid
D07	Unfinished Housing Estates	138,062	177,481	-39,419	Additional payroll costs in Unfinished Housing Estates/ Taking in Charge
D11	Heritage and Conservation Services	387,170	583,472	-196,302	Increased expenditure matched by additional grant income for Conservation Grant - Built Heritage
D12	Agency & Recoupable Services	2,813,495	3,135,476	-321,981	Increased expenditure on SICAP (Social Inclusion & Community Activation Programme) matched by grant aid
Environment					
E01	Landfill Operation and Aftercare	558,093	940,240	-382,147	Additional expenditure required for Longpavement landfill remedial works
E04	Provision of Waste to Collection Services	367,470	411,087	-43,617	Additional expenditure relating to Domestic Waste Collection
E07	Waste Regulations, Monitoring and Enforcement	910,729	969,657	-58,928	Additional expenditure due to Circular Economy Waste Recovery Levy matched by income
E10	Safety of Structures and Places	644,007	648,707	-4,701	Additional expenditure incurred in Civil Defence - partially offset by increased income
E15	Climate Change and Flooding	817,218	853,285	-36,067	Additional expenditure for Climate Action Team offset by additional income

**Table A: Additional Expenditure Report**

**Additional expenditure 2023 in excess of Budget 2023 by Service**

(including Transfers to Capital)

SVC	Division & Services	Expenditure Budget Adopted by Council 2023	Actual Outturn 2023	Over Expenditure	Notes
<b>Recreation &amp; Amenity</b>					
F01	Leisure Facilities Operations	665,020	1,098,510	-433,490	Additional contribution towards Adare Heritage Centre Maintenance Costs and provision for sinking fund for existing Leisure facilities
F02	Operation of Library and Archival Service	7,021,267	7,111,578	-90,310	Provision for upgrade works Council's libraries
F03	Outdoor Leisure Areas Operations	4,196,386	4,447,375	-250,989	Additional grass cutting, horticultural services and weed control costs
F05	Operation of Arts Programme	3,737,595	4,061,875	-324,281	Additional expenditure Creative Ireland of €100k matched by grant income, expenditure on Cultural Strategy and Festival and Event Grant Scheme matched by Grant income, additional contribution towards Christmas Lighting and Festival, RiverFest additional expenditure €137k
F06	Agency & Recoupable Services	20,345	21,106	-761	Increased expenditure on mobile phone bills
<b>Miscellaneous Services</b>					
H02	Profit/Loss Stores Account	154,552	455,743	-301,191	Stock Value Adjustment as part of end of year stocktake adjustment
H04	Franchise Costs	173,614	208,925	-35,311	Increase in Franchise costs
H06	Weighbridges	22,449	27,211	-4,762	Increased expenditure for Weighbridges
H09	Local Representation/Civic Leadership	2,353,099	2,816,325	-463,226	Increased member expenses, members training expenditure, and Limerick Hurler's Homecoming Event

**Table B Limerick City and County Council 2023 Transfers from Revenue to Capital**

<u>Department</u>	<u>Details</u>	<u>Amount</u>
Housing	Housing Development Strategic Fund/Unfunded Balances/ Voids	2,550,000
Housing	Housing Regeneration	750,136
Housing	Housing Grants ( HAG, MAG, HAOP, DPG's) LCCC funding	1,114,256
Roads	Abbeyfeale Public Realm	500,000
Roads	Roads Regeneration	400,000
Roads/Corporate	Ringfence unspent GMA Allocation	401,811
Roads	Depot Restructuring	650,000
Roads	Other Costs Roads	10,934
Economic/Corporate	Ringfence unspent GMA Allocation	503,875
Economic	Ryder Cup	75,000
Economic	Urban & Village Renewal	220,000
Economic	Cruises Street Enhancement Works	180,000
Economic	Heritage (City Walls Conservation)	38,500
Economic	Town Centre First	50,000
Economic	Other Costs - Planning ICT Equipment	139,417
Environment	Burial Grounds Improvement	250,000
Environment	Fire Station Health & Safety Works	220,000
Environment	Aftercare Costs Longpavement Landfill	447,550
Environment	CFRAMS	28,014
Fire Control	MRCC Transfer to Capital	703,932
Amenities	Sinking Fund for existing Leisure/Sporting Facilities	600,000
Amenities/Corporate	Ringfence unspent GMA Allocation	19,390
Library	Upgrade Works to Council Libraries	250,000
Arts	Other Expenses Arts	12,000
Machinery/Fleet	Provision for Fleet Replacement	1,200,000
Rates	Capital Reserve - Fund Windfarm Appeals	500,000
Corporate	Fund Local Elections	80,000
Corporate	Corporate Buildings - Health & Safety Works	2,000,000
Corporate	Digital Strategy	750,000
ICT	Investment in ICT Hardware & Software	150,000
		<b>14,794,815</b>