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**WITH REFERENCE TO REVISED EXPENDITURE FOR 2016 SUBMITTED IN  
ACCORDANCE WITH SECTION 104 LOCAL GOVERNMENT ACT 2001**

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Section 104 of the Local Government Act 2001 provides that the elected members be informed of additional expenditure incurred, above the values agreed by the members in the adopted budget.

Actual incurred expenditure for the financial year 2016 amounted to €817.5m. The value of budgeted expenditure for this year as adopted during the 2016 Adopted Budgeting Process was €803.6m, resulting in a variance of €13.9m incurred expenditure in excess of budgeted expenditure.

<b>Service Divisions</b>	<b>Budgeted Expenditure 2016</b>	<b>Actual Expenditure 2016</b>	<b>Expenditure (Over)/ Under Adopted Budget</b>
<b>Housing &amp; Building</b>	276,332,280	291,779,856	(15,447,576)
<b>Roads Transportation &amp; Safety</b>	86,094,209	90,923,036	(4,828,827)
<b>Water Supply &amp; Sewerage</b>	63,284,079	58,400,535	4,883,544
<b>Development Incentives &amp; Controls</b>	43,512,035	44,382,817	(870,782)
<b>Environmental Protection</b>	179,955,341	186,370,612	(6,415,271)
<b>Recreation &amp; Amenity</b>	82,844,914	85,423,830	(2,578,916)
<b>Education, Health &amp; Welfare</b>	2,826,618	2,440,404	386,214
<b>Miscellaneous Services</b>	68,707,792	57,757,062	10,950,730
<b>Total Service Divisions Groups</b>	803,557,268	817,478,152	(13,920,884)

Actual expenditure was above the adopted budget value in the following service divisions: Housing & Building, Roads Transportation & Safety, Development Incentives & Controls, Environmental Protection and Recreation & Amenity. All incurred expenditure above budgeted values was offset by increased income or by savings made in other areas of expenditure.

The background to each service where incurred expenditure was above budgeted values is listed below.

### **Housing & Building (€15,447,576)**

The increase in the expenditure in 2016 of €15.4m, compared to the original budget, is related to the additional expenditure of €7m incurred by Homeless service, for the provision of a range of services to meet the demand from large numbers of additional persons presented as Homeless. RAS Programme had €4.6m of extra expenditure. These additional costs were partially funded by the Department. €2.6m of expenditure relating to Ballymun Regeneration charged to Capital was transferred to revenue. There were savings made in other areas of expenditure which helped offset these increased costs.

### **Roads Transportation & Safety (€4,828,827)**

In 2016 the East Link Bridge came under the responsibility of Roads, Transportation & Safety. There was no original budget to cover the cost of running the bridge in 2016 which amounted to just over €3.7m, however this amount was fully funded by the income from the bridge. The original budget for Roads, Transportation & Safety for the year 2016 did not cover €0.6m of expenditure for the purchase of parking meters and the cost of stock write off as part of rationalisation of depots. These additional costs were funded by increase in income.

### **Development Incentives & Controls (€870,782)**

The Local Enterprise Office had increased expenditure of €0.3m on its programme covered by an additional income from the Department for Jobs, Enterprise and Innovation. Additional expenditure of €0.4m was incurred on the "At Brand Project". However the expenditure was fully covered by additional income from the EU.

### **Environmental Protection (€6,415,271)**

There were overspends and underspends across several areas of the Environment Protection services but at year end the overspend was mainly in the area of Land Fill Aftercare and in operation of Bring centres. €4.7m of capital expenditure relating to Fire Brigade projects was transferred to revenue. These additional costs were funded by increase in income and savings made in other areas of division expenditure.

### **Recreation & Amenity (€2,578,916)**

Additional costs were incurred during 2016 above the value of the Recreation and Amenity original budget, including – Operation of Leisure Facilities (€300k), Outdoor facilities (€550k) and the Arts programme (€1.7m). These additional costs were funded by increase in income and savings made in other areas of expenditure.

### **Transfers to Capital Accounts and Reserves**

Approval of the members is sought for transfers to reserves, not specifically provided for in the budget. The net transfers to/from reserves are €44.7m in the Income & Expenditure Account.

Transfers to Reserves	€47.6m
Transfers from Reserves	€2.9m
Net transfers	<u>€44.7m</u>

Of the net €44.7m transferred to reserves, €14.1m was not specifically provided for in the budget. The details are as follows:

	€m
Ballyfermot Leisure Centre Arbitration Funding	11.2
Contribution to Development of Richmond Barracks	0.1
Contribution to Active Land Management	0.4
Contribution to Area Offices Projects	1.6
Contribution to LED scheme	0.2
Contribution to special projects	0.4
Contribution to IS reserve	0.2
TOTAL	14.1

Approval is sought of the elected members to:

- The revised expenditure as detailed above, in accordance with Section 104 of the Local Government Act 2001, and
- Transfers to Capital Account and Reserves.

**Owen P Keegan**  
**Chief Executive**

**22<sup>nd</sup> March 2017**