



With Reference to Revised Expenditure for 2019 Submitted in Accordance with Section 104 Local Government Act 2001

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 2019 amounted to €975.9m. The value of budgeted expenditure for this year as adopted during the 2019 Adopted Budgeting Process was €970.9m, resulting in a variance of (€5.0m) incurred expenditure over budgeted expenditure.

Service Divisions	Budgeted Expenditure 2019	Actual Expenditure 2019	Expenditure (Over)/ Under Adopted Budget
Housing & Building	380,546,477	401,502,731	(20,956,254)
Roads Transportation & Safety	117,046,880	114,923,477	2,123,403
Water Services	62,117,093	56,223,555	5,893,538
Development Management	50,334,159	49,538,469	795,690
Environmental Services	200,785,245	202,207,476	(1,422,231)
Recreation & Amenity	102,786,965	100,408,877	2,378,088
Agriculture, Education, Health & Welfare	2,317,746	1,780,840	536,906
Miscellaneous Services	54,989,157	49,338,310	5,650,847
Total Service Divisions Groups	970,923,722	975,923,735	(5,000,013)

Actual expenditure was above the adopted budget value in the following service divisions: Housing & Building and Environmental Services. 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 (€20,956,254)

The increase in expenditure in 2019 of €20.9m, compared to the adopted budget relates to the following areas.

- Homeless Services increased by €21.9m - all of this additional expenditure was funded by the DoHP&LG.
- Housing Grants increased by €1.2m - 80% funded by the DoHP&LG with the balance of 20% funded by DCC.
- Housing Maintenance increased by €2.2m, primarily due to insurance costs and management fees.
- Housing Loans had reduced expenditure of €1.8m due to lower loan interest than budgeted.

Environmental Services (€1,422,231)

The increase in expenditure in 2019 of €1.4m, compared to the adopted budget relates to Fire Services expenditure increased by €1.5m. This additional expenditure was part funded by the Dublin Local Authorities (52.41%).

Transfers to Capital Accounts

Approval of the members is sought for transfers to Capital, not specifically provided for in the budget. The net transfers to/from Capital are €37.4m in the Income & Expenditure Account.

Transfers to Capital	€40.8m
Transfers from Capital	€3.4m
Net transfers	€37.4m

Of the net €37.4m transferred to Capital, €6.6m was not specifically provided for in the budget. The details are as follows:

	€m
Contribution to Area Offices Projects	1.6
Contribution to Development Management Projects	1.0
Contribution to Environmental Services Projects	1.9
Contribution to IS, Web Unit, Law Department and Local Election	0.8
Contribution to Recreation and Amenity Projects	0.2
Contribution to Roads and Transportation Projects	1.1
Total	6.6

Approval is sought of the elected members to:

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

Owen P Keegan
Chief Executive
23rd March 2020