



With Reference To Revised Expenditure for 2020 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 2020 amounted to €1,280.7m. The value of budgeted expenditure for this year as adopted during the 2020 adopted budgeting process was €1,028.3m, resulting in a variance of (€252.4m) incurred expenditure over budgeted expenditure.

Service Divisions	Budgeted Expenditure 2020 €	Actual Expenditure 2020 €	Expenditure (Over)/ Under Adopted Budget €
Housing & Building	428,434,495	442,781,667	(14,347,172)
Roads Transportation & Safety	121,522,775	109,058,808	12,463,967
Water Services	61,960,201	54,544,119	7,416,082
Development Management	51,850,805	149,817,572	(97,966,767)
Environmental Services	207,420,622	206,935,352	485,270
Recreation & Amenity	104,773,685	95,964,107	8,809,578
Agriculture, Education, Health & Welfare	2,048,331	1,365,111	683,220
Miscellaneous Services	50,292,869	220,225,006	(169,932,137)
Total Service Divisions Groups	1,028,303,783	1,280,691,742	(252,387,959)

Actual expenditure was above the Adopted Budget value in the following service divisions: Housing & Building, Development Management and Miscellaneous 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 (€14,347,172)

The increase in expenditure in 2020 of €14.3m, compared to the Adopted Budget relates to the following areas.

- Homeless Services increased by €8.4m - additional expenditure was funded by the Department of Housing, Local Government and Heritage
- Housing RAS Programme increased by €4.4m
- Support to Housing Capital Programme increased by €3m
- Housing Assistance Programme increased by €4.1m - additional expenditure was funded by the Department of Housing, Local Government and Heritage

Development Management (€97,966,767)

The increase in expenditure in 2020 of €98m, compared to the Adopted Budget relates to Covid-19 Restart Grant Payments. The Department of Enterprise, Trade and Employment funded this additional expenditure.

Miscellaneous Services (€169,932,137)

The increase in expenditure in 2020 of €170m is mainly attributed to the 9 months rates waiver. This expenditure was fully recouped by the Department of Housing, Local Government and Heritage.

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 €48.1m in the Income & Expenditure Account.

Transfers to Capital	€50.2m
Transfers from Capital	€2.1m
Net transfers	<u>€48.1m</u>

Of the net €48.1m transferred to Capital, €12.5m was not specifically provided for in the budget.

The details are as follows:

	€ m
Contribution to Housing Capital Program Projects	1.3
Contribution to Roads and Transportation Projects: - Roads Maintenance (€1.4m), HGV Software (€420k), Public Lighting infrastructure (€330k), Bridge Maintenance (€270k), Parking Enforcement (€220k), Power Operating Gates (€180k), Scats Server (€100k) and Other Projects (€50k)	3.0
Contribution to Development Management Projects, includes €300k for IT system upgrades.	0.6
Contribution to Environmental Services Projects: - Waste Management Depot & Recycling Infrastructure (€550k), Regional Waste Office (€140k), Climate Change Strategy (€100k), Upgrade of Lighting in Flat Complexes (€100k), Quick Response Code Project/Bin Purchase (€70k) and Other Environmental Services Projects (€80k)	1.0
Contribution to Fire Services Projects:- Roster System (€430k), Uniforms (€400k), Scanning Digitalisation (€350k), Pension Reserve(€340k), Rescue Boat (€200k), Asset Tracking (€120k), GIS Mapping (€100k)	1.9
Contribution to Area Offices Projects	0.4
Contribution to IS, Finance and Corporate Services Projects: - Civic Offices (€1.6m), IS Hardware & Software Infrastructure (€1.4m), Crowdfunding (€500k), Replacement of CRM (€200k), FMS Enhancements (€150k), City Hall/Mansion House Refurbishment (€130k), Local Elections (€90k) and Smart City (€80k)	4.2
	12.4

Approval is sought of the elected members for the:

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

Owen P. Keegan
Chief Executive
Dublin City Council

24th March 2021