



Consideration of the Local Property Tax Local Adjustment Factor in respect of the financial year 2019

1.0 Executive Summary

This report recommends that the Elected Members consider and apply at most a reduction in the basic LPT rate of 10% in 2019, effectively returning at least an additional €4m which will be applied to fund the a programme of additional City services. (More information on these services is given in Appendix 6.)

2.0 Introduction

2.1 Background

Information is presented having regard to the requirements set by the Minister for the Housing, Planning & Local Government in relation to format and content. Report 237/2018 deals with the consideration of a Budget Strategy for Dublin City Council for the financial year 2019. The draft 2019 Annual Budget will be considered by the Elected Members of Dublin City Council at the Statutory Budget meeting scheduled to be held on 19th November 2018. Having considered the issues relevant to the LPT variation, the Elected Members must, by resolution:

- Decide to vary or not and the value and direction of variation, if relevant.
- Note that in the event that that Minister is not informed of a decision within the statutory timeframe, it will be interpreted that the LPT rate is held at its base level until the following year.

3.0 Financial Assessment

3.1 Movements in Property Valuation

The original construction of the LPT provided that from 1st November 2016, liability for subsequent years would be based on valuations in the preceding November. The property valuation aspect of the tax is not correlated to movements in income. The City Valuer has advised that over the period May 2013 – May 2018, residential property valuations in Dublin City rose by an average factor of 78% with a range of increases across areas in the City from 48% to 103%. In broad terms, those areas which experienced the most severe property price reductions during the economic downturn have experienced the largest property price increase as the economy recovers. The Finance (Local Property Tax) (Amendment) Act 2015 provides that LPT related property valuations will be based on May 2013 valuations up until the financial year 2019. Property valuation arrangements for 2019 have not been clarified as yet.

3.2 Impact of LPT Variation on liable households

A further aspect of the consideration by the Elected Members is the impact of a variation to the basic rate of LPT on liable households. Circular Fin 04/2018 (Appendix 1 attached) sets out an analysis of property valuation bands in Dublin City as provided by the Revenue Commissioners.

Appendix 2 sets out a schedule of the impact of variations in the LPT in Dublin City on property valuation bands, in respect of increases of between 1% and 15% and of decreases between 1% and 15%. For example, should the LPT local adjustment factor be applied to increase the basic rate by 5%, then the LPT liability in respect of a property valued in May 2013 at €230k would increase from €405 to €425.25 (i.e. by €20.25). Should the LPT local adjustment factor be applied to decrease the basic rate by 5%, then the LPT liability in respect of that property would decrease from €405 to €384.75 (i.e. by €20.25).

3.3 Financial Position of Dublin City Council

The financial position of Dublin City Council, in the format prescribed by the Minister is set out in Appendix 3.

3.4 Application of LPT Funding in 2018

Information on how Dublin City Council's 2018 LPT allocation was directed to be spent by the Department of Housing, Planning, Community and Local Government in 2017 is set out in Appendix 4.

3.5 Impact on Dublin City Council LPT Related Funding in 2019

Circular Fin 04/18 (Appendix 1) gives a provisional LPT allocation for Dublin City Council. LPT receipts in respect of Dublin City householders in 2018 at €80.1m (€80,060,675). In absolute terms, this amounts to an increase of €271k (€271,098) between 2018 and 2019. Owing to the particular framework of the Local Property Tax, elected members are reminded that any reduction in the basic LPT rate will reduce the slight increase in funds of €271k. Circular Fin 5/2018 sets out prescribed budgetary reporting requirements (Appendix 5).

4.0 Local Property Tax (LPT)

4.1 Commencement of LPT

The Local Property Tax was introduced under the Finance (Local Property Tax) Act 2012. Liability for the tax commenced on 1st July 2013. The value of the Local Property Tax liability is determined by the property valuations of liable properties. The tax is payable on most residential properties with limited exceptions.

4.2 Control of LPT

The LPT is collected by the Revenue Commissioners and transferred to the Local Government Fund, under the control of the Department of Housing, Planning and Local Government. LPT payments are not collected by and retained by local authorities. The Local Government Fund was established in 1999 with the purpose of '*providing local authorities with the finance for general discretionary funding of their day-to-day activities and for non-national roads, and funding for certain local government initiatives*'. The Local Government Fund was initially based on monies from motor tax receipts and the Exchequer (i.e. tax receipts). All monies within the fund were allocated to the provision of local government services. The Exchequer contribution to the Fund ceased in 2012 and a contribution has since been made *from* the Local Government Fund to the Exchequer. Motor tax receipts no longer fund the Local Government Fund.

4.3 Consideration of Basic Rate

The basic rate of local property tax is determined as the product of the midpoint of the valuation band, multiplied by the appropriate rate. Valuation bands are established as commencing with €1 - €100,000, thereafter increasing in units of €50,000 up to €1m, after which the additional value over €1m is multiplied by a higher rate. Two rates apply; firstly a rate of 0.18% is applied to the midpoint of the relevant valuation band for properties valued in between €1 and €1m. For properties valued in excess of €1m, the rate of 0.18% applies to the chargeable value of up to €1m without reference to a midpoint, and a rate of 0.25% applies to the remainder of the

chargeable value exceeding €1m. The passing of a resolution for the application of a local adjustment factor to the basic rate local property tax is a reserved function, considered annually. In the event of a variation, Elected Members must decide whether that variation is upwards or downwards and the value within a band of no more than 15% more or less than the basic rate. A local adjustment factor cannot be in excess of 15% of the basic rate. Table 1 sets out the impact of reductions in the basic LPT rate at 15, 10 and 5%.

Table 1 – Impact of reduction in basic LPT rate

LPT Bands	0 - 100000	100001 - 150000	150001 - 200000	200001 - 250000	250001 - 300000	Over 300000
Percentage of perproperties in each band	11.8%	20.4%	20.6%	17.8%	9.7%	19.7%
No. of properties in each band	27,305	47,205	47,670	41,190	22,445	45,585
At basic rate (0.018)	90.00	225.00	315.00	405.00	495.00	
At 15% reduction (0.0153)	76.50	191.25	267.75	344.25	420.75	
At 10% reduction (0.0162)	81.00	202.50	283.50	364.50	445.50	
At 5% reduction (0.0171)	85.50	213.75	299.25	384.75	470.25	
If a 10% reduction in LPT was adopted, then the change per year from a 15% reduction for each household is:						
	4.50	11.25	15.75	20.25	24.75	
or per week:	9 cent	22 cent	30 cent	39 cent	48 cent	
Additional funding for services of €4m (€4,003,034)						
If a 5% reduction in LPT was adopted, then the change per year from a 15% reduction for each household is:						
	9.00	22.50	31.50	40.50	49.50	
or per week:	17 cent	43 cent	61 cent	78 cent	95 cent	
Additional funding for services of €8m (€8,006,068)						

Details of the numbers of properties in Dublin City Council across the valuation bands as determined by the Revenue Commissioners is set out in Table 1 above.

- Over 52% of residential properties in Dublin City are valued for LPT purposes at €200k or less. The additional charge arising from a 10% reduction would be *at most* 30 cent per week or €15.75 pa.
- Over 70% of residential properties in Dublin City are valued for LPT purposes at €250k or less. The additional charge arising from a 10% reduction would be *at most* 39 cent per week or €20.25 pa.
- Over 80% of residential properties in Dublin City are valued for LPT purposes at €300k or less. The additional charge arising from 15% to 10% reduction would be *at most* 48 cent per week or €24.75 pa.

4.4 Redistribution

The Department of Housing, Planning and Local Government operates a process of redistribution of funds within the Local Government Fund. The Department previously operated a Needs and Resources Model which was intended to identify the needs of local authorities and align these needs to available resources. Notwithstanding the needs of Dublin City, both as the capital city and in the context of having areas of high deprivation, Dublin City Council has not received funding through the LPT redistribution process i.e. Dublin City is a net contributor as against net recipient to the LPT redistribution arrangements.

4.5 Public Consultation Process

Dublin City Council consulted with the public in regard to the setting of a local adjustment factor. Report no 308/2017 provides details of the LPT public consultation process undertaken.

5.0 LPT related Reviews in 2018

During 2018, three LPT related reviews were held. A review of LPT was undertaken by the Houses of the Oireachtas Committee on Budgetary Oversight. The report is available [here](#). Five key issues were identified as:

1. *Validity of the funding baseline determined by the Department* – an independent appraisal of local authority needs and resources i.e. of the validity of the baseline funding model needs to be conducted at an early opportunity.
2. *Equalisation* – the LPT as applied to Dublin City Council has **not** resulted in 80% of receipts being available to fund new services, rather that:
 - 20% has been determined locally including the to date annual 15% reduction in the basic rate
 - 20% has been allocated to other local authorities
 - 60% has facilitated a release of exchequer funds of the value, now being substituted by LPT receipts generated in the Dublin City Council area.
3. *Assumed correlation between property valuation and the value/range of local authority services* – the current model is framed such that for Dublin City Council there is no correlation between movements in property valuation and movements of funds available for services.
4. *Talent pipeline for the Capital* – to sustain Dublin's economic performance it is essential that those workers across a range of incomes, who chose to live in the capital should not be negatively impacted by higher housing costs (property purchase values or rent values), higher LPT values, alongside lower LPT funding for local services than could be transparently expected.
5. *Councillors incentive to vote in the maximum reduction on the LPT rate* – the retention of all LPT receipts locally is recommended.

The second LPT review was undertaken by the Joint Committee on Housing, Planning and Local Government. Dublin City Council's submission can be accessed at:

<https://www.dublincity.ie/councilmeetings/documents/s16544/Report72018LPTReviewsubmissionfromFinanceSPC.pdf> The key points of the submission are:

1. The current LPT baseline does not benefit Dublin and the users of services provided by Dublin City Council
2. The level of additional funding available for services through the LPT model (€4m) is significantly below service demand
3. Dublin City Council funding levels have been cut by more than other local authorities, to the extent that this is impacting on the fabric of the City as represented by the visible street scape
4. The absence of a clear relationship between LPT payment by Dublin householders and service provision in Dublin mitigates against establishing accountability
5. Dublin as the State's capital and largest economic generator, requires funding to compete with other capitals internationally.

The final review was undertaken by the Department of Housing, Planning and Local Government around establishing the level of agreement among local authorities to the recommendations of the Thornhill Report on LPT. Dublin City Council contributed to the sectoral response submitted by the CCMA.

6. 0 Funding for Services

6.1 Variation to basic rate of LPT

I recommend that the Elected Members consider and apply a reduction in the basic LPT rate of at most 10%, effectively returning at least an additional €4m to fund some of the following potential additional services in 2019:

- A road ramp refurbishment programme (200 ramps) €1m
- A reconstruction programme of 5km concrete footpath €1.5m
- A carriageway resurfacing/reconstruction 3km programme €2.5m
- Additional sports officers, jointly funded €150k
- Additional events €600k
- Additional tree pruning €200k
- Additional staff to the planning registry section to get planning applications online €200k
- Additional funding for library services of the development of a digital champions programme, the expansion of the readers in residence programme, the expansion of the creative hubs programme and the development of a dedicated historical maps room €500k.

Appendix 6 provides greater detail of the proposed programmes. The need for additional funding for community based literacy initiatives is well appreciated by all members. Also the quality of the public realm through our City's carriageways and footpaths requires ongoing refurbishment. In the event that the Elected Members consider no increase to the basic LPT rate, Dublin City Council would benefit from approximately €12m additional funding, which could fund those services listed, or other priority services as determined by the Elected Members as part of the budget process. I urge the Elected Members to consider retaining funds for service provision.

7. 0 Recommendation of the Chief Executive

I recommend that the Elected Members apply at most a reduction of 10% to the basic LPT rate, thereby providing at least an additional €4m for service provision.

Owen P. Keegan
Chief Executive
Dublin City Council

September 6th 2018

An Roinn Tithíochta,
Pleanála agus Rialtais Áitiúil
Department of Housing,
Planning and Local Government



19 July 2018

Circular Fin 04/2018

Chief Executive

cc. Head of Finance

Provisional Local Property Tax Allocations 2019 – Dublin City Council

A Chara,

I am directed by the Minister for Housing, Planning, and Local Government to inform you that the provisional Local Property Tax (LPT) allocations from the Local Government Fund for 2019 have been agreed and your authority's allocation is set out below and in **Appendix A** to this document. LPT Allocations have been calculated using the Revenue Commissioners' data on net declared liabilities of €464m post-variation in 2018 (as set out in **Appendix B** to this document). On a pre-variation basis, the full 2018 net declared liability amounts to €487m and this is the estimate applied to the provisional LPT allocations process for 2019.

Local Retention of LPT

A new funding model, based on local retention of LPT, was first introduced in 2015. It aims to benefit local ownership and financial autonomy, achieve improved outcomes and greater engagement between local electors and their local authorities. It is also recognised that local authorities' cost and income bases vary significantly from one another. The ability to raise additional revenue varies considerably among local authorities and some require extra financial support in order to meet the costs of service delivery.

2019 Baseline

Every local authority is entitled to receive a minimum amount of funding under the LPT allocation process, known as the Baseline. 2019 Baselines are unchanged from 2018. Dublin City Council's Baseline is €19,095,592.

Equalisation

The local retention mechanism will continue in 2019. 80% of all LPT receipts will be retained within the local authority area where the Tax is raised. The remaining 20% of the Tax collected nationally will be re-distributed on an equalised basis to local authorities, within the context of the annual allocations of LPT, to ensure that all authorities receive, at a minimum, an amount equivalent to their Baseline. This 20% for equalisation will be based on the total expected level of LPT in each local authority area and will not be adjusted if the basic rate of LPT is varied. Based on its surplus position when expected 2019 LPT receipts are compared to the 2019 Baseline, Dublin City Council will not be in receipt of equalisation funding in 2019.

Self-Funding

Some local authorities will receive greater levels of funding in 2019 from the Local Government Fund as a result of local retention of LPT compared to their Baseline. Local authorities will have the surplus allocated in two ways:

- Part of the surplus up to the equivalent of 20% of total expected LPT income (or the full amount of the surplus if that is less than 20%) can be used as additional income by local authorities for the authority's own use as part of their normal budgetary process; and
- The remainder of the surplus, if any, will then be available to the local authority to fund services in the housing and/or roads areas thereby replacing Central Government funding for some of these services. Authorities are expected to continue providing such services regardless of the changed approach to funding.

Based on its surplus position when expected 2019 LPT receipts are compared to the 2019 Baseline, Dublin City Council will be required to self-fund services in the Housing and Roads areas.

The specific detail of the level of Central Government Voted grants funding to be provided to local authorities is a matter that will be considered, as normal, as part of the Estimates process.

Provisional LPT allocation to Dublin City Council in 2019

The LPT allocation for Dublin City Council for 2019 (**pending any decision to locally vary the basic rate**) is **€64,048,540**. As a local authority that will be in receipt of 2019 LPT income in excess of the Baseline, Dublin City Council will be entitled to retain an amount of this surplus funding equivalent to 20% of the total expected LPT yield or €16,012,135 for its own use, e.g. to fund additional budget items, reduce borrowing, etc. Dublin City Council will be required to use the remainder of the surplus to self-fund some specified services in Housing and Roads areas to the value of €28,940,813. Details of the self-funding breakdown between Housing and Roads, capital and revenue will issue in a separate circular.

Please refer to the table in **Appendix A**, which sets out the basis for the allocation.

Variation

Every local authority has the power, from 1 July 2014, to vary the basic rate of LPT by up to 15%. It should be noted that if Dublin City Council decides to vary the LPT basic rate upwards (by up to 15%) in 2019, it will retain 100% of the resultant additional income collected in the local authority area. Similarly, if Dublin City Council decides to vary the LPT basic rate downwards (by up to 15%) in 2019, the resultant loss in LPT income will be reflected in reduced LPT funding to the authority.

Local authorities are further reminded of their statutory obligations as set out in the Local Property Tax (Local Adjustment Factor) Regulations 2014 (S.I. Nos. 296 & 439/2014) which take account of relevant provisions in the Finance (Local Property Tax) Acts. Previous guidance circular Fin 08/2014 also refers.

2018 LPT Statistics and Property Valuation Bands

2018 LPT Preliminary Statistics and Property Valuation Bands were provided to this Department by the Revenue Commissioners as at June 2018. This information is being provided for statistical purposes only to assist in the consideration of the local adjustment factor for 2019 LPT.

LPT statistics set out in **Appendix B** to this document outline the following:

- 2018 LPT Exempt (additional to declared liabilities)
- 2018 LPT Amounts Declared
- 2018 LPT Amounts Deferred
- 2018 Net LPT Position

The projected amounts for 2018 LPT reflect any local decision to lower/increase the basic rate by the local adjustment factor in 2018, i.e. data provided is post-variation.

This is of course subject to normal fluctuations that may be caused by transfers in property ownership and the on-going compliance campaign in operation by the Revenue Commissioners.

In accordance with section 152 of the Finance (Local Property Tax) Act 2012, the Department also requested information in relation to property valuation bands for each local authority area from the Revenue Commissioners as set out in **Appendix C** to this document.

Local Authorities will be advised of any further information once it becomes available.

Is mise, le meas,



Lorraine O'Donoghue

Principal

Local Government Finance

Appendix A

Dublin City Council - 2019 LPT Allocation (Pending any decision to vary the basic rate)

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LPT 100%	<u>80,060,675</u>
LPT 20% towards Equalisation funding	<u>16,012,135</u>
LPT Retained Locally (80%)	64,048,540
2019 Baseline	<u>19,095,592</u>
2019 Surplus (LPT Retained Locally – 2019 Baseline)	<u>44,952,948</u>
Amount of Surplus to be retained for authority's own use (20% of basic rate of LPT income)	16,012,135
Balance of Surplus to Self-Fund Housing and Roads Services	<u>28,940,813</u>
	<u>44,952,948</u>
Total LPT Funding to be provided in 2019	<u>64,048,540</u>
Value of potential increase or decrease in 2019 LPT Allocation <u>for every 1%</u> of variation implemented	+/- 800,607

Appendix B – 2018 LPT Preliminary Statistics, post application of the 2018 Local Adjustment Factor (as of June 2018) Revenue Commissioners

Local Authority	LPT 2018 Exempt	LPT 2018 Declared	LPT 2018 Deferred	Net LPT 2018 Post Variation
Carlow County Council	€121,495	€4,104,393	€121,753	€3,982,640
Cavan County Council	€141,740	€4,585,770	€140,895	€4,444,875
Clare County Council	€221,985	€10,327,322	€237,240	€10,090,082
Cork City Council	€342,361	€11,356,070	€241,268	€11,114,802
Cork County Council	€1,128,666	€41,751,878	€813,345	€40,938,533
Donegal County Council	€251,702	€11,372,938	€397,575	€10,975,363
Dublin City Council	€2,224,166	€69,480,161	€1,428,587	€68,051,574
Dún Laoghaire-Rathdown CC	€1,304,170	€44,809,836	€724,779	€44,085,057
Fingal County Council	€970,365	€35,202,482	€773,930	€34,428,552
Galway City Council	€159,630	€8,318,767	€127,485	€8,191,282
Galway County Council	€370,466	€14,979,224	€338,378	€14,640,846
Kerry County Council	€384,770	€15,090,018	€312,286	€14,777,732
Kildare County Council	€539,497	€22,209,011	€535,163	€21,673,848
Kilkenny County Council	€222,475	€7,651,710	€180,707	€7,471,003
Laois County Council	€144,174	€5,602,154	€169,074	€5,433,080
Leitrim County Council	€84,465	€2,187,130	€53,775	€2,133,355
Limerick City and County Council	€464,469	€17,300,939	€421,967	€16,878,972
Longford County Council	€88,976	€2,293,411	€70,270	€2,223,141
Louth County Council	€238,945	€9,902,648	€339,503	€9,563,145
Mayo County Council	€231,435	€10,670,430	€241,515	€10,428,915
Meath County Council	€412,700	€18,076,349	€529,515	€17,546,834
Monaghan County Council	€91,648	€3,933,450	€114,165	€3,819,285
Offaly County Council	€374,361	€5,090,004	€160,718	€4,929,286
Roscommon County Council	€113,310	€4,097,655	€102,240	€3,995,415
Sligo County Council	€129,420	€5,362,333	€107,078	€5,255,255
South Dublin County Council	€191,900	€27,596,628	€726,912	€26,869,716
Tipperary County Council	€604,035	€13,345,524	€339,474	€13,006,050
Waterford City and County Council	€278,102	€9,821,115	€262,201	€9,558,914
Westmeath County Council	€162,444	€6,587,470	€173,048	€6,414,422
Wexford County Council	€348,204	€13,878,848	€426,561	€13,452,287
Wicklow County Council	€445,228	€17,628,180	€447,290	€17,180,890
Totals	€12,787,304	€474,613,841	€11,058,690	€463,555,151

Note 1: This analysis is preliminary; there is a small element of estimation in regard to the distribution of amounts by Local Authority.

Note 2: The LPT Declared amount includes declared amounts from returns filed to date, deferred amounts and amounts due on foot of instructions sent to employers and pension providers to collect LPT by way of mandatory deduction at source.

Note 3: The figures include LPT amounts for properties owned by Local Authorities and Approved Housing Bodies.

Note 4: The exemption amounts set out above are based on claims made and will be subject to certain verification checks. In addition, the full effects of exemptions are not reflected in the statistics as where an exemption was claimed, the property owner was not always required to value their property.

Appendix C – LPT Valuation Bands (as of June 2018) Revenue Commissioners

LPT 2018 Valuation Bands	0-100,000	100,001-150,000	150,001-200,000	200,001-250,000	250,001-300,000	Over 300,000
Carlow County Council	38.8%	36.6%	18.5%	3.7%	1.2%	1.2%
Cavan County Council	52.0%	38.0%	7.5%	1.6%	0.5%	0.5%
Clare County Council	37.4%	35.0%	18.8%	5.4%	1.8%	1.5%
Cork City Council	27.4%	29.5%	21.6%	12.4%	3.9%	5.1%
Cork County Council	23.0%	26.0%	29.2%	12.6%	4.6%	4.7%
Donegal County Council	50.9%	38.2%	7.5%	2.1%	0.7%	0.6%
Dublin City Council	11.9%	20.3%	20.5%	17.8%	9.7%	19.7%
Dún Laoghaire-Rathdown CC	1.3%	3.2%	11.0%	13.1%	12.1%	59.2%
Fingal County Council	7.1%	18.6%	23.8%	17.6%	11.4%	21.6%
Galway City Council	19.3%	30.1%	27.4%	11.9%	4.7%	6.6%
Galway County Council	35.1%	32.1%	22.8%	5.6%	2.1%	2.3%
Kerry County Council	31.9%	32.3%	26.4%	5.7%	2.0%	1.7%
Kildare County Council	16.1%	22.1%	30.0%	18.2%	6.7%	6.9%
Kilkenny County Council	30.8%	34.5%	24.2%	5.9%	2.0%	2.5%
Laois County Council	41.8%	41.2%	11.9%	3.0%	1.0%	1.0%
Leitrim County Council	60.9%	33.4%	4.2%	1.0%	0.2%	0.2%
Limerick City & County Council	34.2%	31.5%	22.5%	6.8%	2.8%	2.3%
Longford County Council	60.2%	33.4%	4.8%	1.0%	0.3%	0.2%
Louth County Council	34.8%	29.5%	24.0%	7.1%	2.5%	2.2%
Mayo County Council	42.9%	38.6%	13.9%	2.7%	1.0%	1.0%
Meath County Council	18.0%	28.0%	28.4%	14.3%	5.8%	5.5%
Monaghan County Council	41.6%	41.9%	12.8%	2.4%	0.8%	0.6%
Offaly County Council	41.0%	35.7%	18.1%	3.0%	1.0%	1.1%
Roscommon County Council	56.8%	34.5%	6.3%	1.4%	0.4%	0.6%
Sligo County Council	44.2%	31.6%	16.5%	4.6%	1.6%	1.6%
South Dublin County Council	7.3%	17.6%	26.3%	19.1%	10.3%	19.3%
Tipperary County Council	38.5%	34.4%	19.7%	4.6%	1.6%	1.2%
Waterford City & County Council	38.0%	29.9%	21.2%	5.9%	2.5%	2.4%
Westmeath County Council	38.9%	36.7%	17.7%	4.0%	1.4%	1.3%
Wexford County Council	34.4%	34.8%	23.3%	4.4%	1.6%	1.5%
Wicklow County Council	12.4%	17.8%	26.6%	18.4%	9.7%	15.1%

Appendix 2: Schedule of impact of Variations in LPT in Dublin City on property valuation bands

Impact of Increase in LPT in Dublin City on property valuation bands																	
Property Valuation	Midpoint	Current LPT	Increase by 1%	Increase by 2%	Increase by 3%	Increase by 4%	Increase by 5%	Increase by 6%	Increase by 7%	Increase by 8%	Increase by 9%	Increase by 10%	Increase by 11%	Increase by 12%	Increase by 13%	Increase by 14%	Increase by 15%
0-100,000	€50,000.00	€90.00	€90.90	€91.80	€92.70	€93.60	€94.50	€95.40	€96.30	€97.20	€98.10	€99.00	€99.90	€100.80	€101.70	€102.60	€103.50
100,001-150,000	€125,000.00	€225.00	€227.25	€229.50	€231.75	€234.00	€236.25	€238.50	€240.75	€243.00	€245.25	€247.50	€249.75	€252.00	€254.25	€256.50	€258.75
150,001-200,000	€175,000.00	€315.00	€318.15	€321.30	€324.45	€327.60	€330.75	€333.90	€337.05	€340.20	€343.35	€346.50	€349.65	€352.80	€355.95	€359.10	€362.25
200,001-250,000	€225,000.00	€405.00	€409.05	€413.10	€417.15	€421.20	€425.25	€429.30	€433.35	€437.40	€441.45	€445.50	€449.55	€453.60	€457.65	€461.70	€465.75
250,001-300,000	€275,000.00	€495.00	€499.95	€504.90	€509.85	€514.80	€519.75	€524.70	€529.65	€534.60	€539.55	€544.50	€549.45	€554.40	€559.35	€564.30	€569.25
300,001-350,000	€325,000.00	€585.00	€590.85	€596.70	€602.55	€608.40	€614.25	€620.10	€625.95	€631.80	€637.65	€643.50	€649.35	€655.20	€661.05	€666.90	€672.75
350,001-400,000	€375,000.00	€675.00	€681.75	€688.50	€695.25	€702.00	€708.75	€715.50	€722.25	€729.00	€735.75	€742.50	€749.25	€756.00	€762.75	€769.50	€776.25
400,001-450,000	€425,000.00	€765.00	€772.65	€780.30	€787.95	€795.60	€803.25	€810.90	€818.55	€826.20	€833.85	€841.50	€849.15	€856.80	€864.45	€872.10	€879.75
450,001-500,000	€475,000.00	€855.00	€863.55	€872.10	€880.65	€889.20	€897.75	€906.30	€914.85	€923.40	€931.95	€940.50	€949.05	€957.60	€966.15	€974.70	€983.25
500,001-550,000	€525,000.00	€945.00	€954.45	€963.90	€973.35	€982.80	€992.25	€1,001.70	€1,011.15	€1,020.60	€1,030.05	€1,039.50	€1,048.95	€1,058.40	€1,067.85	€1,077.30	€1,086.75
550,001-600,000	€575,000.00	€1,035.00	€1,045.35	€1,055.70	€1,066.05	€1,076.40	€1,086.75	€1,097.10	€1,107.45	€1,117.80	€1,128.15	€1,138.50	€1,148.85	€1,159.20	€1,169.55	€1,179.90	€1,190.25
600,001-650,000	€625,000.00	€1,125.00	€1,136.25	€1,147.50	€1,158.75	€1,170.00	€1,181.25	€1,192.50	€1,203.75	€1,215.00	€1,226.25	€1,237.50	€1,248.75	€1,260.00	€1,271.25	€1,282.50	€1,293.75
650,001-700,000	€675,000.00	€1,215.00	€1,227.15	€1,239.30	€1,251.45	€1,263.60	€1,275.75	€1,287.90	€1,300.05	€1,312.20	€1,324.35	€1,336.50	€1,348.65	€1,360.80	€1,372.95	€1,385.10	€1,397.25
700,001-750,000	€725,000.00	€1,305.00	€1,318.05	€1,331.10	€1,344.15	€1,357.20	€1,370.25	€1,383.30	€1,396.35	€1,409.40	€1,422.45	€1,435.50	€1,448.55	€1,461.60	€1,474.65	€1,487.70	€1,500.75
750,001-800,000	€775,000.00	€1,395.00	€1,408.95	€1,422.90	€1,436.85	€1,450.80	€1,464.75	€1,478.70	€1,492.65	€1,506.60	€1,520.55	€1,534.50	€1,548.45	€1,562.40	€1,576.35	€1,590.30	€1,604.25
800,001-850,000	€825,000.00	€1,485.00	€1,499.85	€1,514.70	€1,529.55	€1,544.40	€1,559.25	€1,574.10	€1,588.95	€1,603.80	€1,618.65	€1,633.50	€1,648.35	€1,663.20	€1,678.05	€1,692.90	€1,707.75
850,001-900,000	€875,000.00	€1,575.00	€1,590.75	€1,606.50	€1,622.25	€1,638.00	€1,653.75	€1,669.50	€1,685.25	€1,701.00	€1,716.75	€1,732.50	€1,748.25	€1,764.00	€1,779.75	€1,795.50	€1,811.25
900,001-950,000	€925,000.00	€1,665.00	€1,681.65	€1,698.30	€1,714.95	€1,731.60	€1,748.25	€1,764.90	€1,781.55	€1,798.20	€1,814.85	€1,831.50	€1,848.15	€1,864.80	€1,881.45	€1,898.10	€1,914.75
950001-1000000	€975,000.00	€1,755.00	€1,772.55	€1,790.10	€1,807.65	€1,825.20	€1,842.75	€1,860.30	€1,877.85	€1,895.40	€1,912.95	€1,930.50	€1,948.05	€1,965.60	€1,983.15	€2,000.70	€2,018.25

Impact of Decrease in LPT in Dublin City on property valuation bands																	
Property Valuation	Midpoint	Current LPT	Decrease by 1%	Decrease by 2%	Decrease by 3%	Decrease by 4%	Decrease by 5%	Decrease by 6%	Decrease by 7%	Decrease by 8%	Decrease by 9%	Decrease by 10%	Decrease by 11%	Decrease by 12%	Decrease by 13%	Decrease by 14%	Decrease by 15%
0-100,000	€50,000.00	€90.00	€89.10	€88.20	€87.30	€86.40	€85.50	€84.60	€83.70	€82.80	€81.90	€81.00	€80.10	€79.20	€78.30	€77.40	€76.50
100,001-150,000	€125,000.00	€225.00	€222.75	€220.50	€218.25	€216.00	€213.75	€211.50	€209.25	€207.00	€204.75	€202.50	€200.25	€198.00	€195.75	€193.50	€191.25
150,001-200,000	€175,000.00	€315.00	€311.85	€308.70	€305.55	€302.40	€299.25	€296.10	€292.95	€289.80	€286.65	€283.50	€280.35	€277.20	€274.05	€270.90	€267.75
200,001-250,000	€225,000.00	€405.00	€400.95	€396.90	€392.85	€388.80	€384.75	€380.70	€376.65	€372.60	€368.55	€364.50	€360.45	€356.40	€352.35	€348.30	€344.25
250,001-300,000	€275,000.00	€495.00	€490.05	€485.10	€480.15	€475.20	€470.25	€465.30	€460.35	€455.40	€450.45	€445.50	€440.55	€435.60	€430.65	€425.70	€420.75
300,001-350,000	€325,000.00	€585.00	€579.15	€573.30	€567.45	€561.60	€555.75	€549.90	€544.05	€538.20	€532.35	€526.50	€520.65	€514.80	€508.95	€503.10	€497.25
350,001-400,000	€375,000.00	€675.00	€668.25	€661.50	€654.75	€648.00	€641.25	€634.50	€627.75	€621.00	€614.25	€607.50	€600.75	€594.00	€587.25	€580.50	€573.75
400,001-450,000	€425,000.00	€765.00	€757.35	€749.70	€742.05	€734.40	€726.75	€719.10	€711.45	€703.80	€696.15	€688.50	€680.85	€673.20	€665.55	€657.90	€650.25
450,001-500,000	€475,000.00	€855.00	€846.45	€837.90	€829.35	€820.80	€812.25	€803.70	€795.15	€786.60	€778.05	€769.50	€760.95	€752.40	€743.85	€735.30	€726.75
500,001-550,000	€525,000.00	€945.00	€935.55	€926.10	€916.65	€907.20	€897.75	€888.30	€878.85	€869.40	€859.95	€850.50	€841.05	€831.60	€822.15	€812.70	€803.25
550,001-600,000	€575,000.00	€1,035.00	€1,024.65	€1,014.30	€1,003.95	€993.60	€983.25	€972.90	€962.55	€952.20	€941.85	€931.50	€921.15	€910.80	€900.45	€890.10	€879.75
600,001-650,000	€625,000.00	€1,125.00	€1,113.75	€1,102.50	€1,091.25	€1,080.00	€1,068.75	€1,057.50	€1,046.25	€1,035.00	€1,023.75	€1,012.50	€1,001.25	€990.00	€978.75	€967.50	€956.25
650,001-700,000	€675,000.00	€1,215.00	€1,202.85	€1,190.70	€1,178.55	€1,166.40	€1,154.25	€1,142.10	€1,129.95	€1,117.80	€1,105.65	€1,093.50	€1,081.35	€1,069.20	€1,057.05	€1,044.90	€1,032.75
700,001-750,000	€725,000.00	€1,305.00	€1,291.95	€1,278.90	€1,265.85	€1,252.80	€1,239.75	€1,226.70	€1,213.65	€1,200.60	€1,187.55	€1,174.50	€1,161.45	€1,148.40	€1,135.35	€1,122.30	€1,109.25
750,001-800,000	€775,000.00	€1,395.00	€1,381.05	€1,367.10	€1,353.15	€1,339.20	€1,325.25	€1,311.30	€1,297.35	€1,283.40	€1,269.45	€1,255.50	€1,241.55	€1,227.60	€1,213.65	€1,199.70	€1,185.75
800,001-850,000	€825,000.00	€1,485.00	€1,470.15	€1,455.30	€1,440.45	€1,425.60	€1,410.75	€1,395.90	€1,381.05	€1,366.20	€1,351.35	€1,336.50	€1,321.65	€1,306.80	€1,291.95	€1,277.10	€1,262.25
850,001-900,000	€875,000.00	€1,575.00	€1,559.25	€1,543.50	€1,527.75	€1,512.00	€1,496.25	€1,480.50	€1,464.75	€1,449.00	€1,433.25	€1,417.50	€1,401.75	€1,386.00	€1,370.25	€1,354.50	€1,338.75
900,001-950,000	€925,000.00	€1,665.00	€1,648.35	€1,631.70	€1,615.05	€1,598.40	€1,581.75	€1,565.10	€1,548.45	€1,531.80	€1,515.15	€1,498.50	€1,481.85	€1,465.20	€1,448.55	€1,431.90	€1,415.25
950001-1000000	€975,000.00	€1,755.00	€1,737.45	€1,719.90	€1,702.35	€1,684.80	€1,667.25	€1,649.70	€1,632.15	€1,614.60	€1,597.05	€1,579.50	€1,561.95	€1,544.40	€1,526.85	€1,509.30	€1,491.75

Appendix 3: Estimation of Income & Expenditure 2018 & 2019 (Prescribed format)

			2018 Adopted to 2018 Revised			2018 Adopted to 2019 Draft		
Category Description			2018 Adopted	2018 Revised	Variance	2018 Adopted	2019	Variance
Income	Rates		324,811,937	324,255,552	556,385	324,811,937	334,090,552	9,278,615
	NPPR		6,100,000	6,500,000	- 400,000	6,100,000	6,100,000	-
	LGF - LPT Allocation		33,865,671	33,865,671	-	33,865,671	33,881,773	16,102
	of which	LPT Allocation - Own Use	23,085,071	23,085,071	-	23,085,071	23,101,173	16,102
		LPT Allocation - Self Funding	10,780,600	10,780,600	-	10,780,600	10,780,600	-
	Goods & Services		325,785,579	333,044,337	-7,258,758	325,785,579	323,487,544	-
	of which	Rents from Houses	80,761,455	82,961,455	2,200,000	80,761,455	80,761,455	-
		Housing Loans Interest & Charges	6,585,858	6,585,858	-	6,585,858	6,585,858	-
		Other Goods & Service Income	193,048,449	198,107,207	5,058,758	193,048,449	190,750,414	- 2,298,035
		Irish Water	45,389,817	45,389,817	-	45,389,817	45,389,817	-
Expenditure	Revenue Grants & Subsidies		226,848,441	228,168,441	-1,320,000	226,848,441	238,338,441	11,490,000
	Total Income		917,411,628	925,834,001	-8,422,373	917,411,628	935,898,310	18,486,682
	Payroll Costs		408,532,880	399,532,880	9,000,000	408,532,880	415,247,380	- 6,714,500
	of which	Salary & Wages	311,326,784	302,326,784	9,000,000	311,326,784	316,326,284	- 4,999,500
		Pensions	97,206,096	97,206,096	-	97,206,096	98,921,096	- 1,715,000
		Other payroll costs	-	-	-	-	-	-
	Financial Expenses		55,472,556	52,472,556	3,000,000	55,472,556	52,472,556	3,000,000
	of which	Bad debt Provision (including irrecoverable rates)	31,526,700	28,526,700	3,000,000	31,526,700	28,526,700	3,000,000
		Interest paid to central government (NTMA & OPW)	-	-	-	-	-	-
		Interest paid to HFA	8,061,266	8,061,266	-	8,061,266	8,061,266	-
Expenditure		Interest paid to other financial institutions	127,720	127,720	-	127,720	127,720	-
	Other Revenue Expenses		453,406,192	456,081,192	-2,675,000	453,406,192	468,178,374	-
	of which	Maintenance/Improvement of LA Housing	44,916,051	44,916,051	-	44,916,051	44,916,051	-
		RAS Programme / HAP	48,768,747	48,768,747	-	48,768,747	48,768,747	-
		Expenditure on behalf of Irish Water	10,428,240	10,428,240	-	10,428,240	10,428,240	-
		Other	349,293,154	351,968,154	-2,675,000	349,293,154	364,065,336	14,772,182
	Total Expenditure		917,411,628	908,086,628	9,325,000	917,411,628	935,898,310	18,486,682

Expected Credit Balance 2018R

17,747,373

Expected Credit Balance 2019

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Note The above template is one that must be returned to Department of Housing, Planning & Local Government
The final draft budget submitted to the Council will be vary from this analysis
The assumption for the 2019 LPT is that the basic rate will be reduced by 15%
The assumption for Rates income is that the ARV will be increased by .003 (1.16%) from 0.258 to 0.261 - additional income of €3.8m

Appendix 4: LPT receipts in respect of Dublin City householders in 2018

Local Property Tax Dublin City Council 2018 Process			
Value of LPT Receipts estimated by Revenue Commissioners	€9,789,579		
20% to Central Equalisation Fund	€15,957,916		
80% LPT Retained i.e. assigned to DCC	€3,831,663		
Variation 15% by Elected Members	€11,968,437		
Remaining LPT Balance	€1,863,226		
Funds Directed by Govt replacing previous grants, of which:	€28,778,155		
Housing Capital		€17,997,555	
Housing Revenue			€5,000,000
Roads Revenue			€5,780,600
Total Revenue		€10,780,600	
		€28,778,155	
Remaining LPT Balance	€23,085,071		
PRD		€16,428,262	
LPT of which:		€6,656,809	
Historic Local Government Grant			€2,667,300
LPT Funding			€3,989,479



An Roinn Tithíochta,
Pleanála agus Rialtais Áitiúil
Department of Housing,
Planning and Local Government

Circular Fin 05/2018

Head of Finance,

23 August 2018

Re: 2019 Budget meeting and other budget matters

Dear Head of Finance,

In accordance with the powers conferred by section 103 of the Local Government Act 2001 (as amended), the Local Government (Financial and Audit Procedures) Regulations 2014, the Local Government (Financial and Audit Procedures)(Amendment) Regulations 2015 and the Planning and Local Government (Delegation of Ministerial Functions) Order 2017, I am directed by the Minister of State for Local Government and Electoral Reform to refer to the 2019 Budget meeting and other budgetary matters.

1. Budget 2019 - Prescribed Periods

The prescribed periods that apply for the holding of 2019 Budget meetings are as follows:

All local authorities and joint bodies: 1 November 2018 to 30 November 2018.

The prescribed periods that apply for the holding of a meeting of a municipal district to consider the draft budgetary plan are as follows:

All local authorities: 15 October 2018 to 16 November 2018.

As set out in the Local Government (Financial and Audit Procedures)(Amendment) Regulations 2015 the meeting with a municipal district must conclude no later than 10 days prior to the local authority budget meeting.

2. Consultation on main budget at Municipal District/Local Area level and Schedule of Municipal District Works

2.1 Consultation on main budget at Municipal District/local area level

The Municipal District system has been in operation since 2014 and is now well embedded as part of the Local Government sector. The Municipal District system seeks to maximise efficiency while retaining a high degree of local, community-focussed decision-making and democratic representation, in line with the principle of subsidiarity. As well as creating a more rational and

comprehensive structural arrangement, the system leads to more effective and community-focussed decision-making and implementation. Your attention is drawn to the range of important reserved functions performed by elected members at Municipal District level including consideration of draft budgetary plans for the district and amendment of same; adoption of a schedule of works for the district and; adoption of statements on the economic elements and the community elements of the Local Economic and Community Plan for the consideration of the local authority. In this context, you are particularly requested to ensure that Draft Budgetary Plans fully reflect the range of Municipal District functions.

2.2 General Municipal Allocation and Draft Budgetary Plan

In keeping with these principles, and as required by Section 102(4A)(a) of the Local Government Act 2001 (as amended), local authorities are required, as part of the budgetary process, to ensure there is formal consultation with municipal district members for each municipal district in the council's functional area in the preparation of the draft local authority budget. It is open to each local authority (in consultation with the relevant municipal district) to agree the precise format this consultation may take (e.g. Budget Workshops; Budget Strategy Meetings etc). The consultation should afford members the opportunity to input to the development of the local authority budget and identify particular priorities for that municipal district for the year ahead for consideration within that overall budget. Where possible, this process should be informed by data in relation to the expenditure levels in each municipal district in the current year. Local authorities are also requested to ensure that the consideration of Draft Budgetary Plans be appropriate and meaningful, having due regard to the role of the Municipal District. Your attention is drawn to the template for such plans, (Appendix 3 of Circular Fin 05/2014) which should be customised or amended as appropriate.

This consultation should also apply to equivalent sub-structures (local area level) within the city authorities, Cork, Dublin and Galway, and the 3 county authorities within the Dublin area, Dún Laoghaire-Rathdown, Fingal and South Dublin, again leaving the exact format to individual authorities in consultation with the relevant members.

2.3 Schedule of Municipal District Works

Section 103A of the Local Government Act 2001 (inserted by section 58 of the Local Government Reform Act 2014) provides that, following the adoption of the annual budget, a schedule of proposed works of maintenance and repair to be carried out during the financial year in each municipal district shall be prepared, for adoption by the municipal district members. The Schedule of Municipal District Works (SMDW) is, in effect, a plan of works that prioritises and apportions the use, within each municipal district, of funding provided in the overall local authority revenue budget for particular purposes. Consideration should also be given to replicating this approach in the city authorities and the 3 county authorities within the Dublin area.

In the case of local authority areas which do not have municipal districts it is considered that it would be good practice to prepare a schedule of works in any event to identify where works will be prioritised in the local authority area during the year.

Local authorities are reminded that:

- Preparation and adoption of the SMDW is a mandatory requirement.
- The SMDW must be prepared under the direction of the Chief Executive.
- The SMDW is to be prepared as soon as may be following the adoption of the annual budget, for consideration and adoption by resolution, with or without amendment, by the municipal district members.

- If not adopted by the municipal district members, the SMDW reverts to the full council for the elected members consideration and adoption, with or without amendment.

By virtue of being adopted at district level, the SMDW represents an important enhancement of subsidiarity in local government. The provision is fundamentally important to the new system of governance at sub-county level, giving effect to measures set out in the *Government's Action Programme for Effective Local Government, Putting People First*. The SMDW is among the most important reserved functions introduced by the Local Government Reform Act 2014.

Detailed guidance on the preparation and adoption of the SMDW was issued in Circular LG 27/2014 (FIN 21/2014) which local authorities are requested to adhere to.

3. Report to the Department of Finance - Preliminary estimate of capital and current income and expenditure for the forthcoming financial year: Requirement for Expenditure Benchmark purposes

Fin 05/2014 and Fin 08/2015 set out the requirement that each local authority provide a report to the Department setting out its preliminary estimate of current and capital income and expenditure for the forthcoming financial year. This requirement remains in place for 2019 with completed returns to be submitted to the Department by **Friday 14 September 2018**. The local government sector data will then be consolidated by the Department of Finance with information from all parts of general government. As the date of preparation of this report predates the budget meeting, it should include the best estimate of revenue and capital income and expenditure to the end of the current year and for the next financial year 2019. Any known policy changes impacting on the income and expenditure categories between 2020 and 2023 should be noted on the template.

This report is important for 2019 as it will form the basis of assessing the sector's impact on the Expenditure Benchmark rule as required under the Stability and Growth Pact.

Implications for expenditure management of the local government sector

The Local Government Sector is subject to the public expenditure rules set out as part of the management of the Stability and Growth Pact similar to the rules applying to all Government Departments by way of Ministerial ceilings. Local authorities are included in General Government Expenditure and therefore expenditure can only grow beyond the rates set if extra revenue raising measures are taken (e.g. Government raise taxes or local authorities increase local charges).

Under the Expenditure Benchmark component of the fiscal rules, unplanned expenditure giving rise to the need for a proposed increase to expenditure ceilings cannot be funded by cyclical (i.e. non-permanent) revenues but, rather, through expenditure savings and efficiencies elsewhere or via discretionary revenue measures. The overall allocation of expenditure ceilings by sector remains a matter for Government as part of the budgetary process.

Own resource expenditure at local government level will impact on these expenditure rules, however any revenue raising measures taken by the sector can be kept and spent within the sector.

Own resource expenditure can be broadly defined as expenditure arising from income generated from a local authorities own sources; this includes income generated from commercial rates, goods and services, income from Local Property Tax (excluding any self-funding element) and any non-mortgage borrowing that may be availed of by the local authority.

Grants to local authorities from a Government Department or agency are accounted for in that Department's expenditure ceiling and therefore not accounted for as own resource expenditure by the local authority.

The table to be completed as per Appendix 1 is attached in a spreadsheet accompanying this Circular, and should be sent to vincent.potter@housing.gov.ie and niamh.kinsella@housing.gov.ie no later than **Friday 14 September 2018**.

4. Statutory Budget Book

Format of 2019 statutory budget book

The budget pack is currently being tested by pilot sites and will issue once testing has been completed.

Reminders

- Table A Commercial rates should be presented gross
- Table A 'Amount of Rates to be Levied (Gross of BYA)' plus 'Value of Base Year Adjustment' = 'Net Amount of Rates to be Levied'
- Table C should set out the Annual Rate of Valuation (ARV) and the Base Year Adjustment (BYA) to apply to each of the dissolved rating authorities
- Table C - Note that the 'Base Year Adjustment 2019' column (iii) is the sum of column (ii) minus column (i) i.e. a general local authority ARV of 70 with an effective ARV in a rating area of 65 shows as a BYA of -5
- Totals of BYA and Net Effective Valuation (NEV) in Table C should be consistent with those in Table A (the NEV for all former rating areas should be listed in Table C in order to present the total NEV)
- Section 32 penalty income should be shown in Division H, Other income, account element 'Other fines'
- Any change in approach to vacancy refunds will be reflected in a cost increase or reduction (Regulation 29 of Local Government (Financial & Audit Procedures) Regulations 2014 and Circular Fin05/2014)
- Transactions between legal entities within the local government sector should be shown as 'Inter-authority transactions'
- Income from services provided on an agency basis for entities outside the local government sector should be shown as 'agency services & repayable works'
- Cost drivers to be in L1 for budget allocations

Local authorities are requested, insofar as is possible, to exercise restraint in adopting the ARV, notwithstanding the requirement to adopt budgets which are sufficient to meet the expenditure arising.

5. Submission of budget information

A CSV file and one hard copy of the budget must be submitted to Niamh Kinsella (niamh.kinsella@housing.gov.ie) at Department of Housing, Planning and Local Government, Newtown Road, Wexford. The submission of information to the Department is required by **Friday 28 December 2018**.

To reduce the level of queries, the following checks should be completed prior to submission:

- All checks on the soft copy budget check sheets are at 0
- CSV files should be checked for format errors, such as incorrect line errors, commas, etc.
- Soft copy budget files should be submitted with each CSV file
- All soft copy budget files should be compared to hard copy budget books submitted to ensure no inconsistencies
- All CSV figures should be rounded to whole numbers; and
- All submissions to be checked and submitted by the contact person for the local authority's budget files in event of any queries arising

Is mise le meas,

A handwritten signature in purple ink, reading "Lorraine O'Donoghue". The signature is written in a cursive, flowing style.

Lorraine O'Donoghue

Principal

Local Government Finance & Superannuation

Appendix 6 – Potential Additional Services in 2019

1. Libraries and Archives

Project	Cost	Total
1. Digital Champions - to support the increased provision of digital services we propose to contract 5 Digital Champions in a one-year project, 1 per DCC area (following the model of the historians-in-residence), to help library users become familiar with the full range of digital technologies and promote their use.	€25,000 * 5 digital champions €25,000 - software and promotion	€150,000
2. Readers-in-Residence – to continue and expand the readers-in-residence project to continue current engagement and extend engagement to more schools, reaching each DCC area.	€20,000 * 3 readers-in-residence €18,000 author fees and support and promotion	€86,000
3. Creative Hubs - in co-operation with the Arts Office, the development of three further creative hubs, bringing the total number to 5, 1 per DCC area. The two existing Hubs (Coolock & Ballyfermot) work with Area Partnerships / Cultural Providers / Youth Organisations, etc. to realise programming around drama, music, art, dance etc.	€50,000 * 5	€250,000
4. Historical Maps Room - Development of dedicated map room in Dublin City Library & Archive to facilitate us to bring back our map and drawings collections from off-site storage, catalogue, photograph and digitise them, and make them available on the Reading Room for research and for exhibitions.	€2,800 * 5 10-drawer plan units	€14,000
Total		€500,000

2. Roads

Should additional funds be made available to Road Maintenance Services, then it could be invested in upgrades to the road network infrastructure as follows:

- 5km of concrete footpath reconstruction @ €300k per kilometre and assumes a 2-metre wide footpath = €1.5 Million
 - Ramp refurbishment (200 ramps) @ €5k per ramp = €1.0 Million
 - 3km of carriageway resurfacing/ reconstruction @ €840k per kilometre and assumes a 7-metre wide carriageway = €2.5 Million.
- Total = €5.0 Million**