



Submission on behalf of Dublin City Council to the Local Government Funding (Baseline) Review

02 July 2018

Introduction and Purpose of the Submission

This report is prepared on behalf of Dublin City Council by Dr. Pat McCloughan, Managing Director of PMCA Economic Consulting. It provides the Council's Submission to the Local Government Funding (Baseline) Review currently underway by the Department of Housing, Planning and Local Government, in which the Minister has established a Review Group to consider the methodology used to determine local authority funding baselines, in order to inform the allocation of funds for general, non-infrastructure (operational) purposes or, as outlined in the Consultation Document, expenditure decided upon by elected members of local authorities in line with local needs and purposes.

The Review Group is seeking submissions having regard to the following:

- The broad range of general indicators and data sources that could be applied across the local government sector to review local authority funding baselines and guide the allocation of the funds at issue.
- The rationale behind the indicators and their appropriateness in respect of local government.

Dublin City Council Welcomes the Opportunity to Submit to the Review

As the largest local authority in the State, the funding needs of DCC are significant and the Council welcomes the opportunity to contribute to the Review. As well as giving feedback on statistical indicators, and data sources, to inform the baselines, this document also sets out *principles* considered to be important to the baseline funding system for local authorities, certainly from DCC's perspective.

But before that we begin by taking stock of baseline funding in regard to *discretionary funding*, which is particularly important for DCC, owing to the scale and diversity of the users of local services in Dublin City Centre, who include inbound commuters for work purposes and visitors/tourists in addition to those living in the DCC area. Also of relevance to the discretionary funding needs of the Council is the fact that socio-economic inequalities are among the highest in the country in the DCC area, where high levels of deprivation co-exist with high levels of affluence.

The discretionary funding available to the Council derives from the Local Property Tax (LPT), which since 2015 has replaced the General Purpose Grant (GPG) provided by the Exchequer from the Local Government Fund (LGF). Total discretionary funding from the LPT to DCC has amounted to just €6.7m on average per annum between 2015 and 2018, when the LPT has been effective. But this amount includes the figure of €2,667,330 already in DCC's funding base (from the Exchequer), meaning that the level of *additional* discretionary funding available to the Council since the LPT came into effect is only €4m or 5% of all LPT receipts annually. This is to a very large extent insufficient to meet the discretionary funding needs of Dublin City, where discretionary funding needs to cover "*essential local services such as, public parks; libraries; open spaces and leisure amenities; planning and development; fire and emergency services; maintenance and cleaning of streets and street lighting – all benefitting citizens directly*".¹

¹ Quoted from the Department's website ([here](#)).



Discretionary Funds that *should* be Available and those *Actually* Available to DCC

Analysis of the gap in discretionary funding available to Dublin City Council – the difference between what should be available and what is actually available – is provided in Table 1, in which the items of interest are highlighted in blue (of varying shades, as explained presently).

The dark blue item shows the funds arising from the LPT receipts to the Council in each of 2015, 2016, 2017 and 2018, following payment into the Equalisation Fund (20% of LPT receipts) and the 15% reduction in the basic rate of the LPT passed by the Elected Members of DCC in each year (plus any compensatory funding). The dark blue item is the amount that should be available to DCC as discretionary funding for local services.

However, the LPT funding highlighted in dark blue, which has accounted for 65% of LPT receipts in each year during 2015-2018, has replaced the LGF/GPG (already in the funding base) (this item is shown in light blue) and the other funding sources that were previously allocated from the Exchequer. As a result of the allocation process since 2015, only €4m per year has been available for *additional* discretionary funding (shown as the medium blue item), which amounts to just 5% of total LPT receipts in the DCC area.

Table 1: Gap in Discretionary Funding Available to Dublin City Council (2015-2018) – *What should be Available and What is Actually Available*

Item	€			
	2015	2016	2017	2018
Dublin City Council LPT - 100%	82,659,298	77,547,442	79,467,549	79,789,579
Equalisation Fund - 20%	16,531,860	15,509,488	15,893,510	15,957,916
LPT Retained Locally - 80%	66,127,438	62,037,954	63,574,039	63,831,663
15% Reduction (Dublin City Council Resolution)	12,398,895	11,632,116	11,920,132	11,968,437
Compensatory Funding	-	255,593	-	-
LPT Funding	53,728,544	50,661,430	51,653,907	51,863,226
LPT Funding % DCC LPT Receipts	65%	65%	65%	65%
Distribution of LPT Funding				
LGF/GPG (Already in the Funding Base)	2,667,330	2,667,330	2,667,330	2,667,330
Pension Related Deduction (PRD)	-	-	16,428,262	16,428,262
Capital Self Funding	20,260,000	17,192,535	19,804,338	17,997,555
Revenue Self Funding	26,668,600	26,668,600	8,780,600	10,780,600
Additional Discretionary Funding from the LPT	4,132,614	4,132,965	3,973,377	3,989,479
	53,728,544	50,661,430	51,653,907	51,863,226
Additional Discretionary Funding % DCC LPT Receipts	5%	5%	5%	5%

Source: Dublin City Council; PMCA Economic Consulting analysis.

Note: LGF denotes Local Government Fund; GPG General Purpose Grant; and PRD Pension-Related Deductions. LPT stands for Local Property Tax.

Under the current baseline funding system, residents in the DCC area and other users of local services in Dublin City Centre are benefitting *only marginally* (including commuters and visitors/tourists), with only 5% of total LPT receipts becoming available for additional discretionary funding, when a much larger proportion (65%) should be available.

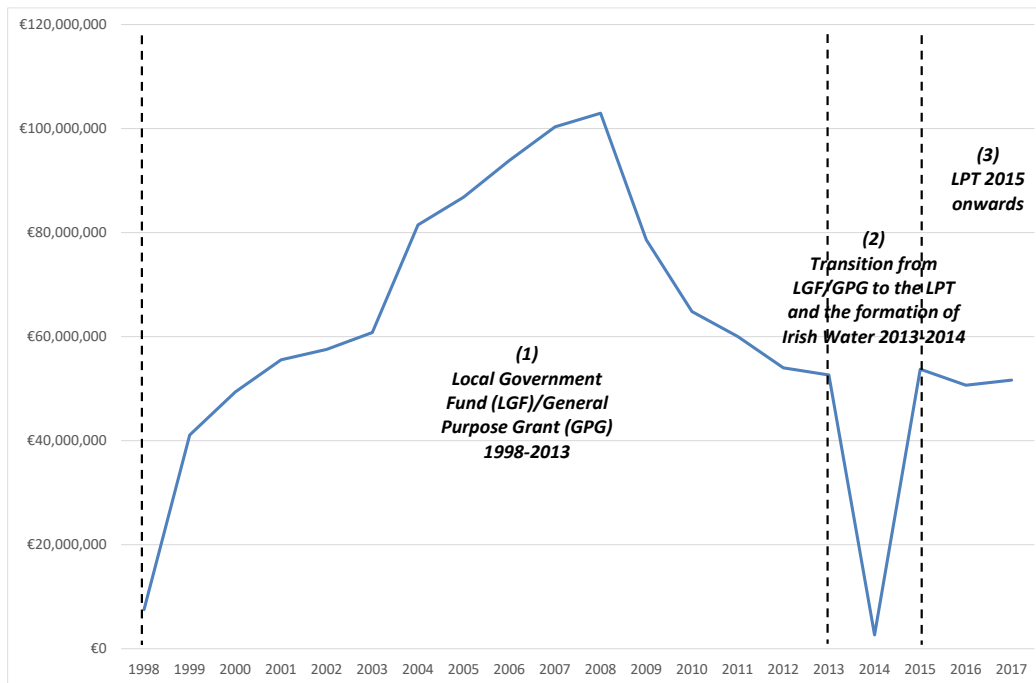
Historical Context

Figure 1 shows the development of the LGF/GPG from its origin in 1998 to the transition to the LPT during 2013-2015 and from 2015 to 2017, during which time the LPT has been effective. The chart is based on publicly available data from the Department and pertains to funding to Dublin City Council (in €) (2017 is the latest year covered in the data which is referenced in the source to Figure 1).

The LGF/GPG to DCC increased strongly and peaked in 2008 (in common with other local authorities as illustrated overleaf), which saw the economic crisis and the marked deterioration in the public finances, reflected here in the sharp drop in funding between 2008 and 2013. The latter year saw the introduction of the LPT and the formation of Irish Water, which resulted in an even sharper drop in the LGF/GPG to DCC in 2014, down to the level of €2,667,330, which has remained in the Council’s funding base since that year (2014). The LPT funding amounts available to DCC from 2015 equate with the levels shown in the bottom of Table 1 above, averaging approximately €52m during 2015-2018 or 65% of total LPT receipts.

However, as highlighted earlier, this funding from the LPT (65% of total LPT receipts), which should be available to Dublin City Council for discretionary funding on local services, is already accounted for (by capital self-funding, revenue self-funding and the Pension Related Reduction or PRD, which was introduced as an emergency measure following the economic crisis) given the fact that the LPT has replaced funding received from the Exchequer before the LPT. Consequently the discretionary funding actually available to the Council is merely 5% of LPT receipts in the DCC area, or just €4m per year (as shown in Table 1), rather than the 65% or €52m that should be available to the Council.

Figure 1: Development of the Local Government Fund/General Purpose Grant to the Local Property Tax in respect of Dublin City Council (1998-2017)



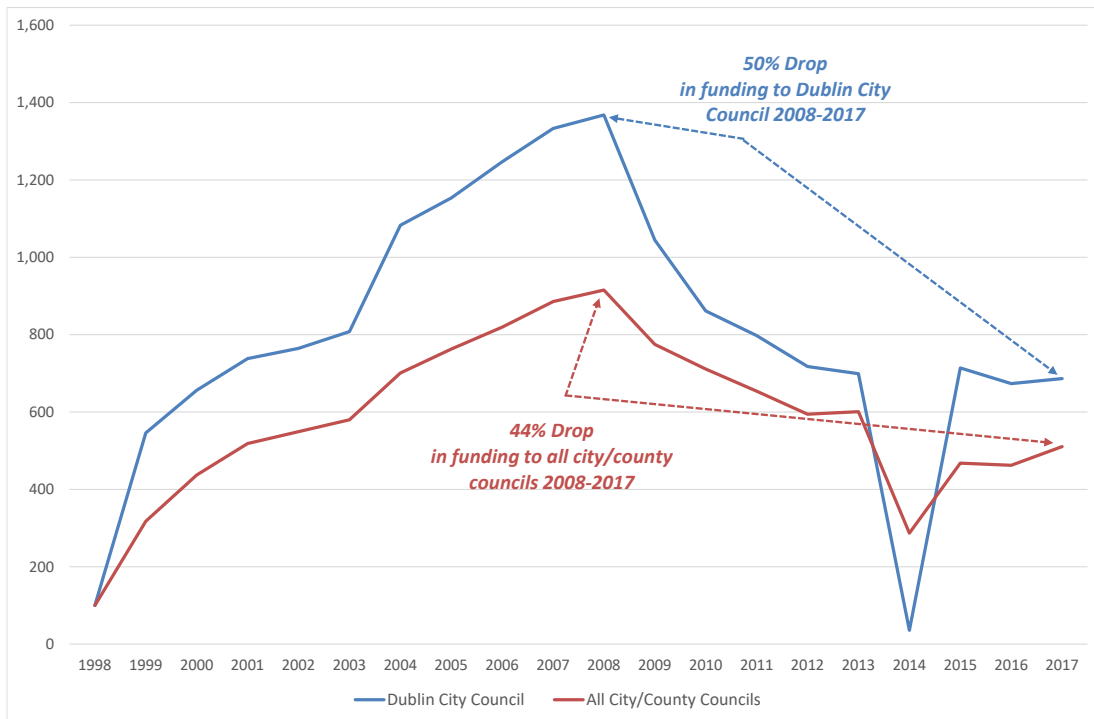
Source: Department of Housing, Planning and Local Government (data available [here](#)); PMCA Economic Consulting analysis.

Noteworthy in Figure 1 above is that the discretionary funding from the LPT that should be available for local services in the DCC area represents a sharp decline from the funding from the LGF/GPG (before the LPT), which peaked at €103m in 2008 and averaged €73m between 1999 (when the funding became fully effective, following the Local Government Act 1998) and 2008 (according to the Department’s data, cited in the source to Figure 1 above).

The next chart below compares the development of the LGF/GPG-LPT in respect of DCC with that for all local authorities in the State since 1998, where the amounts are expressed in index number format based on 1998 (set equal to 100) (to aid visualisation of the comparison). The contraction in funding from peak (in 2008) to the level in 2017 was greater for DCC than all local authorities (city/county councils): between 2008 and 2017, funding to DCC fell from €103m to €52m or by 50%; whereas the fall among all city/county councils was 44% (€897m to €501m). Furthermore, comparing the *average* level of funding during 1999-2008 (rather than the peak level in 2008) with that in 2017, the drop for DCC was 29% (from €73m to €52m), compared with 21% for all city/county councils (from €636m to €501m).

In relative terms, therefore, DCC’s funding base for local services (what should be available for discretionary funding) has *eroded strongly* over the past two decades, a period that has spanned an economic cycle from growth (1998-2008) to recession (2008-2013) to recovery (2013 onwards).

Figure 2: Development of the Local Government Fund/General Purpose Grant to the Local Property Tax in respect of Dublin City Council and All Local Authorities (1998-2017) – Index Number Format (1998=100)



Source: Department of Housing, Planning and Local Government (data available [here](#)); PMCA Economic Consulting analysis.



Summing Up on the Discretionary Funding Gap faced by Dublin City Council

According to the Dublin City Council Adopted Budget 2018 (p. 10) (PMCA emphasis underlined):

“The introduction of the LPT is broadly understood to be a ‘new’ funding source for local government. However, LPT income has in the main substituted funding that was previously allocated by Government with funding paid by householders through the LPT. In addition, €63.9m Local Property Tax paid by households in Dublin City over the period 2015 to 2018 has been ring-fenced to fund local services outside Dublin City in other local authority areas. The LPT has been heralded as the commencement of a stable source of funding for Local Government. Through the manner in which it has been applied it provides marginal additional funding, unrelated and well below the cost of services demanded.”²

Principles for Consideration by the Local Government Funding (Baseline) Review

Generally speaking, the economic rationale for the provision of local government services concerns the provision of *public goods* of a *local* nature. ‘Public goods’ have a particular meaning in economics, which is to say they are goods that are non-rivalrous in consumption, so that one person’s consumption of a public good does not mean that it cannot also be consumed by others (whereas a ‘private good’ is one that, if consumed by one person, cannot be consumed by another). In the absence of provision by a local authority, there would be a sub-optimal or no supply of public goods of a local nature by the market (i.e. by the private sector). Accordingly, local authorities have an important role in providing public goods of a local nature, particularly from funds generated locally, where there is an expectation among payers that they will benefit from their compliance.

Many local authorities in Ireland have insufficient locally-raised finance to meet their local expenditure responsibilities, hence the existence of the Equalisation Fund, which absorbs 20% of LPT revenue raised by local authorities to ensure that no council receives less than its baseline funding. However, the amount in the Equalisation Fund is not enough to meet the baseline allocation for local authorities that need it (by approximately €40m in the 2018 Budget allocations)³ and the shortfall has to be made up from Exchequer funding. The Thornhill Review of the LPT (2015) recommended (in its Recommendation 9, p. 9) that: *“Over the medium term, the Government should consider moving to a system whereby local authorities retain 100 percent of the LPT revenues raised in their areas. Authorities with weaker tax bases would consequently need to receive supplementary Exchequer funding”*.⁴ The PBO recently commented that this recommendation *“still has merit”* and the proposal (and other changes to the LPT) was emphasised in Dublin City Council’s Submission to the LPT Review currently underway in parallel with the present study.⁵

Implementing the recommendation that local authorities retain all or 100% of the LPT raised in their areas would help to meet their key role in providing *public goods* of a *local nature* (as outlined above) and would make the LPT a truly local tax to fund local services.

In practice, however, additional discretionary funding available to DCC to help provide public goods of a local nature has accounted for merely 5% of LPT receipts in the DCC area, reflecting the fact that the LPT has replaced Exchequer funding received previously, with the result that there is now no or only a weak correlation between local authority funding and spending in the Council’s area.

² The figure of €63.9m is the total amount paid into the Equalisation Fund from LPT receipts in the DCC area.

³ According to the Parliamentary Budget Office (PBO) ‘Local Property Tax: Issues to be considered with the revaluation of the base’, Briefing Paper 2 of 2018) (available [here](#)).

⁴ The Thornhill Review of the LPT (2015) is accessible [here](#).

⁵ *Supra* footnote 3, p. 30 (see also pp. 4 and 27 of the PBO’s study).



Important Principles (These are also relevant to Needs and Resources Considered Below)

Importance of Openness and Transparency and how the Model Works in Practice

With residents/householders today contributing directly to local government funding through the LPT, for the first time in many years, **there is an expectation that more open and transparent information is provided on the sources and uses of local authority funds. How the elements of local government funding relate to each other, including the baseline level, the LPT and other streams, should be communicated to users of local services in a clear manner by local authorities and the Department/Government.**

There is also an issue of transparency regarding the Local Authority Needs and Resources Model in respect of the LGF, which is a salient theme in previous studies of the Model, two of which are summarised below in the Needs and Resources section of this Submission. One of the studies was commissioned by the Department in 2002 (the same issues highlighted in that study continue to apply today) and the other is a study completed by academics at the National University of Ireland, Galway (NUIG) and the University of Limerick (UL).

No Local Authority should be Worse Off from Any Actions Resulting from the Review

Should there be any changes from the Local Government Funding (Baseline) Review, no local authority should be left worse off compared with the current system. The same principle applies in respect of the LPT Review currently underway, which is closely related to the review under consideration here. **The Exchequer should ensure that no local authority loses from any changes implemented.**

Correlation between Property Valuation and the Value/Range of Local Authority Services

The setting of a baseline funding level means that there is no correlation between rises in property values having a direct causal effect on expanding the provision of local services through increased LPT receipts. **The current model, as determined by Government, means the absence of a relationship between LPT receipts in the largest local authority area in the country, on the one hand, and the quantum and range of local services in that area, on the other hand.** The leakage of LPT receipts from Dublin City to the Exchequer and to other parts of the State means that **residents and other users of local services in the DCC area are not gaining as they should be from the current systems in respect of the baseline and the LPT**, which are inextricably linked, as shown earlier – see in particular the low levels of discretionary funding resulting from the current system as illustrated in Table 1 above.

National Priority Service Initiatives

The funding under consideration represents the delivery of ongoing services provided by local authorities across the State day-to-day. **The setting of national priority service initiatives made by Government from time to time should be funded separately and allocated on the agreed appropriate basis.**

Timing of the Budgetary Process and Service Delivery Items

The service delivery levels provided for through the annual budget should not be interpreted as ‘optimal’, or even ‘reasonable’, simply arising from having been determined through the statutory budget process. In practice, DCC assesses funding levels available in the forthcoming year and then works back from that funding level to a service provision level that is in line with resources. As a result, **any interpretation that there is no service delivery gap between current service provision and reasonable/appropriate service provision is invalid.**



Examples of the types of additional services that could be delivered with additional funding, if it were available to DCC, include (but are not limited to) the following benefits for users:

- Recruitment of permanent operatives for street cleansing on a full-year basis.
- Recruitment of additional staff in roads maintenance (senior and GOs).
- Recruitment of apprentices.
- Roll-out of more Smart bins (300+ solar compactor units).
- Improved bulk household waste collection services.
- Enhanced power washing programme (shop fronts and public areas etc.).
- Expansion of graffiti removal programme.
- Roll-out of waste disposal options awareness campaign to improve recycling etc.
- Area-based litter/graffiti initiatives.
- Increase in the Book Fund to close the gap on the national target for Local Authority Book Funds.
- Abolition of library fines, to enhance access to libraries for low-income households and children.
- Additional expenditure on arts and culture.

PMCA understands from engagement with DCC on this study that **there is widespread general dissatisfaction in relation to the condition of footpaths and roads throughout the Dublin City Council area as well as the limited street cleansing service provided in the suburban areas, *inter alia*.**

Importance of being able to Fund a Routine Programme of Asset Maintenance

As part of its revenue budget service delivery programme, **DCC should be able to fund a routine programme of asset maintenance, not be confused or conflated with asset upgrade or asset refurbishment.** The current system does not leave sufficient discretionary funds to meet asset maintenance, which could save money because the absence of a routine programme of asset maintenance increases the costs of upgrades and refurbishment in the medium/long term – an example being housing refurbishment costs in light of an under-maintained housing asset. Another economic cost of the absence of a routine programme of asset maintenance is that it serves to increase the risks of hazards to users of those assets, such as footpath accidents arising from an under-maintained roads asset. **More widely, the absence of a routine programme of asset maintenance, because of discretionary funding limits, curtails the effectiveness and utility of assets under the remit of the Council in terms of performance of their designated function.**

Funding for Variables beyond the Control of Local Authorities that do not Reflect Demand or Service Provision

Pensions fall into this category of variables. Local authorities have in the past been excluded from making direct financial provision to address future pension liabilities with a requirement to fund pension liabilities from current revenue funding. **The impact of this obligatory spend should be separated from active service provision.**

Funding for Regional versus Local Services

The current funding model does not differentiate for spend incurred in the provision of regional services such as fire services, services for homeless persons, motor tax, which benefit a wider jurisdiction than the providing local authority.

Roads-Related Funding Allocations

The current basis of roads-related allocations is heavily skewed in favour of rural local authorities with low population densities but having extensive road networks. Catering for the maintenance and upgrades of these rural road networks is important, for safety reasons most significantly. However, from DCC's perspective, **there also needs to be greater consideration of multiple carriageways, footpaths, traffic volumes, road furniture and traffic management issues in Dublin City Centre, which everyday has to accommodate tens of thousands of inbound commuters travelling into the capital using varying modes at multiple points around the City.**

Dublin City as the State's Capital

Dublin is the State's capital and therefore requires both a public realm and a social environment for communities, businesses and visitors, commensurate with the expectations of a capital city. **It follows that Dublin City should provide *additional* amenity assets such as leisure, parks, libraries, arts and culture as that is the rightful expectation of services users of a capital city. This requirement is now more important than ever, in view of the intensifying competition among capital cities for foreign direct investment and other economic activities, such events-related tourism (for example, major international conferences and summits etc.), which entail significant extra costs for DCC.**

Factoring-in Deprivation Measures

The Dublin City Council area is one characterised by both high deprivation and affluence simultaneously. The two Haase-Pratschke (HP) Deprivation Indices published by Pobal are based on official Census data produced by the Central Statistics Office (CSO), where both indices aggregate variables grouped into demographic profile, social class composition and labour market situation. The HP Absolute Index is relevant to assessing deprivation for a given area over time (2006, 2011 and 2016), while the HP Relative Index is relevant to comparing deprivation/affluence across areas at a given point in time.

A sobering fact is that, even though the DCC area is by some margin the largest employment centre in the State, with a jobs-pop ratio of almost 58% in Census 2016 (compared with 43% for the Dublin Region and 41% for the country, and generally much lower ratios elsewhere in the country), there are large swathes of people living in the DCC area effectively excluded from participating in the economic growth occurring in the City: 37% of all people living in the DCC area were doing so in deprivation in 2016, many in conditions of 'disadvantage' or 'very disadvantaged'; while 63% were living in conditions of affluence to a greater or lesser extent (from 'marginally above average' to 'very affluent') in that year.

What is more, the extent of deprivation in the more disadvantaged parts of the capital has increased over the last decade. For instance, 23 or 14% of all electoral districts (EDs) in the DCC area were 'disadvantaged' or 'very disadvantaged' in 2016, based on the HP Relative Index, which ranges in value between -20 and -30 for 'very disadvantaged' and between -10 and -20 for 'disadvantaged' (the lower the number, the more disadvantaged the ED). These EDs accounted for 71,157 persons, meaning that 13% of the 554,554 residents of the DCC area in Census 2016 were living in EDs characterised as 'disadvantaged' or 'very disadvantaged'. Looking at the HP Absolute Scores, deprivation in the 23 EDs generally worsened between 2006 and 2016, by on average 1.4 points per ED. See Table A1-Table A4 at the end of this report.

There is a strong case *in principle* and *in fact* to make use of the HP Deprivation Indices to inform higher and more appropriate local authority funding allocations to address the causes and effects of the high incidence of socio-economic disadvantage in the DCC area, the benefits of which would extend to communities across the City Centre and more widely for the betterment of the Dublin Region.



Importance of Value for Money

The Department has commissioned independent studies of local government funding. However, current funding models tend to lack mechanisms to ensure that value for money, including economies of scale and scope, are achieved by all local authorities. Additional efficiencies could be gained by local authorities electing to consolidate services through procurement and/or service delivery arrangements. **The risk of a tacit acceptance of a higher cost base is an inequality to the local government sector as a whole and threatens the competitiveness of Dublin and the country overall. Ultimately, residents and businesses end up paying for higher local authority costs through higher rates and charges locally.** (Economies of scale refer to cost savings achieved by greater output and economies of scope refer to cost savings from producing multiple products or services from a given set of factor inputs.)

Commercial Rates in respect of Government/Department Buildings

The interpretation of commercial rates requires urgent revision. As the economic hub of the State, DCC has a relatively large commercial rates base. But it also has the country's highest demand for local services, and thus cost base associated with that demand, which is not matched to the value of resources. **Of relevance is the fact that the Council is not compensated for the absence of rates payable on Government/Department buildings in the DCC area, valued at c. €30m (2014).** The number of exemptions from commercial rates granted in recent years has increased sharply (HSE, VEC/ETB), which conflicts with the principle of economic-related provision and erodes the underlying value of the Council's rates income. **Clearly, a reduced valuation rate applied to such properties rather than the current zero position would be of benefit to DCC and ultimately to local services users,** and would also have the advantage of incentivising more efficient use of such buildings by State bodies.

Vacant Commercial Properties

There is no mechanism currently in place to ensure a minimum value charged (i.e. maximum refund given) in respect of vacant commercial property within the local authority sector. Such buildings represent a negative externality to other commercial rates payers and to the trading environment more generally, where the incentive should be to minimise vacant commercial properties through charges/refunds and increase rate income.

Needs for Local Services in the DCC Area

Needs Arising from Capital City Status and as the Country's Major Employment Centre

In Census 2016, there were 577,928 persons at work in the Dublin Region (made up of the four local authorities of Dublin City, Fingal, South Dublin and Dún Laoghaire-Rathdown). This number of jobs accounted for 29% of all persons at work in the State in that year, marginally higher than the 28% share of the country's population accounted for by the Dublin Region in Census 2016.⁶ However, in the case of Dublin City, there were 319,092 persons at work in the DCC area in 2016, meaning that 16% of all persons at work in the State were doing so in the DCC area in that year. On the other hand, the DCC area had 12% of the country's population in 2016 (554,554 out of the total of 4,761,865).

⁶ There were 1,347,359 residents in the Dublin Region and the population of the State was 4,761,865 in 2016. The 577,928 people at work in the Dublin Region and the 1,970,738 people at work in the State in that year are from POWSCAR (Place of Work School or College Census of Anonymised Records), which was conducted as part of Census 2016 by the CSO (but the POWSCAR data are not publicly available).



Thus, the DCC area accounts for a disproportionately large share of all employment in Ireland. In the context of the Dublin Region, the 319,092 persons at work in the DCC area in 2016 means that Dublin City accounted for 55% of all employment in the Dublin Region in that year, with the remaining 45% occurring in the other three local authorities making up the Dublin Region combined. Most of the 300,000+ people at work in the DCC area reside outside Dublin City Centre – in the other three local authority areas of the Dublin Region, from elsewhere in the Greater Dublin Area (from Counties Meath, Kildare and Wicklow) and from further afield, where the number of people working in the DCC area but living in the outer parts of Leinster and further increased between 2011 and 2016, as employment has grown strongly in the DCC area. The inbound commuters travelling to work in the DCC area (coming from both near and far) are an important part of the local fabric of the City and accordingly need to be accommodated with local services. Every day, they arrive into work on train, by DART and LUAS, and by bus and private means (cars and vans etc.), as well as by green modes (cycling).

Ensuring that roadways, footpaths, cycling facilities etc. are routinely maintained and upgraded as necessary is important to supporting the economic competitiveness of the DCC area, so that it continues to be an attractive business and investment location, where it competes internationally.

In addition to the inbound commuters working in the DCC area are the students at the universities and other third-level institutions in the capital, which has the highest density in this regard in the country.

Furthermore, the DCC area also tends to be the first port of call for visitors to Ireland, given the key roles played by Dublin Airport and Dublin Port. In 2017, Dublin dominated the main tourist attractions in Ireland – both free and fee-paying – within which DCC is the principal area in which tourists stay or visit, with numerous attractions including the National Gallery of Ireland, National Botanic Gardens, Irish Museum of Modern Art, National Museum (Kildare Street and Collins Barracks), Science Gallery at Trinity College Dublin, Farmleigh, Natural History Museum, Chester Beatty Library, Hugh Lane Gallery (all free) and fee-paying (Guinness Storehouse, Dublin Zoo, Book of Kells, Kilmainham Goal, Dublin Castle etc.).⁷

Accordingly, there is strong economic rationale for additional funding to help meet the economic needs of Dublin City in terms of its role as the country’s leading employment base, education base and centre for tourists/visitors, whilst at the same time ensuring that local residents are catered for appropriately given their compliance in regard to the LPT.

Tackling the High Deprivation Evident in Parts of Dublin City Centre

The DCC area is characterised by the simultaneous occurrence of affluence and deprivation, and the high degree of socio-economy inequalities in the City are not conducive for the longer-term performance of the Dublin economy and thus the national economy. The inverse relationship between socio-economic inequality and sustainable economic growth is a salient theme in the work of international organisations like the OECD (Organisation for Economic Cooperation and Development), of which Ireland is a member. According to that organisation:⁸

“We have reached a tipping point. Inequality can no longer be treated as an afterthought. We need to focus the debate on how the benefits of growth are distributed ... Our work on inclusive growth [has] clearly shown that there doesn’t have to be a trade-off between growth and equality. On the contrary, the opening up of opportunity can spur stronger economic performance and improve living standards across the board!”

⁷ See the article in *The Irish Times* ‘Ireland’s most popular tourist attractions named’ (7 June 2018) ([here](#)).

⁸ See the OECD’s website ([here](#)).



The mechanism by which rising socio-economic inequalities affect economic growth includes their effects on education and health inequalities, and in turn on the labour force and productivity, and on crime and disorder, and social inclusion. These apply in Dublin as much as elsewhere in the OECD.

SICAP (Social Inclusion and Community Activation Programme) funding has attempted to address some of these issues in part. **However, a more holistic, whole-of-service delivery approach is required to ensure that over time access to life opportunities is consistent across communities.**

Funding for Social Housing

Urban authorities with a large housing stock, housing communities with complex social and behaviour aspects, often with environmental and infrastructural deficits, require a different funding stream to a typical house-based, less marginalised cohort. Accordingly, **factors that need to be considered to inform the additional funding streams involved include the quality of building fabric and age profile of often high rise buildings, the inherent design of which can contribute to anti-social behaviour.**

Importance of being able to Fund a Routine Programme of Asset Maintenance

There is a strong rationale for Dublin City Council funding a routine programme of *asset maintenance*, as distinct from asset upgrade or asset refurbishment. The current system does not leave sufficient discretionary funds to meet asset maintenance, which could save money because the absence of a routine programme of asset maintenance increases the costs of upgrades and refurbishment in the medium/long term. **The absence of a routine programme of asset maintenance also serves to increase the risks of hazards to users of those assets, such as footpath accidents arising from an under-maintained roads asset. More widely, the absence of a routine programme of asset maintenance, because of discretionary funding limits, curtails the effectiveness and utility of assets under the remit of the Council in terms of performance of their designated function.**

Other Needs

The needs highlighted here are not exhaustive of the extensive and complex requirements in regard to local services provision in the DCC area. As Ireland's Capital City, Dublin needs a public realm and social environment for communities, businesses and visitors, commensurate with the expectations of a capital city. Thus, Dublin City Council should provide *additional* amenity assets such as leisure, parks, libraries, arts and culture as that is the rightful expectation of services users of a capital city.

Previous Studies of Needs and Resources of Local Authorities since the LGF⁹

Mazars Study (2002)

The Mazars evaluation of the Local Authority Needs and Resources Model completed in October 2002 came to the following conclusions of relevance in the context of this Submission.¹⁰

First, the achievement of promoting efficiency and ensuring the adequacy of spending rests on the use of standards, or 'targets', which are pre-set in the model. Mazars found that *"the current set of targets does not reflect either the absolute need or relative needs of the local authorities"* and recommended a complete review of the targets and a re-assessment of income and expenditure drivers. (p. 5).

⁹ The two studies considered here are not exhaustive of the studies or reviews that have been carried out on the LGF and its allocation since it came into effect in 1999.

¹⁰ 'An Evaluation of the Local Authority Needs and Resources Model', commissioned from Mazars Consulting and Kevin O'Sullivan by the (then) Department of the Environment and Local Government.



Second, the consultants found that seeking to achieve equity in the system will be difficult to achieve as long as there is large variation in incomes among local authorities from commercial rates, *with large local authorities like DCC receiving relatively low allocations from the LGF* (p. 6). The LGF/GPG amount to DCC in 2014, in the transition to the LPT in 2015 onwards, at €2,667,330 (which has continued in the funding baseline since then, as shown in Table 1, p. 2), was among the lowest of all local authorities in the State (based on the publicly available data from the Department of Planning, Housing and Local Government cited in the source to Figure 1 and Figure 2 above).

Academic Research Study (2015)

Motivated by the apparent lack of transparency in the formula-based LGF allocation system needs, the study by Turley *et al.* (2015) estimated an alternative model based on a number of statistical indicators of potential need and available resources, which they compared with the actual LGF/GPG outcomes, with a view to partly explaining past allocations but also to identify improvements in the future design of fiscal equalisation in Ireland. **The results for Dublin City Council raise the question of whether, given its population size, level of economic activity and budget, it should be treated separately and as a special case with respect to inter-governmental fiscal relations in Ireland.**¹¹

According to the study (p. 481):

“The results for DCC from both models raise the question of whether, as in many other countries, the metropolitan capital city is a special case and should be treated differently with respect to, in general, intergovernmental fiscal transfers, and, more specifically, future LPT revenues retained or pooled and redistributed (for equalisation purposes).”

Statistical Indicators and Relevant Data to Populate the Indicators

The Review Group’s Consultation Document has suggested possible indicators for which independent, official data should be available across all 31 local authorities in the State, such as population and demographic variables, physical characteristics such as size of the area, population density and the proportion of the population residing in urban and rural areas.

In addition, the Consultation suggests the possible use of socio-economic indicators relating to affluence and/or deprivation, and the commercial rate base.

PMCA concurs with the variables and data sources already in use in the system and the remarks made here focus on additional variables and data sources considered to be of relevance.

Following the earlier discussion, we would emphasise the following variables and data sources as follows:

- **Deprivation variables available from Pobal**, which are derived using Census data from the CSO.
- **CSO POWSCAR** (Place of Work School or College Census of Anonymised Records), which has been conducted as part of the Census of Population since 2006 and which are uniquely useful in establishing the facts on commuting (work, education) and on modes and times of commuting, which are relevant to identifying needs and peak demand times etc.
- **NOAC (National Oversight and Audit Commission) Performance Indicators in Local Authorities.**
- Other indicators and data sources, such as **tourism data from Fáilte Ireland** relevant to informing on visitor/tourist numbers and spending per year at local authority level, which need to be planning for in terms of catering for additional users during certain times of the year.

¹¹ Turley, G., D. Flannery and S. McNena (2015) ‘A Needs and Resources Assessment of Fiscal Equalisation in the Irish Local Government System’, *The Economic and Social Review*, Vol. 46, No. 3, pp. 459-484.



Some additional comments (of a methodological nature) on the Pobal and POWSCAR data, relevant for informing local authority functions (including planning and economic development), are made presently.

First, apart from the headline Pobal HP Indices, there are also comprehensive data on the individual socio-economic variables underpinning the HP indices. For instance, the Pobal data include variables on housing status and tenure etc., all of which are publicly available from the Pobal website and available in spreadsheet form and in map form. See Table A1-Table A4 below.

Second, the CSO POWSCAR data are very insightful for local authority planning and economic development purposes but yet in PMCA's experience tend to be under-used by local authorities, perhaps because POWSCAR is not publicly available. There is an application procedure to the CSO to access POWSCAR, which can then be used on an ongoing basis. To give an example of the scope of POWSCAR, suppose one wanted to find out the number of people at work in a local authority or within a local authority, such as at ED level or in Small Areas within EDs. The required information is not available from publicly available sources. For example, the publicly available CSO Census data on employment status will tell one the number of people living in a local authority area, or a more disaggregated delineation, who are at work but these will be working in that area or outside the area. Furthermore, the CSO's Quarterly National Household Survey (QNHS) data, conducted outside of the Census, provide data on the number of people working in EU NUTS 3 Regions, such as the Dublin Region or the Border Region etc., but that delineation is generally too broad geographically to be of use or significance to local authority planners or enterprise development officers. What is more, the QNHS is survey-based as opposed to Census-based, like POWSCAR.

POWSCAR can be used to establish the facts on the total number of people at work in or within a local authority, where they reside and thus the breakdown by inbound and outbound commuters. Where the inbound commuters reside and where the outbound commuters work can also be established, which in turn is very useful for establishing the extent of the functional region and how one local authority is connected with another etc. The trends in these local labour market indicators can also be established. Similar analyses can also be carried out on where people go to school and their third-level education, and the modes of transport and times of travel etc. can also be analysed with POWSCAR. It is a genuinely very rich source of data for local authorities and helps to understand the extent of local service needs, thereby connecting the planning and economic development functions of local authorities.

Conclusions

Both the Local Government Funding (Baseline) Review and the Review of the LPT currently underway provide a unique and important opportunity for the Department/Government to consider the effectiveness and sustainability of local authority resources to fund public services provided locally – in view of the fact that householders now contribute to local authority revenue through the Local Property Tax, where there is buy-in and currently high levels of compliance with the new system.

Dublin City Council welcomes both reviews and has sought to contribute constructively in each case, where the present document has outlined **key principles** to the Baseline Review and given comments about additional variables and data sources that can benefit the local government funding model.

However, the current model does not benefit Dublin and the many and varied users of local services in the DCC area. Only 5% of LPT receipts is available for additional discretionary funding for much-needed local services when the real level of demand is many multiplies of this. In addition, the funding levels for Dublin have been cut by more than the rest of the State to the extent that this is impacting the fabric of the city due to inability to maintain the asset structure as represent by visible street scape.



Furthermore, the lack of a clear relationship between payment of LPT by residents of Dublin City and service provision in local area does not help acceptance of the LPT.

The Department needs to look carefully at the actual needs of local authorities, based on objective empirical evidence, as commented upon in this Submission, and the resources to adequately fund the level of demand year-on-year, mindful also of Dublin as the Capital City and the largest economic generator of the State, where its competitor set comprises other capitals internationally, many of which are much larger and have recourse to significantly more funding resources.

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Disclaimer

This report is the responsibility of PMCA Economic Consulting.



Appendix of Supplementary Information

Table A1: Pobal HP Relative and Absolute Deprivation Index Scores in the Dublin City Council Area – Electoral Divisions Classified as ‘Very Disadvantaged’ or ‘Disadvantaged’ in 2016 (23 EDs)

Electoral Division	HP Absolute				HP Relative 2016	Population 2016
	2006	2011	2016	2006-2016		
PRIORSWOOD B	-23.5	-25.8	-25.9	-2.4	-21.6	2,728
FINGLAS SOUTH C	-19.7	-26.0	-24.4	-4.7	-20.3	2,645
KILMORE C	-21.6	-26.1	-23.1	-1.5	-18.9	1,490
BALLYMUN D	-20.7	-23.5	-21.0	-4	-16.8	2,458
BALLYMUN B	-20.6	-25.4	-21.4	-9	-16.7	4,379
FINGLAS NORTH A	-18.5	-23.5	-21.0	-2.4	-16.6	3,319
PRIORSWOOD D	-16.5	-22.4	-20.8	-4.3	-16.6	2,756
FINGLAS SOUTH D	-16.5	-23.1	-20.5	-4.1	-16.4	2,427
KILMORE B	-18.7	-24.2	-20.4	-1.7	-16.3	2,681
KYLEMORE	-19.6	-23.6	-20.5	-8	-16.3	2,657
DECIES	-16.7	-21.4	-19.3	-2.6	-15.2	2,677
CHERRY ORCHARD B (CARNA)	-16.4	-22.4	-19.2	-2.9	-15.0	2,836
FINGLAS SOUTH A	-17.9	-23.2	-18.8	-9	-14.5	2,904
FINGLAS NORTH B	-17.9	-21.9	-18.6	-8	-14.4	2,874
DRUMFINN	-17.0	-21.5	-18.2	-1.2	-13.9	3,588
CHERRY ORCHARD A	-13.8	-19.0	-18.2	-4.3	-13.3	3,254
CABRA WEST B	-15.0	-21.1	-17.0	-2.0	-12.7	2,577
CABRA WEST A	-13.5	-19.1	-16.7	-3.2	-12.7	1,478
PRIORSWOOD C	-21.4	-17.8	-16.9	4.5	-12.0	4,854
BALLYMUN C	-18.4	-19.3	-16.3	2.1	-11.4	6,112
GRANGE C	-10.7	-18.2	-14.9	-4.2	-11.3	3,082
EDENMORE	-16.5	-19.5	-15.2	1.3	-11.2	2,836
CHERRY ORCHARD C	-20.7	-16.6	-15.6	5.1	-10.9	4,545

Source: Pobal HP; PMCA Economic Consulting analysis.



Table A2: Pobal HP Relative and Absolute Deprivation Index Scores in the Dublin City Council Area – Electoral Divisions Classified as ‘Marginally Below Average’ in 2016 (44 EDs)

Electoral Division	HP Absolute				HP Relative 2016	Population 2016
	2006	2011	2016	2006-2016		
FINGLAS SOUTH B	-13.1	-15.8	-14.6	-1.5	-9.9	4,206
KIMMAGE A	-12.7	-17.5	-13.9	-1.2	-9.5	1,944
KIMMAGE B	-11.6	-17.2	-13.5	-1.9	-9.1	3,572
INCHICORE B	-14.5	-16.9	-13.9	.6	-9.1	2,218
KILMAINHAM A	-11.7	-16.1	-13.6	-1.9	-9.1	2,534
PRIORSWOOD E	-8.7	-15.7	-13.0	-4.3	-8.8	2,839
CRUMLIN E	-12.8	-16.1	-12.9	-.1	-8.4	2,793
RAHENY-GREENDALE	-10.5	-16.2	-11.4	-.9	-7.7	2,169
KILMORE D	-6.7	-16.2	-11.2	-4.6	-7.6	2,032
CRUMLIN B	-10.6	-15.1	-11.9	-1.2	-7.6	2,968
GRANGE E	-8.1	-14.1	-10.8	-2.7	-6.9	2,680
CABRA WEST C	-9.8	-15.0	-11.0	-1.2	-6.5	2,953
WOOD QUAY A	-8.8	-11.6	-11.2	-2.4	-6.2	2,606
CRUMLIN A	-10.1	-14.9	-10.6	-.5	-6.2	3,714
PRIORSWOOD A	-6.5	-13.7	-10.7	-4.2	-6.1	1,618
BALLYBOUGH A	-11.5	-15.4	-10.9	.6	-5.8	3,718
USHERS E	-10.3	-13.1	-9.6	.7	-5.0	1,790
CRUMLIN D	-8.8	-13.2	-9.3	-.6	-4.9	4,089
BALLYGALL B	-9.2	-14.7	-8.5	.7	-4.8	1,887
CABRA EAST B	-9.2	-13.9	-9.1	.1	-4.6	3,737
BALLYGALL A	-5.4	-10.3	-9.1	-3.7	-4.3	3,606
CRUMLIN C	-6.3	-11.8	-8.6	-2.2	-4.1	2,331
WALKINSTOWN C	-8.7	-13.0	-7.8	.9	-3.9	2,169
HARMONSTOWN A	-6.4	-13.1	-7.2	-.8	-3.3	2,808
AYRFIELD	-2.5	-8.9	-7.3	-4.8	-3.0	5,639
CLONTARF WEST B	-7.3	-12.6	-7.3	.1	-3.0	2,411
WALKINSTOWN B	-7.1	-11.1	-6.9	.2	-2.9	1,885
BALLYMUN A	-15.8	-11.0	-7.5	8.3	-2.5	4,765
FINGLAS NORTH C	-6.1	-11.5	-6.7	-.7	-2.5	3,464
HARMONSTOWN B	-9.0	-10.7	-6.6	2.4	-2.4	2,758
GRANGE D	-1.5	-7.9	-6.1	-4.5	-2.2	4,005
CRUMLIN F	-5.0	-10.1	-6.4	-1.3	-2.2	2,985
INNS QUAY C	-6.6	-8.6	-7.1	-.4	-1.6	2,757
USHERS C	-9.8	-9.4	-6.7	3.1	-1.5	3,983
BALLYGALL D	-5.3	-9.3	-5.0	.3	-1.0	2,531
KILMORE A	-3.1	-10.1	-5.6	-2.4	-1.0	3,660
BEAUMONT C	-6.0	-9.8	-4.7	1.3	-1.0	3,242
RAHENY-FOXFIELD	-.7	-5.4	-4.5	-3.8	-.9	2,488
BEAUMONT A	-4.5	-10.4	-4.1	.4	-.7	2,463
WALKINSTOWN A	-8.9	-9.1	-5.2	3.7	-.7	2,765
BEAUMONT B	-.1	-7.2	-4.4	-4.2	-.5	4,962
KIMMAGE E	-3.1	-8.9	-4.8	-1.7	-.4	3,395
INNS QUAY A	2.9	-8.2	-5.7	-8.6	-.4	3,919
KIMMAGE D	-5.2	-11.0	-4.7	.5	-.2	2,462

Source: Pobal HP; PMCA Economic Consulting analysis.



Table A3: Pobal HP Relative and Absolute Deprivation Index Scores in the Dublin City Council Area – Electoral Divisions Classified as ‘Marginally Above Average’ in 2016 (54 EDs)

Electoral Division	HP Absolute				HP Relative 2016	Population 2016
	2006	2011	2016	2006-2016		
BALLYMUN F	-3.6	-8.6	-3.5	.1	.1	2,350
CABRA WEST D	-3.0	-7.2	-4.3	-1.2	.2	2,845
BALLYGALL C	-2.1	-7.2	-2.9	-.9	.4	3,521
WHITEHALL C	-2.8	-7.2	-3.3	-.5	.6	2,153
MERCHANTS QUAY A	-4.8	-4.4	-4.6	.2	1.1	2,513
MOUNTJOY A	-6.2	-4.0	-4.7	1.4	1.1	5,389
BEAUMONT E	.0	-7.6	-2.0	-2.0	1.5	2,051
PEMBROKE EAST A	-1.8	-5.2	-2.5	-.7	2.1	5,078
WHITEHALL B	-3.1	-7.4	-1.9	1.2	2.5	4,128
INCHICORE A	-4.3	-7.1	-2.1	2.2	2.6	2,392
GRANGE A	-.4	-5.0	-1.8	-1.4	2.7	9,696
KILMAINHAM C	-2.4	-4.7	-2.4	.0	2.8	5,186
MERCHANTS QUAY C	-4.1	-3.1	-2.1	2.0	3.2	3,566
BEAUMONT D	3.6	-2.9	-.5	-4.2	3.4	2,135
NORTH DOCK C	1.6	-2.3	-1.6	-3.2	3.5	4,214
CLONTARF EAST A	-.8	-4.5	.5	1.4	4.0	3,438
USHERS F	-1.4	-4.9	-.4	1.0	4.1	3,484
USHERS D	-3.8	-2.9	-1.2	2.7	4.1	2,188
GRANGE B	2.2	-4.1	-.7	-2.8	4.3	5,326
BALLYMUN E	.4	-2.9	1.4	1.0	4.7	1,562
WHITEHALL D	-.1	-3.8	.1	.2	4.7	3,456
ARRAN QUAY D	-6.4	-6.8	-.3	6.1	4.8	3,109
BEAUMONT F	3.3	-3.3	.9	-2.4	4.9	3,590
CABRA EAST C	-3.4	-5.9	-.5	2.9	4.9	4,085
USHERS B	3.2	-1.8	-.7	-3.9	4.9	1,312
MANSION HOUSE A	2.1	-2.2	-.4	-2.5	5.0	4,665
BALLYBOUGH B	.2	-3.7	-.4	-.5	5.4	3,698
MERCHANTS QUAY F	-9.8	-9.1	.1	9.9	5.4	2,158
NORTH DOCK A	.1	-3.4	.7	.6	5.7	1,365
INNS QUAY B	-1.6	-2.8	.2	1.8	5.9	3,666
WHITEHALL A	6.8	1.4	2.2	-4.6	6.0	3,286
ROYAL EXCHANGE B	4.4	-2.2	1.1	-3.3	6.3	2,082
ROTUNDA A	-.5	-3.0	.0	.5	6.5	5,965
ARRAN QUAY A	3.3	-2.6	1.0	-2.2	6.7	1,785
MERCHANTS QUAY E	7.5	.2	1.5	-6.0	6.7	2,489
ARRAN QUAY E	-.3	-3.6	1.8	2.1	6.8	3,293
MOUNTJOY B	-2.3	-8.8	-.1	2.2	6.8	3,963
PHOENIX PARK	4.9	2.3	2.3	-2.6	7.1	1,534
ASHTOWN B	2.0	-3.5	3.3	1.3	7.1	2,643
GRACE PARK	4.1	-.8	3.4	-.7	7.2	5,806
CLONTARF WEST A	2.5	-1.2	3.5	1.0	7.6	3,658
ARRAN QUAY B	3.6	-.3	1.9	-1.7	7.6	4,166
CLONTARF WEST E	.0	-2.0	3.9	3.8	7.7	2,468
ROTUNDA B	4.9	2.0	2.1	-2.8	8.2	2,458
RAHENY-ST.ASSAM	2.4	2.3	5.1	2.8	8.5	3,672
KIMMAGE C	6.0	-.1	4.2	-1.8	8.6	3,043
TERENURE B	5.9	2.2	5.0	-.8	9.0	3,490
BOTANIC A	8.4	2.1	5.2	-3.2	9.2	3,174
CHAPELIZOD	6.6	2.4	5.2	-1.4	9.5	3,056
WOOD QUAY B	6.3	2.2	4.7	-1.6	9.5	3,414
ASHTOWN A	5.4	1.7	5.1	-.3	9.6	10,566
CABRA EAST A	5.6	.4	4.6	-1.0	9.6	5,650
MERCHANTS QUAY B	6.2	1.5	3.9	-2.2	9.8	3,966
DRUMCONDRA SOUTH B	1.1	1.5	4.7	3.6	9.8	1,697

Source: Pobal HP; PMCA Economic Consulting analysis.



Table A4: Pobal HP Relative and Absolute Deprivation Index Scores in the Dublin City Council Area – Electoral Divisions Classified as ‘Affluent’ or ‘Very Affluent’ in 2016 (41 EDs)

Electoral Division	HP Absolute				HP Relative 2016	Population 2016
	2006	2011	2016	2006-2016		
PEMBROKE EAST D	5.9	2.5	6.0	.1	10.2	5,263
CLONTARF EAST C	9.0	6.8	6.8	-2.1	10.2	3,183
CLONTARF WEST D	2.0	-.4	5.5	3.5	10.2	2,297
MERCHANTS QUAY D	4.2	-.1	5.9	1.7	10.3	2,185
NORTH CITY	7.4	7.7	4.7	-2.7	10.9	5,654
CLONTARF EAST E	7.7	4.1	7.6	-.1	11.0	1,791
NORTH DOCK B	-4.4	3.5	5.7	10.1	11.1	7,695
KILMAINHAM B	9.9	6.4	6.6	-3.3	11.5	2,414
ROYAL EXCHANGE A	7.5	6.7	5.9	-1.6	11.7	4,329
TERENURE A	8.2	3.3	7.7	-.5	11.9	3,741
ARRAN QUAY C	9.1	5.3	6.0	-3.0	11.9	4,471
BOTANIC B	7.2	5.5	7.6	.5	11.9	3,481
TERENURE C	11.1	6.6	8.9	-2.2	12.1	1,854
CLONTARF EAST B	8.4	6.3	8.8	.4	12.5	7,107
DRUMCONDRA SOUTH C	5.7	2.3	8.2	2.5	12.5	3,517
CLONTARF EAST D	6.9	5.7	9.5	2.7	13.0	2,766
BOTANIC C	6.9	3.6	8.4	1.5	13.3	2,222
DRUMCONDRA SOUTH A	6.2	4.7	9.1	2.9	13.8	5,064
TERENURE D	11.6	9.2	10.6	-1.0	13.9	792
RATHMINES WEST D	9.1	4.9	9.7	.6	14.2	3,106
RATHFARNHAM	13.6	9.4	10.1	-3.5	14.3	4,683
ST KEVIN'S	7.4	6.2	9.0	1.6	14.5	5,122
PEMBROKE EAST B	11.4	9.1	11.0	-.3	14.9	3,818
RATHMINES WEST B	10.9	6.9	9.5	-1.5	14.9	3,713
RATHMINES WEST F	12.2	7.5	10.3	-1.9	15.1	2,859
RATHMINES WEST A	10.0	6.5	9.8	-.2	15.1	5,461
RATHMINES WEST E	10.6	7.7	10.8	.2	15.2	3,390
PEMBROKE EAST C	14.8	11.0	12.0	-2.8	15.5	3,920
CLONTARF WEST C	10.7	7.5	11.7	1.0	15.9	3,659
SOUTH DOCK	14.4	12.0	10.9	-3.5	15.9	7,004
PEMBROKE WEST A	12.5	10.4	11.5	-.9	16.0	4,992
RATHMINES EAST C	14.1	10.1	12.9	-1.2	16.4	3,351
PEMBROKE WEST B	14.8	13.5	12.4	-2.4	16.6	3,003
RATHMINES EAST A	13.0	10.4	12.4	-.6	16.8	4,836
RATHMINES WEST C	13.7	9.5	12.7	-.9	17.1	2,681
RATHMINES EAST D	11.9	9.9	13.4	1.5	17.6	2,757
PEMBROKE EAST E	14.7	12.7	13.4	-1.3	17.7	3,902
RATHMINES EAST B	16.7	12.3	14.4	-2.3	18.6	6,058
USHERS A	6.4	8.3	13.1	6.7	18.7	3,930
PEMBROKE WEST C	14.7	12.3	14.9	.1	19.7	4,852
MANSION HOUSE B	15.9	18.3	16.8	1.0	22.5	1,311

Source: Pobal HP; PMCA Economic Consulting analysis.