

Comhairle Cathrach
Bhaile Átha Cliath
Dublin City Council

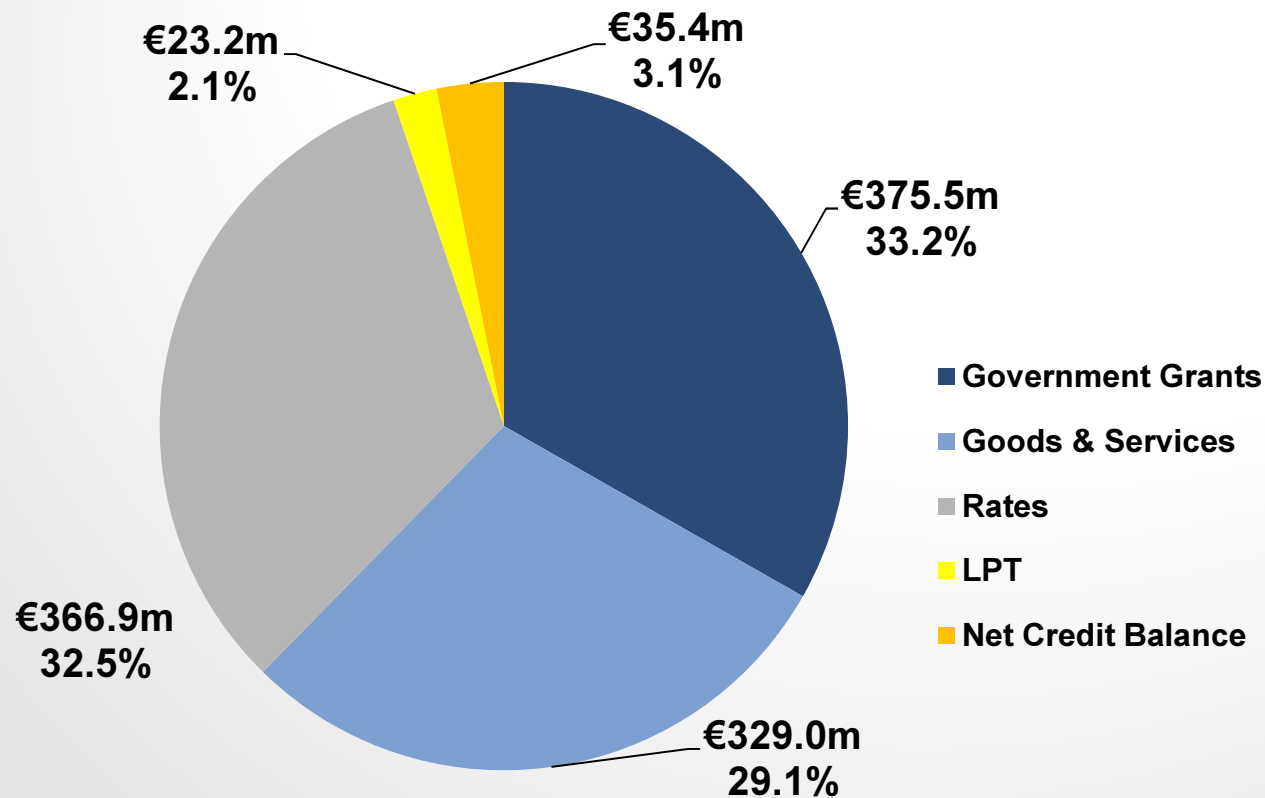
Dublin City Council Revenue Funding

Finance SPC

19th May 2022

Report No:06/2022

Estimated Sources of Funding 2022



Total: €1,130.0m

- At the meeting of the Jan 2022 SPC, it was agreed that a presentation would be made to illustrate the source's of income that support DCC services.
- This report seeks to inform the SPC members as to the varied income sources supporting City services, their 2022 budgeted value and how those income sources are allocated.

Analysis of Budget Income 2022 from Grants & Subsidies

| Source of Income | 2022 |
|---|--------------------|
| Housing, Local Government & Heritage | |
| Housing & Building | 305,748,035 |
| Road Transport & Safety | 5,780,600 |
| Water Services | 1,747,860 |
| Development Management | 1,030,465 |
| Environmental Services | 9,364,024 |
| Miscellaneous Services | 28,303,235 |
| | 351,974,219 |
| Other Departments & Bodies | |
| Rural & Community Development | 10,750,747 |
| Enterprise Ireland | 2,578,842 |
| Transport Infrastructure Ireland | 2,377,000 |
| Environment, Climate and Communications | 2,244,693 |
| Children, Equality, Disability, Integration & Youth | 1,720,991 |
| Tourism, Culture, Arts, Gaeltacht, Sports & Media | 1,111,000 |
| Health | 1,069,424 |
| Social Protection | 475,000 |
| Defence | 410,000 |
| Justice | 403,634 |
| National Transport Authority | 330,000 |
| Other Departments | 118,963 |
| Agriculture, Food & The Marine | 20,000 |
| | 23,610,294 |
| Total | 375,584,513 |

Grants and Subsidies commentary

- ▶ DCC receives grants/subsidies from over 14 depts.
- ▶ 94% received from Dept. of Housing
- ▶ 6% received from all other Depts.
- ▶ Some of the grants listed are funded by LPT receipts and not government contributions
- ▶ Housing and Building largest grant purpose

Analysis of Budget Income 2022 from Goods & Services

| Source of Income | 2022 |
|---|--------------------|
| Rents from Houses | 93,000,000 |
| Local Authority Contributions | 77,253,116 |
| Irish Water | 44,780,198 |
| Parking Fines / Charges | 30,765,000 |
| Pension Contributions | 10,232,000 |
| Agency Services & Repayable Works | 9,944,500 |
| Miscellaneous | 8,319,619 |
| Roads Income (Permits, Licences, T2 Charges, etc.) | 6,787,100 |
| Housing Loans Interest & Charges | 6,697,194 |
| Bridge Tolls | 6,686,824 |
| Contribution from Capital | 5,490,424 |
| Enforcement of Waste Regs | 5,185,000 |
| Recreation / Amenity / Culture | 4,782,609 |
| RAS / Rental Income | 4,311,966 |
| NPPR | 2,500,000 |
| Sale / Leasing of other property / Industrial Sites | 2,419,173 |
| Planning Fees | 2,405,250 |
| Bike Scheme | 2,000,268 |
| Derelict Sites Levy | 2,000,000 |
| IPB Income | 1,815,195 |
| Fire Charges | 1,600,000 |
| Total | 328,975,436 |

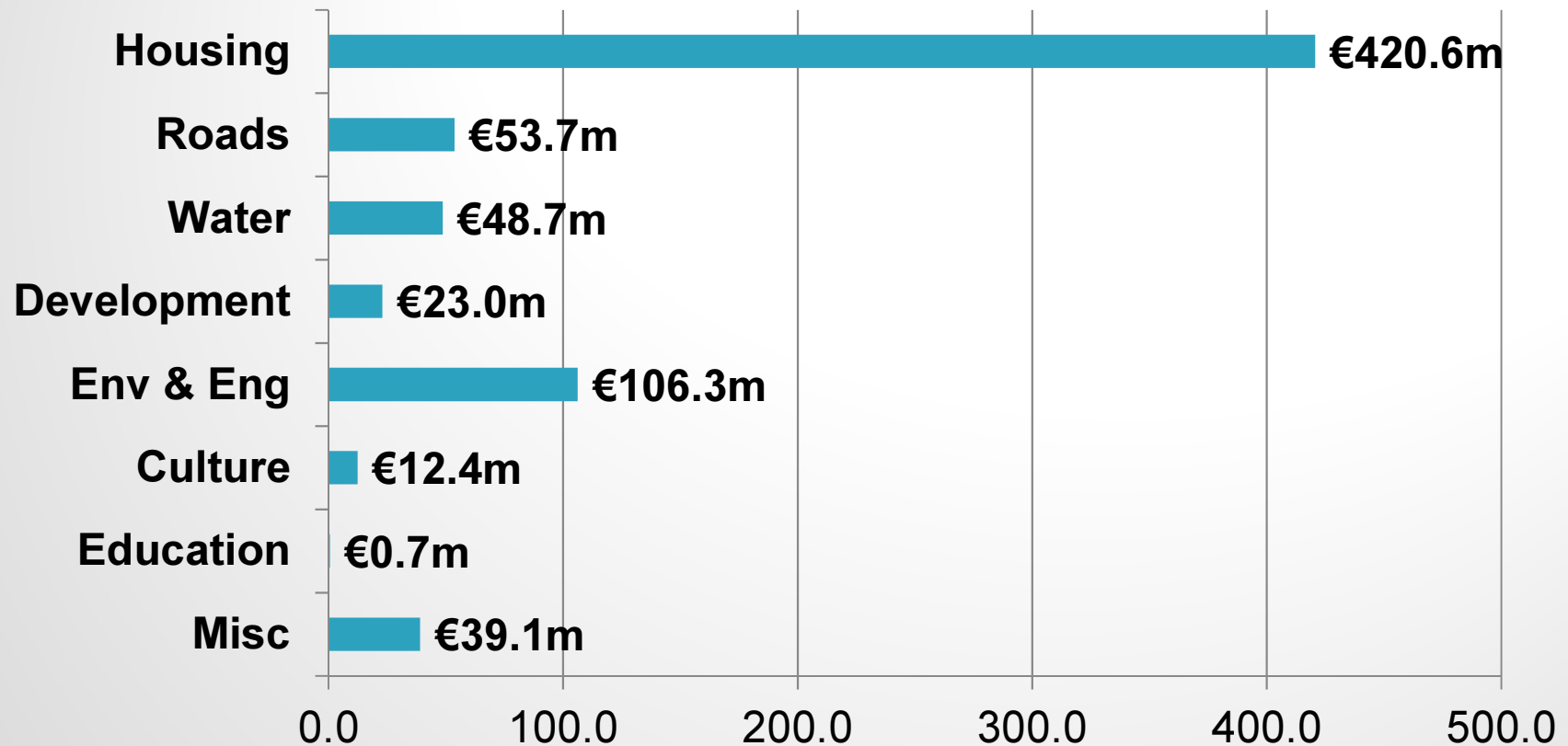
Goods and Services Income

- ▶ 75% of all income through highest 4 sources
 1. Rents 28%
 2. Local Authority Contributions 24%
 3. Irish Water 14%
 4. Parking 9%
- ▶ Local Authority contributions mainly related to DFB services
- ▶ Income is raised / collected differently across the varied range of services

Income – Grants & Subsidies and Goods & Services

- ▶ All income whether a grant, subsidy or charge, supports the DCC service to which it relates *for example*
- ▶ Housing related income (grants, subsidy, rents) support the specific housing service for which they are provided and do not fund any other service
- ▶ This holds for all services and all grants/subsidies/charges

Estimated Gross Income 2022

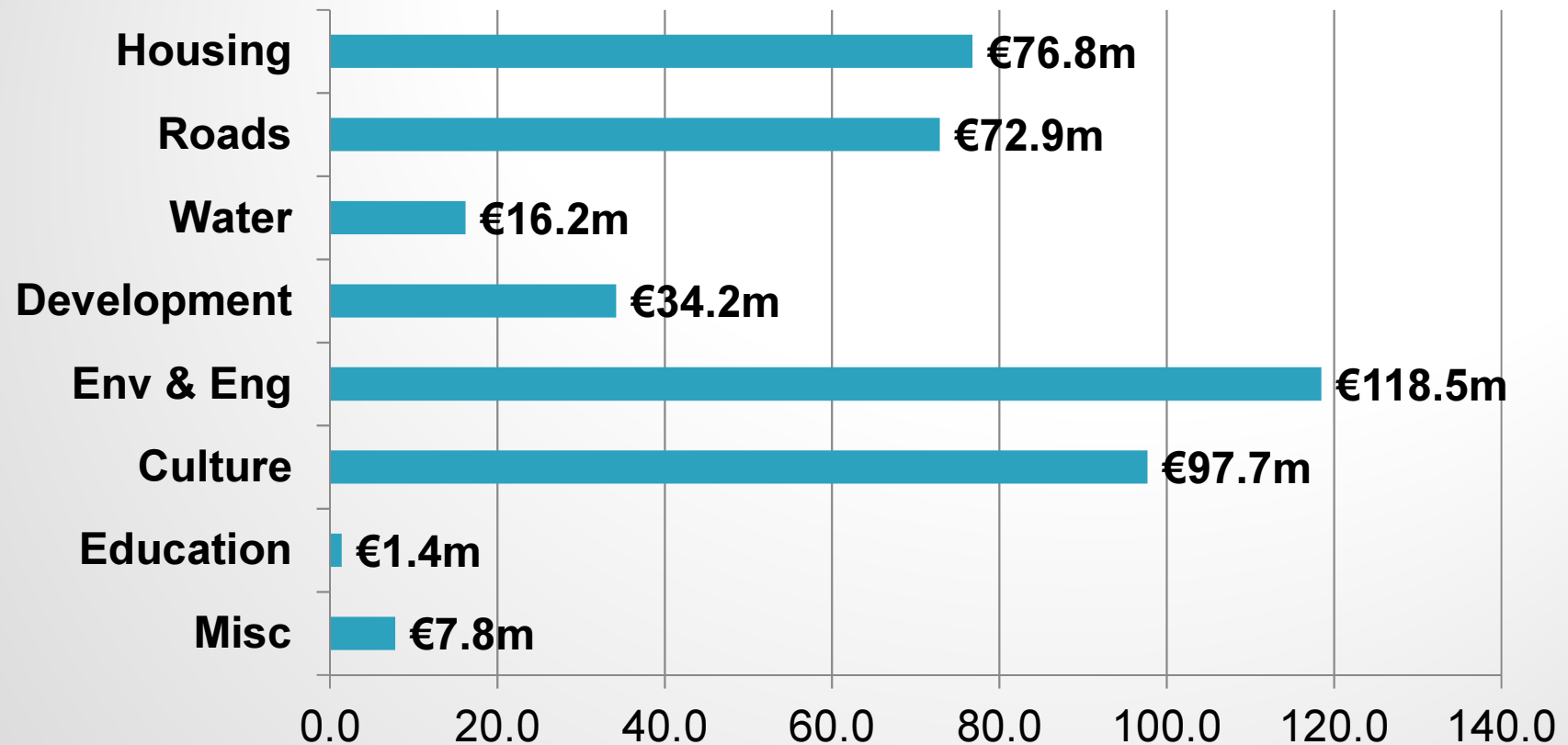


Total: €704.5m

Gross Income 2022

- ▶ Gross Income is the sum of grants, subsidies and charges for goods and services for each DCC Division.
- ▶ Housing accounts for 60% of all income sources
- ▶ Housing and Environment and Engineering combined account for 75% of all income sources

Estimated Net Expenditure 2022

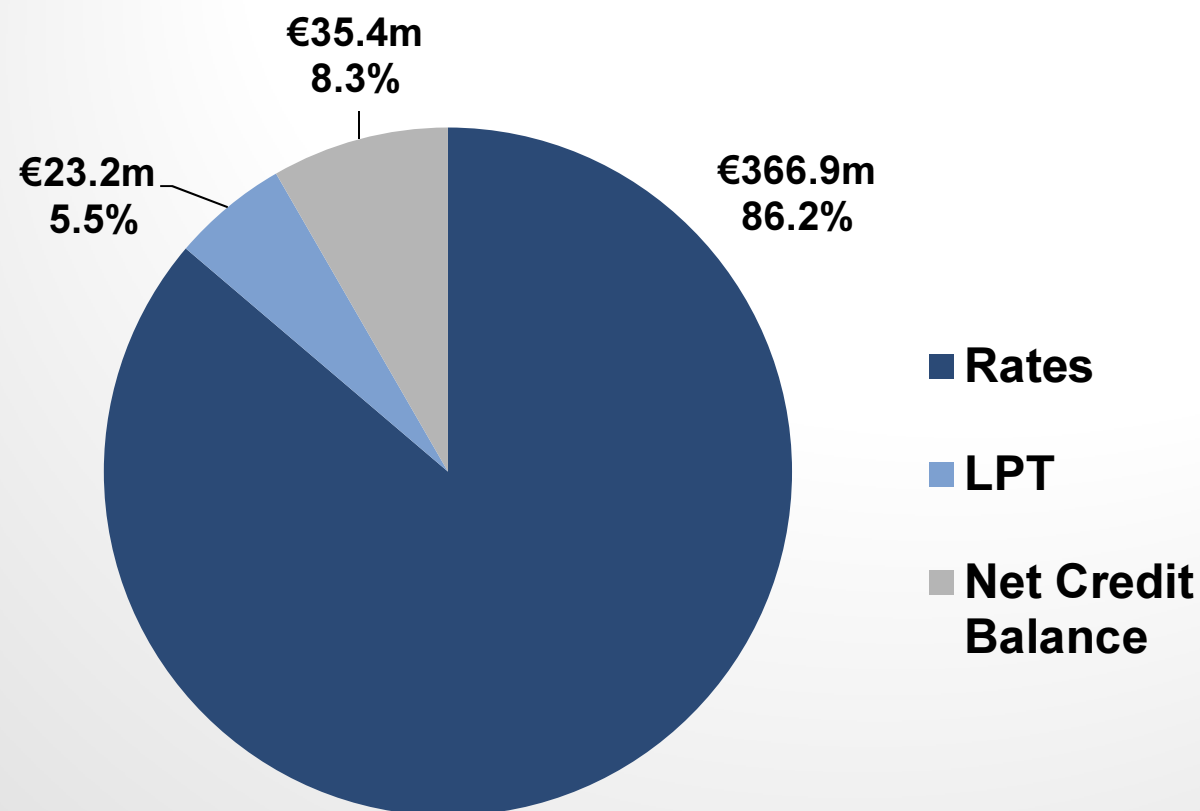


Total: €425.5m

Net Expenditure

- ▶ Net Expenditure is the residual value of:
 - a) proposed budgeted expenditure less b) gross income.
- ▶ Net expenditure is funded by rates, the credit balance and LPT
- ▶ Environment and Engineering has the highest net expenditure (28% of total)
- ▶ 50% of all net expenditure relates to Environment and Engineering and Culture
- ▶ Functions with high income will have low net expenditure

Financing of Net Expenditure 2022

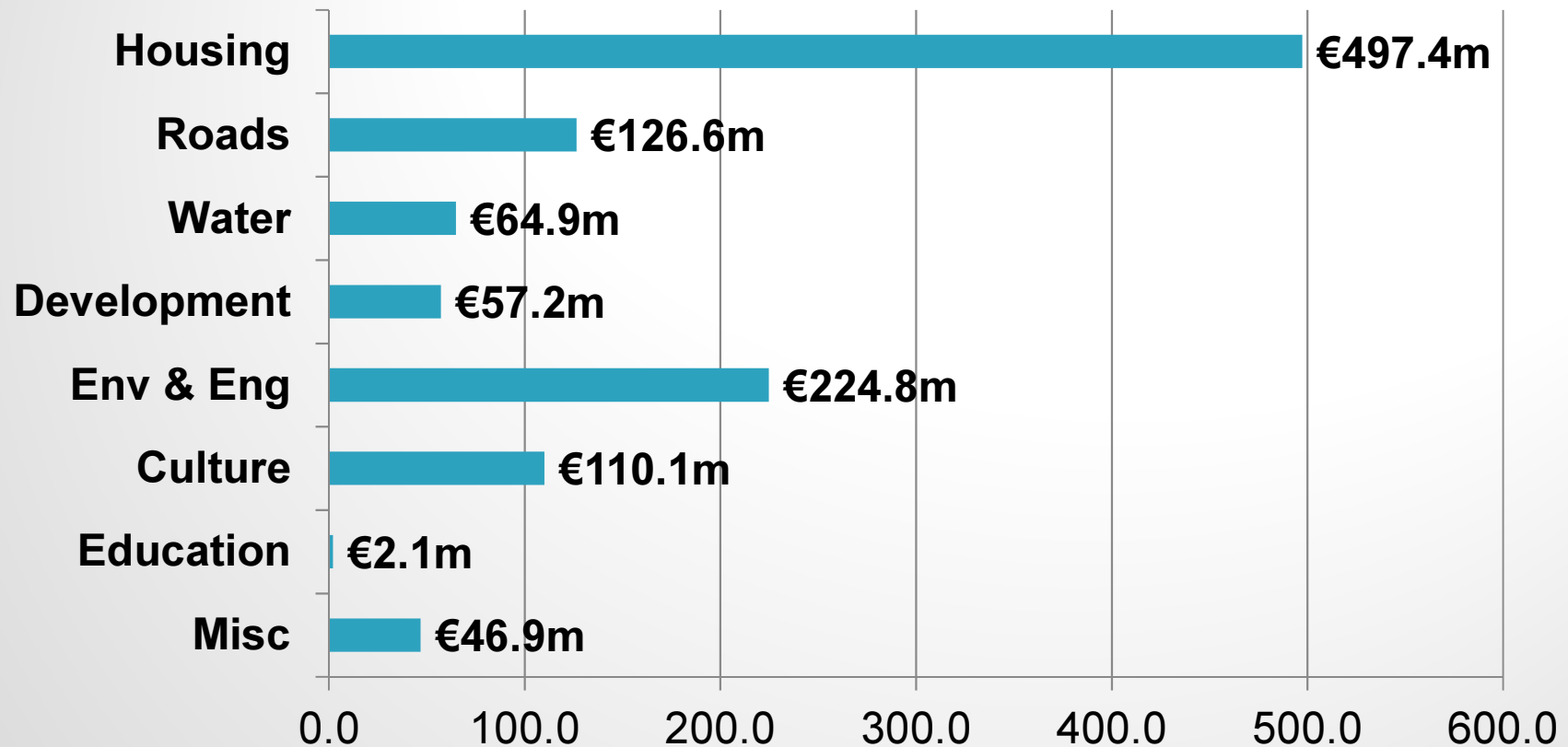


Total: €425.5m

Financing Net Expenditure

- ▶ Rates is the largest component at 86.2%
- ▶ The credit balance is generated from surplus income /unrealised expenditure over the prior and current year.
- ▶ The LPT figure as shown, is in a prescribed form including:
 - Pension Related Deduction €16.4m
 - Historic General Purpose Grant €2.7m and LPT Discretionary €4.1m

Estimated Gross Expenditure 2022



Total: €1,130.0m

Gross (Full) Expenditure

- ▶ Expenditure is kept to reasonable levels and limited to available resources
- ▶ It is not the case that expenditure levels are set and then income levels are increased to match

Income from goods & services and from grants & subsidies *always* funds the specific service that it relates to