



18th September, 2018.

**TO: AN CATHAOIRLEACH
& EACH MEMBER OF KILKENNY COUNTY COUNCIL**

RE: LOCAL PROPERTY TAX (LPT) – BUDGET 2019

Dear Councillor,

The Elected Members will be required to adopt the 2019 Statutory Budget in late November. In advance of preparing this budget the Members are required to make a decision before the end of September on the issue of varying the basic rate of LPT up or down by a maximum of +/- 15%, as per Section 20 of the Finance (Local Property Tax) Act 2012 as amended by section 5 of the Finance (Local Property Tax) Act 2013. The statutory deadline for making this decision is September 30th 2018. Briefings on this matter were provided to the Elected Members on September 10th and September 17th.

Challenges:

Each year the Council faces challenges in balancing the expenditure demands with the income available. The challenge in 2019 is even more acute given the continued upward pressure on the cost base, the additional expenditure is in the main mandatory not discretionary.

In addition we have a requirement to deliver a number of significant capital projects as per the capital programme adopted by the Members in May 2018. Three of the major projects which require funding are:

- **Butler Gallery:** The renovation of Evans Home as new home for Butler Gallery. This project has commenced with a commitment of €3 million in grant aid from national funding. The remainder of the estimated cost of €5.5m must be found locally.
- **Western Environs:** The delivery of the roads and infrastructure to open up the Western Environs neighbourhood for development. This project is necessary if we want to see housing delivered in a timely manner. In addition the infrastructure will facilitate the delivery of 2 secondary schools by Kilkenny/Carlow ETB. None of this development can happen until the road and services are delivered. Irish Water has committed to deliver services in tandem with the road infrastructure by the Council. The road project has been tendered and is due to commence by year end. We have received grant aid of €5.07 million under the LIHAF towards this project. The balance of the cost is local funding.

- **Abbey Quarter:** The delivery of significant public realm in the Abbey Quarter is required to enable the redevelopment of the Brewhouse and Mayfair. This work will be tendered in Q4 and should commence early in 2019. As advised to Council at our recent workshop we are submitting a proposal under the Urban Regeneration Fund for this project and in so doing must commit that the project will be started in 2019 and that matching fund is in place.

All of the national grant aid requires local matched funding, which will be met in part by borrowings, the repayment of which must be provided in the revenue budget.

These projects are critical to the future development of the City and the County and early delivery is necessary to avoid risk to the national grant aid. Put simply we need to deliver the Abbey Quarter to attract new employment to Kilkenny and we need to deliver the Western Environs to provide houses to attract new employees to Kilkenny.

Limited sources of income:

Since the Local Property Tax was introduced in 2014 there has been no increase in same. Other than a small increase to the former County rate payers, as part of the harmonisation process, the Council has not increased the Rate in the Pound/Multiplier in 10 years. LPT and rates account for over 40 percent of our income on an annual basis. Realistically the only potential to raise extra income of significance for 2019 is a decision by the Members to vary the base rate of Local Property Tax or the Annual Rate on Valuation on Commercial Rates.

The Local Property Tax allocation for 2019 has been confirmed at €10.67m (See Appendix 5 attached). The Local Property Tax funding model replaced the previous General Purpose Grant and has not resulted in any additional income for the Council since its introduction. The Local Property Tax allocation is capped at the General Purpose Grant allocation for 2014 and has not changed since then.

The revaluation of commercial rates on all properties in the County was completed by the Valuation Office in 2017 and came into effect for the 2018 financial year. This process did not result in any additional income for the Council, it is designed to be income neutral. The valuation on 196 properties has been appealed to the Valuation Tribunal and the majority of these appeals have yet to be heard. There exists a significant risk of a loss of income for the Council in 2019 from this appeal process. The Council has no role in the valuation of properties for rates, the Council Members role is in the adoption of the multiplier as part of the annual budget process.

Budget Issues:

The Appendices attached set out the high level budget figures and issues including commitments under national pay agreements. The national agreements on pay and pensions restoration will result in an increase in payroll costs of €500k in 2019. It is assumed that compensation for 80% of this cost will be provided by the DHPCLG similar to previous years. The Workforce Plan which was agreed in 2016 is being implemented on a phased basis. The plan provides for an additional seven staff in 2019 in Housing, Roads, Corporate and Environment.

Opportunities for Kilkenny City and County:

In addition to the 3 Capital Projects outlined earlier there are a number of other projects in the pipeline, such as Graiguenamanagh Library roof, Ferrybank Community Park,

Fairgreen Callan, Watershed and the Information Technology upgrade which are planned for 2018/2019. As advised at our recent workshop on Rural Regeneration Fund it is our intention to make funding applications for capital projects in Callan, Thomastown, Graiguenamanagh and Piltown. We are also making an application for technical assistance to facilitate a co-ordinated investment plan to be prepared for Castlecomer, with a view to applying for capital funding at the next call for funding proposals, which we are advised will be mid 2019. These applications must be submitted by end of September.

We are progressing early delivery of the Kilkenny Greenway in partnership with Wexford and Waterford local authorities. A funding application will be made by end of November. We have been successful in attracting €2.45 million of national funding for a new library in Kilkenny City and this project needs to be progressed.

All of these projects require local matched funding. A mix of loan finance and development contributions will be required to ensure delivery of these projects. The Council has limited borrowing capacity. Every €1m borrowed costs approximately €75k per annum of service.

The estimated balance outstanding on completed Capital Projects at the end of 2018 is €11.5m. Additional funding of €250k will have to be provided for in 2019. Included here is outstanding balances on Medieval Mile Museum, the Parade and the CAS.

Support for Community Development:

As a county Kilkenny, like the rest of the Country, has come through a very challenging 10 year recession with rural Kilkenny being badly hit. With the Country now in recovery it is important that we position Kilkenny to maximise the benefit from the recovery. As Councillors you are well aware of the many funding streams that are now in place at national and local level, many of which are focussed on rural communities. The funding streams are extremely important sources of funding to deliver community projects on ground. These include

- Town and Village,
- CLAR,
- LIS,
- CIR,
- Rural Recreation Grants,
- ICT funding for Libraries,
- Heritage grants,
- Anti -litter and anti-graffiti,
- Tidy Towns,
- Graveyard Grants,
- Estate Management,
- Paint Scheme

most, if not all, require matching local funding. These funds are an extremely important source of funding channelled through the Council to towns and villages, communities. In addition to matching funding, resources are also required to manage:

- consultation with communities on the priorities,
- the preparation of grant applications,
- preparation of plans,
- progressing of planning consents
- the tender process and the actual delivery of the projects
- drawdown of grants.

We have resourced the organisation over the last two years to deliver at community level, and in my view we are having a very positive impact working with local communities on local needs. We have a programme of Health Checks and Town Plans, the delivery of which must be resourced.

Wider impact of Council budget:

In addition the Council makes a financial contribution to many organisations:

- Watergate Theatre,
- Rothe House,
- Castlecomer Discovery Park,
- Castlecomer Enterprise Centre,
- Drum Youth Centre,
- Kilkenny Tourism,
- Kilkenny Archives,
- Butler Gallery,
- Kilkenny Festivals, the length and breadth of the county including the Arts Festival, Savour Kilkenny, Town of Books, Kilkenny Animates,
- Keep Kilkenny Beautiful,
- Kilkenny Energy Agency,
- Kilkenny Recreation and Sports Partnership,
- Garda Youth Programme,
- Ossory Youth,
- Rural Transport,
- Dail na Nog,
- Public Partnership Network,
- Local Enterprise Start-up Programme,

The contribution made to the organisations listed above is in the main discretionary spend for the Council, i.e. we have no legal obligation. There is no doubt that a reduction in funding would have a very significant impact on the individual organisations, on their capacity to deliver services to local communities and their ability to attract funding from other sources.

Decision on LPT:

In taking a decision to pass a resolution to vary the basic rate, the members must have regard to the following matters:

1. Feedback from the public consultation process.
2. Estimation of income and expenditure for the period for which the varied rate is to have effect.
3. The financial position of the Local Authority.
4. The financial effect of the varied rate.

1. Public Consultation

The prescribed thirty day public consultation process commenced on July 13th. The notice was published in the Kilkenny People newspaper on July 13th and was also published on the Council website and on social media. No submissions were received by the end of the consultation period.

2. Estimate of Income and Expenditure

A schedule setting out the estimated Income and Expenditure for 2018 and 2019 is set out in Appendix 2. The forecast expenditure for 2018 is now €76.5m compared with the adopted budget estimate of €74.1m. The main reason for this increase over budget is the increase in roads grant funding.

The preliminary estimate of income and expenditure for 2019 shows a projected spend of €75m. The final projections for 2019 will be known once the detailed budget is completed in the coming weeks.

3. The financial position of the Local Authority

The Financial position of Kilkenny County Council as at 30th June 2018 is set out in the attached Appendix 3. The total value of current assets was €23.7m and current liabilities amounted to €21.5m giving a ratio of 1.1. The Capital reserves available to the Council has reduced by over €25m since the end of 2011. The total value of loans receivable on mortgage debt was €46.1m compared with a balance payable of €42.5m. The total amount of non mortgage loans outstanding at June 2018 was €12.6m.

4. The Financial Effect of the Varied Rate

Information on the LPT for Kilkenny is included in Appendix 4. The total number of properties declared to date for Kilkenny is 37,100 with a 96.7% compliance rate for payment. 89% of properties in the county are valued at €200,000 or less. The projected Local Property Tax Income for Kilkenny is €7.447m (assuming no change to the basic rate). 80% of this will be retained locally amounting to €5.9m. The total distribution to Kilkenny from the equalisation fund is €4.7m which includes €1.32m of compensation for the loss of pension levy income. The impact of the maximum variation of +/- 15% in the Council's finances is +/- €1.1m (Every 1% equates to +/-€74k). Appendix 4 also outlines the impact of a variation in the base rate of LPT on properties on the first three valuation bands. The impact of a variation of 15% in the first three valuation bands is as follows:


		Annual Impact	Weekly Impact
		€	Cents
Valuation Band 1	€ 0k - €100k	14	26
Valuation Band 2	€100k - €150k	34	65
Valuation Band 3	€150k - €200k	47	91

In the event of the members passing a resolution to reduce the LPT basic rate by 15% no additional funding will be provided from the Equalisation Fund and expenditure will have to be reduced accordingly to balance the budget. If the members decide to increase the LPT basic rate, 100% of the resultant additional income collected will be retained by Kilkenny County Council. 15% of an increase in LPT will generate €1.12 million. A 5% increase in commercial rates would generate a similar amount.

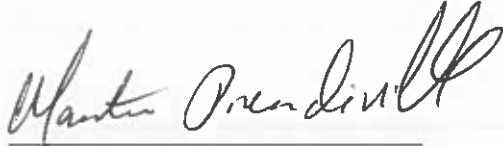
Recommendation:

Whilst it is not ideal that the decision on the LPT is required to be made by the Elected Members before the budget is finalised. This reports sets out, as best we can at this time, the challenges that will be faced by the Council in the preparation of the budget for 2019. Failure to raise additional income, either through LPT or commercial rates will necessitate a review of all discretionary spend at budget time. An increase of 15% in the LPT is recommended.

Signed:


Colette Byrne
Chief Executive
Kilkenny County Council

Signed:


Martin Prendiville
Head of Finance
Kilkenny County Council

- Appendix 1:** Preliminary list of issues for Budget 2019.
- Appendix 2:** Kilkenny County Council -Estimate of Income and Expenditure 2018 and 2019.
- Appendix 3:** Kilkenny County Council - Financial Position - June 2018
- Appendix 4:** Impact of variation in the basic rate of LPT on property owners in Kilkenny.
- Appendix 5:** Circular Fin 04/2018 dated 19th July 2018 from DHPCLG setting Out the provisional Local Property Tax Allocation for 2019 for Kilkenny County Council.

	€'000's	
General	Payroll - Pay Cut reversal national wage agreements - 20%	(100)
General	Payroll - Staffing Levels	(250)
General	Payroll Increments	(100)
General	Staff - Returning full time / increased hours.	(70)
General	Water Services - CMC Recovery	?
General	Provision for loan on new capital projects	(250)
General	Provision for commitments on completed capital projects	(250)
General	Energy Costs	(110)
Roads	Signage - Irish Language	(10)
Planning	National Building Control Office	(10)
Planning	Planning Enforcement - IT System	(15)
Planning	E-Planning	(40)
Planning	Preparation of Statutory Development Plan	(50)
Fire Services	LA Agreement	(100)
Library	IT	(40)
Library	Software Licence Fees	(8)
Library	Service Contracts	(20)
Library	Fines Income	(20)
Environment	Bring Bank Collection	(32)
Economic/Tourism	Invest Kilkenny	(20)
Economic/Tourism	Centre for Design - €75K over 3 years	(25)
Economic/Tourism	Economic Development	(20)
Economic/Tourism	Preparation of Grant Applications	(25)
Corporate	Local Elections	(6)
Corporate	Register of Electors	(7)
Corporate	Elected Members - Retirement Provision	(35)
Corporate	Coroners Costs	(30)
Corporate	County Hall Works - Essential Maintenance Works	(150)
Corporate	Kilkenny GAA	(25)
Corporate	Leinster Rugby	(12)
Corporate	Medieval Museum	(75)
	Subtotal	(1,905)
	Net Funding Shortfall	(1,905)

Estimated Income and Expenditure (2018 & 2019)*Appendix 2*

	2018 Estimated	
	Outturn	2019 Budget
INCOME	€m	€m
Commercial Rates	19.8	19.8
Local Property Tax	5.9	5.9
Grants and Subsidies	29.3	27.6
Other Income	21.5	21.7
Total Income	76.5	75.0
EXPENDITURE	€m	€m
Payroll Expenses	34.0	34.9
Loan interest and principal repaid	4.8	5.6
Social benefits (transfer to households)	8.1	8.1
Capital Grants paid.	2.2	2.2
Other Expenditure	27.4	24.2
Total Expenditure	76.5	75.0

Kilkenny County Council
Financial Position as at June 2018

APPENDIX 3

<u>Assets</u>	€m
Current Assets (including cash and investments)	23.7
General revenue reserve (if surplus)	0.0
Loans Receivable	46.1
<u>Liabilities</u>	
Current Liabilities (including overdraft)	21.5
General Reserve (if Deficit)	0.0
Loans Payable	
Voluntary housing / mortgage loans	42.5
Non mortgage loans	12.6
<u>Indicators</u>	
Ratio of loans to payable to revenue income	0.7
Ratio of current assets to current liabilities	1.1

Kilkenny County Council		Appendix 4						
Local Property Tax								
Analysis of properties in each LPT Valuation Band.								
	A	B	C	D	E	F	G	
	No of Properties	% Properties	Cumulative %	Annual LPT €	Annual Impact of change +/- 15% €	Annual Impact of change +/- 10% €	Annual Impact of change +/- 5% €	
LPT Valuation Band								
0-100,000	11,427	31%	31%	90	14	9	5	
100,001-150,000	12,762	34%	65%	225	34	23	11	
150,000-200,000	8,978	24%	89%	315	47	32	16	
>200,000	3,933	11%	100%					
Total	37,100	100%						
Source: Revenue Commissioners and DHPCLG								

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 – Kilkenny County 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. Kilkenny County Council's Baseline is €10,673,913.

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 shortfall position when expected 2019 LPT receipts are compared to the 2019 Baseline, Kilkenny County Council will 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.

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.

Based on its shortfall position when expected 2019 LPT receipts are compared to the 2019 Baseline, Kilkenny County Council will not be required to self-fund services in the Housing and/or Roads areas.

Provisional LPT allocation to Kilkenny County Council in 2019

The LPT allocation for Kilkenny County Council for 2019 (pending any decision to locally vary the basic rate) is €10,673,913. As a local authority where 80% of the expected 2019 LPT yield is less than the Baseline, this allocation includes €4,697,110 equalisation funding in order to ensure the allocation is at least matched to the Baseline.

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 Kilkenny County 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 Kilkenny County 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. No additional equalisation funding will be provided.

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

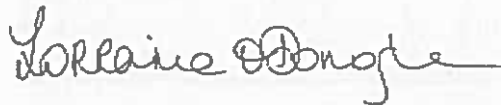
The projected amounts for 2018 LPT reflect any local decision to lower/increase the basic rate by the local adjustment factor in 2018, i.e. data provided is post-variation.

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

Kilkenny County Council - 2019 LPT Allocation (Pending any decision to vary the basic rate)

	€
LPT 100%	<u>7,471,003</u>
LPT 20% towards Equalisation funding	<u>1,494,201</u>
2019 Baseline	10,673,913
LPT Retained Locally (80%)	<u>5,976,802</u>
2019 Shortfall (LPT Retained Locally – 2019 Baseline)	-4,697,110
Distribution of Equalisation funding	4,697,110
Total LPT Funding to be provided in 2019	<u>10,673,913</u>
Value of potential increase or decrease in 2019 LPT Allocation <u>for every 1%</u> of variation implemented	+/- 74,710

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
Laos 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%

