



Rialtas na hÉireann
Government of Ireland

Local Authority Budgets 2023

Prepared by the Department of Housing, Local Government and Heritage
gov.ie/housing

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Introduction

This publication contains information which has been compiled by the Department of Housing, Local Government and Heritage from the statutory revenue budgets adopted by each local authority for 2023.

Local Authority budgeted Revenue (Current) expenditure in 2023, the subject of this document, is €6.7bn. In addition, Section 105 of the Local Government Act 2001 requires the Chief Executive of a Local Authority to prepare a report indicating proposed Capital projects for the forthcoming and following two years. The estimated Local Authority Capital expenditure for 2023 is in the region of €5.13bn¹.

The information in this publication has been compiled from local authority budgets adopted at the end of 2022.

Structures

Local authorities are multi-purpose bodies responsible for delivering a broad range of services in relation to roads; traffic; planning; housing; economic and community development; environment, recreation and amenity services; fire services and maintaining the register of electors. There are 31 local authorities in Ireland. The breakdown between local authorities at county, city and city and county is as follows:

- 26 county councils: (of which three are in Dublin) Fingal, Dún Laoghaire-Rathdown and South Dublin,
- 3 city councils: Cork, Dublin and Galway,
- 2 city and county councils: Limerick and Waterford.

Each county, city and city and county is divided into local electoral areas and members of local authorities are elected in these. Policy decisions are made by majority resolutions passed by the elected councillors during council meetings. These are reserved for the elected council and are 'reserved functions'. The passing or adoption of the annual budget is a reserved function of a local authority.

Ireland has three Regional Assemblies, representing the Northern and Western, Eastern and Midlands, and the Southern Regions. The membership of a regional assembly consists of members of the local authorities within the region. The aim of these assemblies is to co-ordinate, promote or support strategic planning and sustainable development and promote effectiveness in local government and public services.

Corporate Plan

Each local authority prepares a corporate plan which is a central component of its business architecture, linking key elements such as policy, organisation, operational activity, and

¹ €5.13bn is the estimated Capital Expenditure for 2023 (as per local authority preliminary estimates returned to DHLGH, March 2023 in response to Circular FIN 02/2023).

governance and performance management. The corporate plan serves as the local authority's strategic framework for action during the lifetime of the council, with the current corporate plan covering the period 2019-2024. The local authority budget is prepared in the context of that corporate plan, with financial resources allocated to strategies supporting the objectives of the corporate plan for the forthcoming year.

Budget process

The Local Government Act 2001, as amended by the Local Government Reform Act 2014, provides the legislative basis for the budget process. The budget is developed in a phased process involving input from the Chief Executive, the municipal district members and the Corporate Policy Group. The adoption of the budget is a reserved function of the members of the local authority.

EU requirements dictate that the main parameters of the national budget are to be published by 15 October each year, including local government aspects; the European Commission is to give an opinion on the draft budget by 30 November at the latest and budgets must be formally adopted by 31 December. All aspects of the budgetary process at local authority level must be completed by the end of year prior to the financial year to which the budget relates.

The prescribed periods that applied for the holding of 2023 Budget meetings by local authorities and joint bodies was from 01 November 2022 to 30 November 2022. The prescribed periods that applied for the holding of a meeting of a municipal district to consider the draft budgetary plan was 14 October 2022 to 15 November 2022. The meeting with a municipal district must conclude no later than 10 days prior to the local authority budget meeting.

Governance

An effective and accountable system of local authority governance involves a range of requirements in relation to the elected council and the executive, relationships with citizens, local communities and external interests, including central Government, and structures and procedures within local authorities.

Since 2015, measures are in place to monitor the performance of local authorities, with emphasis on targets, customer service and value-for-money. These measures include, service plans that are approved by elected members in each authority; robust systems of performance monitoring, including scrutiny by the National Oversight and Audit Commission (NOAC), focusing on key indicators, value for money assessments, comparative performance of local authorities, and, where possible, on focus outcomes rather than outputs.

Financial information summary

Income

Table 1 - Budgeted Current Income 2021 to 2023²

	<i>2021 Budget</i>	<i>2022 Budget</i>	<i>2023 Budget</i>
€m	5,796	6,119	6,556
Change	+4.78%	+5.57%	+7.13%

The local government sector receives funding from a number of different sources, including central Government (from a number of different Departments) and the Local Government Fund. It is the Department's role to ensure that local government has an appropriately structured funding system to meet existing and emerging challenges.

Table 2 - Sources and Relative Percentages of Budgeted Current Income 2021 to 2023

	<i>2021 Budget</i>		<i>2022 Budget</i>		<i>2023 Budget</i>	
	<i>€'m</i>	<i>% of income</i>	<i>€'m</i>	<i>% of income</i>	<i>€'m</i>	<i>% of income</i>
Government Grants/subsidies	2,217	38%	2,454	40%	2,764	42%
Goods / Services	1,486	26%	1,537	25%	1,598	24%
Commercial Rates	1,671	29%	1,713	28%	1,768	27%
Local Property Tax	422	7%	415	7%	426	6.5%

The Local Property Tax (LPT) figure of €426m shown in the table above is in relation to 'own use' or discretionary LPT only, as show in Table A of the local authority's revenue budget. An additional €184.2m of the overall €609.9m LPT allocation is ring-fenced for the provision of housing and/or roads services in certain Local Authority areas (self-funding). See overleaf and Appendix 2 on page 74 for full detailed explanation note.

² Income is sourced from the Annual Budget Publication. Income sources are broken down into Government Grants & Subsidies, Commercial Rates, Goods & Services and Local Property Tax. Provision for debit/credit balance is excluded on consolidation.

Housing Assistance Payment

The Housing Assistance Payment (HAP) scheme plays a vital role in housing eligible families and individuals. The HAP scheme is funded through a combination of Exchequer monies and tenant differential rents collected in respect of HAP tenancies. Limerick City and County Council provide a highly effective transactional shared service on behalf of all HAP local authorities. This HAP Shared Services Centre (HAP SSC) manages all HAP related rental transactions for the tenant, local authority and landlord. Accordingly, the Department of Housing, Local Government & Heritage does not recoup individual local authorities in respect of HAP rental payments in their administrative areas but rather recoups all landlord costs via the HAP SSC operated by Limerick City and County Council.

Uisce Éireann

The local government funding model changed from 2014 to take account of the establishment of Irish Water. The funding provided to local authorities for the provision of water services from 2014 is governed by Service Level Agreements between Irish Water and individual authorities. This is reflected in the accounts from 2014 as income from Irish Water for goods and services.

Irish Water became Uisce Éireann from the 31 December 2022 and a standalone regulated public water utility on 1 January 2023.

Local Property Tax

In relation to Local Property Tax (LPT), every local authority has a basic minimum level of funding available to it, known as the baseline, to support the provision of local services. The LPT revaluation, undertaken by the Revenue Commissioners in November 2021, included a widening of the bands and the bringing of new homes into the LPT system. This revaluation led to changes to the individual yield in each local authority area; however the overall yield has only marginally increased. The revised estimate of the LPT yield for the 2023 liability year, post variation, is €492m.

Two-thirds of local authorities need equalisation support to bring their funding levels up to the baseline. Previously, equalisation funding was provided by the 20% contribution from all local authorities with the balance coming from the Exchequer. The LPT allocation mechanism for 2023 changed to allow for 100% of the estimated yield to be retained locally within the local authority area where it is collected.

Certain local authorities with large property bases receive additional income from LPT compared to their baseline (minimum funding level). The Government decided that these local authorities use this surplus funding in two ways, with a portion available for their 'own use' and the remainder, if any, to fund some services in the Housing and Roads areas. This process is known as self-funding. These self-funding authorities will now retain an increased

portion of this surplus (22.5% of the total yield in 2023, as opposed to the previous 20%) for their own discretionary use.

Self-funding LPT monies replace Central Government funding for some of these services. The portion directed towards the self-funding of social housing-related expenditure is split between current (revenue) and capital elements. Accordingly, this Budget publication can only reflect the non-capital or current (revenue) element of LPT income for 2023. Appendix 2 of this publication (page 74) shows the breakdown of the full 2023 LPT allocation for information purposes and to facilitate transparency.

Every local authority has the power to vary the basic rate of LPT by up to 15%. In the event that a local authority decides to increase LPT rates, they retain 100% of the additional LPT collected. Where a local authority decides to reduce LPT rates, the full cost of that reduction is reflected in a reduced LPT allocation to that local authority.

For LPT 2023, 22 local authorities voted to increase their LPT above the basic rate, 4 decided to reduce their rate and the remaining 5 stayed at the basic rate. Further details of which are available on the Revenue Commissioner's website at the following link <https://www.revenue.ie/en/property/local-property-tax/index.aspx>

The overall 2023 LPT allocation to local authorities is €609.9m. Details of the 2023 LPT allocations are available on the Department's website at the following link <https://www.gov.ie/en/collection/ea27d-local-property-tax-allocations/>

Commercial Rates

Local authorities are obliged by law to levy rates on commercial property which has been entered in the valuation list by the independent Commissioner of Valuation. Rates are levied annually on commercial and industrial property. The Annual Rate on Valuation (ARV) is decided by the elected members every year as part of the local authority budgetary process. The ARV is then applied to the valuation of each property as determined by the Commissioner of Valuation, to calculate the rates payable. Budgeted income from rates in 2023 amounts to €1.76 billion.

In order to support businesses and ratepayers, and in recognition of the impacts of COVID 19, the Government funded the cost of commercial rates waivers for significant portions of 2020, 2021 and 2022. These were unprecedented measures, which offered support to businesses and financial certainty to local authorities. The Department recouped over €1.27bn to local authorities in respect of rates waived in those years.

2023 Budget Summary Tables/Charts

LOCAL AUTHORITY BUDGETS 2023

Expenditure and Income

A summary of the expenditure and income from the adopted local authority budgets for 2023 is as follows with comparative budget figures shown for 2022

2023 Budgeted Current Expenditure and Income of Local Authorities				
	City & County Councils	Regional Assemblies	Total 2023 Budget	Budget 2022 (2)
	€	€	€	€
Total Expenditure	6,599,372,249	4,027,964	6,603,400,213	6,160,000,365
<i>Expenditure Financed by</i>				
Government Grants/Subsidies	2,763,743,955	0	2,763,743,955	2,454,477,208
Local Property Tax Allocations ⁽¹⁾	425,672,425	0	425,672,425	415,342,359
Goods/Services	1,593,790,618	4,027,964	1,597,818,582	1,537,021,685
Commercial Rates	1,768,344,373	0	1,768,344,373	1,712,626,423
Sub-total	6,551,551,371	4,027,964	6,555,579,335	6,119,467,674
Provision for Debit/Credit Balances ⁽³⁾	-47,820,878	0	-47,820,878	-40,532,691
Total Income	6,599,372,249	4,027,964	6,603,400,213	6,160,000,365

⁽¹⁾ See LPT introduction on page 6 for detailed explanation.
Does not include €184.2m of LPT ring fenced for self-funding housing and/or roads services. See Appendix 2, page 74 for details.

⁽²⁾ Adopted Budget 2022.

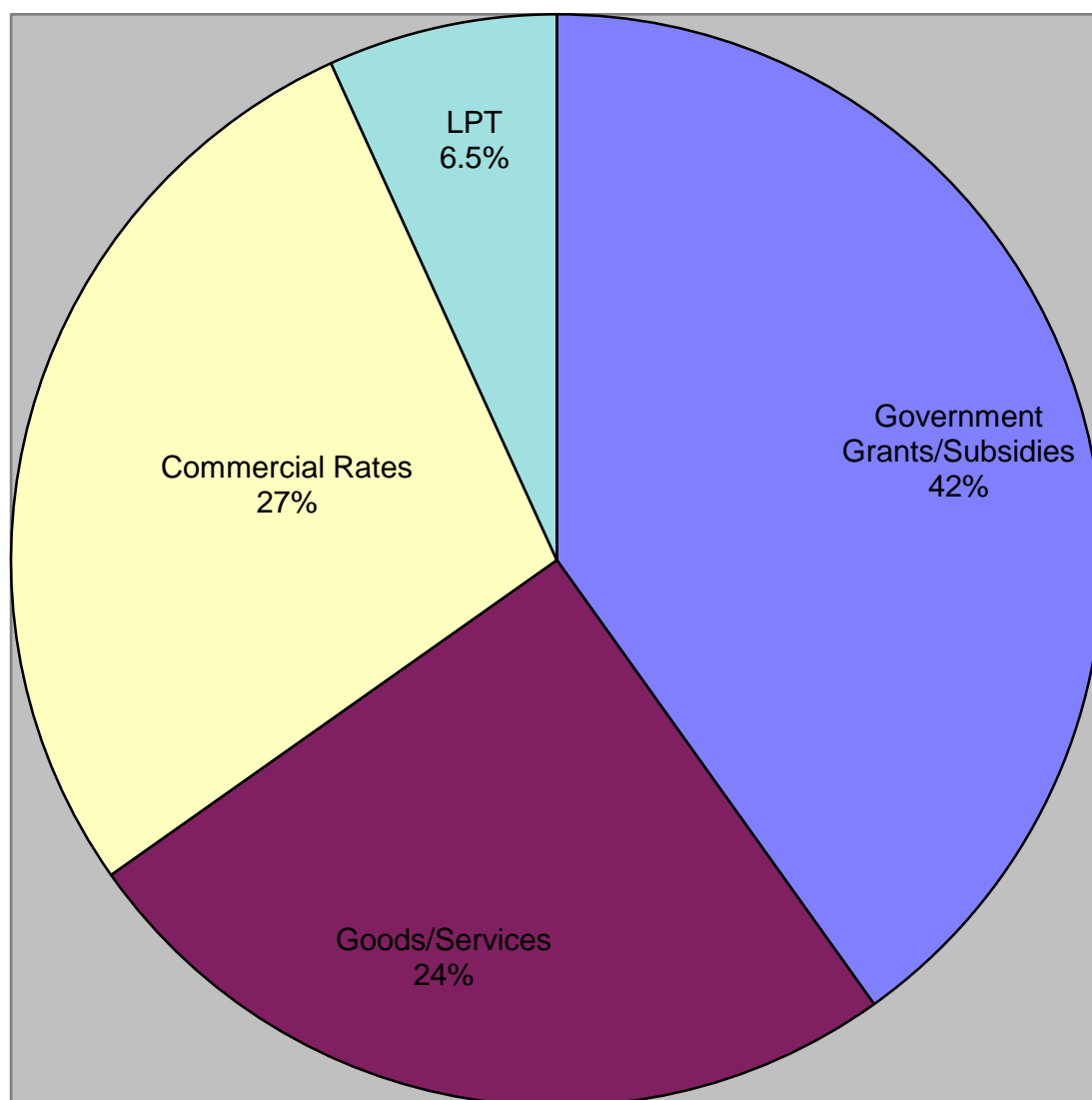
⁽³⁾ Debit Balances are shown as plus values and credit balances are shown as minus values.

LOCAL AUTHORITY BUDGETS 2023

Summary of Current Income and Expenditure by Division 2023		
Division	Expenditure	Income
	€	€
Service Division A - Housing and Building	2,403,326,435	2,250,405,990
Service Division B - Road Transportation & Safety	1,282,175,433	761,677,182
Service Division C - Water Services	428,169,236	379,910,850
Service Division D - Development Management	602,342,751	231,046,708
Service Division E - Environmental Services	781,049,638	163,496,305
Service Division F - Recreation and Amenity	596,040,092	68,490,321
Service Division G - Agriculture, Education, Health & Welfare	50,697,990	22,498,566
Service Division H - Miscellaneous Services	459,598,640	484,036,615
Sub-Total	6,603,400,213	4,361,562,537
Commercial Rates		1,768,344,373
Local Property Tax		425,672,425
Provision for Debit/Credit Balances (1)		-47,820,878
Total	6,603,400,213	6,603,400,213

(1) Debit Balances are shown as plus values and credit balances are shown as minus values.

TOTAL REVENUE INCOME 2023

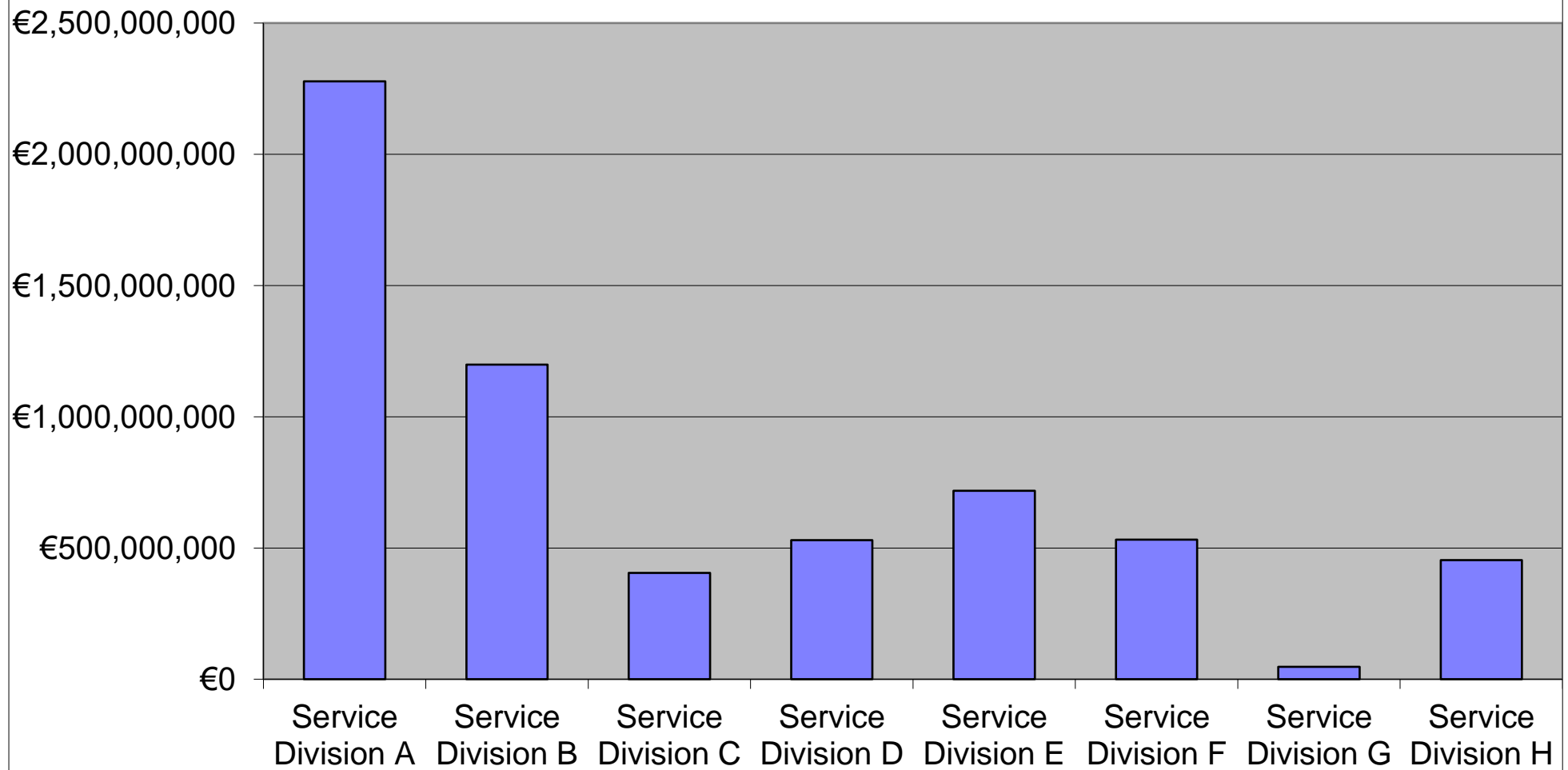


■ Government Grants/Subsidies
 ■ Goods/Services
 ■ Commercial Rates
 ■ Local Property Tax

Government Grants/Subsidies	42.2%
Goods/Services	24.3%
Commercial Rates	27.0%
Local Property Tax	6.5%
	100.0%

Calculation is based on total income excluding Debit/Credit Balances and Regional Assemblies.
 The LPT percentage shown is in relation to 'own use', or discretionary LPT only (excl self-funding).

Expenditure by Division 2023



ALL AUTHORITIES INCOME AND EXPENDITURE CLASSIFIED BY SERVICE DIVISION

Service Division and Services		Expenditure	Income	Service Division and Services		Expenditure	Income
A	HOUSING AND BUILDING	€	€	B	ROAD TRANSPORTATION & SAFETY	€	€
A01	Maintenance/Improvement of LA Housing Units	342,020,178	437,606,829	B01	NP Road - Maintenance and Improvement	34,471,972	25,077,662
A02	Housing Assessment, Allocation and Transfer	39,564,964	3,304,221	B02	NS Road - Maintenance and Improvement	34,215,953	25,348,711
A03	Housing Rent and Tenant Purchase Administration	42,746,853	74,984,652	B03	Regional Road - Maintenance and Improvement	241,341,018	158,000,049
A04	Housing Community Development Support	59,112,229	991,613	B04	Local Road - Maintenance and Improvement	637,780,447	394,192,635
A05	Administration of Homeless Service	347,099,987	302,918,374	B05	Public Lighting	95,406,718	5,583,643
A06	Support to Housing Capital Prog.	164,580,424	83,968,603	B06	Traffic Management Improvement	68,159,875	16,513,657
A07	RAS Programme	574,035,369	569,066,275	B07	Road Safety Engineering Improvement	20,366,957	13,566,954
A08	Housing Loans	62,173,374	39,527,020	B08	Road Safety Promotion/Education	20,493,337	754,475
A09	Housing Grants	85,295,263	57,228,434	B09	Car Parking	55,696,197	96,566,374
A11	Agency & Recoupable Services	9,138,813	7,880,390	B10	Support to Roads Capital Prog.	47,895,282	5,260,287
A12	HAP Programme	696,979,214	692,349,814	B11	Agency & Recoupable Services	28,654,534	23,119,592
Less:	Inter-Authority Contributions	19,420,235	19,420,235	Less:	Inter-Authority Contributions	2,306,856	2,306,856
TOTAL		2,403,326,435	2,250,405,990	TOTAL		1,282,175,433	761,677,182

ALL AUTHORITIES INCOME AND EXPENDITURE CLASSIFIED BY SERVICE DIVISION

Service Division and Services		Expenditure	Income	Service Division and Services		Expenditure	Income
C	WATER SERVICES	€	€	D	DEVELOPMENT MANAGEMENT	€	€
C01	Water Supply	209,784,358	167,237,184	D01	Forward Planning	51,417,901	2,350,140
C02	Waste Water Treatment	99,081,014	72,708,979	D02	Development Management	114,281,068	26,767,879
C03	Collection of Water and Waste Water Charges	3,556,858	1,903,626	D03	Enforcement	28,527,502	3,220,105
C04	Public Conveniences	9,698,694	310,750	D04	Industrial and Commercial Facilities	20,614,923	8,297,387
C05	Admin of Group and Private Installations	40,583,484	37,036,766	D05	Tourism Development and Promotion	36,547,733	12,334,777
C06	Support to Water Capital Programme	23,565,312	13,827,387	D06	Community and Enterprise Function	133,343,817	84,521,576
C07	Agency & Recoupable Services	7,728,572	63,358,688	D07	Unfinished Housing Estates	6,316,391	535,315
C08	Local Authority Water & Sanitary Services	34,390,943	23,747,471	D08	Building Control	19,700,203	5,061,722
				D09	Economic Development and Promotion	153,252,335	71,167,162
				D10	Property Management	13,452,427	6,169,482
				D11	Heritage and Conservation Services	21,924,754	8,678,875
				D12	Agency & Recoupable Services	8,201,703	7,180,294
Less:	Inter-Authority Contributions	220,000	220,000	Less:	Inter-Authority Contributions	5,238,004	5,238,004
TOTAL		428,169,236	379,910,850	TOTAL		602,342,751	231,046,708

ALL AUTHORITIES INCOME AND EXPENDITURE CLASSIFIED BY SERVICE DIVISION

Service Division and Services		Expenditure	Income	Service Division and Services		Expenditure	Income
E	ENVIRONMENTAL SERVICES	€	€	F	RECREATION AND AMENITY	€	€
E01	Landfill Operation and Aftercare	37,491,582	10,314,980	F01	Leisure Facilities Operations	46,318,875	13,668,408
E02	Recovery & Recycling Facilities Operations	43,896,571	16,543,182	F02	Operation of Library and Archival Service	202,104,787	8,280,280
E03	Waste to Energy Facilities Operations	3,539,512	10,940,560	F03	Outdoor Leisure Areas Operations Community Sport and Recreational	169,383,130	7,716,455
E04	Provision of Waste to Collection Services	6,184,873	3,122,837	F04	Development	82,546,633	20,658,448
E05	Litter Management	36,794,694	4,027,091	F05	Operation of Arts Programme	92,257,806	14,098,257
E06	Street Cleaning	138,172,040	2,173,304	F06	Agency & Recoupable Services	5,638,288	6,277,899
E07	Waste Regulations, Monitoring and Enforcement	37,810,261	21,395,899				
E08	Waste Management Planning	9,838,213	5,136,245				
E09	Maintenance of Burial Grounds	27,765,842	9,728,779				
E10	Safety of Structures and Places	31,546,069	10,493,797				
E11	Operation of Fire Service	411,187,940	118,209,432				
E12	Fire Prevention	18,421,422	9,651,165				
E13	Water Quality, Air and Noise Pollution	27,100,479	5,796,293				
E14	Agency & Recoupable Servicess	22,377,036	19,432,028				
E15	Climate Change and Flooding	20,513,579	8,121,190				
Less:	Inter-Authority Contributions	91,590,476	91,590,476	Less:	Inter-Authority Contributions	2,209,427	2,209,427
TOTAL		781,049,638	163,496,305	TOTAL		596,040,092	68,490,321

ALL AUTHORITIES INCOME AND EXPENDITURE CLASSIFIED BY SERVICE DIVISION

Service Division and Services		Expenditure	Income	Service Division and Services		Expenditure	Income
G	AGRICULTURE, FOOD AND THE MARINE	€	€	H	MISCELLANEOUS SERVICES	€	€
G01	Land Drainage Costs	3,663,507	618,491	H01	Profit/Loss Machinery Account	42,631,695	36,750,653
G02	Operation and Maintenance of Piers and Harbours	16,707,727	6,820,771	H02	Profit/Loss Stores Account	2,547,975	1,489,157
G03	Coastal Protection	2,220,980	198,883	H03	Adminstration of Rates	207,868,946	10,756,707
G04	Veterinary Service	24,378,840	13,012,635	H04	Franchise Costs	8,623,308	376,036
G05	Educational Support Services	2,736,428	1,045,825	H05	Operation of Morgue and Coroner Expenses	7,797,612	242,589
G06	Agency & Recoupable Services	990,507	801,962	H06	Weighbridges	290,015	71,027
					Operation of Markets and Casual		
				H07	Trading	2,821,923	1,567,381
				H08	Malicious Damage	318,359	200,487
				H09	Local Representation/Civic Leadership	81,189,217	1,290,737
				H10	Motor Taxation	32,808,903	1,249,360
				H11	Agency & Recoupable Services	90,020,743	447,362,536
Less:	Inter-Authority Contributions	0	0	Less:	Inter-Authority Contributions	17,320,055	17,320,055
TOTAL		50,697,990	22,498,566	TOTAL		459,598,640	484,036,615
				Sub-total All Service Divisions		6,603,400,213	4,361,562,537
				Commercial Rates			€1,768,344,373
				Local Property Tax			€425,672,425
				Provision for Debit/Credit Balances			-€47,820,878
				Grand Total		6,603,400,213	6,603,400,213

REVENUE EXPENDITURE AND INCOME AND ANNUAL RATE ON VALUATION FOR GENERAL CHARGES FOR 2023

City & County Councils	Gross *Expenditure	Income								
		Government Grants/ Subsidies	Provision of Goods and Services	Contributions by Other Authorities	Local Property Tax	Total	Estimated Dr/Cr Balances	Commercial Rates to be levied	Net Effective Valuation	Annual Rate on valuation
	€	€	€	€	€	€	€	€	€	€
Carlow County Council	67,180,351	27,939,950	16,949,600	240,000	6,322,800	51,452,350	0	15,728,001	58,262,936	0.27
Cavan County Council	83,182,825	37,346,939	16,999,037	387,500	10,043,051	64,776,527	0	18,406,298	83,251,144	0.22
Clare County Council	151,865,355	60,562,323	38,839,782	84,000	7,861,963	107,348,068	0	44,517,288	587,581	75.76
Cork City Council	268,220,000	74,628,000	74,284,500	1,274,100	16,363,900	166,550,500	0	101,669,500	1,310,336	77.59
Cork County Council	403,453,858	140,049,587	114,385,801	1,162,536	17,761,186	273,359,110	-4,143,772	125,950,976	1,580,710	79.68
Donegal County Council	175,555,907	55,175,078	54,952,136	211,789	26,379,846	136,718,849	0	38,837,058	543,779	71.81
Dublin City Council	1,241,448,909	442,462,217	268,154,427	80,981,296	26,187,355	817,785,295	-42,876,834	380,786,780	1,394,823,370	0.27
DLR Co Co	236,515,300	67,990,200	54,450,100	3,509,500	12,566,600	138,516,400	0	97,998,900	544,135,480	0.18
Fingal County Council	333,748,800	88,492,600	75,730,000	4,415,800	9,779,300	178,417,700	0	155,331,100	864,870,300	0.18
Galway City Council	113,321,540	38,565,041	31,305,365	188,487	4,518,431	74,577,324	0	38,744,216	574,840	67.40
Galway County Council	158,084,699	67,518,291	34,691,889	8,596,014	14,517,890	125,324,084	0	32,760,615	464,097	70.59
Kerry County Council	192,646,144	75,594,906	48,300,790	5,197,682	15,041,981	144,135,359	0	48,510,786	612,124	79.25
Kildare County Council	199,043,790	76,904,297	39,868,116	0	19,283,322	136,055,735	0	62,988,055	277,668,785	0.23
Kilkenny County Co	98,748,771	39,319,800	26,255,001	54,000	11,744,898	77,373,699	0	21,375,072	103,700,639	0.21
Laois County Council	95,809,000	47,088,015	20,317,047	4,291,000	9,033,703	80,729,765	-500,272	14,578,963	65,759,871	0.22
Leitrim County Council	48,903,616	21,833,805	10,864,133	162,500	9,222,888	42,083,326	0	6,820,290	28,973,195	0.24
Limerick City & Co Co	905,620,441	612,463,562	206,512,196	3,620,554	19,691,079	842,287,391	0	63,333,050	226,432,070	0.28
Longford County Co	64,448,368	28,208,818	16,959,442	744,754	9,206,051	55,119,065	0	9,329,303	37,006,380	0.25
Louth County Council	158,479,531	74,360,321	38,909,072	135,280	9,866,198	123,270,871	-500,000	34,708,660	158,384,378	0.22
Mayo County Council	176,551,681	78,469,924	38,863,141	801,600	20,675,346	138,810,011	0	37,741,670	481,276	78.42
Meath County Council	186,349,111	70,479,757	42,729,097	7,098,811	14,732,497	135,040,162	0	51,308,949	264,752,059	0.19
Monaghan County Co	80,008,367	37,738,519	15,430,701	291,135	11,692,672	65,153,027	0	14,855,340	62,575,153	0.24
Offaly County Council	76,198,486	32,481,839	17,780,428	813,992	8,317,793	59,394,052	50,000	16,854,434	76,692,035	0.22
Roscommon County Co	72,058,866	28,046,728	20,516,676	15,000	10,756,600	59,335,004	0	12,723,862	56,550,720	0.22

Sligo County Council	73,748,748	30,030,468	17,984,950	0	10,875,829	58,891,247	0	14,857,501	61,522,000	0.24
South Dublin County Co	306,070,600	94,007,200	57,852,800	4,649,200	6,276,000	162,785,200	0	143,285,400	519,149,936	0.28
Tipperary County Co	204,971,312	87,905,338	51,385,693	1,757,646	26,986,309	168,034,986	0	36,936,327	183,306,834	0.20
Waterford City & Co	166,382,494	69,073,761	40,171,360	794,987	19,667,628	129,707,736	0	36,674,758	128,099,050	0.29
Westmeath County Co	100,581,236	45,870,894	25,489,674	204,254	11,205,507	82,770,329	0	17,810,907	91,808,799	0.19
Wexford County Co	151,250,856	55,485,845	38,977,510	0	15,272,231	109,735,586	0	41,515,368	164,092,360	0.25
Wicklow County Co	142,628,762	57,649,933	37,880,154	2,022,058	13,821,571	111,373,716	150,000	31,405,046	144,723,712	0.22
Total	6,733,077,725	2,763,743,955	1,593,790,618	133,705,475	425,672,425	4,916,912,473	-47,820,878	1,768,344,373	5,602,695,949	
Miscellaneous Bodies	8,627,542	0	4,027,964	4,599,578	0	8,627,542	0	0	0	
Overall Total	6,741,705,267	2,763,743,955	1,597,818,582	138,305,053	425,672,425	4,925,540,015	-47,820,878	1,768,344,373		

*** Before adjustment for inter-local authority contributions**

**Trends in Budgeted Revenue Account
Income and Expenditure
2020 – 2023**

Local Authority Budgeted Revenue Account Summary 2020 - 2023					
Year		2020	2021	2022	2023
		€'m	€'m	€'m	€'m
Expenditure		€5,552.7	€5,827.0	€6,160.0	€6,603.4
<i>Financed By</i>					
Government Grants/Subsidies		€1,998.8	€2,216.8	€2,454.5	€2,763.7
Local Property Tax*		€410.1	€422.0	€415.3	€425.7
Goods/Services		€1,462.4	€1,486.1	€1,537.0	€1,597.8
Commercial Rates		€1,660.8	€1,671.1	€1,712.6	€1,768.3
Provision for Debit/Credit Balances**		-€20.6	-€31.0	-€40.5	-€47.8
Total Receipts		€5,552.7	€5,827.0	€6,160.0	€6,603.4

Revenue data for 2020-2023 is derived from Local Authority Budgets.

Total receipts are shown before transfers to the capital account.

*The LPT income shown is in relation to 'own use', or discretionary LPT only (excludes self-funding)

**Debit Balances are shown as plus values and credit balances are shown as minus values

Analysis of Expenditure and Income by Service Division

Service Division A

Housing and Building

The functions of Local Authorities in this Service Division include:

Assessment of housing needs, management and provision of local authority housing, assistance to persons housing themselves or improving their houses, settlement of travellers, enforcement of certain housing standards and controls, etc.

REVENUE EXPENDITURE AND INCOME

City & County Councils	Maintenance/Improvement of LA Housing Units		Housing Assessment, Allocation and Transfer		Housing Rent and Tenant Purchase Administration		Housing Community Development Support	
	Expenditure €	Income €	Expenditure €	Income €	Expenditure €	Income €	Expenditure €	Income €
Carlow County Council	3,375,892	7,552,810	329,654	4,299	321,086	3,810	324,573	69,797
Cavan County Council	3,590,513	161,536	449,667	5,786	600,159	6,323,201	178,475	3,766
Clare County Council	4,758,358	8,097,241	752,683	12,199	881,408	12,023	1,272,473	49,804
Cork City Council	19,481,100	32,441,900	1,106,800	0	1,295,400	8,900	7,088,900	131,400
Cork County Council	17,829,329	25,771,811	3,028,999	293,718	2,489,444	293,732	363,750	4,714
Donegal County Council	8,357,148	880,143	1,984,319	184,056	1,344,804	13,143,066	266,961	6,065
Dublin City Council	85,743,089	97,435,376	10,018,202	700,000	9,972,141	4,000	28,771,813	75,390
Dun Laoghaire Rathdown County Council	16,138,600	23,314,600	1,728,000	31,300	1,525,200	29,200	775,900	8,200
Fingal County Council	14,201,809	22,389,643	1,859,508	52,464	2,254,273	55,569	2,432,947	60,637
Galway City Council	12,552,676	14,165,694	651,282	9,225	748,860	10,790	1,004,149	9,992
Galway County Council	5,861,123	9,366,326	878,508	11,705	938,993	12,856	428,436	7,594
Kerry County Council	6,895,241	12,836,949	1,779,876	429,423	1,839,521	75,415	495,051	67,533
Kildare County Council	12,691,593	16,798,031	1,539,463	60,613	845,639	15,183	1,389,198	30,110
Kilkenny County Council	4,135,981	9,484,707	581,550	12,314	646,833	6,525	355,776	2,596
Laois County Council	5,207,759	8,333,134	556,725	131,492	487,581	8,234	249,985	3,411
Leitrim County Council	2,774,983	3,605,444	309,782	69,914	141,533	6,816	202,804	3,656
Limerick City and County Council	13,904,314	1,810,551	1,188,266	18,773	1,697,591	17,871,223	1,086,927	31,473
Longford County Council	3,197,531	7,330,375	764,592	93,041	842,720	37,637	340,196	7,787
Louth County Council	12,721,859	6,622,529	1,081,063	20,980	1,097,482	12,768,881	838,579	47,060
Mayo County Council	3,402,375	6,401,957	1,191,646	19,745	752,862	13,110	585,493	8,834
Meath County Council	8,887,293	3,243,909	65,145	0	1,337,159	13,691,432	376,006	101,675
Monaghan County Council	1,578,091	93,091	831,419	129,744	206,174	4,813,636	345,295	50,368
Offaly County Council	3,064,393	6,302,511	396,830	10,049	865,771	14,817	406,230	3,339
Roscommon County Council	2,433,274	5,085,792	921,082	453,595	303,828	9,382	258,955	7,297

Sligo County Council	3,584,482	242,211	406,736	9,921	550,996	5,612,243	536,903	12,900
South Dublin County Council	22,322,400	29,771,200	0	0	3,596,900	42,400	5,659,600	70,400
Tipperary County Council	12,532,927	18,146,710	1,218,657	79,692	1,493,435	35,537	799,448	89,094
Waterford City and County Council	8,122,517	15,980,164	1,553,280	420,020	934,053	10,731	910,860	9,098
Westmeath County Council	3,052,659	7,478,045	469,027	13,705	447,290	9,967	314,478	5,859
Wexford County Council	7,901,602	18,827,348	1,066,440	13,025	973,132	13,620	556,764	6,579
Wicklow County Council	11,719,267	17,635,092	855,766	13,424	1,314,583	30,714	495,305	5,182
Total	342,020,178	437,606,829	39,564,964	3,304,221	42,746,853	74,984,652	59,112,229	991,613

REVENUE EXPENDITURE AND INCOME

City & County Councils	Administration of Homeless Service		Support to Housing Capital Prog.		RAS Programme		Housing Loans	
	Expenditure €	Income €	Expenditure €	Income €	Expenditure €	Income €	Expenditure €	Income €
Carlow County Council	1,049,559	886,640	1,624,560	1,289,979	11,332,230	10,976,042	638,202	573,375
Cavan County Council	418,750	271,483	507,552	89,094	6,019,115	5,956,500	465,604	125,147
Clare County Council	3,221,418	2,483,476	2,822,982	705,042	11,057,994	11,141,327	1,026,237	608,157
Cork City Council	21,087,000	19,100,300	2,845,200	609,200	24,954,500	24,644,100	1,180,800	1,011,300
Cork County Council	5,426,923	3,991,050	23,202,857	16,387,713	14,673,616	14,140,397	4,098,715	3,326,928
Donegal County Council	712,440	470,026	2,195,009	1,265,741	5,291,548	5,081,868	1,142,990	494,751
Dublin City Council	240,330,054	220,048,342	43,538,672	15,465,950	99,709,029	96,284,771	11,874,590	7,125,370
Dun Laoghaire Rathdown County Council	4,341,600	1,629,300	8,905,200	4,067,300	32,235,000	31,785,200	2,617,600	307,400
Fingal County Council	3,544,232	394,190	9,916,520	6,298,636	54,208,112	56,905,612	5,138,601	4,193,854
Galway City Council	11,980,085	10,810,531	11,360,867	10,137,417	4,015,157	3,965,451	1,710,576	597,001
Galway County Council	1,850,354	1,569,376	2,155,772	991,351	5,183,835	4,655,364	1,010,095	733,930
Kerry County Council	3,238,867	2,651,590	2,923,432	849,175	18,392,997	18,372,747	3,462,825	945,451
Kildare County Council	5,337,582	4,277,561	6,223,188	2,728,425	29,029,401	28,857,728	2,668,769	737,697
Kilkenny County Council	1,138,203	759,717	1,425,771	654,707	10,792,693	10,551,628	1,281,702	1,141,437
Laois County Council	911,539	772,839	1,792,379	1,049,803	9,071,273	8,736,656	1,983,523	1,771,377
Leitrim County Council	167,819	120,897	1,539,125	1,187,512	753,134	733,417	83,123	65,577
Limerick City and County Council	8,361,052	7,329,084	4,792,842	2,158,540	23,789,696	23,615,461	1,059,735	709,491
Longford County Council	764,098	626,092	2,024,231	868,726	3,057,369	2,811,769	488,893	312,874
Louth County Council	4,684,413	4,032,700	2,928,263	1,711,073	26,480,459	27,745,086	3,390,035	3,294,689
Mayo County Council	1,302,796	808,320	3,466,079	1,581,298	11,044,803	11,553,815	1,361,182	803,432
Meath County Council	5,798,237	5,098,104	4,415,899	1,777,918	28,313,083	28,276,916	3,052,515	1,473,979
Monaghan County Council	78,697	50,432	1,614,698	595,672	3,278,908	3,200,280	530,960	431,540
Offaly County Council	977,394	742,310	2,159,212	1,061,444	3,187,863	2,885,182	609,911	415,876
Roscommon County Council	43,525	23,142	654,846	128,595	3,119,132	3,048,755	123,736	43,585

Sligo County Council	986,126	828,072	1,299,690	775,859	3,608,636	2,978,752	1,318,738	611,671
South Dublin County Council	3,561,500	383,500	10,069,900	6,713,800	57,685,800	57,685,800	2,977,400	2,186,200
Tipperary County Council	1,300,974	970,089	1,969,272	1,127,404	15,610,429	15,967,364	865,707	630,441
Waterford City and County Council	6,529,549	5,479,605	934,171	604,085	12,128,225	12,107,211	1,842,476	1,475,687
Westmeath County Council	3,989,146	3,614,797	586,754	8,028	10,857,650	10,937,009	919,904	660,906
Wexford County Council	1,415,483	1,016,617	2,490,851	549,933	11,748,555	9,922,604	1,869,059	1,634,120
Wicklow County Council	2,550,572	1,678,192	2,194,630	529,184	23,405,125	23,541,462	1,379,174	1,083,777
Total	347,099,987	302,918,374	164,580,424	83,968,603	574,035,369	569,066,275	62,173,374	39,527,020

REVENUE EXPENDITURE AND INCOME

City & County Councils	Housing Grants		Agency & Recoupable Services		HAP Programme		Total For Service Division	
	Expenditure €	Income €	Expenditure €	Income €	Expenditure €	Income €	Expenditure €	Income €
Carlow County Council	531,362	2,154	0	0	442,648	286,389	19,969,766	21,645,295
Cavan County Council	226,273	4,669	1,483	1,000	132,118	80,448	12,589,708	13,022,630
Clare County Council	2,762,369	2,180,309	0	0	358,983	251,388	28,914,907	25,540,965
Cork City Council	3,584,600	2,357,100	1,577,500	853,600	331,800	150,000	84,533,600	81,307,800
Cork County Council	7,955,642	5,816,590	0	0	443,249	106,707	79,512,524	70,133,360
Donegal County Council	1,784,643	616,528	6,006	543	317,997	373,742	23,403,865	22,516,529
Dublin City Council	11,428,121	8,214,245	0	1,872,260	9,820,272	10,291,488	551,205,983	457,517,192
Dun Laoghaire Rathdown Cou Co	2,986,900	2,064,500	890,600	692,600	576,100	245,700	72,720,700	64,175,300
Fingal County Council	4,577,511	3,300,584	2,104,529	946,264	668,505	588,115	100,906,547	95,185,568
Galway City Council	367,502	1,305	0	0	416,360	441,591	44,807,516	40,148,999
Galway County Council	644,861	2,400	0	0	502,486	426,691	19,454,464	17,777,594
Kerry County Council	3,180,499	2,373,869	0	25,000	403,140	383,806	42,611,449	39,010,959
Kildare County Council	4,894,101	3,226,889	0	0	1,422,396	490,021	66,041,329	57,222,258
Kilkenny County Council	1,871,060	1,284,007	68,841	5	399,433	150,485	22,697,844	24,048,127
Laois County Council	2,258,180	1,729,817	50,517	50,000	431,620	235,807	23,001,081	22,822,570
Leitrim County Council	963,380	868,617	3,238	0	42,143	55,000	6,981,062	6,716,851
Limerick City and County Council	1,288,937	8,420	2,205,101	2,009,000	674,099,218	673,967,949	733,473,680	729,529,965
Longford County Council	398,093	5,483	0	0	271,707	110,000	12,149,431	12,203,784
Louth County Council	2,830,434	2,154,246	575,646	229,358	527,176	91,912	57,155,409	58,718,513
Mayo County Council	3,808,916	2,411,810	134,247	120,899	316,824	258,986	27,367,223	23,982,206
Meath County Council	2,805,414	2,240,114	1,003	0	314,871	58,812	55,366,625	55,962,858
Monaghan County Council	1,699,295	1,205,133	0	0	202,542	113,930	10,366,078	10,683,826
Offaly County Council	1,806,066	1,283,787	138,007	120,171	352,595	234,335	13,964,272	13,073,821

Roscommon County Council	670,745	15,637	2,386	96,400	416,008	46,467	8,947,517	8,958,648
Sligo County Council	2,352,089	1,880,000	54,909	3,540	150,090	20,000	14,849,395	12,975,169
South Dublin County Council	4,522,900	3,179,100	806,400	563,300	619,700	575,200	111,822,500	101,170,900
Tipperary County Council	3,072,079	1,761,355	0	4,000	987,331	300,528	39,850,258	39,112,215
Waterford City and County Council	2,283,567	1,462,360	61,476	61,746	428,288	425,599	35,728,461	38,036,305
Westmeath County Council	1,768,684	1,206,173	456,923	230,704	195,635	198,884	23,058,151	24,364,078
Wexford County Council	3,996,398	3,008,119	0	0	523,524	515,124	32,541,808	35,507,089
Wicklow County Council	1,974,643	1,363,114	0	0	864,453	874,710	46,753,518	46,754,854
Total	<u>85,295,263</u>	<u>57,228,434</u>	<u>9,138,813</u>	<u>7,880,390</u>	<u>696,979,214</u>	<u>692,349,814</u>	<u>2,422,746,670</u>	<u>2,269,826,225</u>

Total For Service Division

	Expenditure	Income
	€	€
Regional Assemblies	0	0
	2,422,746,670	2,269,826,225
Less: Inter Local Authority Contributions	19,420,235	19,420,235
Divisional Total	2,403,326,435	2,250,405,990

Service Division B

Road Transportation and Safety

**The functions of Local Authorities in this Service Division include: -
Road upkeep and improvement, public lighting; traffic management facilities, safety education and promotion, registration and taxation of vehicles, licensing of drivers, etc.**

REVENUE EXPENDITURE AND INCOME

City & County Councils	National Primary Road – Maintenance and Improvement		National Secondary Road – Maintenance and Improvement		Regional Road – Maintenance and Improvement		Local Road - Maintenance and Improvement	
	Expenditure €	Income €	Expenditure €	Income €	Expenditure €	Income €	Expenditure €	Income €
Carlow County Council	0	0	720,074	493,743	3,604,580	3,008,055	8,108,566	4,584,735
Cavan County Council	1,352,910	828,770	361,042	187,843	5,718,628	4,569,069	15,485,938	10,888,277
Clare County Council	113,703	1,803	2,959,109	2,728,138	9,149,021	7,320,529	22,777,736	16,452,328
Cork City Council	3,101,600	2,830,400	10,000	40,500	1,453,900	11,200	24,232,300	9,440,600
Cork County Council	811,355	270,519	1,081,929	341,272	20,796,309	15,455,027	57,107,706	39,882,156
Donegal County Council	1,234,511	728,173	1,339,494	596,505	17,567,988	10,746,750	29,162,038	20,868,009
Dublin City Council	0	0	0	0	10,916,180	1,071,360	47,704,385	6,503,100
Dun Laoghaire Rathdown County Council	1,951,200	1,570,300	0	0	2,527,100	31,400	12,810,300	3,891,200
Fingal County Council	0	0	0	0	11,354,512	3,089,318	11,602,595	2,084,078
Galway City Council	370,079	647,735	192,017	55,656	2,887,894	1,447,368	3,680,766	1,569,716
Galway County Council	1,456,629	338,958	1,406,611	682,431	11,741,084	10,082,810	35,860,351	28,242,554
Kerry County Council	1,006,152	518,356	1,878,490	952,463	9,352,142	7,483,199	28,645,865	22,017,411
Kildare County Council	0	0	61,886	61,886	9,367,544	7,391,853	16,627,567	7,830,708
Kilkenny County Council	701,715	280,305	163,135	2,387	2,783,616	252,202	19,317,873	15,702,657
Laois County Council	313,330	6,236	2,233,282	1,934,019	5,757,043	5,073,854	12,171,938	9,463,604
Leitrim County Council	962,854	523,148	0	0	5,317,230	4,729,028	8,070,414	6,557,979
Limerick City and County Council	1,781,138	1,160,506	851,953	533,090	11,011,950	6,262,553	25,208,100	17,514,818
Longford County Council	1,514,142	913,633	4,236,809	3,675,526	2,630,155	1,897,170	9,057,131	7,139,514
Louth County Council	1,896,926	1,746,899	468,709	133,072	5,543,532	3,169,861	13,125,094	7,575,136
Mayo County Council	1,011,633	605,061	1,560,001	829,337	9,159,227	8,053,014	34,202,406	26,651,761
Meath County Council	1,076,509	265,033	507,436	285,015	13,774,031	8,745,613	26,046,814	14,854,902
Monaghan County Council	813,914	671,148	379,235	307,115	8,348,394	6,053,518	11,151,729	8,487,272
Offaly County Council	0	0	4,277,986	3,602,885	5,842,873	5,216,696	7,559,830	4,809,462

Roscommon County Council	715,785	355,567	708,752	336,400	6,711,538	5,850,623	17,332,231	14,026,780
Sligo County Council	4,814,740	4,529,018	886,772	649,180	4,175,382	3,241,053	9,000,691	6,343,742
South Dublin County Council	0	0	351,400	196,100	3,683,400	32,600	19,253,200	3,000,700
Tipperary County Council	895,365	587,956	1,505,419	977,780	15,057,098	11,113,282	33,080,954	24,448,100
Waterford City and County Council	4,290,283	3,995,743	1,719,099	1,712,453	8,790,107	7,407,548	23,412,303	13,985,588
Westmeath County Council	199,145	159,280	3,812,503	3,694,844	5,278,614	4,840,773	11,225,871	8,328,293
Wexford County Council	2,086,356	1,543,114	150,811	35,211	3,397,961	1,002,688	30,710,455	21,283,092
Wicklow County Council	0	0	392,000	303,861	7,641,985	3,350,034	14,047,302	9,764,362
Total	34,471,972	25,077,662	34,215,953	25,348,711	241,341,018	158,000,049	637,780,447	394,192,635

REVENUE EXPENDITURE AND INCOME

City & County Councils	Public Lighting		Traffic Management Improvement		Road Safety Engineering Improvements		Road Safety Promotion/Education	
	Expenditure €	Income €	Expenditure €	Income €	Expenditure €	Income €	Expenditure €	Income €
Carlow County Council	1,191,556	93,059	163,906	19,029	261,169	221,516	257,463	6,267
Cavan County Council	708,127	1,154	142,818	0	143,519	15,773	7,213	0
Clare County Council	2,356,317	181,853	181,408	261	628,237	529,000	462,792	8,703
Cork City Council	7,728,700	139,300	7,187,500	180,400	38,300	38,500	1,306,800	18,800
Cork County Council	5,068,366	241,003	634,627	276,977	370,704	298,907	811,179	13,708
Donegal County Council	2,382,626	85,648	380,247	1,537	589,119	422,280	247,974	3,839
Dublin City Council	13,978,126	40,000	38,030,001	14,486,312	0	0	5,207,084	0
Dun Laoghaire Rathdown County Council	6,994,400	754,100	4,804,000	148,400	37,600	0	1,060,500	34,200
Fingal County Council	5,086,806	560,854	3,925,826	63,147	0	0	3,078,897	149,909
Galway City Council	1,431,299	1,912	2,647,818	869,639	232,351	120,950	456,560	7,643
Galway County Council	2,433,052	115,641	420,693	13,981	610,049	427,290	156,988	4,436
Kerry County Council	4,440,923	226,537	83,693	1,808	733,492	554,109	345,883	8,086
Kildare County Council	4,743,990	418,450	1,126,291	9,317	326,807	257,000	1,116,287	213,883
Kilkenny County Council	1,009,975	172,483	0	0	560,990	411,647	44,186	629
Laois County Council	1,541,106	153,683	48,388	1,012	4,124,233	3,958,161	133,768	8,648
Leitrim County Council	505,670	44,423	162,593	2,689	396,965	335,242	11,999	191
Limerick City and County Council	2,837,008	8,592	1,706,554	294,077	852,420	473,708	954,587	16,835
Longford County Council	816,651	66,934	184,295	8,321	542,840	290,767	20,589	210
Louth County Council	1,928,210	82,458	521,000	0	697,355	304,923	484,636	44,865
Mayo County Council	2,140,570	211,165	243,963	4,376	802,906	690,589	135,760	91,828
Meath County Council	3,803,876	19	110,272	2,832	428,321	362,352	412,377	10,205
Monaghan County Council	867,975	83,169	20,000	0	332,000	262,000	90,099	0
Offaly County Council	1,205,006	6,377	193,001	3,314	835,435	549,957	93,816	2,279
Roscommon County Council	1,045,537	112,914	20,000	0	532,783	499,205	65,021	7,009
Sligo County Council	1,613,279	0	419,870	8,861	433,583	10,628	190,036	43,055

South Dublin County Council	6,169,000	1,012,700	3,639,200	77,400	2,358,200	74,000	2,072,700	33,500
Tipperary County Council	2,472,173	165,576	135,978	25,305	714,790	678,055	125,524	3,216
Waterford City and County Council	2,550,062	50,529	655,073	5,359	1,023,738	467,511	280,789	4,930
Westmeath County Council	1,809,227	376,582	104,610	1,415	543,176	482,933	312,843	8,839
Wexford County Council	1,954,222	20,053	64,723	213	722,280	449,841	211,450	3,139
Wicklow County Council	2,592,884	156,477	201,530	7,675	493,596	380,108	337,537	5,623
Total	95,406,718	5,583,643	68,159,875	16,513,657	20,366,957	13,566,954	20,493,337	754,475

REVENUE EXPENDITURE AND INCOME

City & County Councils	Car Parking		Support to Roads Capital Programme		Agency & Recoupable Services		Total For Service Division	
	Expenditure €	Income €	Expenditure €	Income €	Expenditure €	Income €	Expenditure €	Income €
Carlow County Council	262,924	447,338	219,494	5,883	0	77,000	14,789,732	8,956,625
Cavan County Council	784,956	617,699	198,200	8,777	1,395,921	1,392,209	26,299,272	18,509,571
Clare County Council	952,652	1,401,523	985,659	23,177	0	0	40,566,632	28,647,315
Cork City Council	6,427,700	8,810,700	4,007,000	11,000	100	524,200	55,493,900	22,045,600
Cork County Council	2,322,086	1,106,622	2,976,258	79,745	2,808,784	1,900,725	94,789,303	59,866,661
Donegal County Council	1,258,149	1,301,817	864,947	90,301	155,451	155,202	55,182,544	35,000,061
Dublin City Council	15,390,007	35,805,000	5,096,928	67,600	1,358,945	1,375,380	137,681,656	59,348,752
Dun Laoghaire Rathdown County Council	2,241,400	6,112,400	2,076,000	51,400	679,700	419,400	35,182,200	13,012,800
Fingal County Council	826,492	2,012,216	2,054,507	64,684	691,424	1,214,000	38,621,059	9,238,206
Galway City Council	1,836,545	4,001,258	123,817	3,085	163,706	15,000	14,022,850	8,739,963
Galway County Council	1,054,955	745,388	1,119,917	10,879	247,272	415,683	56,507,600	41,080,051
Kerry County Council	2,132,936	3,600,477	4,254,219	352,466	417,528	407,169	53,291,323	36,122,081
Kildare County Council	2,064,599	2,680,602	5,376,566	1,690,881	0	0	40,811,537	20,554,580
Kilkenny County Council	1,373,568	2,256,300	321,263	19,289	1,284,004	787,406	27,560,325	19,885,306
Laois County Council	394,079	416,828	693,033	12,475	635,617	680,000	28,045,816	21,708,520
Leitrim County Council	84,727	117,392	659,056	10,770	974,130	837,752	17,145,637	13,158,615
Limerick City and County Council	1,565,731	2,172,031	777,838	18,770	924,938	707,329	48,472,217	29,162,310
Longford County Council	818,922	695,852	181,030	3,588	95,000	0	20,097,564	14,691,514
Louth County Council	1,191,247	2,751,181	1,067,719	11,846	427,355	815,238	27,351,782	16,635,478
Mayo County Council	1,460,595	2,141,358	3,318,457	1,769,299	1,522,312	895,296	55,557,830	41,943,084
Meath County Council	1,274,628	1,336,000	2,504,492	180,940	3,573,752	2,634,453	53,512,508	28,677,363
Monaghan County Council	655,378	542,737	85,022	37,163	1,197,668	95,955	23,941,415	16,540,077
Offaly County Council	301,557	669,509	672,147	339,087	723,057	93,868	21,704,708	15,293,434

Roscommon County Council	0	0	72,488	2,009	1,703,981	973,614	28,908,117	22,164,121
Sligo County Council	543,244	1,453,369	437,343	9,373	1,690,186	999,006	24,205,126	17,287,286
South Dublin County Council	641,200	691,500	779,400	10,300	146,000	485,000	39,093,700	5,613,800
Tipperary County Council	2,259,006	3,101,399	2,921,153	30,753	476,299	332,200	59,643,759	41,463,621
Waterford City and County Council	1,507,314	2,603,500	842,098	33,504	4,075,913	3,486,253	49,146,777	33,752,918
Westmeath County Council	887,872	1,763,368	1,760,887	248,587	130,178	0	26,064,925	19,904,913
Wexford County Council	1,384,839	2,712,417	285,585	910	1,019,019	1,000,254	41,987,701	28,050,932
Wicklow County Council	1,796,889	2,498,593	1,162,760	61,746	136,294	400,000	28,802,776	16,928,480
Total	<u>55,696,197</u>	<u>96,566,374</u>	<u>47,895,282</u>	<u>5,260,287</u>	<u>28,654,534</u>	<u>23,119,592</u>	<u>1,284,482,290</u>	<u>763,984,039</u>

Total For Service Division

Expenditure	Income
€	€

Regional Assemblies	0	0
	1,284,482,290	763,984,039
Less: Inter Local Authority Contributions	2,306,856	2,306,856
Divisional Total	1,282,175,433	761,677,182

Service Division C

Water Services

The functions of Local Authorities in this Service Division include: -

The provision of public water supply and sewerage schemes, assistance towards the provision in existing dwellings of piped water supply and/or sewerage facilities, public conveniences, etc.

REVENUE EXPENDITURE AND INCOME

City & County Councils	Water Supply		Waste Water Treatment		Collection of Water and Waste Water Charges		Public Conveniences	
	Expenditure €	Income €	Expenditure €	Income €	Expenditure €	Income €	Expenditure €	Income €
Carlow County Council	2,624,654	60,574	1,898,199	34,041	154,516	1,654	112,209	325
Cavan County Council	2,670,699	2,748,763	1,897,581	1,758,554	0	0	61,688	423
Clare County Council	7,097,838	11,605,016	3,428,724	72,093	470,468	6,201	290,076	4,400
Cork City Council	7,207,800	6,769,200	3,125,300	2,842,500	5,500	5,900	278,200	12,000
Cork County Council	24,498,061	24,498,061	8,771,720	8,771,720	0	0	1,931,522	34,122
Donegal County Council	13,330,106	326,333	2,524,451	79,284	617,419	21,254	448,606	8,244
Dublin City Council	32,610,513	32,610,513	13,016,699	13,016,699	0	0	597,953	1,500
Dun Laoghaire Rathdown County Council	5,338,600	3,689,800	2,681,600	1,915,900	0	0	245,800	2,500
Fingal County Council	11,227,774	11,361,130	6,622,458	6,713,986	0	0	876,618	10,088
Galway City Council	2,285,796	41,341	756,510	14,717	48,281	40,845	193,540	39,000
Galway County Council	6,122,657	6,012,705	2,633,610	2,645,731	0	0	548,655	6,360
Kerry County Council	9,206,397	423,941	3,808,536	90,664	271,475	6,523	1,122,574	63,711
Kildare County Council	4,478,791	4,475,901	4,836,170	4,834,199	0	0	0	0
Kilkenny County Council	3,407,016	3,512,321	2,388,407	2,324,325	448,601	438,096	63,819	1,616
Laois County Council	2,714,041	2,589,507	1,666,476	1,609,662	0	0	56,538	2,523
Leitrim County Council	1,624,704	1,624,704	1,091,020	1,091,020	198,588	198,588	10,405	0
Limerick City and County Council	9,089,497	9,089,495	3,686,624	3,686,627	0	0	164,302	5,000
Longford County Council	2,167,568	56,396	968,313	23,204	0	0	37,638	250
Louth County Council	5,034,536	5,034,536	2,169,862	2,169,862	136,518	136,518	293,107	4,399
Mayo County Council	7,776,072	6,231,082	5,200,607	3,847,344	437,121	343,427	96,407	3,856
Meath County Council	5,435,001	268,398	4,229,485	146,694	64,598	5,585	66,576	22,304
Monaghan County Council	1,964,680	45,196	1,673,611	16,566	0	0	65,346	578
Offaly County Council	2,100,665	4,055,402	1,640,185	33,623	0	0	54,384	441
Roscommon County Council	3,929,617	3,499,451	1,488,097	1,286,260	0	0	34,143	0

Sligo County Council	3,451,136	3,445,194	718,998	718,301	49,537	49,574	60,064	19
South Dublin County Council	5,343,200	5,343,200	3,671,400	3,671,400	113,300	113,300	0	0
Tipperary County Council	9,385,194	168,202	3,194,153	74,132	0	0	338,104	54,442
Waterford City and County Council	7,394,760	7,394,760	2,457,085	2,457,085	0	0	498,659	2,677
Westmeath County Council	1,842,504	1,842,506	1,567,032	1,520,200	135,355	130,659	89,090	1,377
Wexford County Council	5,022,262	5,011,337	2,717,680	2,692,166	345,139	345,059	602,660	15,227
Wicklow County Council	3,402,219	3,402,218	2,550,420	2,550,420	60,443	60,443	460,013	13,367
Total	209,784,358	167,237,184	99,081,014	72,708,979	3,556,858	1,903,626	9,698,694	310,750

REVENUE EXPENDITURE AND INCOME

City & County Councils	Admin of Group and Private Installations		Support to Water Capital Programme		Agency & Recoupable Services		Local Authority Water & Sanitary Services		Total For Service Division	
	Expenditure €	Income €	Expenditure €	Income €	Expenditure €	Income €	Expenditure €	Income €	Expenditure €	Income €
Carlow County Council	98,891	8,585	0	0	50,000	0	0	4,454,300	4,938,469	4,559,479
Cavan County Council	3,818,608	3,732,906	347,208	320,968	61,458	234,031	0	0	8,857,242	8,795,645
Clare County Council	2,102,108	1,852,672	700,538	14,258	0	0	368,051	103,486	14,457,802	13,658,126
Cork City Council	121,000	108,000	0	0	1,600	2,100	362,900	21,400	11,102,300	9,761,100
Cork County Council	3,949,208	3,802,975	801,273	801,273	627,952	627,952	3,598,379	1,100,201	44,178,115	39,636,304
Donegal County Council	307,124	176,368	3,687,276	51,179	697,973	3,549,010	248,667	15,424,420	21,861,622	19,636,092
Dublin City Council	0	0	0	0	4,412,054	3,936,765	17,467,061	1,431,200	68,104,280	50,996,677
Dun Laoghaire Rathdown Co	4,000	4,000	180,300	105,500	100	2,528,400	4,118,200	174,100	12,568,600	8,420,200
Fingal County Council	15,372	15,000	449,670	457,778	0	0	2,177,399	106,811	21,369,291	18,664,793
Galway City Council	0	0	140,167	0	128,445	3,262,296	0	0	3,552,739	3,398,199
Galway County Council	5,141,208	4,707,728	1,395,076	1,370,340	3,012	2,055	35,000	0	15,879,217	14,744,919
Kerry County Council	2,301,190	2,096,268	1,340,546	117,027	337,777	14,326,575	0	0	18,388,494	17,124,709
Kildare County Council	370,065	211,224	488,774	487,268	0	0	0	0	10,173,800	10,008,591
Kilkenny County Council	1,280,478	1,163,997	69,002	145,772	78,209	49,742	0	0	7,735,533	7,635,870
Laois County Council	198,447	208,850	135,704	172,742	24,595	20,624	0	0	4,795,801	4,603,908
Leitrim County Council	294,339	119,699	403,744	403,744	5,986	5,986	86,990	71,659	3,715,777	3,515,400
Limerick City & County Co	2,863,518	2,692,753	459,389	459,389	144,386	144,385	20,000	0	16,427,717	16,077,649
Longford County Council	97,133	18,208	746,678	18,255	10,356	3,863,640	0	0	4,027,686	3,979,953
Louth County Council	99,426	71,898	687,677	687,677	198,464	198,464	0	0	8,619,589	8,303,355
Mayo County Council	6,216,503	5,901,332	2,799,311	1,550,427	97,239	3,841,670	0	0	22,623,260	21,719,138
Meath County Council	355,808	262,053	1,501,381	107	9,998	9,320,873	2,500	0	11,665,347	10,026,014
Monaghan County Council	4,858,512	4,735,384	824,239	22,251	97,931	4,352,907	0	0	9,484,319	9,172,881
Offaly County Council	1,349,389	1,092,259	374,316	26,132	0	0	0	0	5,518,939	5,207,857
Roscommon County Council	0	0	1,156,778	1,772,652	0	0	261,000	261,000	6,869,635	6,819,363

Sligo County Council	62,560	37,871	160,478	160,790	190,976	191,639	0	0	4,693,748	4,603,387
South Dublin County Council	0	0	385,300	385,300	0	0	4,934,000	494,600	14,447,200	10,007,800
Tipperary County Council	1,398,405	1,143,519	1,445,609	1,433,109	265,918	12,615,431	57,750	17,750	16,085,133	15,506,586
Waterford City & County Co	363,323	232,961	748,411	748,411	254,143	254,143	74,547	73,955	11,790,929	11,163,993
Westmeath County Council	183,971	97,673	642,513	610,844	0	0	46,517	10,589	4,506,982	4,213,847
Wexford County Council	2,172,372	2,065,663	1,257,217	1,267,458	30,000	30,000	361,000	0	12,508,330	11,426,910
Wicklow County Council	560,525	476,922	236,736	236,736	0	0	170,982	2,000	7,441,337	6,742,106
Total	40,583,484	37,036,766	23,565,312	13,827,387	7,728,572	63,358,688	34,390,943	23,747,471	428,389,236	380,130,850

Total For Service Division	
Expenditure	Income
€	€
Regional Assemblies	0
428,389,236	380,130,850
Less: Inter Local Authority Contributions	220,000
Divisional Total	428,169,236
	379,910,850

Service Division D

Development Management

The functions of Local Authorities in this Service Division include:

Physical planning policy, control of new development and building, promotion of industrial and other development, etc.

REVENUE EXPENDITURE AND INCOME

City & County Councils	Forward Planning		Development Management		Enforcement		Industrial and Commercial Facilities	
	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income
	€	€	€	€	€	€	€	€
Carlow County Council	280,053	5,075	1,659,593	278,313	482,282	8,151	93,821	1,261
Cavan County Council	554,609	3,970	1,393,818	351,874	198,219	11,901	115,000	0
Clare County Council	1,506,995	25,385	1,894,786	493,348	1,346,767	22,316	0	0
Cork City Council	2,415,600	82,800	3,686,800	1,470,800	1,329,400	661,000	100	0
Cork County Council	5,460,087	74,388	12,827,642	2,115,018	1,311,364	23,880	1,111,270	332,258
Donegal County Council	1,194,945	23,589	3,552,158	767,495	983,975	26,244	1,800	127
Dublin City Council	7,669,834	271,000	11,195,693	2,405,795	3,316,213	410,866	13,397,413	6,436,623
Dun Laoghaire Rathdown County Council	2,878,400	45,000	9,959,400	1,299,800	1,237,000	92,000	206,800	66,000
Fingal County Council	3,541,567	72,758	9,504,053	1,767,009	796,227	66,826	880,795	22,017
Galway City Council	1,045,938	10,699	2,846,737	373,806	908,008	341,326	762,255	377,854
Galway County Council	1,235,152	135,732	3,788,785	965,786	879,513	30,893	0	0
Kerry County Council	1,152,311	120,561	3,250,895	885,876	1,694,432	248,752	23,088	9,905
Kildare County Council	2,553,428	219,445	5,941,520	1,563,919	966,559	17,646	42,832	0
Kilkenny County Council	607,204	7,109	2,212,818	753,269	465,215	8,357	1,000	0
Laois County Council	734,174	9,923	1,476,675	424,278	479,530	98,412	92,002	0
Leitrim County Council	494,483	7,595	877,837	175,133	211,728	4,138	0	0
Limerick City and County Council	2,086,861	228,415	4,354,452	1,085,438	1,075,291	73,344	26,382	20,084
Longford County Council	633,993	9,129	1,059,561	179,252	431,077	9,066	373,955	9,016
Louth County Council	1,182,750	18,072	2,735,491	784,508	1,004,257	31,105	573,083	513,423
Mayo County Council	1,122,732	20,220	3,000,076	516,170	877,794	11,272	0	9,200
Meath County Council	1,160,805	431,361	5,415,316	1,513,370	588,518	0	410,331	108,180
Monaghan County Council	534,761	13,715	1,870,416	360,897	282,916	38,690	0	0
Offaly County Council	978,430	23,693	1,852,379	467,514	371,218	6,936	185,718	4,609

Roscommon County Council	483,333	15,944	1,451,124	216,975	585,370	19,488	3,610	0
Sligo County Council	894,299	66,498	940,970	272,900	482,464	35,485	0	0
South Dublin County Council	3,920,400	57,400	3,914,200	1,187,700	980,100	18,200	1,458,200	226,100
Tipperary County Council	1,488,983	227,319	2,112,295	869,445	1,204,359	62,615	57,051	0
Waterford City and County Council	1,021,814	15,057	2,450,114	620,345	722,762	448,624	0	0
Westmeath County Council	738,914	29,399	1,551,709	433,965	785,549	66,347	68,531	35,420
Wexford County Council	1,065,316	13,359	2,259,369	859,533	1,289,689	42,664	0	0
Wicklow County Council	779,730	65,530	3,244,387	1,308,347	1,239,706	283,559	729,884	125,310
Total	51,417,901	2,350,140	114,281,068	26,767,879	28,527,502	3,220,105	20,614,923	8,297,387

REVENUE EXPENDITURE AND INCOME

City & County Councils	Tourism Development and Promotion		Community and Enterprise Function		Unfinished Housing Estates		Building Control	
	Expenditure €	Income €	Expenditure €	Income €	Expenditure €	Income €	Expenditure €	Income €
Carlow County Council	125,150	0	1,217,450	95,861	173,117	2,404	194,282	13,313
Cavan County Council	791,119	52,552	2,857,072	1,515,293	207,428	5,488	195,500	2,544
Clare County Council	10,453,423	9,612,799	4,414,409	1,740,252	356,672	5,142	495,738	33,465
Cork City Council	1,323,100	203,000	4,616,000	1,726,500	0	0	740,500	8,300
Cork County Council	1,618,309	109,190	3,325,268	2,352,239	607,129	8,248	1,486,356	20,627
Donegal County Council	2,103,444	735,794	5,417,973	1,267,857	341,365	4,305	350,268	110,823
Dublin City Council	0	0	9,774,208	6,438,477	0	0	5,441,649	2,822,478
Dun Laoghaire Rathdown County Council	606,500	5,800	2,218,700	1,407,400	10,000	0	1,591,000	456,100
Fingal County Council	1,532,468	104,420	2,308,547	619,784	0	0	2,101,072	304,183
Galway City Council	415,124	20,499	2,704,321	1,640,054	172,838	146,013	326,176	88,834
Galway County Council	527,039	28,136	4,354,357	2,651,565	544,900	4,928	422,804	5,603
Kerry County Council	1,670,140	179,931	6,832,284	4,876,154	0	0	471,296	323,723
Kildare County Council	308,500	35,000	6,743,526	4,360,263	1,285,302	24,252	562,817	135,264
Kilkenny County Council	1,199,448	110,078	3,306,659	1,925,339	5,156	0	78,166	21,000
Laois County Council	293,541	1,794	4,000,711	3,141,571	159,662	1,938	155,681	52,508
Leitrim County Council	535,521	14,670	1,498,278	965,790	190,287	26,448	109,850	2,022
Limerick City and County Council	2,998,893	307,424	2,790,076	1,578,595	138,062	2,433	178,235	10,475
Longford County Council	303,381	10,222	2,275,488	1,195,552	73,131	15,000	179,095	3,641
Louth County Council	1,099,370	375,021	11,941,119	10,608,734	238,959	154,857	417,710	63,770
Mayo County Council	1,335,955	73,000	3,482,262	2,035,256	54,912	65	322,245	51,504
Meath County Council	392,576	23,453	5,569,390	4,055,458	190,945	100,000	220,406	0
Monaghan County Council	339,279	15,837	5,073,002	3,029,660	0	0	282,187	34,850
Offaly County Council	339,474	777	4,223,151	3,457,018	76,821	0	128,835	21,213
Roscommon County Council	313,159	48,086	3,506,528	1,704,675	391,246	15,944	181,672	27,315

Sligo County Council	329,334	2,006	1,079,377	200,068	16,587	0	163,026	9,976
South Dublin County Council	2,179,900	69,500	4,360,000	2,887,500	0	0	652,000	149,600
Tipperary County Council	808,963	107,975	3,982,241	2,884,114	601,271	9,428	208,880	26,979
Waterford City and County Council	1,128,030	19,065	5,873,471	4,955,521	234,434	3,339	357,238	76,312
Westmeath County Council	506,358	16,088	4,447,976	3,658,571	157,741	5,082	362,932	54,269
Wexford County Council	287,544	33,500	2,952,537	763,397	71,618	0	908,886	51,976
Wicklow County Council	682,690	19,162	6,197,435	4,783,057	16,807	0	413,701	79,054
Total	36,547,733	12,334,777	133,343,817	84,521,576	6,316,391	535,315	19,700,203	5,061,722

REVENUE EXPENDITURE AND INCOME

City & County Councils	Economic Development and Promotion		Property Management		Heritage and Conservation Services		Agency & Recoupable Services		Total For Service Division	
	Expenditure €	Income €	Expenditure €	Income €	Expenditure €	Income €	Expenditure €	Income €	Expenditure €	Income €
Carlow County Council	2,714,172	1,396,638	102,480	5,023	97,783	16,434	0	0	7,140,183	1,822,473
Cavan County Council	3,176,865	1,682,949	199,465	19,354	600,809	383,808	48,347	28,132	10,338,252	4,057,866
Clare County Council	2,928,243	1,850,426	426,618	116,858	301,992	153,062	116,299	0	24,241,942	14,053,054
Cork City Council	4,590,800	1,821,400	1,500	6,000	538,600	23,700	0	6,800	19,242,400	6,010,300
Cork County Council	11,570,799	5,706,233	337,200	5,063	1,426,931	789,742	455,362	5,295	41,537,717	11,542,181
Donegal County Council	4,095,758	2,179,427	253,301	0	503,447	198,346	336,568	64,160	19,135,002	5,378,167
Dublin City Council	8,845,409	3,669,554	153,662	326,838	4,059,560	1,164,000	0	576,080	63,853,641	24,521,711
Dun Laoghaire Rathdown Co Co	7,239,400	2,578,900	1,754,200	493,400	394,300	116,300	0	0	28,095,700	6,560,700
Fingal County Council	6,116,732	2,047,993	1,769,783	703,061	1,072,132	311,726	0	0	29,623,376	6,019,777
Galway City Council	1,337,887	212,930	221,982	3,006	409,273	24,731	0	0	11,150,538	3,239,751
Galway County Council	3,249,967	1,945,892	0	0	645,469	227,984	0	22,000	15,647,985	6,018,519
Kerry County Council	4,930,703	2,095,390	161,679	141,035	516,715	226,082	0	0	20,703,543	9,107,409
Kildare County Council	6,523,391	3,459,530	0	0	678,006	188,910	0	0	25,605,882	10,004,231
Kilkenny County Council	2,892,918	1,636,599	21,027	10,070	953,964	420,083	10,624	0	11,754,200	4,891,905
Laois County Council	3,058,853	2,248,893	152,785	2,559	885,436	614,396	0	0	11,489,049	6,596,272
Leitrim County Council	3,537,506	1,292,457	1,588	7,000	282,262	133,724	86,322	62,022	7,825,663	2,690,998
Limerick City and County Council	11,357,876	5,436,262	1,638,089	944,055	387,170	171,566	2,813,495	2,599,956	29,844,880	12,458,047
Longford County Council	3,442,294	1,312,555	1,000	10,000	338,882	170,232	3,335,324	3,234,408	12,447,182	6,158,074
Louth County Council	4,134,363	1,733,236	0	35,000	339,008	85,604	0	0	23,666,110	14,403,330
Mayo County Council	5,560,576	1,337,466	400,891	53,012	578,523	302,312	568,121	390,327	17,304,087	4,799,804
Meath County Council	2,738,906	1,650,992	0	0	1,039,963	507,061	75,774	9,589	17,802,931	8,399,464
Monaghan County Council	5,251,714	3,927,740	0	0	707,905	411,231	148,267	90,269	14,490,448	7,922,889
Offaly County Council	3,314,366	1,590,106	86,747	3,556	353,522	95,354	4,000	0	11,914,661	5,670,776
Roscommon County Council	1,673,945	744,802	170,665	167,000	248,606	40,086	63,044	1,772	9,072,304	3,002,088

Sligo County Council	2,500,162	1,176,102	0	80,000	352,667	153,319	0	7,500	6,758,885	2,003,853
South Dublin County Council	6,113,800	2,618,100	1,902,800	1,048,500	366,500	101,000	2,000	0	25,849,900	8,363,600
Tipperary County Council	7,553,903	3,313,817	882,911	218,065	780,624	494,668	20,000	20,000	19,701,481	8,234,425
Waterford City & County Council	8,116,043	4,158,292	790,103	860,852	1,180,631	228,637	118,155	61,985	21,992,796	11,448,028
Westmeath County Council	4,562,288	3,199,631	744,537	328,024	1,044,009	731,853	0	0	14,970,545	8,558,650
Wexford County Council	6,180,454	1,421,841	1,015,013	379,365	531,080	39,435	0	0	16,561,506	3,605,070
Wicklow County Council	3,942,242	1,721,008	262,401	202,785	308,986	153,489	0	0	17,817,970	8,741,302
Total	153,252,335	71,167,162	13,452,427	6,169,482	21,924,754	8,678,875	8,201,703	7,180,294	607,580,755	236,284,712

Total For Service Division		
	Expenditure €	Income €
Regional Assemblies	0	0
	607,580,755	236,284,712
Less: Inter Local Authority Contributions	5,238,004	5,238,004
Divisional Total	602,342,751	231,046,708

Service Division E

Environmental Protection

The functions of Local Authorities in this Service Division include:

Waste collection and disposal, burial grounds, safety of structures and places, fire protection; pollution control, etc.

REVENUE EXPENDITURE AND INCOME

City & County Councils	Landfill Operation and Aftercare		Recovery & Recycling Facilities Operations		Waste to Energy Facilities Operations		Provision of Waste to Collection Services	
	Expenditure €	Income €	Expenditure €	Income €	Expenditure €	Income €	Expenditure €	Income €
Carlow County Council	333,096	276,824	1,046,531	385,221	0	0	0	0
Cavan County Council	833,082	546,281	521,326	57,002	0	0	1,425	57
Clare County Council	1,114,736	497,363	2,411,644	466,969	0	0	0	0
Cork City Council	2,007,700	1,297,500	1,673,200	13,100	0	0	0	0
Cork County Council	5,659,205	278,889	9,908,336	4,407,363	0	0	0	0
Donegal County Council	1,709,929	3,237	1,048,909	19,285	0	0	30,685	0
Dublin City Council	475,735	349,602	4,632,894	1,151,108	0	0	2,129,683	1,300
Dun Laoghaire Rathdown County Council	475,200	92,300	2,264,200	1,747,800	864,000	2,900,000	7,800	26,300
Fingal County Council	4,237,616	33,184	3,806,132	2,419,994	865,100	3,870,000	0	0
Galway City Council	328,021	65,496	451,356	51,970	0	0	38,122	12,000
Galway County Council	43,000	0	787,967	85,814	0	0	227,526	130,149
Kerry County Council	2,896,169	2,052,284	1,492,892	719,575	0	0	644,516	558,721
Kildare County Council	907,042	7,926	94,263	80,200	0	0	0	0
Kilkenny County Council	388,903	6,763	1,102,856	766,285	0	0	255,731	213,790
Laois County Council	851,761	927,014	462,579	123,503	0	0	0	19,000
Leitrim County Council	80,777	50,162	269,635	101,898	0	0	42,911	563
Limerick City and County Council	558,093	105,807	666,892	235,830	296,347	401,456	367,470	0
Longford County Council	7,816	182	112,394	36,818	0	0	0	0
Louth County Council	1,591,033	91,766	205,408	56,862	472,401	8,780	0	0
Mayo County Council	2,324,977	894,493	188,656	43,328	0	0	0	0
Meath County Council	430,465	5,987	687,144	28,640	0	0	264,098	2,891
Monaghan County Council	678,558	179,770	91,265	223,374	0	0	103,000	100,000
Offaly County Council	966,217	10,065	643,802	56,536	6,664	324	1,076,532	1,076,532
Roscommon County Council	350,591	75,894	808,104	117,052	0	0	20,178	0

Sligo County Council	0	0	338,897	48,166	0	0	0	0
South Dublin County Council	1,091,700	517,100	711,400	259,300	1,035,000	3,760,000	247,600	316,400
Tipperary County Council	3,873,284	1,746,574	2,107,095	1,307,546	0	0	13,185	0
Waterford City and County Council	565,859	2,279	1,097,866	442,502	0	0	594,760	585,000
Westmeath County Council	278,629	136,969	355,558	17,951	0	0	0	0
Wexford County Council	1,764,091	5,264	1,658,967	740,584	0	0	74,427	134
Wicklow County Council	668,297	58,005	2,248,405	331,607	0	0	45,223	80,000
Total	37,491,582	10,314,980	43,896,571	16,543,182	3,539,512	10,940,560	6,184,873	3,122,837

REVENUE EXPENDITURE AND INCOME

City & County Councils	Litter Management		Street Cleaning		Waste Regulations, Monitoring and Enforcement		Waste Management Planning	
	Expenditure €	Income €	Expenditure €	Income €	Expenditure €	Income €	Expenditure €	Income €
Carlow County Council	336,202	10,584	1,048,317	15,851	428,953	138,709	158,421	1,895
Cavan County Council	560,758	12,452	401,950	7,371	706,507	393,329	46,020	459
Clare County Council	983,028	48,788	2,219,448	36,931	637,030	276,805	219,825	87,213
Cork City Council	475,100	72,100	7,963,700	220,800	821,200	225,300	727,200	202,900
Cork County Council	2,838,900	237,313	3,633,093	51,021	2,998,416	1,475,152	377,424	4,349
Donegal County Council	2,004,331	209,400	677,654	1,512	797,533	471,135	60,408	0
Dublin City Council	5,223,876	170,138	55,863,914	452,000	5,833,619	6,150,000	1,966,312	1,491,672
Dun Laoghaire Rathdown County Council	1,374,300	148,600	7,531,000	130,900	1,214,200	311,500	63,800	0
Fingal County Council	1,733,512	124,660	8,946,303	212,010	1,584,262	451,495	281,630	104,600
Galway City Council	1,013,347	191,998	3,158,649	46,123	663,540	126,351	97,039	923
Galway County Council	1,658,067	288,532	1,415,247	9,680	502,819	30,926	210,918	14,948
Kerry County Council	852,613	189,986	3,146,316	68,798	616,444	264,808	42,000	0
Kildare County Council	1,976,257	97,586	2,870,589	40,592	4,527,381	4,012,123	570,853	15,739
Kilkenny County Council	661,861	207,758	1,582,898	22,486	457,657	39,206	101,566	0
Laois County Council	792,252	122,036	619,908	8,247	595,975	151,200	70,890	1,116
Leitrim County Council	219,553	31,078	30,567	498	1,266,940	1,241,470	34,735	0
Limerick City and County Council	1,092,774	305,667	5,604,357	89,207	910,729	355,790	3,193,449	2,796,000
Longford County Council	740,515	93,626	682,567	10,498	483,952	155,756	39,024	765
Louth County Council	1,317,029	143,614	3,239,845	45,708	851,147	305,868	22,500	0
Mayo County Council	865,625	51,847	1,925,333	357,594	614,463	257,873	453,449	371,193
Meath County Council	617,130	57,648	2,109,652	30,883	4,743,102	2,451,776	0	0
Monaghan County Council	504,472	50,962	916,362	0	433,924	25,530	137,650	2,606
Offaly County Council	467,302	43,719	618,107	6,673	816,244	186,289	29,213	1,791
Roscommon County Council	420,819	54,736	191,653	0	414,800	154,287	85,913	10,184

Sligo County Council	432,316	16,805	688,192	11,562	359,164	175,190	20,675	0
South Dublin County Council	2,257,500	133,300	9,526,600	115,000	1,426,600	651,800	0	0
Tipperary County Council	1,452,987	400,649	2,041,341	33,933	634,792	83,840	361,251	17,905
Waterford City and County Council	827,865	170,670	4,458,118	63,363	549,042	240,619	32,697	0
Westmeath County Council	1,391,315	145,110	1,159,521	26,037	273,083	208,555	31,621	40
Wexford County Council	1,125,381	67,107	2,115,667	30,246	728,121	159,094	101,189	231
Wicklow County Council	577,706	128,622	1,785,172	27,783	918,621	224,120	300,539	9,717
Total	36,794,694	4,027,091	138,172,040	2,173,304	37,810,261	21,395,899	9,838,213	5,136,245

REVENUE EXPENDITURE AND INCOME

City & County Councils	Maintenance and Upkeep of Burial Grounds		Safety of Structures and Places		Operation of Fire Service		Fire Prevention	
	Expenditure €	Income €	Expenditure €	Income €	Expenditure €	Income €	Expenditure €	Income €
Carlow County Council	371,689	97,270	520,945	58,815	3,411,337	466,080	98,652	74,212
Cavan County Council	24,978	0	534,815	148,261	4,079,903	286,500	322,391	9,283
Clare County Council	394,248	79,914	1,436,403	140,977	6,077,185	369,193	651,341	202,706
Cork City Council	2,430,000	818,700	2,191,900	1,698,800	20,153,400	728,500	1,989,400	738,600
Cork County Council	3,885,406	826,549	3,008,471	241,377	14,553,077	52,833	1,441,008	1,832,026
Donegal County Council	42,840	520	914,539	147,882	7,748,248	333,824	170,591	248,205
Dublin City Council	9,300	1,500	5,437,471	4,114,610	156,133,926	100,751,186	3,945,448	0
Dun Laoghaire Rathdown County Council	2,671,500	1,544,600	656,100	21,300	18,361,500	0	0	400,000
Fingal County Council	2,358,995	1,257,058	1,192,228	28,120	24,842,691	0	219,937	954,690
Galway City Council	938,676	235,333	1,002,805	532,457	5,319,600	0	1,500	230,309
Galway County Council	1,005,473	264,810	1,201,956	271,563	13,542,985	6,107,993	1,061,456	319,557
Kerry County Council	1,542,213	354,964	1,353,767	180,760	7,059,761	477,174	642,002	28,041
Kildare County Council	1,015,773	518,608	713,956	135,121	5,649,629	281,356	1,001,533	374,145
Kilkenny County Council	461,440	81,571	385,693	126,569	4,796,029	343,035	342,774	178,713
Laois County Council	381,042	162,216	455,968	144,986	4,709,925	527,887	251,501	112,310
Leitrim County Council	38,321	24,000	354,829	124,170	2,139,032	133,380	161,461	38,229
Limerick City and County Council	1,663,126	838,039	644,007	215,219	18,122,011	1,698,451	771,298	408,028
Longford County Council	268,055	42,704	393,264	102,531	2,592,380	118,497	284,805	34,004
Louth County Council	670,645	103,563	377,245	88,916	10,477,131	884,520	472,028	309,510
Mayo County Council	772,758	286,585	964,520	155,024	6,298,051	410,207	947,713	165,200
Meath County Council	431,409	46,651	1,002,519	230,466	5,370,277	365,278	541,737	417,706
Monaghan County Council	13,000	0	407,855	120,565	2,910,229	129,563	302,040	108,916
Offaly County Council	219,826	75,191	386,617	101,958	3,369,728	500,170	255,720	105,974
Roscommon County Council	373,621	102,526	233,338	93,552	3,174,339	252,045	0	40,000

Sligo County Council	358,795	164,316	641,190	238,270	3,900,946	356,073	303,093	87,929
South Dublin County Council	1,352,100	764,300	862,300	62,600	23,190,000	0	2,200	1,200,000
Tipperary County Council	1,759,839	360,034	725,637	183,756	8,821,403	480,952	591,582	162,129
Waterford City and County Council	252,026	89,740	1,131,883	139,597	10,194,958	795,690	418,121	127,382
Westmeath County Council	668,168	142,890	731,980	359,966	3,248,465	465,158	328,613	170,109
Wexford County Council	599,369	138,097	1,156,774	136,746	5,487,538	407,935	402,864	186,662
Wicklow County Council	791,211	306,531	525,096	148,864	5,452,254	485,953	498,614	386,591
Total	<u>27,765,842</u>	<u>9,728,779</u>	<u>31,546,069</u>	<u>10,493,797</u>	<u>411,187,940</u>	<u>118,209,432</u>	<u>18,421,422</u>	<u>9,651,165</u>

REVENUE EXPENDITURE AND INCOME

City & County Councils	Water Quality, Air and Noise Pollution		Agency & Recoupable Services		Climate Change and Flooding		Total For Service Division	
	Expenditure €	Income €	Expenditure €	Income €	Expenditure €	Income €	Expenditure €	Income €
Carlow County Council	240,357	15,846	0	0	269,100	101,700	8,263,600	1,643,007
Cavan County Council	647,456	89,384	135	0	449,090	187,739	9,129,835	1,738,117
Clare County Council	840,644	36,854	39,000	0	272,087	124,079	17,296,619	2,367,791
Cork City Council	766,200	16,000	0	0	511,600	0	41,710,600	6,032,300
Cork County Council	2,391,250	226,962	147,546	0	1,161,725	543,771	52,003,857	10,177,605
Donegal County Council	907,114	126,349	0	0	434,104	278,591	16,546,885	1,839,940
Dublin City Council	2,438,535	499,200	1,866,404	1,245,260	1,753,750	1,416,855	247,710,867	117,794,431
Dun Laoghaire Rathdown County Council	216,100	0	0	0	594,800	175,100	36,294,500	7,498,400
Fingal County Council	2,556,406	1,564,436	0	0	1,076,257	18,665	53,701,069	11,038,912
Galway City Council	202,117	1,067	2,608	0	935,396	215,652	14,152,776	1,709,681
Galway County Council	679,256	69,650	0	0	106,000	0	22,442,671	7,593,621
Kerry County Council	1,118,429	156,475	0	20,000	771,679	350,994	22,178,802	5,422,582
Kildare County Council	958,109	52,989	0	0	1,661,477	850,498	21,946,861	6,466,884
Kilkenny County Council	2,646,231	1,868,412	28,049	0	307,971	191,528	13,519,658	4,046,115
Laois County Council	502,529	9,470	0	0	249,882	1,539	9,944,213	2,310,525
Leitrim County Council	504,908	24,813	22,304	648	0	0	5,165,972	1,770,909
Limerick City and County Council	1,200,822	28,222	5,126,285	4,309,051	817,218	676,000	41,034,876	12,462,765
Longford County Council	345,200	25,863	0	0	51,072	311	6,001,044	621,556
Louth County Council	640,550	254,812	0	0	500,243	1,800	20,837,206	2,295,719
Mayo County Council	1,235,719	168,137	3,574,901	3,015,836	668,231	160,060	20,834,396	6,337,377
Meath County Council	760,762	83,112	301	0	1,255,923	174,813	18,214,519	3,895,852
Monaghan County Council	557,348	99,861	505,519	121,448	224,318	117,123	7,785,540	1,279,718
Offaly County Council	204,202	22,849	3,771	500	409,818	233,535	9,473,763	2,422,106
Roscommon County Council	416,828	45,261	0	0	210,000	119,600	6,700,185	1,065,136
Sligo County Council	403,055	27,833	0	0	448,390	162,587	7,894,714	1,288,730

South Dublin County Council	925,700	7,100	0	0	1,079,200	231,400	43,707,900	8,018,300
Tipperary County Council	609,925	48,371	11,009,082	10,718,072	820,000	700,000	34,821,401	16,243,760
Waterford City and County Council	51,403	714	10,074	0	1,327,508	217,903	21,512,181	2,875,458
Westmeath County Council	282,976	570	41,057	0	585,828	364,627	9,376,814	2,037,983
Wexford County Council	1,018,926	147,640	0	1,214	176,959	0	16,410,273	2,020,954
Wicklow County Council	831,423	78,040	0	0	1,383,953	504,718	16,026,515	2,770,550
Total	<u>27,100,479</u>	<u>5,796,293</u>	<u>22,377,036</u>	<u>19,432,028</u>	<u>20,513,579</u>	<u>8,121,190</u>	<u>872,640,114</u>	<u>255,086,781</u>

Total For Service Division	
Expenditure	Income
€	€
Regional Assemblies	0
872,640,114	255,086,781
Less Inter Local Authority Contributions	91,590,476
Divisional Total	781,049,638
	163,496,305

Service Division F

Recreation and Amenity

The functions of Local Authorities in this Service Division include:

Swimming pools, libraries, parks, open spaces, recreation centres, art galleries, museums, conservation and improvement of amenities, etc.

REVENUE EXPENDITURE AND INCOME

City & County Councils	Leisure Facilities Operations		Operation of Library and Archival Service		Outdoor Leisure Areas Operations		Community Sport and Recreational Development	
	Expenditure €	Income €	Expenditure €	Income €	Expenditure €	Income €	Expenditure €	Income €
Carlow County Council	108,000	0	2,109,038	30,228	1,318,205	14,733	201,483	8,148
Cavan County Council	285,287	85	3,106,676	304,159	473,002	4,279	1,351,817	761,757
Clare County Council	2,079,064	846,003	5,901,419	89,824	2,807,307	119,218	322,618	86,000
Cork City Council	1,525,800	578,100	11,358,900	473,100	12,606,600	305,000	2,029,500	73,800
Cork County Council	3,656,279	1,252,158	13,197,813	339,392	5,945,265	135,190	6,819,643	1,244,509
Donegal County Council	1,048,271	23,719	5,286,662	328,485	1,881,578	38,949	1,282	0
Dublin City Council	14,466,320	2,296,613	29,179,062	704,248	31,303,817	2,402,300	25,135,538	4,605,072
Dun Laoghaire Rathdown County Council	268,900	185,000	10,559,600	426,600	15,892,600	1,583,300	4,321,000	968,200
Fingal County Council	726,283	289,342	17,662,264	654,460	25,880,810	1,230,233	8,672,663	1,094,893
Galway City Council	2,920,201	2,489,327	1,791,140	0	6,058,195	600,754	2,562,851	595,524
Galway County Council	365,000	24,550	6,350,361	1,991,453	875,577	79,106	755,756	492,457
Kerry County Council	495,405	2,146	4,250,479	111,742	3,426,463	154,150	405,375	209,213
Kildare County Council	583,547	6,896	8,511,139	311,794	2,314,137	35,857	1,394,335	985,513
Kilkenny County Council	289,393	0	3,619,849	83,269	3,093,574	38,932	122,337	20,000
Laois County Council	225,665	0	3,101,927	116,033	708,770	28,821	1,225,707	579,590
Leitrim County Council	238,296	43	1,752,640	37,158	671,408	34,033	326,178	10,923
Limerick City and County Council	665,020	0	7,021,267	170,171	4,196,386	48,494	762,262	179,144
Longford County Council	373,552	0	2,765,263	107,597	565,763	7,474	725,867	527,672
Louth County Council	573,000	60,000	3,954,664	178,845	1,965,757	36,934	2,155,243	635,295
Mayo County Council	4,241,308	2,252,500	4,194,956	308,190	3,100,912	29,507	2,058,257	1,262,600
Meath County Council	1,583,475	592,304	5,548,136	108,390	2,173,481	5,424	831,094	11,800
Monaghan County Council	330,217	0	3,150,410	100,084	949,539	3,000	30,000	27,000
Offaly County Council	444,971	22,893	3,171,251	15,000	414,813	0	0	0

Roscommon County Council	434,148	27,766	2,268,406	74,063	360,985	0	250,895	150,532
Sligo County Council	81,687	0	2,733,407	98,767	779,629	17,211	1,964,215	830,533
South Dublin County Council	453,100	181,500	13,871,600	285,200	25,348,900	402,700	11,755,700	2,930,400
Tipperary County Council	3,253,288	1,056,180	5,112,276	207,557	3,111,263	41,683	857,053	422,859
Waterford City and County Council	778,246	245,121	5,734,910	102,434	4,105,379	71,157	1,262,836	162,026
Westmeath County Council	2,885,433	1,235,753	3,294,224	75,897	1,962,340	40,540	1,583,073	582,001
Wexford County Council	361,150	410	5,840,131	332,455	2,323,886	22,268	1,403,195	416,135
Wicklow County Council	578,569	0	5,704,915	113,686	2,766,791	185,206	1,258,859	784,852
Total	46,318,875	13,668,408	202,104,787	8,280,280	169,383,130	7,716,455	82,546,633	20,658,448

REVENUE EXPENDITURE AND INCOME

City & County Councils	Operation of Arts Programme		Agency & Recoupable Services		Total For Service Division	
	Expenditure €	Income €	Expenditure €	Income €	Expenditure €	Income €
Carlow County Council	1,682,085	146,664	0	0	5,418,811	199,773
Cavan County Council	2,548,734	562,480	876	0	7,766,392	1,632,760
Clare County Council	1,537,027	305,495	0	0	12,647,435	1,446,540
Cork City Council	3,391,700	358,000	0	0	30,912,500	1,788,000
Cork County Council	2,670,623	309,854	49,835	27	32,339,458	3,281,130
Donegal County Council	2,124,429	291,518	0	0	10,342,222	682,671
Dublin City Council	22,353,036	1,757,299	0	1,368,340	122,437,773	13,133,872
Dun Laoghaire Rathdown County Council	4,870,700	980,700	1,583,800	1,555,400	37,496,600	5,699,200
Fingal County Council	9,823,245	190,321	0	0	62,765,265	3,459,249
Galway City Council	6,009,505	2,597,187	592,054	371,846	19,933,946	6,654,638
Galway County Council	574,932	102,231	1,661,665	1,380,444	10,583,291	4,070,242
Kerry County Council	1,616,752	451,764	0	0	10,194,473	929,015
Kildare County Council	1,214,861	49,059	0	0	14,018,019	1,389,119
Kilkenny County Council	966,195	126,446	39	0	8,091,388	268,646
Laois County Council	1,021,334	388,532	0	0	6,283,403	1,112,976
Leitrim County Council	806,369	164,705	2,688	0	3,797,579	246,862
Limerick City and County Council	3,737,595	721,787	20,345	0	16,402,875	1,119,596
Longford County Council	729,415	298,918	0	0	5,159,861	941,661
Louth County Council	1,712,971	296,963	0	0	10,361,634	1,208,037
Mayo County Council	1,792,224	524,880	0	0	15,387,657	4,377,677
Meath County Council	1,237,997	125,330	3,752	1,038	11,377,934	844,287
Monaghan County Council	1,565,886	190,802	31,000	31,000	6,057,053	351,885
Offaly County Council	882,580	192,073	0	0	4,913,615	229,966

Roscommon County Council	1,414,122	373,438	0	0	4,728,556	625,798
Sligo County Council	979,264	138,218	92,852	60,071	6,631,055	1,144,800
South Dublin County Council	4,751,900	707,000	0	0	56,181,200	4,506,800
Tipperary County Council	1,842,010	219,629	756,310	727,876	14,932,200	2,675,783
Waterford City and County Council	2,884,176	357,595	699,027	675,902	15,464,575	1,614,234
Westmeath County Council	2,491,049	811,294	117,996	85,955	12,334,115	2,831,440
Wexford County Council	1,779,175	234,149	0	0	11,707,537	1,005,417
Wicklow County Council	1,245,915	123,926	26,049	20,000	11,581,098	1,227,670
Total	<u>92,257,806</u>	<u>14,098,257</u>	<u>5,638,288</u>	<u>6,277,899</u>	<u>598,249,519</u>	<u>70,699,748</u>

Total For Service Division

Expenditure	Income
€	€

Regional Assemblies	0	0
	598,249,519	70,699,748
Less: Inter Local Authority Contributions	2,209,427	2,209,427
Divisional Total	596,040,092	68,490,321

Service Division G

Agriculture, Education, Health and Welfare

The functions of Local Authorities in this Service Division include:

Contribution to educational support services, other services of a social and educational nature.

REVENUE EXPENDITURE AND INCOME

City & County Councils	Land Drainage Costs		Operation and Maintenance of Piers and Harbours		Coastal Protection		Veterinary Service	
	Expenditure €	Income €	Expenditure €	Income €	Expenditure €	Income €	Expenditure €	Income €
Carlow County Council	31,062	798	0	0	0	0	235,410	49,900
Cavan County Council	101,910	1,062	0	0	0	0	726,876	560,508
Clare County Council	0	0	93,246	47,379	0	0	654,771	361,899
Cork City Council	0	0	0	0	0	0	171,000	211,100
Cork County Council	87,074	175	1,840,564	234,134	1,120,674	10,907	3,958,448	2,428,502
Donegal County Council	3,138	173	1,670,069	71,972	752	136	856,222	452,704
Dublin City Council	0	0	0	0	0	0	1,393,115	267,250
Dun Laoghaire Rathdown County Council	0	0	4,231,800	3,110,500	0	0	477,900	224,400
Fingal County Council	0	0	502,121	7,083	0	0	1,023,970	303,881
Galway City Council	0	0	0	0	0	0	263,992	56,867
Galway County Council	829,552	405,000	1,250,362	445,708	52,041	637	684,415	545,853
Kerry County Council	153,775	1,365	1,667,585	919,480	276,992	158,836	954,036	730,841
Kildare County Council	543,136	12,193	0	0	0	0	680,299	367,953
Kilkenny County Council	0	0	0	0	0	0	672,084	482,210
Laois County Council	508,891	120,543	0	0	0	0	485,910	324,229
Leitrim County Council	109,368	21,077	0	0	0	0	495,172	241,693
Limerick City and County Council	233,188	3,277	10,000	5,000	0	0	932,739	447,239
Longford County Council	60,295	459	0	0	0	0	448,380	261,964
Louth County Council	0	0	661,502	152,953	14,259	0	770,097	379,819
Mayo County Council	105,326	467	1,090,067	4,269	47,037	582	1,100,999	698,528
Meath County Council	35,609	35,138	0	0	0	0	835,557	467,128
Monaghan County Council	0	0	0	0	0	0	606,286	343,506
Offaly County Council	250,721	427	0	0	0	0	352,613	235,256
Roscommon County Council	302,701	0	0	0	0	0	489,902	260,156

Sligo County Council	43,501	131	335,842	174,116	48,070	139	363,986	197,072
South Dublin County Council	0	0	0	0	0	0	1,552,300	584,600
Tipperary County Council	197,332	15,580	0	0	0	0	813,792	393,577
Waterford City and County Council	0	0	263,142	1,364	42,030	0	736,263	383,719
Westmeath County Council	38,843	628	0	0	0	0	292,987	81,179
Wexford County Council	28,085	0	1,626,762	890,037	271,895	7,538	754,000	391,092
Wicklow County Council	0	0	1,464,665	756,778	347,230	20,109	595,318	278,009
Total	3,663,507	618,491	16,707,727	6,820,771	2,220,980	198,883	24,378,840	13,012,635

REVENUE EXPENDITURE AND INCOME

City & County Councils	Educational Support Services		Agency & Recoupable Services		Total For Service Division	
	Expenditure €	Income €	Expenditure €	Income €	Expenditure €	Income €
Carlow County Council	5,100	2,500	0	0	271,572	53,198
Cavan County Council	0	0	0	0	828,785	561,570
Clare County Council	24,586	0	0	0	772,603	409,278
Cork City Council	253,000	140,700	0	0	424,000	351,800
Cork County Council	44,385	601	0	0	7,051,145	2,674,319
Donegal County Council	169,287	4,194	15,000	0	2,714,468	529,179
Dublin City Council	1,353,759	600,000	0	0	2,746,874	867,250
Dun Laoghaire Rathdown County Council	82,800	35,000	100	0	4,792,600	3,369,900
Fingal County Council	95,127	43,242	0	0	1,621,218	354,206
Galway City Council	0	0	0	0	263,992	56,867
Galway County Council	0	0	0	0	2,816,371	1,397,198
Kerry County Council	10,673	5,000	0	0	3,063,060	1,815,521
Kildare County Council	1,000	0	152,000	0	1,376,435	380,146
Kilkenny County Council	2,117	1,000	17,971	0	692,172	483,210
Laois County Council	1,000	0	0	0	995,801	444,772
Leitrim County Council	0	0	0	0	604,541	262,770
Limerick City and County Council	133,367	63,505	2,043	0	1,311,337	519,021
Longford County Council	0	0	0	0	508,675	262,423
Louth County Council	23,000	10,700	0	0	1,468,858	543,472
Mayo County Council	8,377	2,424	0	0	2,351,806	706,270
Meath County Council	123,643	5,500	3,012	0	997,821	507,766
Monaghan County Council	0	0	0	0	606,286	343,506
Offaly County Council	3,680	582	133	100	607,147	236,365
Roscommon County Council	0	0	0	0	792,603	260,156
Sligo County Council	0	0	0	0	791,400	371,457

South Dublin County Council	209,600	66,000	0	0	1,761,900	650,600
Tipperary County Council	33,372	2,872	800,248	800,248	1,844,743	1,212,277
Waterford City and County Council	26,834	13,000	0	1,614	1,068,270	399,696
Westmeath County Council	12,707	0	0	0	344,537	81,807
Wexford County Council	65,500	32,000	0	0	2,746,242	1,320,667
Wicklow County Council	53,515	17,005	0	0	2,460,728	1,071,900
Total	<u>2,736,428</u>	<u>1,045,825</u>	<u>990,507</u>	<u>801,962</u>	<u>50,697,990</u>	<u>22,498,566</u>

Total For Service Division	
Expenditure	Income
€	€
Regional Assemblies	0
50,697,990	22,498,566
Less: Inter Local Authority Contributions	0
Divisional Total	22,498,566

Service Division H

Miscellaneous Services

The functions of Local Authorities in this Service Group include:

Financial management and rate collection, elections, courthouses, coroners and inquests, consumer protection measures, corporate estate, malicious injuries, etc.

REVENUE EXPENDITURE AND INCOME

City & County Councils	Profit/Loss Machinery Account		Profit/Loss Stores Account		Administration of Rates		Franchise Costs	
	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income
	€	€	€	€	€	€	€	€
Carlow County Council	370,088	203,123	0	0	3,681,575	9,088	169,251	2,104
Cavan County Council	399,667	201,880	319,748	232,656	3,386,272	44,140	140,297	1,754
Clare County Council	480,690	39,479	0	0	7,450,965	87,241	289,663	2,405
Cork City Council	0	0	0	0	5,488,600	833,300	480,600	11,200
Cork County Council	16,898,032	17,000,382	817,078	714,728	17,798,553	305,384	411,880	2,887
Donegal County Council	5,547,464	4,229,947	88,373	211,756	8,378,253	117,373	253,170	5,067
Dublin City Council	0	0	0	0	26,736,045	3,051,000	1,121,741	271,783
Dun Laoghaire Rathdown County Council	0	0	0	0	3,854,300	418,900	410,800	6,300
Fingal County Council	0	0	414,415	0	20,556,189	1,051,477	539,473	11,938
Galway City Council	76,125	6,098	72,067	3,813	2,225,393	142,439	217,204	3,386
Galway County Council	1,612,864	1,612,864	12,453	0	5,523,957	30,863	335,379	3,909
Kerry County Council	0	0	0	0	10,414,100	32,249	339,869	4,642
Kildare County Council	0	0	0	0	7,270,121	262,668	402,735	7,892
Kilkenny County Council	155,800	0	-75,200	69,000	3,557,019	9,308	228,693	857
Laois County Council	228,557	220,409	0	0	2,307,486	7,172	130,985	4,688
Leitrim County Council	637,778	575,950	0	0	649,524	96,634	105,147	2,412
Limerick City and County Council	3,464,219	2,551,949	154,552	162,926	7,103,816	380,120	173,614	1,658
Longford County Council	289,721	3,570	64,612	0	1,362,286	14,522	189,782	2,620
Louth County Council	1,519,346	1,319,933	0	0	4,172,596	67,173	253,627	3,968
Mayo County Council	0	0	0	0	5,830,028	63,821	237,076	4,536
Meath County Council	0	0	0	0	10,025,172	130,804	285,133	2,058
Monaghan County Council	84,458	77,767	0	0	2,882,389	12,312	58,648	426
Offaly County Council	1,039,693	864,619	5,000	0	3,711,526	1,063,365	54,765	0
Roscommon County Council	130,992	1,890	0	0	3,076,574	24,229	97,891	945

Sligo County Council	2,215,686	2,119,927	25,283	4,048	2,979,333	8,369	84,469	1,578
South Dublin County Council	28,100	28,100	0	0	10,349,700	2,040,600	523,600	4,000
Tipperary County Council	80,928	86,944	247,446	7,683	7,357,819	131,733	222,600	1,621
Waterford City and County Council	726,816	55,483	194,399	78,127	5,093,916	66,297	170,950	1,490
Westmeath County Council	3,272,795	2,914,630	0	0	3,138,707	15,367	100,303	1,397
Wexford County Council	769,508	33,339	207,750	4,420	7,854,900	23,300	331,103	3,459
Wicklow County Council	2,602,369	2,602,369	0	0	3,651,832	215,460	262,861	3,054
Total	42,631,695	36,750,653	2,547,975	1,489,157	207,868,946	10,756,707	8,623,308	376,036

REVENUE EXPENDITURE AND INCOME

City & County Councils	Operation and Morgue and Coroner Expenses		Weighbridges		Operation of Markets and Casual Trading		Malicious Damage	
	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income
	€	€	€	€	€	€	€	€
Carlow County Council	193,847	1,955	0	0	34,872	10,039	0	0
Cavan County Council	187,001	972	0	0	8,747	207	63,487	63,487
Clare County Council	243,758	3,306	0	0	80,776	20,845	0	0
Cork City Council	1,025,800	2,700	101,600	61,700	206,100	310,100	0	0
Cork County Council	462,508	0	20,973	120	387,554	159,053	25,000	25,000
Donegal County Council	401,800	466	2,887	0	92,627	28,353	0	0
Dublin City Council	0	0	0	0	926,862	219,702	111,690	100,000
Dun Laoghaire Rathdown County Council	0	0	0	0	327,900	206,400	0	0
Fingal County Council	0	0	30,492	0	1,000	71,000	0	0
Galway City Council	195,000	0	0	0	27,876	38,473	64,634	0
Galway County Council	500,000	195,000	12,000	0	287,793	210,000	5,000	5,000
Kerry County Council	267,792	265	0	0	69,790	20,857	0	0
Kildare County Council	330,438	484	4,325	0	113,650	0	865	0
Kilkenny County Council	184,354	123	21,819	1,207	0	14,000	0	0
Laois County Council	145,063	647	0	0	3,841	3,059	0	0
Leitrim County Council	75,351	778	0	0	3,649	200	0	0
Limerick City and County Council	498,676	7,085	22,449	0	19,701	40,295	0	0
Longford County Council	102,452	1,420	0	0	0	0	0	0
Louth County Council	295,369	4,132	1,500	0	52,251	9,671	5,000	5,000
Mayo County Council	392,933	5,876	0	0	17,713	20,286	0	0
Meath County Council	320,724	1,173	7,744	0	0	3,000	0	0
Monaghan County Council	135,322	2,887	0	0	0	22,620	0	0
Offaly County Council	145,960	0	3,500	4,000	2,799	5,550	0	0
Roscommon County Council	156,203	1,890	2,591	4,000	34,981	945	0	0

Sligo County Council	172,682	999	0	0	3,720	10,112	0	0
South Dublin County Council	0	0	0	0	0	50,000	0	0
Tipperary County Council	295,570	0	0	0	29,365	28,263	2,000	2,000
Waterford City and County Council	323,408	0	0	0	4,118	15,000	0	0
Westmeath County Council	240,542	6,117	7,062	0	34,347	6,000	7,852	0
Wexford County Council	227,512	603	16,000	0	25,206	37,000	0	0
Wicklow County Council	277,548	3,712	35,074	0	24,683	6,350	32,831	0
Total	<u>7,797,612</u>	<u>242,589</u>	<u>290,015</u>	<u>71,027</u>	<u>2,821,923</u>	<u>1,567,381</u>	<u>318,359</u>	<u>200,487</u>

REVENUE EXPENDITURE AND INCOME

City & County Councils	Local Representation/Civic Leadership		Motor Taxation		Agency & Recoupable Services		Total For Service Division	
	Expenditure €	Income €	Expenditure €	Income €	Expenditure €	Income €	Expenditure €	Income €
Carlow County Council	1,093,373	3,496	512,210	19,896	333,000	6,000,000	6,388,216	6,249,701
Cavan County Council	1,073,860	16,110	593,120	37,460	1,201,140	5,816,651	7,373,339	6,415,316
Clare County Council	3,087,913	28,590	1,124,592	61,169	209,059	13,120,001	12,967,416	13,363,036
Cork City Council	2,091,600	0	0	0	15,406,400	21,670,700	24,800,700	22,889,700
Cork County Council	3,482,241	12,543	2,214,017	35,587	9,523,903	40,030,680	52,041,739	58,286,364
Donegal County Council	1,818,288	1,440	1,639,227	94,497	8,147,213	20,067,465	26,369,302	24,756,364
Dublin City Council	7,026,930	0	6,982,241	0	4,802,326	63,775,570	47,707,835	67,418,055
Dun Laoghaire Rathdown County Council	2,911,700	21,500	0	0	1,859,700	16,560,300	9,364,400	17,213,400
Fingal County Council	2,911,034	22,990	0	0	688,372	23,520,287	25,140,975	24,677,692
Galway City Council	1,344,612	2,378	0	0	1,214,273	5,914,208	5,437,183	6,110,795
Galway County Council	1,892,786	5,000	2,040,358	174,017	2,530,511	15,887,397	14,753,100	18,124,051
Kerry County Council	4,115,299	32,165	1,268,517	67,755	5,739,631	19,403,168	22,214,999	19,561,102
Kildare County Council	9,162,080	18,722	1,050,574	61,114	735,140	10,395,723	19,069,927	10,746,604
Kilkenny County Council	1,469,920	3,261	849,038	39,210	306,208	4,232,654	6,697,652	4,369,621
Laois County Council	1,016,429	188,423	322,955	24,198	7,098,520	11,647,925	11,253,836	12,096,521
Leitrim County Council	1,232,337	3,846	234,593	15,959	729,007	3,802,252	3,667,386	4,498,033
Limerick City and County Council	2,353,099	424,246	1,083,061	92,449	3,779,673	17,606,230	18,652,859	21,266,959
Longford County Council	1,522,063	22,859	458,056	12,423	67,952	6,996,637	4,056,925	7,054,050
Louth County Council	1,447,677	0	1,126,176	40,054	145,400	9,846,837	9,018,942	11,296,768
Mayo County Council	4,477,284	33,345	1,530,285	21,664	2,640,106	14,119,579	15,125,425	14,269,107
Meath County Council	3,776,456	330,778	2,006,419	107,464	989,778	11,418,784	17,411,426	11,994,062
Monaghan County Council	2,535,773	27,360	764,383	41,512	816,255	6,980,691	7,277,228	7,165,574
Offaly County Council	1,633,047	0	899,522	24,209	605,568	6,980,192	8,101,380	8,941,935

Roscommon County Council	1,235,309	24,568	575,428	42,678	729,981	5,581,949	6,039,949	5,683,092
Sligo County Council	1,621,232	19,536	658,711	41,823	163,308	6,134,344	7,924,425	8,340,736
South Dublin County Council	1,823,000	6,300	0	0	481,900	16,048,400	13,206,300	18,177,400
Tipperary County Council	3,803,274	23,975	1,736,798	73,987	4,316,538	16,243,804	18,092,337	16,600,010
Waterford City and County Council	1,803,954	2,483	888,694	41,028	472,253	10,489,568	9,678,508	10,749,476
Westmeath County Council	1,354,458	2,824	598,755	12,764	1,170,346	6,613,004	9,925,167	9,572,103
Wexford County Council	2,334,551	0	1,155,777	35,604	3,865,152	11,388,494	16,787,459	11,526,219
Wicklow County Council	3,737,637	12,000	495,396	30,839	624,588	10,441,500	11,744,819	13,315,283
Total	<u>81,189,217</u>	<u>1,290,737</u>	<u>32,808,903</u>	<u>1,249,360</u>	<u>81,393,201</u>	<u>438,734,994</u>	<u>468,291,153</u>	<u>492,729,129</u>

		Total For Service Division	
		Expenditure	Income
		€	€
Regional Assemblies		8,627,542	8,627,542
		476,918,695	501,356,671
Less: Inter Local Authority Contributions		17,320,055	17,320,055
Divisional Total		459,598,640	484,036,615

APPENDIX 2			
Summary of Local Property Tax Allocation			
		€	2023 €
Discretionary Local Property Tax - Revenue Budget (Table A) Local Property Tax Self-Funding - Revenue Budget (Table E)	Housing & Building Road Transport & Safety	89,404,422	425,672,425
		16,485,247	
	Housing & Building Road Transport & Safety		105,889,669
			531,562,094
Total Local Property Tax - Revenue Budget			
Local Property Tax Self-Funding - Capital Budget	Housing & Building Road Transport & Safety	78,313,735	
		0	
Total Local Property Tax - Capital Budget			78,313,735
Total Local Property Tax Allocation (Post Variation)*			609,875,829

Details of the 2023 LPT allocations to Local Authorities are available on the Department's website at the following link:

<https://www.gov.ie/en/collection/ea27d-local-property-tax-allocations/>

*The overall 2023 LPT allocation to Local Authorities is €609.9m. See LPT introduction on page 6 for detailed explanation.

2023 Payments and Receipts of Regional Assemblies

REVENUE PAYMENTS AND RECEIPTS – Regional Assemblies

Regional Assembly	Payments €	Receipts €		
		Contrib LA's	Other	Total
Southern Regional Assembly	2,593,534	1,745,086	848,448	2,593,534
Eastern and Midland Regional Assembly	3,599,453	1,238,187	2,361,266	3,599,453
Northern and Western Regional Assembly	2,434,555	1,616,305	818,250	2,434,555
Total	8,627,542	4,599,578	4,027,964	8,627,542

As part of the Government's reform of local government as set out in *Putting People First- Action Programme for Effective Local Government*, the Local Government Reform Act 2014 provided for the existing 8 regional authorities and 2 regional assemblies to be replaced by 3 regional assemblies. The assemblies were established with effect from 1 January 2015. The membership of a regional assembly consists of members of the local authorities within the region:

The Northern and Western Regional Assembly has 21 members and covers the county councils of Cavan, Donegal, Leitrim, Galway, Mayo, Monaghan, Roscommon and Sligo and the city council of Galway.

The Southern Regional Assembly has 27 members and covers the county councils of Carlow, Clare, Cork, Kerry, Kilkenny, Tipperary and Wexford, the city council of Cork, and the city and county councils of Limerick and Waterford.

The Eastern and Midland Regional Assembly has 35 members and covers the county councils of Dun Laoghaire-Rathdown, Fingal, Kildare, Laois, Longford, Louth, Meath, Offaly, South Dublin, Westmeath and Wicklow and the city council of Dublin.

The aim of the assemblies is to co-ordinate, promote or support strategic planning and sustainable development and promote effectiveness in local government and public services. Their main function is to draw up regional spatial and economic strategies.

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Department of Housing, Local Government and Heritage



An Roinn Tithíochta,
Rialtais Áitiúil agus Oidhreachta
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