



Rialtas na hÉireann
Government of Ireland

Local Authority Budgets 2020

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

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Introduction

This publication contains information which has been compiled by the Department of Housing, Planning and Local Government from the statutory revenue budgets adopted by each local authority for 2020.

Local Authority budgeted Revenue (Current) expenditure in 2020, the subject of this document, is €5.6bn. 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 2020 is in the region of €3.75bn¹.

The information in this publication has been compiled from local authority budgets adopted at the end of 2019, prior to the impact of the COVID-19 emergency.

Structures

The Local Government Reform Act 2014 brought new local government arrangements into effect on 1 June 2014 with all 80 existing town authorities being replaced by a comprehensive system of municipal districts, integrating town and county governance.

Waterford City and County Councils have been unified, as have the councils of Tipperary and Limerick, with effect from the 2014 local elections.

This means that local authorities are reduced from 114 to 31 City and County Councils with integrated districts; there is unified county-wide administration with no duplication of functions between district and county levels.

The eight regional authorities and two assemblies are replaced by three regional assemblies to perform an updated range of strategic functions, with a reduction in overall membership from 290 to 62.

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 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.

¹ €3.75bn is the estimated Capital Expenditure for 2020 (as per local authority preliminary estimates returned to DHPLG, March 2020 in response to Circular FIN 02/2020).

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 2020 Budget meetings by local authorities and joint bodies was from 01 November 2019 to 30 November 2019. The prescribed periods that applied for the holding of a meeting of a municipal district to consider the draft budgetary plan was 14 October 2019 to 15 November 2019. 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), focus 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 2018 to 2020²

	2018 Budget	2019 Budget	2020 Budget
€m	4,674	5,033	5,532
Change	+9.61%	+7.68%	+9.91%

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 2018 to 2020

	2018 Budget		2019 Budget		2020 Budget	
	€'m	% of income	€'m	% of income	€'m	% of income
Government Grants/subsidies	1,452	31%	1,709	34%	1,999	36%
Goods / Services	1,316	28%	1,382	27%	1,462	27%
Commercial Rates	1,511	32%	1,548	31%	1,661	30%
Local Property Tax	395	9%	394	8%	410	7%

The Local Property Tax (LPT) figure of €410m 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 €106.7m of the overall €516.7m 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, Planning and Local Government 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.

Irish Water

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.

Local Property Tax

In relation to Local Property Tax (LPT), the Government decided that 80% of LPT is retained locally to fund vital public services. The remaining 20% is used to help fund other local authorities that do not have a sufficient property tax base to meet their funding requirements. Every local authority is entitled to receive a minimum amount of funding from the local retention of LPT that is known as the baseline. Equalisation is the process that ensures that all LPT allocations are funded up to this baseline. The 2020 baseline is historically linked, for the most part, to funding previously received by a local authority from the Local Government Fund as a General Purposes Grant and to the levels of Pension Related Deductions retained by an authority in 2014. Effectively, the LPT allocation now replaces both of these previous sources of funding to local authorities.

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.

The portion retained by these 'surplus' authorities for their 'own use' is an amount equal to their individual baseline plus 20% of the total expected LPT income in their respective areas (before any decision to vary LPT rates) or, in the case where that surplus will be less than 20%, the full amount.

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 2020. Appendix 2

of this publication (page 74) shows the breakdown of the full 2020 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. Local authorities are required to notify the Revenue Commissioners by 30 September each year where they have, by resolution, decided to vary LPT rates. In 2020, 19 local authorities resolved to increase their LPT above the basic rate, 4 decided to reduce their rate and the remaining 8 stayed at the basic rate. Further details of which are available on the Revenue Commissioner's website at <https://www.revenue.ie/en/property/local-property-tax/index.aspx>

The overall 2020 LPT allocation to local authorities is €516.75m. Details of the 2020 LPT allocations are available on the Department's website at the following link https://www.housing.gov.ie/sites/default/files/publications/files/final_2020_lpt_allocations_after_local_variation.pdf

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 2020 amounts to €1.66 billion.

Last year, the Local Government Rates and Other Matters Act 2019 was enacted. The Act modernises the rates system for both ratepayers and local authorities. Currently, only certain sections principally relating to Rate Limitation Orders have been commenced. Commencement of the remaining elements of the Act are being worked on, with the intention that the bulk of the provisions would be operational for the 2021 local authority budget cycle in Q4 2020. However, commencement may be delayed due to the impact of the COVID crisis.

2020 Budget Summary Tables/Charts

LOCAL AUTHORITY BUDGETS 2020

Expenditure and Income

A summary of the expenditure and income from the adopted local authority budgets for 2020 is as follows with comparative budget figures shown for 2019

2020 Budgeted Current Expenditure and Income of Local Authorities				
	City & County Councils	Regional Assemblies	Total 2020 Budget	Budget 2019 (2)
	€	€	€	€
Total Expenditure	5,551,158,154	1,553,915	5,552,712,069	5,058,066,808
<i>Expenditure Financed by</i>				
Government Grants/Subsidies	1,998,797,709	0	1,998,797,709	1,709,743,092
Local Property Tax Allocations ⁽¹⁾	410,053,376	0	410,053,376	393,749,293
Goods/Services	1,460,846,868	1,553,915	1,462,400,783	1,382,374,171
Commercial Rates	1,660,798,623	0	1,660,798,623	1,547,581,911
Sub-total	5,530,496,576	1,553,915	5,532,050,491	5,033,448,467
Provision for Debit/ Credit Balances ⁽³⁾	-20,661,578	0	-20,661,578	-24,618,406
Total Income	5,551,158,154	1,553,915	5,552,712,069	5,058,066,808

⁽¹⁾ See LPT introduction on page 6 for detailed explanation. Does not include €107m of LPT ring fenced for self-funding housing and/or roads services. See Appendix 2, page 61 for details.

⁽²⁾ Adopted Budget 2019.

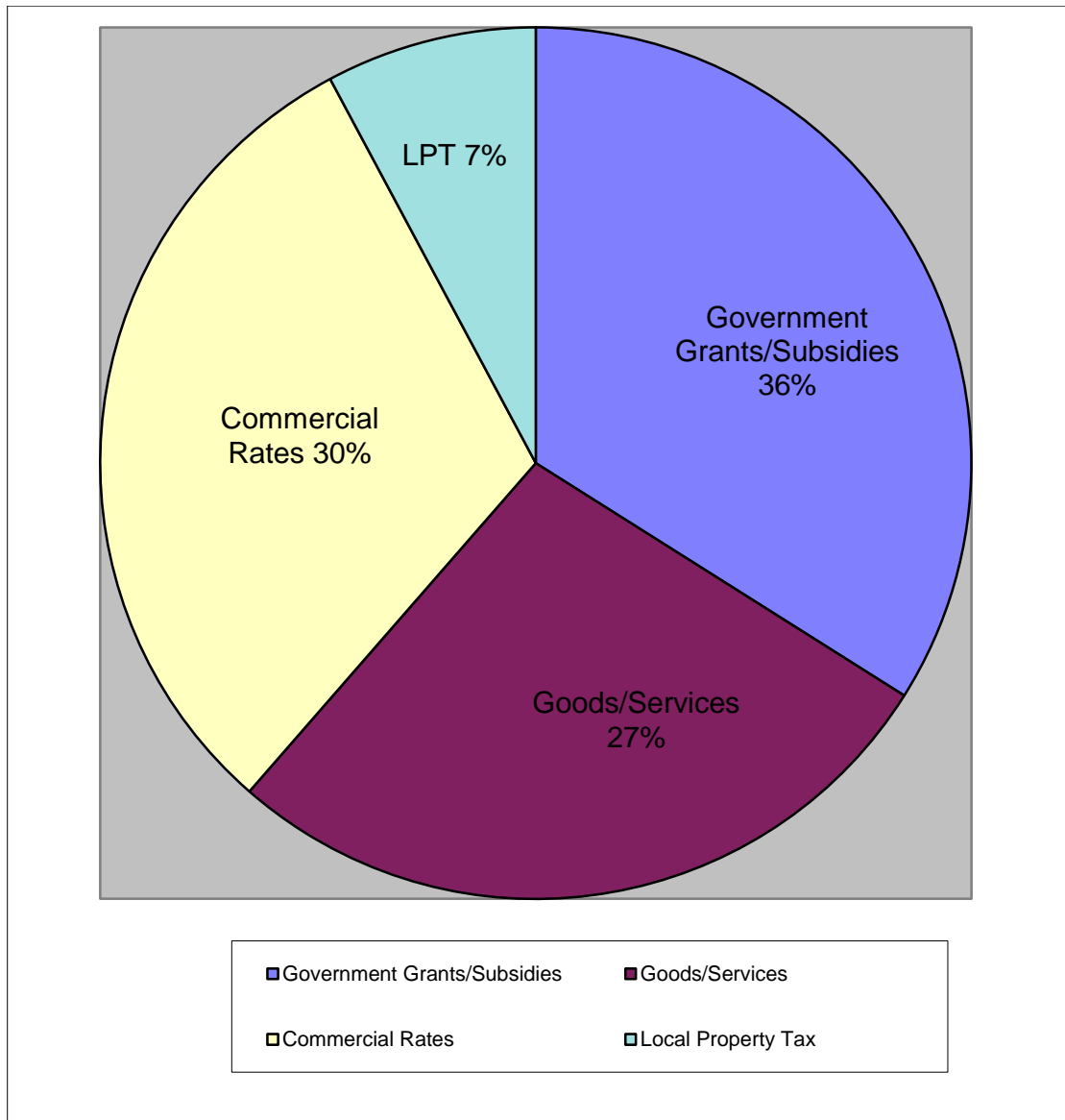
⁽³⁾ Debit Balances are shown as plus values and credit balances are shown as minus values.

LOCAL AUTHORITY BUDGETS 2020

Summary of Current Income and Expenditure by Division 2020		
Division	Expenditure	Income
	€	€
Service Division A - Housing and Building	1,927,226,151	1,825,283,749
Service Division B - Road Transportation & Safety	1,091,596,454	661,788,399
Service Division C - Water Services	389,410,108	350,195,332
Service Division D - Development Management	477,249,205	183,611,281
Service Division E - Environmental Services	673,573,771	133,094,329
Service Division F - Recreation and Amenity	502,655,403	65,053,418
Service Division G - Agriculture, Education, Health & Welfare	45,824,421	21,545,132
Service Division H - Miscellaneous Services	445,176,556	220,626,851
<i>Sub-Total</i>	5,552,712,069	3,461,198,492
Commercial Rates		1,660,798,623
Local Property Tax		410,053,376
Provision for Debit/Credit Balances (1)		-20,661,578
<i>Total</i>	5,552,712,069	5,552,712,069

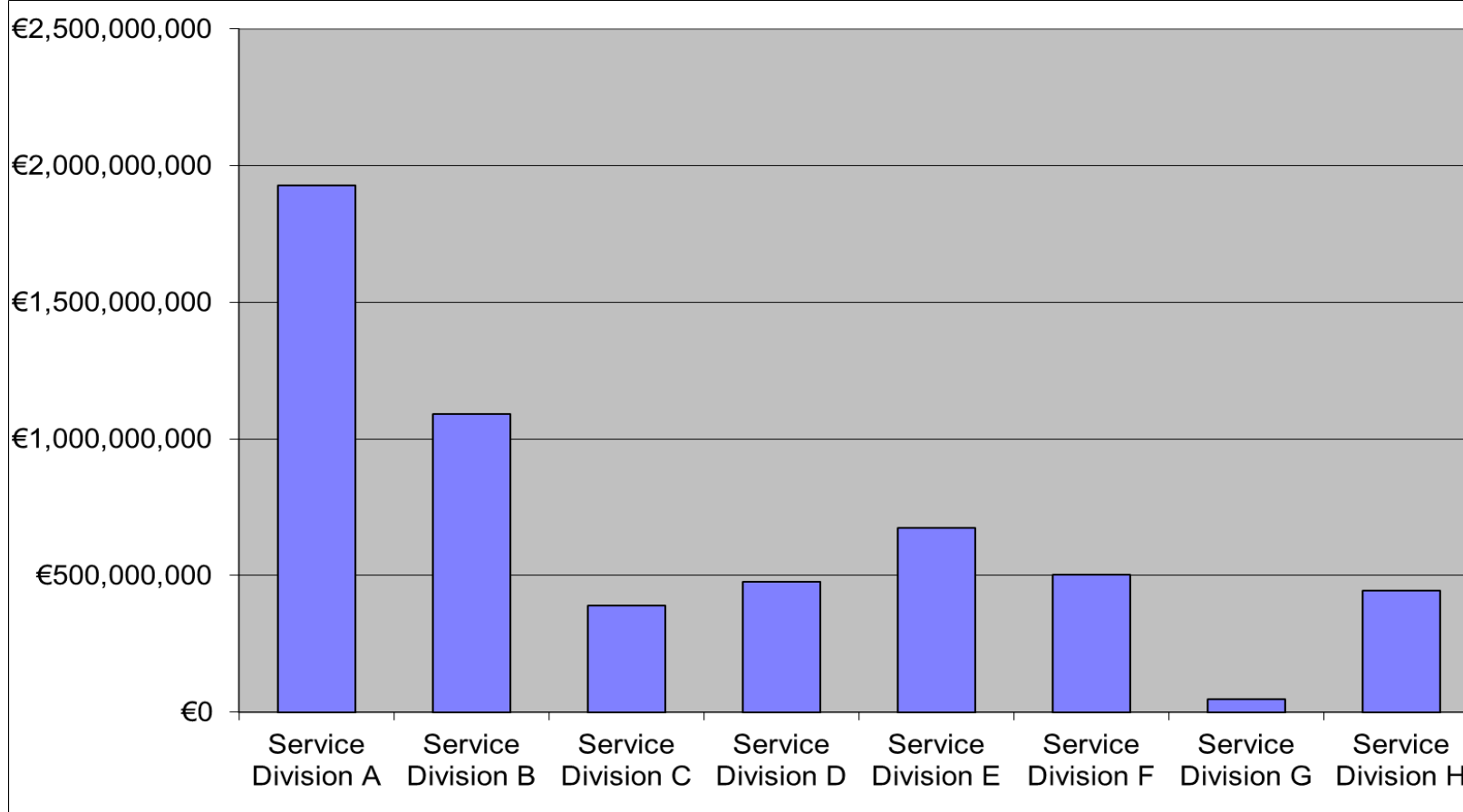
(1) Debit Balances are shown as plus values and credit balances are shown as minus values

TOTAL REVENUE INCOME 2020



Government Grants/Subsidies	36.1%
Goods/Services	26.4%
Commercial Rates	30.1%
Local Property Tax (LPT)	7.4%
	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 (excludes self-funding).



Expenditure by Division 2020

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	274,793,890	280,804,585	B01	NP Road - Maintenance and Improvement	35,589,138	27,058,062
A02	Housing Assessment, Allocation and Transfer	31,776,892	2,728,296	B02	NS Road - Maintenance and Improvement	35,557,128	27,698,541
A03	Housing Rent and Tenant Purchase Administration	36,818,232	153,984,635	B03	Regional Road - Maintenance and Improvement	218,509,904	139,827,938
A04	Housing Community Development Support	51,002,548	1,569,715	B04	Local Road - Maintenance and Improvement	514,878,277	308,464,295
A05	Administration of Homeless Service	273,355,692	235,114,105	B05	Public Lighting	76,006,189	5,401,608
A06	Support to Housing Capital Prog.	118,463,992	60,084,168	B06	Traffic Management Improvement	59,523,999	15,691,168
A07	RAS Programme	348,435,991	350,480,483	B07	Road Safety Engineering Improvement	17,170,217	11,483,643
A08	Housing Loans	57,837,971	37,781,061	B08	Road Safety Promotion/Education	17,005,814	662,795
A09	Housing Grants	73,065,357	47,267,818	B09	Car Parking	52,600,382	102,038,430
A11	Agency & Recoupable Services	6,723,209	6,887,916	B10	Support to Roads Capital Prog.	39,529,654	3,833,319
A12	HAP Programme	667,409,374	661,037,963	B11	Agency & Recoupable Services	26,508,016	20,910,863
Less:	Inter-Authority Contributions	12,456,997	12,456,997	Less:	Inter-Authority Contributions	1,282,263	1,282,263
TOTAL		1,927,226,151	1,825,283,749	TOTAL		1,091,596,454	661,788,399

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	194,668,155	158,411,896	D01	Forward Planning	41,355,842	2,540,388
C02	Waste Water Treatment	90,015,330	65,302,403	D02	Development Management	91,818,565	24,171,651
C03	Collection of Water and Waste Water Charges	3,719,906	2,170,513	D03	Enforcement	24,760,765	3,637,698
C04	Public Conveniences	6,911,351	263,613	D04	Industrial and Commercial Facilities	18,108,390	7,867,644
C05	Admin of Group and Private Installations	35,510,751	32,310,381	D05	Tourism Development and Promotion	32,202,829	11,451,887
C06	Support to Water Capital Programme	23,219,559	14,586,254	D06	Community and Enterprise Function	99,156,258	58,787,476
C07	Agency & Recoupable Services	7,467,844	57,356,054	D07	Unfinished Housing Estates	5,634,981	656,071
C08	Local Authority Water & Sanitary Services	28,097,213	19,994,219	D08	Building Control	15,918,724	4,464,809
				D09	Economic Development and Promotion	117,363,798	56,581,249
				D10	Property Management	11,456,481	5,827,274
				D11	Heritage and Conservation Services	15,124,036	4,482,444
				D12	Agency & Recoupable Services	8,034,308	6,828,456
Less:	Inter-Authority Contributions	200,000	200,000	Less:	Inter-Authority Contributions	3,685,771	3,685,771
TOTAL		389,410,108	350,195,332	TOTAL		477,249,205	183,611,281

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	35,931,513	8,862,063	F01	Leisure Facilities Operations	38,367,821	13,277,167
E02	Recovery & Recycling Facilities Operations	36,140,784	13,296,393	F02	Operation of Library and Archival Service	174,574,244	7,977,515
E03	Waste to Energy Facilities Operations	3,463,096	3,642,683	F03	Outdoor Leisure Areas Operations	140,021,915	5,612,387
E04	Provision of Waste to Collection Services	5,429,800	2,862,097	F04	Community Sport and Recreational Development	68,320,973	17,813,397
E05	Litter Management	31,326,300	3,637,638	F05	Operation of Arts Programme	77,207,752	15,184,425
E06	Street Cleaning	118,566,526	2,185,114	F06	Agency & Recoupable Services	6,258,085	7,283,917
E07	Waste Regulations, Monitoring and Enforcement	36,887,955	22,756,596				
E08	Waste Management Planning	6,068,925	2,284,290				
E09	Maintenance of Burial Grounds	23,633,689	9,523,589				
E10	Safety of Structures and Places	24,957,434	7,950,353				
E11	Operation of Fire Service	359,449,148	98,470,093				
E12	Fire Prevention	16,004,898	8,426,421				
E13	Water Quality, Air and Noise Pollution	23,242,547	4,518,841				
E14	Agency & Recoupable Services	17,715,332	15,665,697				
E15	Climate Change and Flooding	8,931,308	3,187,939				
Less:	Inter-Authority Contributions	74,175,480	74,175,480	Less:	Inter-Authority Contributions	2,095,387	2,095,387
TOTAL		673,573,771	133,094,329	TOTAL		502,655,403	65,053,418

ALL AUTHORITIES INCOME AND EXPENDITURE CLASSIFIED BY SERVICE DIVISION

Service Division and Services		Expenditure	Income	Service Division and Services		Expenditure	Income
G	AGRICULTURE, EDUCATION, HEALTH & WELFARE	€	€	H	MISCELLANEOUS SERVICES	€	€
G01	Land Drainage Costs	2,989,324	268,806	H01	Profit/Loss Machinery Account	36,735,002	32,006,006
G02	Operation and Maintenance of Piers and Harbours	14,851,606	6,834,823	H02	Profit/Loss Stores Account	2,299,130	945,778
G03	Coastal Protection	1,629,928	242,048	H03	Administration of Rates	222,164,472	12,137,205
G04	Veterinary Service	22,185,830	12,459,850	H04	Franchise Costs	8,819,434	291,022
G05	Educational Support Services	3,137,645	925,144	H05	Operation of Morgue and Coroner Expenses	7,226,978	233,006
G06	Agency & Recoupable Services	1,030,089	814,460	H06	Weighbridges	245,455	70,819
				H07	Operation of Markets and Casual Trading	2,694,174	1,804,503
				H08	Malicious Damage	306,917	199,487
				H09	Local Representation/Civic Leadership	68,364,576	313,140
				H10	Motor Taxation	30,853,611	1,301,066
				H11	Agency & Recoupable Services	80,331,199	186,189,207
Less:	Inter-Authority Contributions	0	0	Less:	Inter-Authority Contributions	14,864,391	14,864,391
TOTAL		45,824,421	21,545,132	TOTAL		445,176,556	220,626,851
Sub-total All Service Divisions						5,552,712,069	3,461,199,492
Commercial Rates							€1,660,798,623
Local Property Tax							€410,053,376
Provision for Debit/Credit Balances							-€20,661,578
Grand Total						5,552,712,069	5,552,712,069

REVENUE EXPENDITURE AND INCOME AND ANNUAL RATE ON VALUATION FOR GENERAL CHARGES FOR 2020

City & County Councils	Gross *Expenditure	Income					Estimated Dr/Cr Balances	Commercial Rates to be levied	Net Effective Valuation	Annual Rate on valuation
		Government Grants/ Subsidies	Provision of Goods and Services	Contributions by Other Authorities	Local Property Tax	Total				
	€	€	€	€	€	€	€	€	€	
Carlow County Council	55,448,900	18,268,100	15,422,600	140,000	6,338,200	40,168,900	0	15,280,000	59,432,130	0.26
Cavan County Council	72,490,058	31,165,239	15,097,994	181,626	9,480,501	55,925,360	0	16,564,698	82,540,772	0.2
Clare County Council	128,030,207	39,365,874	35,891,693	84,000	7,973,215	83,314,782	0	44,715,426	612,624	72.99
Cork City Council	222,340,900	42,819,800	69,187,700	598,100	13,965,600	126,571,200	-768,300	95,001,500	1,270,922	74.75
Cork County Council	338,377,935	103,037,431	105,679,250	664,471	16,115,798	225,496,950	-2,262,152	110,618,833	1,479,851	74.75
Donegal County Council	154,410,629	40,394,672	51,305,973	100,000	26,775,478	118,576,123	0	35,834,506	502,970	71.84
Dublin City Council	1,028,303,783	299,826,697	258,536,451	71,978,789	23,110,516	653,452,453	-17,402,635	357,448,695	1,333,763,785	0.27
Dun Laoghaire Rathdown Co Co	192,495,700	39,898,200	51,099,500	1,079,300	10,869,500	102,946,500	0	89,549,200	517,160,800	0.17
Fingal County Council	269,970,100	54,433,300	58,493,800	664,800	7,528,500	121,120,400	0	148,849,700	828,785,300	0.18
Galway City Council	99,696,970	30,867,241	26,444,862	370,380	4,242,652	61,925,135	0	37,771,836	560,413	67.4
Galway County Council	128,124,932	48,500,620	27,478,502	8,004,030	14,517,890	98,501,042	0	29,623,890	444,870	66.59
Kerry County Council	158,278,893	49,967,068	45,171,085	4,971,781	15,189,516	115,299,450	0	42,979,443	544,564	79.25
Kildare County Council	164,093,981	48,388,446	36,309,993	0	17,731,577	102,430,018	0	61,663,880	274,546,129	0.22
Kilkenny County Council	83,562,600	27,418,300	23,250,500	40,000	11,799,800	62,508,600	0	21,054,000	105,270,000	0.2
Laois County Council	78,382,001	33,303,200	17,485,400	3,665,400	9,054,133	63,508,133	-778,491	14,095,377	63,578,602	0.22
Leitrim County Council	39,634,347	14,934,021	8,971,967	40,500	9,277,230	33,223,718	0	6,410,629	29,031,853	0.22
Limerick City & County Council	825,408,263	540,580,842	203,040,697	3,304,652	19,914,250	766,840,440	0	58,567,803	218,781,500	0.27
Longford County Council	48,038,620	14,410,586	14,791,869	315,350	9,224,711	38,742,515	0	9,296,105	38,717,637	0.24
Louth County Council	117,329,593	38,625,150	33,273,243	127,752	9,866,198	81,892,343	0	35,437,250	161,631,264	0.21
Mayo County Council	148,061,202	54,208,403	37,554,544	712,185	19,812,344	112,287,476	0	35,773,726	456,204	78.42
Meath County Council	139,092,906	41,064,863	37,979,718	2,000,400	14,054,138	95,099,119	0	43,993,787	227,006,113	0.19
Monaghan County Council	65,779,023	26,980,966	12,458,281	319,712	11,813,213	51,572,172	0	14,206,851	62,852,542	0.23
Offaly County Council	68,361,507	26,543,350	15,221,724	676,839	8,398,666	50,840,579	400,000	17,920,928	81,544,860	0.22

Roscommon County Council	61,287,000	21,583,700	16,218,500	15,000	10,817,200	48,634,400	0	12,652,600	56,237,333	0.23
Sligo County Council	67,150,439	24,245,858	18,246,692	0	10,993,318	53,485,868	0	13,664,572	59,411,180	0.23
South Dublin County Council	255,755,400	63,799,800	53,253,600	1,754,000	5,440,700	124,248,100	0	131,507,300	476,475,700	0.28
Tipperary County Council	173,713,930	64,270,613	44,957,713	1,550,726	27,136,959	137,916,010	0	35,797,920	186,544,674	0.19
Waterford City and County Co	143,983,305	56,027,822	34,979,292	653,887	18,912,564	110,573,565	0	33,409,740	126,169,712	0.26
Westmeath County Council	84,252,592	33,384,920	21,870,807	197,167	11,205,507	66,658,401	0	17,594,191	90,691,708	0.19
Wexford County Council	127,490,414	35,058,584	36,095,205	0	14,773,182	85,926,972	0	41,563,442	169,270,773	0.25
Wicklow County Council	116,222,871	35,424,043	35,077,713	200,000	13,720,320	84,422,076	150,000	31,950,795	147,510,598	0.22
Total	5,655,569,001	1,998,797,709	1,460,846,868	104,410,847	410,053,376	3,974,108,800	--20,661,578	1,660,798,623	5,402,827,383	
Miscellaneous Bodies	5,903,358	0	1,553,915	4,349,442	0	5,903,358	0	0	0	
Overall Total	5,661,472,359	1,998,797,709	1,462,400,783	108,760,290	410,053,376	3,980,012,158	-20,661,578	1,660,798,623		

*** Before adjustment for inter-local authority contributions
(contributions by other authorities)**

**Trends in Budgeted Revenue Account
Income and Expenditure
2016 - 2020**

Local Authority Budgeted Revenue Account Summary 2016 - 2020

Year	2016	2017	2018	2019	2020
	€'m	€'m	€'m	€'m	€'m
Expenditure	€4,038.7	€4,287.8	€4,696.2	€5,058.1	€5,552.7
<i>Financed By</i>					
Government Grants/Subsidies	€978.9	€1,159.0	€1,452.0	€1,709.7	€1,998.8
Pension Related Deductions	€61.3	€2.4	€0	€0	€0
Local Property Tax*	€311.6	€393.4	€395.3	€393.7	€410.1
Goods/Services	€1,188.1	€1,234.7	€1,316.4	€1,382.4	€1,462.4
Commercial Rates	€1,471.3	€1,474.6	€1,510.6	€1,547.6	€1,660.8
Provision for Debit/Credit Balances	€27.4	€23.6	€21.8	€24.6	€20.6
Total Receipts	€4,038.7	€4,287.8	€4,696.2	€5,058.1	€5,552.7

Revenue data for 2016-2020 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)

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	2,393,319	5,668,025	268,127	6,437	315,172	4,764	208,051	68,427
Cavan County Council	2,326,297	150,625	402,730	5,993	536,670	4,683,652	153,891	3,901
Clare County Council	3,579,100	6,625,652	753,311	14,402	812,339	14,119	820,937	13,489
Cork City Council	17,659,900	26,722,300	932,600	0	989,800	9,000	6,739,400	140,000
Cork County Council	15,924,393	21,545,802	2,157,018	41,785	1,851,655	33,910	706,539	287,810
Donegal County Council	7,132,102	834,303	1,537,860	129,056	1,273,109	12,365,439	302,275	6,065
Dun Laoghaire Rathdown County Council	11,088,900	17,312,700	1,435,400	33,400	1,619,400	35,200	618,600	6,500
Fingal County Council	11,265,256	18,337,225	1,744,024	36,578	1,875,580	47,054	2,331,495	60,503
Galway City Council	7,452,968	9,106,003	566,158	10,265	762,491	14,305	682,730	9,637
Dublin City Council	72,557,523	1,047,074	7,839,219	1,280,000	9,067,232	91,500,000	22,392,919	182,200
Galway County Council	5,395,595	8,225,214	724,634	13,199	815,501	12,280	390,358	8,294
Kerry County Council	5,863,589	11,512,736	1,222,999	371,051	1,496,783	80,671	475,488	55,489
Kilkenny County Council	3,669,336	8,189,156	478,378	11,335	649,900	6,244	417,638	2,714
Laois County Council	3,510,907	6,402,917	365,047	89,741	406,698	7,642	202,374	3,740
Leitrim County Council	2,161,194	2,832,225	173,815	23,914	113,877	6,816	188,581	3,656
Limerick City and County Council	11,223,869	1,555,280	888,961	17,761	1,327,071	15,069,243	786,630	29,747
Longford County Council	2,924,331	6,685,248	771,753	74,525	628,611	11,625	231,963	4,175
Louth County Council	6,928,342	1,971,466	869,912	20,106	1,061,974	10,753,591	951,473	67,260
Kildare County Council	9,729,315	11,867,942	1,385,005	58,317	675,769	13,246	1,231,552	31,852
Mayo County Council	2,808,023	5,619,133	868,488	15,027	662,794	14,382	479,361	7,626
Wicklow County Council	8,639,356	16,391,393	636,582	11,306	1,293,919	30,412	377,592	4,007

Monaghan County Council	1,541,171	136,117	744,659	75,629	245,771	4,378,118	223,769	48,758
Offaly County Council	2,267,349	5,263,274	391,143	9,646	959,853	14,223	410,699	3,206
Roscommon County Council	2,117,505	4,218,500	386,311	40,862	214,128	4,492	65,454	1,123
Sligo County Council	2,805,214	214,780	359,049	9,903	526,300	4,744,003	423,683	12,692
South Dublin County Council	19,251,500	28,351,600	0	0	1,785,700	38,500	5,841,600	89,600
Tipperary County Council	10,194,320	14,775,672	1,285,919	100,494	1,467,175	36,484	753,817	93,935
Waterford City and County Council	6,868,816	14,024,975	1,286,888	202,392	971,381	12,135	940,985	9,312
Westmeath County Council	2,540,579	5,709,698	340,252	10,345	380,520	8,574	238,169	4,386
Wexford County Council	6,700,779	17,281,589	932,545	14,827	894,408	14,519	881,462	13,135
Meath County Council	6,273,043	2,225,961	28,104	0	1,136,651	10,019,989	533,061	296,477
Total	<u>274,793,890</u>	<u>280,804,585</u>	<u>31,776,892</u>	<u>2,728,296</u>	<u>36,818,232</u>	<u>153,984,635</u>	<u>51,002,548</u>	<u>1,569,715</u>

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	724,332	617,003	1,631,992	1,281,511	7,751,087	7,718,115	549,985	492,815
Cavan County Council	261,333	124,414	565,889	282,039	5,095,557	5,165,126	443,833	189,553
Clare County Council	2,475,452	1,987,492	2,155,102	695,905	6,332,515	6,621,447	869,084	441,709
Cork City Council	15,146,900	13,847,900	3,249,000	1,077,300	14,043,800	13,722,700	1,240,700	1,096,900
Cork County Council	2,509,910	1,888,674	9,690,439	5,118,604	11,329,783	11,607,515	2,963,772	2,567,791
Donegal County Council	382,982	219,776	2,151,618	697,003	4,725,842	4,965,441	1,131,856	600,978
Dun Laoghaire Rathdown County Council	4,211,900	1,366,500	7,815,900	4,173,300	17,996,600	17,980,800	1,448,600	260,900
Fingal County Council	3,208,736	335,104	9,204,143	6,275,828	32,576,794	34,845,832	5,355,158	4,709,275
Galway City Council	10,707,927	9,749,650	5,512,770	4,821,161	5,161,591	5,161,591	1,412,372	511,206
Dublin City Council	190,278,554	171,328,624	32,935,934	14,095,647	51,618,019	50,081,409	14,081,977	8,371,500
Galway County Council	1,477,871	1,145,558	1,124,348	206,853	4,355,473	4,084,146	865,423	673,442
Kerry County Council	3,424,506	2,849,024	1,909,346	802,644	13,510,973	13,503,641	2,192,583	579,139
Kilkenny County Council	908,546	562,927	1,093,965	559,207	7,293,333	7,293,801	1,280,756	1,131,258
Laois County Council	805,552	690,592	1,145,776	674,360	4,378,220	4,233,289	1,924,877	1,888,381
Leitrim County Council	53,595	12,147	1,236,629	795,169	772,498	851,417	68,958	52,577
Limerick City and County Council	6,665,523	5,814,285	3,850,393	1,314,160	10,652,175	10,638,800	934,668	485,595
Longford County Council	363,292	281,023	895,246	287,847	2,669,424	2,772,229	485,061	281,480
Louth County Council	4,728,144	4,365,369	2,146,364	1,131,567	9,340,626	10,092,726	2,507,640	2,363,835
Kildare County Council	4,296,540	3,380,429	4,862,929	3,169,356	18,306,105	18,093,722	2,546,718	826,154
Mayo County Council	565,974	318,057	2,014,469	711,602	7,546,489	7,710,656	1,285,232	926,260
Wicklow County Council	1,316,490	976,707	1,751,466	455,862	9,986,942	10,291,361	1,138,309	627,638
Monaghan County Council	75,994	90,422	883,237	114,913	1,682,866	1,707,101	542,947	454,839
Offaly County Council	692,499	506,182	1,588,057	822,103	3,221,145	2,884,847	538,545	452,461
Roscommon County Council	35,622	22,100	391,951	47,300	2,541,542	2,865,369	116,592	43,185
Sligo County Council	574,281	462,164	966,220	598,192	4,072,165	3,424,532	1,320,162	732,836

South Dublin County Council	3,823,000	446,000	9,201,300	6,654,100	39,949,000	39,949,000	2,724,300	1,976,600
Tipperary County Council	1,089,289	901,221	1,957,065	1,182,118	13,032,869	14,488,798	825,107	667,774
Waterford City and County Council	6,152,314	5,534,548	1,014,498	538,142	7,841,738	8,250,727	1,814,059	1,265,354
Westmeath County Council	3,258,270	2,994,026	516,933	7,783	8,365,211	8,554,558	871,798	691,758
Wexford County Council	1,018,257	737,449	2,136,878	860,129	8,535,428	7,190,315	1,641,041	1,473,933
Meath County Council	2,122,110	1,558,739	2,864,134	632,465	13,750,181	13,729,472	2,715,857	943,933
Total	<u>273,355,692</u>	<u>235,114,105</u>	<u>118,463,992</u>	<u>60,084,168</u>	<u>348,435,991</u>	<u>350,480,483</u>	<u>57,837,971</u>	<u>37,781,061</u>

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	481,152	2,177	0	0	307,169	277,878	14,630,387	16,137,152
Cavan County Council	208,626	4,836	1,333	1,100	94,576	53,395	10,090,735	10,664,632
Clare County Council	2,597,677	2,124,685	0	0	285,540	190,678	20,681,057	18,729,578
Cork City Council	2,982,700	2,200,300	627,800	181,300	228,200	203,100	63,840,800	59,200,800
Cork County Council	5,630,486	3,996,578	0	0	331,999	163,199	53,095,994	47,251,668
Donegal County Council	1,693,976	416,528	18,484	23,143	298,929	134,000	20,649,032	20,391,732
Dun Laoghaire Rathdown County Council	2,068,800	1,253,000	619,200	464,200	401,600	50,100	49,324,900	42,936,600
Fingal County Council	3,954,495	2,716,072	1,529,019	583,173	563,028	135,428	73,607,728	68,082,072
Galway City Council	370,183	2,579	0	0	429,755	310,031	33,058,944	29,696,428
Dublin City Council	12,085,220	6,765,242	0	2,221,260	15,577,898	13,980,930	428,434,495	360,853,886
Galway County Council	476,015	2,568	0	0	471,402	254,330	16,096,620	14,625,883
Kerry County Council	2,883,849	2,209,919	0	25,000	386,012	370,529	33,366,128	32,259,843
Kilkenny County Council	1,695,097	1,203,294	76,092	39	60,000	65,000	17,623,042	19,024,976
Laois County Council	1,549,510	1,143,817	100,000	100,000	293,672	122,757	14,682,633	15,357,238
Leitrim County Council	539,652	475,187	2,916	0	95,402	21,000	5,407,116	5,074,109
Limerick City and County Council	1,035,839	6,703	2,325,226	2,072,974	641,786,082	641,845,465	681,476,437	678,850,013
Longford County Council	344,997	3,374	0	0	216,500	14,000	9,531,177	10,415,527
Louth County Council	1,975,622	1,376,331	27,000	325,000	517,262	152,014	31,054,359	32,619,265
Kildare County Council	4,005,661	2,733,497	0	0	886,931	145,802	47,926,524	40,320,316

Mayo County Council	2,684,731	1,769,619	0	0	303,771	205,945	19,219,332	17,298,307
Wicklow County Council	2,126,114	1,420,379	0	0	959,280	654,861	28,226,048	30,863,927
Monaghan County Council	1,700,795	1,206,541	0	0	163,838	37,435	7,805,047	8,249,873
Offaly County Council	1,679,941	1,283,636	134,014	120,124	223,025	187,395	12,106,271	11,547,097
Roscommon County Council	491,702	8,423	0	1,000	279,327	41,739	6,640,134	7,294,094
Sligo County Council	2,357,097	1,880,000	58,045	30,000	141,450	123,453	13,603,667	12,232,555
South Dublin County Council	3,303,200	2,294,700	785,000	397,100	315,800	315,800	86,980,400	80,513,000
Tipperary County Council	2,548,671	1,763,100	0	2,500	635,663	204,264	33,789,894	34,216,360
Waterford City and County Council	2,197,292	1,464,656	61,476	61,746	386,173	147,304	29,535,621	31,511,289
Westmeath County Council	1,758,146	1,206,395	356,748	278,256	191,754	66,438	18,818,380	19,532,218
Wexford County Council	3,114,760	2,318,544	0	0	329,157	445,753	26,184,715	30,350,193
Meath County Council	2,523,352	2,015,138	855	0	248,181	117,940	32,195,529	31,540,114
Total	73,065,357	47,267,818	6,723,209	6,887,916	667,409,374	661,037,963	1,939,683,148	1,837,740,745

Total For Service Division

	Expenditure	Income
	€	€
Regional Assemblies	0	0
	1,939,683,148	1,837,740,745
Less: Inter Local Authority Contributions	12,456,997	12,456,997
Divisional Total	1,927,226,151	1,825,283,748

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	704,527	368,771	3,028,649	2,462,126	6,690,182	3,694,813
Cavan County Council	1,286,111	749,036	369,231	190,128	3,965,830	2,937,419	14,013,681	9,573,756
Clare County Council	111,128	1,883	3,237,555	3,041,847	8,011,700	6,440,267	18,160,905	12,886,921
Cork City Council	3,421,900	2,902,400	13,600	35,500	1,415,300	11,300	19,142,400	9,431,100
Cork County Council	1,064,811	608,429	1,304,078	657,537	24,076,965	18,462,454	51,536,529	37,055,716
Donegal County Council	1,182,433	768,173	1,251,147	591,505	14,827,602	8,643,849	25,858,435	18,958,381
Dun Laoghaire Rathdown County Council	1,810,600	1,418,900	0	0	2,370,300	35,100	12,310,500	3,724,700
Fingal County Council	0	0	0	0	7,758,176	2,083,615	7,886,923	2,056,797
Galway City Council	299,018	303,229	584,937	458,810	4,139,237	2,082,705	3,833,647	1,588,387
Dublin City Council	0	0	0	0	9,666,332	0	42,628,760	6,509,100
Galway County Council	1,106,120	348,483	1,269,635	715,283	10,554,977	9,181,330	25,902,284	19,750,096
Kerry County Council	961,191	451,078	1,821,619	884,092	7,701,660	6,010,306	22,398,303	16,247,818
Kilkenny County Council	934,297	477,032	374,945	205,298	3,812,155	2,882,880	13,967,201	9,395,583
Laois County Council	296,660	6,772	5,484,463	5,214,435	4,281,106	3,587,124	8,946,842	6,155,406
Leitrim County Council	722,003	476,456	0	0	4,531,775	3,982,993	5,672,945	4,313,014
Limerick City and County Council	2,135,793	1,661,331	698,338	497,174	11,114,783	5,901,108	20,131,013	12,551,549
Longford County Council	886,328	367,178	810,974	310,413	1,651,648	897,461	5,540,492	3,580,463
Louth County Council	1,549,396	1,368,465	375,536	103,464	4,990,510	2,702,257	12,399,387	6,885,835
Kildare County Council	0	0	58,094	58,094	7,516,134	2,578,816	14,345,172	8,886,749
Mayo County Council	918,887	525,140	1,354,920	724,404	7,780,938	6,753,062	26,706,553	20,524,499
Wicklow County Council	0	0	315,690	231,114	8,227,715	4,294,053	11,780,696	7,319,770
Monaghan County Council	745,614	570,497	233,043	175,519	6,480,787	4,631,794	8,852,316	6,344,956
Offaly County Council	0	0	4,240,033	3,642,591	5,352,895	4,839,619	7,076,519	4,805,002
Roscommon County Council	643,829	343,560	596,564	298,960	5,564,785	4,693,585	14,052,028	10,743,955

Sligo County Council	4,782,953	4,514,114	888,569	649,101	4,085,416	3,242,854	8,860,702	6,335,111
South Dublin County Council	0	0	352,500	247,000	3,164,100	48,500	15,887,300	3,036,500
Tipperary County Council	806,949	532,839	1,674,471	1,174,521	15,088,400	11,370,325	26,492,703	18,334,229
Waterford City and County Council	7,491,329	7,184,295	4,278,348	4,244,536	7,339,624	5,991,274	14,402,292	7,380,715
Westmeath County Council	663,251	617,477	2,745,539	2,641,925	3,968,107	3,609,646	8,821,867	6,146,599
Wexford County Council	950,405	576,820	160,856	35,537	2,959,557	429,764	22,667,858	14,174,401
Meath County Council	818,133	284,472	357,916	300,981	13,082,739	9,040,353	17,911,842	10,072,373
Total	35,589,138	27,058,062	35,557,128	27,698,541	218,509,904	139,827,938	514,878,277	308,464,295

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	861,197	86,682	89,287	15,032	164,717	135,845	233,587	6,621
Cavan County Council	624,627	1,195	144,590	0	128,220	24,737	15,669	0
Clare County Council	1,749,535	181,841	144,727	283	381,264	304,000	406,657	9,086
Cork City Council	4,118,800	148,200	5,715,400	211,100	31,100	30,800	1,145,400	19,100
Cork County Council	4,213,809	374,746	912,843	264,518	49,517	797	751,280	17,417
Donegal County Council	2,172,299	128,368	160,004	1,537	382,595	222,280	268,955	3,839
Dun Laoghaire Rathdown County Council	4,730,100	433,400	4,176,200	198,700	38,500	0	922,900	38,500
Fingal County Council	4,988,783	456,832	2,932,075	54,327	0	0	1,897,344	67,408
Galway City Council	1,329,549	3,019	2,272,883	693,019	365,984	304,950	387,155	9,009
Dublin City Council	11,041,670	0	33,054,163	12,624,086	0	0	4,093,233	0
Galway County Council	1,505,588	130,623	375,077	16,002	634,836	466,313	127,480	4,737
Kerry County Council	2,161,208	226,487	68,802	1,538	611,477	464,061	318,611	10,968
Kilkenny County Council	1,190,354	123,435	144,642	5,319	34,848	199,000	34,223	580
Laois County Council	1,363,635	286,522	67,031	1,569	3,869,423	3,661,405	119,526	8,117
Leitrim County Council	448,683	44,423	145,614	2,689	539,806	484,592	16,644	191
Limerick City and County Council	3,137,705	4,421	1,660,741	311,727	684,620	367,980	826,706	17,893
Longford County Council	813,284	87,811	230,410	3,652	465,783	170,686	45,152	479
Louth County Council	1,743,260	89,206	182,483	557	734,486	476,447	457,318	41,482
Kildare County Council	4,126,328	421,114	1,299,164	12,448	82,804	0	1,018,426	181,995
Mayo County Council	1,564,630	201,026	175,262	3,698	741,431	616,506	137,206	91,970
Wicklow County Council	2,591,532	469,418	1,395,588	1,131,110	616,054	412,646	254,344	155
Monaghan County Council	808,278	135,050	3,571	0	265,000	205,000	87,009	0
Offaly County Council	1,034,149	6,122	153,561	3,181	791,969	549,716	74,785	2,187

Roscommon County Council	847,677	111,952	20,000	0	346,948	289,104	49,781	7,052
Sligo County Council	859,107	7	412,041	10,345	326,110	7,837	159,278	43,245
South Dublin County Council	5,407,700	595,600	2,537,800	78,400	2,080,200	72,300	1,896,600	49,900
Tipperary County Council	2,606,880	406,592	122,830	3,060	509,338	476,555	115,890	3,303
Waterford City and County Council	2,008,356	51,019	625,231	7,975	851,804	468,679	246,427	5,296
Westmeath County Council	1,416,713	176,031	110,328	31,908	567,426	510,870	276,320	8,785
Wexford County Council	1,881,430	20,451	88,539	949	540,510	280,062	247,873	4,684
Meath County Council	2,659,323	16	103,111	2,441	333,447	280,475	374,034	8,796
Total	76,006,189	5,401,608	59,523,999	15,691,168	17,170,217	11,483,643	17,005,814	662,795

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	246,931	468,315	80,553	2,469	0	32,000	12,099,629	7,272,674
Clare County Council	879,316	1,352,285	808,360	31,849	0	0	33,891,149	24,250,263
Cavan County Council	577,065	627,169	149,464	9,091	757,095	603,020	22,031,581	14,715,550
Cork City Council	5,841,200	8,991,600	2,612,300	11,100	19,500	591,100	43,476,900	22,383,300
Cork County Council	2,010,560	1,295,053	2,409,104	93,315	2,807,596	2,235,097	91,137,092	61,065,079
Donegal County Council	1,234,321	1,127,571	735,897	90,301	125,439	130,208	48,199,128	30,666,011
Dun Laoghaire Rathdown County Council	2,284,600	6,982,400	1,627,400	41,500	477,700	619,200	30,748,800	13,492,400
Fingal County Council	916,874	1,731,795	1,826,680	43,581	502,765	493,586	28,709,620	6,987,942
Galway City Council	1,387,183	4,512,001	0	0	105,153	30,000	14,704,746	9,985,129
Dublin City Council	14,642,528	37,700,000	4,895,865	85,000	1,500,224	1,275,634	121,522,775	58,193,820
Galway County Council	853,910	747,222	946,156	11,801	313,398	474,410	43,589,462	31,846,300
Kerry County Council	2,008,613	3,404,619	3,456,560	274,546	279,884	326,742	41,787,930	28,302,256
Kilkenny County Council	1,105,064	2,342,610	218,907	21,686	871,604	348,532	22,688,240	16,001,954
Laois County Council	374,126	560,721	649,294	15,254	681,543	780,831	26,133,648	20,278,156
Leitrim County Council	87,998	127,392	554,912	35,770	1,099,171	765,252	13,819,551	10,232,773
Limerick City and County Council	1,474,974	2,423,437	1,119,704	23,992	1,265,025	1,119,738	44,249,403	24,880,350
Longford County Council	833,150	835,236	152,553	2,376	26,000	200,000	11,455,775	6,455,754
Louth County Council	1,332,423	2,452,575	535,072	13,024	359,059	706,285	24,658,930	14,839,597
Kildare County Council	2,567,983	3,453,272	4,394,235	920,496	0	0	35,408,341	16,512,984
Wicklow County Council	1,705,411	2,437,314	392,903	20,247	135,286	376,552	27,415,218	16,692,378
Monaghan County Council	744,170	660,221	70,938	49,699	964,403	100,169	19,255,129	12,872,905
Offaly County Council	277,757	769,263	580,554	228,376	603,044	83,681	20,185,266	14,929,738
Roscommon County Council	0	0	266,342	14,364	1,900,122	1,143,173	24,288,076	17,645,706
Sligo County Council	535,824	2,013,440	511,422	10,416	1,648,544	1,032,949	23,069,966	17,859,418
South Dublin County Council	470,700	462,000	992,700	22,800	103,400	417,000	32,893,000	5,030,000
Tipperary County Council	2,114,393	3,074,591	2,684,468	31,584	658,197	297,421	52,874,517	35,705,020
Waterford City and County Council	1,420,864	2,520,649	425,354	13,176	3,151,954	2,593,264	42,241,585	30,460,877

Westmeath County Council	884,492	1,829,253	1,506,487	99,900	118,306	7,500	21,078,836	15,679,894
Wexford County Council	1,345,917	2,914,784	334,835	1,911	1,096,586	1,002,205	32,274,366	19,441,568
Mayo County Council	1,383,538	2,533,644	2,695,582	1,457,744	1,126,361	718,661	44,585,308	34,150,354
Meath County Council	1,058,497	1,688,000	1,895,054	155,950	3,810,658	2,406,655	42,404,754	24,240,512
Total	<u>52,600,382</u>	<u>102,038,430</u>	<u>39,529,654</u>	<u>3,833,319</u>	<u>26,508,016</u>	<u>20,910,863</u>	<u>1,092,878,718</u>	<u>663,070,662</u>

Total For Service Division

Expenditure	Income
€	€

Regional Assemblies	0	0
	1,092,878,718	663,070,662
Less: Inter Local Authority Contributions	1,282,263	1,282,263
Divisional Total	1,091,596,455	661,788,399

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	2,498,185	66,123	2,087,546	47,152	88,391	1,701	92,380	389
Clare County Council	6,536,398	10,714,129	3,220,329	79,683	419,705	5,190	198,677	4,739
Cavan County Council	2,349,469	2,372,970	1,609,054	1,768,935	0	0	42,467	439
Cork City Council	6,654,600	6,151,200	3,166,800	2,918,900	0	6,000	86,400	9,000
Cork County Council	21,833,818	21,833,818	6,584,496	6,584,496	0	0	1,453,738	32,924
Donegal County Council	11,001,266	326,333	2,792,937	79,284	558,103	21,254	358,225	9,644
Dun Laoghaire Rathdown County Council	5,535,300	4,034,500	2,747,800	2,112,400	3,300	300	104,100	2,500
Fingal County Council	10,449,258	10,522,633	6,238,071	6,292,416	0	0	283,460	8,218
Galway City Council	2,277,809	48,397	780,549	17,642	406,441	398,148	220,212	23,500
Dublin City Council	32,653,214	32,653,214	10,757,751	10,757,751	0	0	128,668	2,655
Galway County Council	5,482,751	5,630,185	2,192,394	2,068,204	0	0	509,011	7,038
Kerry County Council	8,192,911	415,666	3,333,678	85,241	244,168	6,438	1,030,176	42,477
Kilkenny County Council	3,208,806	3,184,417	1,808,000	1,746,515	329,989	382,507	79,210	3,597
Laois County Council	2,572,216	2,578,672	1,512,735	1,498,481	6,821	0	75,000	0
Leitrim County Council	1,519,363	1,519,363	1,017,249	1,017,249	161,707	161,707	10,265	0
Limerick City and County Council	9,256,282	9,256,283	3,656,551	3,656,549	0	0	140,480	5,008
Longford County Council	1,956,474	42,315	956,123	19,677	0	0	34,324	250
Louth County Council	3,870,646	3,870,646	1,831,043	1,831,043	126,398	126,398	226,365	5,090
Kildare County Council	4,348,195	4,348,195	4,498,919	4,498,919	0	0	0	0
Wicklow County Council	3,490,287	3,490,287	2,374,578	2,364,578	255,487	55,486	375,149	12,511
Monaghan County Council	1,523,767	48,753	1,691,504	24,050	0	0	63,676	578
Offaly County Council	2,080,917	3,698,325	1,354,918	32,275	0	0	50,120	423
Roscommon County Council	3,913,314	3,913,252	1,405,997	1,405,960	92	0	39,812	0
Sligo County Council	2,992,335	2,992,334	921,362	921,362	64,705	64,705	35,965	436
South Dublin County Council	4,964,000	4,964,000	3,671,700	3,671,700	112,700	112,700	0	0

Tipperary County Council	8,202,497	172,748	3,257,439	76,135	0	0	310,779	51,720
Waterford City and County Council	7,126,019	7,126,019	2,132,991	2,132,991	0	0	299,515	1,286
Westmeath County Council	1,961,976	1,898,234	1,506,272	1,479,573	130,350	176,133	66,234	988
Wexford County Council	4,443,707	4,357,498	2,421,723	2,326,898	334,134	320,262	431,019	14,489
Mayo County Council	7,382,100	5,950,059	4,782,356	3,659,910	427,501	326,770	106,875	1,728
Meath County Council	4,390,277	231,328	3,702,467	126,434	49,914	4,814	59,048	21,986
Total	<u>194,668,155</u>	<u>158,411,896</u>	<u>90,015,330</u>	<u>65,302,403</u>	<u>3,719,906</u>	<u>2,170,513</u>	<u>6,911,351</u>	<u>263,613</u>

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	108,419	9,502	0	0	120,500	0	0	4,556,000	4,995,422	4,680,867
Clare County Council	1,769,840	1,553,442	636,422	13,851	0	0	225,038	103,772	13,006,408	12,474,807
Cavan County Council	4,481,153	4,446,095	295,679	26,896	65,247	46,774	0	0	8,843,070	8,662,108
Cork City Council	46,200	36,300	0	0	13,100	3,100	253,000	21,400	10,220,100	9,145,900
Cork County Council	3,280,937	2,996,114	778,856	778,856	947,764	947,764	2,680,237	956,364	37,559,846	34,130,336
Donegal County Council	225,027	176,368	2,851,612	51,179	601,911	3,249,010	86,744	13,110,321	18,475,824	17,023,393
Dun Laoghaire Rathdown Co C	4,000	4,000	88,600	13,400	0	2,214,400	3,905,400	175,800	12,388,500	8,557,300
Fingal County Council	8,200	8,200	734,424	742,148	0	0	837,114	36,004	18,550,526	17,609,619
Galway City Council	0	0	114,676	0	138,358	3,253,646	0	0	3,938,046	3,741,332
Dublin City Council	0	0	0	0	3,889,622	3,533,905	14,530,946	91,000	61,960,201	47,038,525
Galway County Council	3,457,289	3,044,635	1,301,692	1,342,989	4,607	2,406	0	0	12,947,743	12,095,457
Kerry County Council	2,111,292	1,963,304	1,108,127	107,854	301,989	12,565,674	0	0	16,322,341	15,186,654
Kilkenny County Council	967,366	864,485	174,010	231,779	8,325	3,335	0	0	6,575,707	6,416,635
Laois County Council	195,727	179,637	194,216	144,822	4,745	710	0	0	4,561,460	4,402,322
Leitrim County Council	230,270	109,699	328,525	328,525	5,392	5,392	25,626	13,500	3,298,397	3,155,435
Limerick City and County Co	2,118,577	1,972,909	588,050	588,050	131,729	131,729	20,000	0	15,911,669	15,610,529
Longford County Council	128,728	20,003	523,926	10,381	169,643	3,476,780	0	0	3,769,218	3,569,405
Louth County Council	78,639	54,733	581,880	581,880	165,791	165,791	0	0	6,880,762	6,635,581
Kildare County Council	373,818	210,909	971,675	971,675	0	0	0	0	10,192,607	10,029,697
Wicklow County Council	304,385	346,022	419,272	419,272	0	0	248,130	2,000	7,467,287	6,690,156
Monaghan County Council	4,734,324	4,632,262	660,478	24,148	90,035	3,868,832	0	0	8,763,784	8,598,623

Offaly County Council	1,294,729	1,087,585	314,749	25,085	0	0	0	0	5,095,433	4,843,693
Roscommon County Council	90,365	1,776	1,928,302	1,928,270	461	0	261,000	261,000	7,639,343	7,510,258
Sligo County Council	48,237	30,031	190,922	190,922	204,181	204,181	0	0	4,457,706	4,403,971
South Dublin County Council	0	0	329,200	329,200	0	0	4,611,700	511,500	13,689,300	9,589,100
Tipperary County Council	1,031,215	858,641	1,275,778	1,273,300	221,422	11,434,958	40,000	20,000	14,339,131	13,887,502
Waterford City and County Co	287,676	223,211	759,246	699,993	235,459	235,459	126,088	125,064	10,966,994	10,544,024
Westmeath County Council	141,789	71,624	588,716	581,758	36,965	31,170	41,189	10,494	4,473,492	4,249,974
Wexford County Council	1,975,371	1,908,657	1,772,080	1,692,532	31,063	31,479	200,000	0	11,609,097	10,651,815
Mayo County Council	5,702,092	5,309,161	2,364,382	1,487,395	71,237	3,598,875	0	0	20,836,543	20,333,898
Meath County Council	315,084	191,079	1,344,064	93	8,299	8,350,684	5,000	0	9,874,153	8,926,418
Total	35,510,751	32,310,381	23,219,559	14,586,254	7,467,844	57,356,054	28,097,213	19,994,219	389,610,109	350,395,334

**Total For Service
Division**

Expenditure **Income**
€ €

Regional Assemblies 0 0

389,610,109 **350,395,334**

Less: Inter Local Authority
Contributions 200,000 200,000

Divisional Total **389,410,109** **350,195,334**

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	193,097	3,941	1,122,896	170,502	402,161	7,712	80,711	1,010
Clare County Council	1,228,447	24,230	1,647,077	435,067	1,121,898	23,603	0	0
Cavan County Council	328,715	22,112	1,131,015	309,727	184,586	12,076	90,221	0
Cork City Council	2,064,700	22,700	2,904,100	1,102,100	2,070,900	1,634,900	26,000	26,000
Cork County Council	4,023,668	867,468	9,621,092	2,389,050	1,146,151	26,666	1,059,728	299,328
Donegal County Council	1,130,121	23,589	2,822,393	709,495	881,414	26,244	1,800	127
Dun Laoghaire Rathdown County Co	2,286,100	118,400	7,856,700	978,200	1,054,600	37,200	201,900	82,600
Fingal County Council	3,178,721	81,542	8,550,434	1,492,936	641,921	41,536	707,771	23,446
Galway City Council	722,553	10,175	1,664,045	546,465	462,689	10,057	398,955	183,779
Dublin City Council	5,569,178	52,000	9,366,658	3,007,750	3,337,929	863,111	11,653,640	6,190,169
Galway County Council	841,409	117,267	2,571,038	863,821	679,067	31,715	0	0
Kerry County Council	961,925	103,731	2,768,314	878,020	1,246,610	37,472	22,192	9,905
Kilkenny County Council	599,120	9,790	1,798,932	608,100	423,642	12,273	1,000	0
Laois County Council	590,684	11,696	1,200,538	417,911	325,165	16,825	86,853	0
Leitrim County Council	391,127	7,595	701,083	163,383	189,903	4,138	0	0
Limerick City and County Council	1,581,133	181,064	2,390,704	945,589	786,514	61,015	9,212	124
Longford County Council	667,833	8,077	812,916	216,211	279,550	3,878	311,027	974
Louth County Council	855,367	15,937	2,466,583	694,711	759,981	38,930	560,374	513,439
Kildare County Council	2,083,729	50,735	5,372,628	1,180,388	1,181,448	28,716	170,229	51,410
Wicklow County Council	598,306	11,586	2,467,493	859,150	1,299,129	357,356	817,880	126,949
Monaghan County Council	482,979	17,890	1,473,846	297,166	208,990	13,288	0	0
Offaly County Council	837,279	22,744	1,464,680	445,983	311,940	6,698	303,664	4,425
Roscommon County Council	505,092	58,574	1,249,865	229,793	474,348	11,789	3,732	0
Sligo County Council	719,217	15,998	981,998	276,991	455,075	40,816	0	0
South Dublin County Council	3,094,100	85,800	3,082,000	1,049,400	789,700	25,200	1,212,600	244,800
Tipperary County Council	1,141,685	22,922	1,826,161	693,592	1,024,329	38,172	56,867	0

Waterford City and County Council	785,883	13,299	1,947,824	586,087	381,405	156,702	0	0
Westmeath County Council	612,670	24,948	1,287,915	332,108	581,987	18,751	44,286	30,420
Wexford County Council	1,211,188	17,702	2,618,096	792,665	922,498	37,489	1,636	0
Mayo County Council	879,419	16,564	2,642,947	350,555	656,736	13,370	0	46,000
Meath County Council	1,190,395	500,311	4,006,595	1,148,737	478,499	0	286,112	32,740
Total	41,355,842	2,540,388	91,818,565	24,171,651	24,760,765	3,637,698	18,108,390	7,867,644

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	125,038	0	1,080,511	114,061	121,734	2,291	164,367	18,038
Cavan County Council	692,989	13,509	5,843,934	4,410,962	190,959	5,684	130,029	2,635
Clare County Council	9,944,428	9,336,871	3,034,600	1,206,822	322,645	5,441	431,800	33,682
Cork City Council	1,563,000	657,200	3,973,500	1,605,300	0	0	471,300	8,400
Cork County Council	1,436,201	112,241	3,495,014	2,210,770	481,307	8,787	1,212,862	22,229
Donegal County Council	1,499,766	286,025	4,382,641	786,155	288,913	4,305	131,239	66,823
Dun Laoghaire Rathdown County Co	357,900	14,500	1,961,100	1,457,900	10,600	0	1,274,600	366,200
Fingal County Council	1,371,355	245,946	2,262,887	230,757	0	0	2,121,609	192,684
Galway City Council	561,753	20,881	1,882,987	1,062,058	169,510	146,430	261,399	89,642
Dublin City Council	58,624	0	8,880,823	6,171,401	0	0	3,908,534	2,574,000
Galway County Council	518,238	9,019	3,654,237	2,509,900	393,967	8,131	285,989	7,030
Kerry County Council	1,403,501	94,095	6,013,129	4,594,242	0	0	440,263	305,757
Kilkenny County Council	1,335,355	141,343	2,370,139	1,429,710	20,348	0	37,340	21,000
Laois County Council	288,119	2,166	2,628,810	1,996,625	127,279	2,462	132,999	38,875
Leitrim County Council	431,068	5,670	707,156	282,503	205,712	26,448	93,882	2,022
Limerick City and County Council	2,250,207	25,270	1,227,858	162,664	121,257	2,271	190,526	10,568
Longford County Council	261,502	3,119	1,358,534	566,318	260,760	3,521	63,851	823
Louth County Council	267,336	3,601	4,982,625	3,972,713	220,292	154,593	354,937	102,184
Kildare County Council	440,675	41,175	4,377,816	2,149,638	924,586	5,629	701,956	108,307
Wicklow County Council	510,655	27,714	4,254,107	3,211,739	18,794	0	289,855	57,582
Monaghan County Council	372,128	16,096	3,052,313	1,652,172	0	0	224,717	21,966
Offaly County Council	323,863	746	3,912,224	3,294,532	54,926	50,000	85,860	21,044
Roscommon County Council	316,745	44,215	2,077,141	276,621	394,916	9,645	155,071	33,287
Sligo County Council	261,156	112	1,004,630	202,388	17,385	0	95,817	8,673

South Dublin County Council	1,541,900	9,400	3,879,900	2,612,100	0	0	647,600	150,500
Tipperary County Council	542,433	8,170	2,695,051	1,736,515	553,370	9,683	184,789	22,114
Waterford City and County Council	1,176,993	19,446	2,866,388	2,031,645	346,027	5,594	325,525	65,460
Westmeath County Council	485,289	16,262	3,670,813	3,053,480	134,008	4,544	183,687	37,162
Wexford County Council	238,585	53,500	1,898,069	398,198	71,636	0	859,337	35,361
Mayo County Council	1,314,443	210,619	2,581,649	1,441,654	19,527	612	300,651	40,761
Meath County Council	311,584	32,976	3,145,671	1,955,932	164,523	200,000	156,334	0
Total	32,202,829	11,451,887	99,156,258	58,787,476	5,634,981	656,071	15,918,724	4,464,809

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	2,256,126	1,098,712	86,902	9,712	72,308	15,800	0	0	5,705,850	1,441,779
Cavan County Council	1,840,048	1,274,388	92,112	19,402	262,125	46,408	37,085	32,244	10,823,817	6,149,148
Clare County Council	1,946,996	1,179,241	421,563	137,903	267,288	97,915	129,413	0	20,496,154	12,480,775
Cork City Council	3,544,600	1,371,400	2,100	6,000	673,600	23,300	57,000	6,900	17,351,500	11,932,848
Cork County Council	9,816,155	4,976,186	270,092	5,500	786,748	321,685	613,725	10,812	33,962,743	11,250,722
Donegal County Council	3,717,093	2,044,736	0	0	306,087	134,476	245,756	49,749	15,407,224	4,131,724
Dun Laoghaire Rathdown C Co	4,849,600	1,735,900	1,589,700	391,700	430,100	177,800	0	0	21,872,900	5,360,400
Fingal County Council	3,375,042	1,547,015	1,268,460	623,232	570,514	234,598	0	0	24,048,714	4,713,692
Galway City Council	1,721,071	563,924	177,472	5,584	308,173	102,104	0	0	8,330,607	2,741,098
Dublin City Council	6,219,701	2,499,304	287,879	421,197	2,567,839	266,200	0	530,600	51,850,805	22,575,732
Galway County Council	2,630,798	1,671,894	23,622	0	593,940	229,015	0	30,000	12,192,303	5,477,791
Kerry County Council	4,557,557	1,472,363	143,965	120,082	407,889	147,717	0	0	17,965,345	7,763,384
Kilkenny County Council	3,122,912	1,473,583	20,279	12,000	796,094	227,846	0	0	10,525,160	3,935,645
Laois County Council	1,798,286	1,226,064	137,015	2,273	425,929	202,775	0	0	7,741,677	3,917,671
Leitrim County Council	2,730,814	1,112,687	1,430	7,000	214,729	112,724	89,995	53,643	5,756,900	1,777,812
Limerick City and County Council	7,988,834	3,297,590	1,444,037	1,067,835	314,189	171,248	2,465,628	2,271,000	20,770,098	8,196,236
Longford County Council	2,087,882	955,323	0	13,800	180,467	47,416	3,203,302	3,134,895	9,487,625	4,954,354
Louth County Council	4,682,650	3,806,648	0	31,250	256,052	64,448	0	0	15,406,197	9,398,454
Kildare County Council	3,265,970	1,966,812	0	0	619,608	89,225	0	0	19,138,646	5,672,036
Wicklow County Council	3,192,508	1,278,424	167,101	202,703	271,409	153,658	0	0	13,887,238	6,286,860
Monaghan County Council	4,503,936	3,316,181	0	0	406,192	162,489	230,926	158,652	10,956,027	5,655,900
Offaly County Council	2,708,023	1,209,160	75,033	3,413	253,954	58,362	4,000	0	10,335,446	5,117,108
Roscommon County Council	1,547,224	732,860	192,031	168,072	180,193	36,215	30,000	30,000	7,126,358	1,631,071
Sligo County Council	1,670,684	899,633	0	80,000	244,337	96,708	0	10,000	5,450,299	1,631,319
South Dublin County Council	3,923,200	1,494,400	1,809,300	970,500	222,700	71,800	5,000	0	20,208,000	6,713,900

Tipperary County Council	3,800,049	1,603,501	814,382	217,126	651,575	393,667	20,000	20,000	13,310,691	4,765,462
Waterford City and County Council	7,229,640	4,251,285	607,552	633,258	933,060	36,657	353,983	151,560	16,954,281	7,950,992
Westmeath County Council	4,006,470	2,838,177	621,552	353,949	315,839	142,844	0	0	11,944,516	6,852,646
Wexford County Council	4,991,499	1,069,534	912,541	258,589	263,288	10,000	0	0	13,988,373	2,673,038
Mayo County Council	5,689,567	1,520,711	223,034	65,195	402,658	152,635	489,896	330,137	15,200,527	4,188,813
Meath County Council	1,948,863	1,093,614	67,328	0	925,153	454,710	57,899	8,265	12,738,956	5,427,285
Total	117,363,798	56,581,249	11,456,481	5,827,274	15,124,036	4,482,444	8,034,308	6,828,456	480,934,977	187,297,048

Total For Service Division		
	Expenditure €	Income €
Regional Assemblies	0	0
	480,934,977	187,297,048
Less: Inter Local Authority Contributions	3,685,771	3,685,771
Divisional Total	477,249,206	183,611,277

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	312,543	190,120	821,802	356,546	0	0	0	0
Cavan County Council	780,431	801,326	323,371	137,074	0	0	2,593	59
Clare County Council	1,451,302	498,054	2,064,571	353,117	0	0	0	0
Cork City Council	1,879,500	1,500,500	1,571,500	13,300	0	0	0	0
Cork County Council	4,572,168	565,345	7,472,893	3,106,986	0	0	0	0
Donegal County Council	1,967,524	3,237	700,243	40,785	0	0	25,588	0
Dun Laoghaire Rathdown County Co	472,600	50,200	1,768,300	1,539,800	864,200	897,700	66,900	29,700
Fingal County Council	5,260,173	32,247	2,785,453	1,314,646	865,200	1,184,200	0	0
Galway City Council	366,747	3,484	461,853	51,333	0	0	47,238	65,150
Dublin City Council	405,361	335,425	4,202,116	941,533	0	0	1,448,843	1,000
Galway County Council	55,500	0	657,358	85,173	0	0	99,082	548
Kerry County Council	2,784,626	1,983,629	1,270,216	584,189	0	0	574,939	431,063
Kilkenny County Council	754,532	494,453	1,034,647	614,940	0	0	104,183	102,347
Laois County Council	317,998	92,230	544,392	367,300	0	0	0	8,000
Leitrim County Council	49,721	20,162	236,967	66,198	0	0	28,190	563
Limerick City and County Council	691,079	106,300	580,863	228,441	302,125	401,724	326,840	0
Longford County Council	1,000	0	81,500	17,100	0	0	0	0
Louth County Council	1,161,608	7,497	218,504	71,893	372,247	8,648	0	0
Kildare County Council	803,895	6,420	97,468	77,800	0	0	0	0
Wicklow County Council	685,830	58,560	1,804,969	291,315	0	0	45,831	80,000
Monaghan County Council	581,986	140,685	65,877	239,792	0	0	63,000	60,000
Offaly County Council	968,039	9,661	616,153	67,557	25,024	311	892,669	893,000

Roscommon County Council	228,316	73,182	619,990	113,908	0	0	11,502	0
Sligo County Council	0	0	371,655	41,799	0	0	0	0
South Dublin County Council	955,600	796,200	554,600	232,900	1,034,300	1,150,100	572,400	434,500
Tipperary County Council	1,965,231	113,881	1,770,112	994,266	0	0	13,078	300
Waterford City and County Council	876,932	4,114	878,112	429,787	0	0	828,192	753,000
Westmeath County Council	261,000	136,819	316,059	107,780	0	0	0	0
Wexford County Council	2,273,090	4,401	1,445,763	597,693	0	0	80,053	376
Mayo County Council	2,608,218	828,772	196,401	43,303	0	0	0	0
Meath County Council	438,963	5,160	607,076	168,137	0	0	198,677	2,492
Total	35,931,513	8,862,063	36,140,784	13,296,393	3,463,096	3,642,683	5,429,800	2,862,097

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	293,000	14,704	795,222	10,027	380,622	138,779	150,206	2,709
Cavan County Council	465,503	30,458	414,202	7,634	677,959	266,237	57,368	475
Clare County Council	855,269	49,479	1,847,498	40,334	662,471	364,029	200,432	87,587
Cork City Council	407,300	71,000	8,448,700	211,500	589,500	218,500	645,400	214,400
Cork County Council	2,491,437	136,900	3,058,052	62,685	2,597,237	1,265,315	313,023	3,679
Donegal County Council	1,735,356	217,542	675,679	1,512	669,289	471,135	60,346	0
Dun Laoghaire Rathdown County Co	1,582,400	173,100	5,903,300	221,600	622,000	307,600	64,400	0
Fingal County Council	1,072,748	124,226	6,492,932	171,181	1,459,952	458,414	238,305	24,069
Galway City Council	695,747	168,449	2,802,642	45,735	553,732	107,003	71,141	945
Dublin City Council	4,431,743	170,138	46,353,289	352,000	5,668,347	5,520,000	1,216,836	855,612
Galway County Council	1,214,777	307,534	1,089,869	9,999	449,463	41,703	165,760	11,307
Kerry County Council	682,227	104,629	2,799,692	71,240	582,252	266,692	42,000	0
Kilkenny County Council	591,920	192,800	1,585,904	30,476	370,897	50,427	105,713	0
Laois County Council	531,970	41,707	554,792	5,264	509,672	185,478	71,260	1,294
Leitrim County Council	198,299	31,078	31,054	498	821,123	654,902	42,130	0
Limerick City and County Council	1,061,600	295,740	5,051,894	87,520	647,165	484,550	1,116,845	715,126
Longford County Council	677,793	45,395	603,944	8,543	612,671	152,877	39,603	450
Louth County Council	1,262,354	103,550	3,087,417	49,345	736,438	188,779	22,500	0
Kildare County Council	1,403,187	69,423	2,474,753	46,456	5,389,789	4,727,136	115,364	1,467
Wicklow County Council	560,719	104,218	1,779,529	30,247	1,038,390	405,967	209,001	7,866
Monaghan County Council	511,624	60,568	849,915	0	429,215	51,190	117,715	3,291
Offaly County Council	400,476	101,694	460,521	6,406	739,735	241,279	26,070	1,719
Roscommon County Council	449,917	58,181	150,000	0	330,788	150,136	60,259	9,136
Sligo County Council	395,150	35,273	623,031	10,517	341,483	254,090	29,627	0

South Dublin County Council	1,660,600	162,100	8,250,100	162,400	1,180,500	436,500	0	0
Tipperary County Council	1,405,251	374,150	1,844,665	34,850	549,229	58,476	324,035	17,919
Waterford City and County Council	655,833	138,300	4,251,396	77,857	588,152	242,606	33,320	0
Westmeath County Council	1,086,765	69,015	1,022,947	18,281	283,363	198,056	29,749	34
Wexford County Council	1,164,361	72,453	1,909,168	22,543	636,798	159,283	102,482	272
Mayo County Council	816,918	51,104	1,645,428	361,847	455,630	224,005	398,034	324,934
Meath County Council	564,056	62,730	1,708,991	26,617	6,314,093	4,465,453	0	0
Total	31,326,300	3,637,638	118,566,526	2,185,114	36,887,955	22,756,596	6,068,925	2,284,290

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	361,761	123,686	456,960	54,389	2,980,329	335,848	71,907	99,532
Cavan County Council	24,675	0	384,815	92,449	3,785,958	255,000	289,024	8,543
Clare County Council	307,744	59,147	891,011	114,402	5,089,412	269,749	585,718	203,278
Cork City Council	2,052,900	822,300	901,800	249,000	17,714,200	683,500	1,950,100	583,100
Cork County Council	3,102,939	811,242	2,532,939	260,816	12,570,295	57,525	1,476,778	1,747,075
Donegal County Council	42,486	520	688,792	94,777	7,087,107	264,324	171,656	225,005
Dun Laoghaire Rathdown County Co	2,050,100	1,892,800	564,600	20,300	16,297,800	0	0	470,000
Fingal County Council	2,143,473	953,642	1,428,430	100,775	21,741,852	0	207,502	850,000
Dublin City Council	6,000	2,000	4,633,815	4,001,000	131,833,899	82,100,129	3,329,601	0
Galway City Council	759,459	279,730	562,235	135,969	5,115,000	0	0	250,200
Galway County Council	725,514	245,799	814,643	227,752	11,751,926	5,783,118	990,020	322,795
Kerry County Council	1,347,133	318,935	1,202,044	189,726	6,044,402	522,934	559,872	24,629
Kilkenny County Council	451,418	87,061	306,036	80,850	4,034,308	406,023	279,348	167,212
Laois County Council	300,377	72,949	444,458	94,553	4,226,577	516,515	213,080	90,614
Leitrim County Council	28,327	24,000	285,445	79,967	2,157,810	128,380	141,942	28,229
Limerick City and County Council	1,390,850	802,156	554,513	150,727	16,090,237	1,583,757	719,959	509,030
Longford County Council	246,810	26,957	350,160	77,084	2,516,096	114,239	319,610	31,347
Louth County Council	483,906	134,673	327,624	81,275	9,039,051	839,790	363,069	259,909
Kildare County Council	864,136	485,643	474,023	97,811	5,300,527	226,740	879,766	275,515
Wicklow County Council	662,956	288,387	493,602	103,514	5,000,448	491,136	472,376	200,572
Monaghan County Council	13,000	0	336,675	98,374	2,716,955	86,374	500	83,000
Offaly County Council	187,349	75,183	347,573	101,691	3,044,128	429,873	246,265	105,928
Roscommon County Council	322,622	103,818	303,740	91,045	3,130,991	235,362	28	60,000
Sligo County Council	333,763	153,355	388,030	146,735	3,865,450	360,188	191,598	105,368

South Dublin County Council	1,521,500	734,900	753,500	65,000	20,602,000	0	10,000	750,000
Tipperary County Council	1,657,082	341,737	579,755	158,816	8,113,059	495,680	529,642	178,484
Waterford City and County Council	265,880	74,519	868,179	140,891	9,438,048	816,946	341,005	118,095
Westmeath County Council	631,596	146,660	618,994	351,365	2,836,415	361,842	302,929	131,412
Wexford County Council	481,805	125,974	940,561	124,764	4,969,739	417,111	412,849	168,054
Mayo County Council	573,122	286,702	662,351	118,376	5,987,706	294,896	583,766	112,825
Meath County Council	293,005	49,114	860,130	246,159	4,367,423	393,115	364,989	266,670
Total	23,633,689	9,523,589	24,957,434	7,950,353	359,449,148	98,470,093	16,004,898	8,426,421

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	202,984	18,410	0	0	85,000	0	6,912,335	1,344,750
Cavan County Council	579,596	67,778	121	0	208,885	0	7,994,503	1,667,032
Clare County Council	778,816	38,255	39,351	0	0	0	14,773,597	2,077,432
Cork City Council	640,600	16,200	0	0	100,000	0	36,901,500	4,583,300
Cork County Council	2,124,826	288,030	151,619	440	614,424	554,933	43,078,630	8,860,971
Donegal County Council	747,421	52,849	0	0	142,406	142,406	14,713,893	1,514,091
Dun Laoghaire Rathdown County Council	149,900	23,200	0	0	265,300	1,200	30,671,800	5,627,200
Fingal County Council	2,879,725	1,851,097	0	0	1,135,606	3,288	47,711,351	7,067,784
Dublin City Council	1,220,122	1,800	1,637,212	1,230,500	1,033,438	1,000,537	207,420,622	96,511,674
Galway City Council	95,278	988	120,794	115,341	483,991	54,512	12,135,857	1,278,838
Galway County Council	651,830	70,351	0	0	90,000	0	18,755,742	7,106,080
Kerry County Council	904,970	141,289	0	15,600	501,256	287,925	19,295,630	4,942,481
Kilkenny County Council	1,816,841	1,057,928	27,340	61,000	0	0	11,463,087	3,345,517
Laois County Council	486,614	48,035	0	0	124,412	689	8,325,601	1,524,627
Leitrim County Council	460,899	24,813	30,753	648	0	0	4,512,660	1,059,438
Limerick City and County Council	1,007,418	50,578	3,773,197	3,221,155	85,000	0	33,399,584	8,636,806
Longford County Council	214,183	2,422	6,000	0	133,498	57,825	5,802,869	534,239
Louth County Council	634,481	206,189	0	0	200,000	0	17,909,199	1,951,548
Kildare County Council	1,329,477	58,748	0	0	749,878	570,962	19,882,263	6,644,120
Wicklow County Council	734,248	76,783	0	0	578,377	6,001	14,066,276	2,144,565
Monaghan County Council	532,465	35,029	347,553	123,264	25,000	0	6,591,480	981,567
Offaly County Council	222,024	14,295	3,771	500	229,278	153,432	8,409,076	2,202,529
Roscommon County Council	373,450	42,363	20,000	0	0	0	6,001,605	937,131
Sligo County Council	413,963	15,753	0	0	125,666	2,286	7,079,416	1,125,363
South Dublin County Council	491,500	3,600	0	0	635,100	5,900	38,221,700	4,934,100

Tipperary County Council	576,979	40,548	8,106,337	7,858,501	120,000	0	27,554,455	10,667,608
Waterford City and County Council	45,083	1,023	130,994	2,244	23,211	561	19,224,337	2,799,943
Westmeath County Council	210,555	525	48,886	0	286,320	261,320	7,935,577	1,783,109
Wexford County Council	999,885	149,536	0	0	50,000	0	15,466,554	1,842,460
Mayo County Council	1,083,140	81,610	3,271,148	3,036,505	485,803	79,124	18,767,665	5,844,003
Meath County Council	633,272	38,815	257	0	419,458	5,038	16,770,390	5,729,500
Total	23,242,547	4,518,841	17,715,332	15,665,697	8,931,308	3,187,939	747,749,254	207,269,807

Total For Service Division

	Expenditure €	Income €
Regional Assemblies	0	0
	747,749,254	207,269,807
Less Inter Local Authority Contributions	74,175,480	74,175,480
Divisional Total	673,573,774	133,094,327

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	88,000	0	1,808,191	26,618	1,058,916	9,202	115,736	5,146
Cavan County Council	210,755	88	2,452,192	180,255	327,104	4,432	1,025,407	558,403
Clare County Council	1,871,141	771,957	5,068,890	114,004	2,342,124	119,034	296,269	0
Cork County Council	3,104,714	1,233,156	11,132,423	226,193	4,883,048	149,676	6,975,406	1,613,008
Cork City Council	1,256,100	594,200	9,387,200	546,300	11,159,200	351,700	1,811,600	376,800
Donegal County Council	1,310,608	21,389	4,488,533	294,928	1,758,348	45,949	131,331	90,280
Dun Laoghaire Rathdown County Co	279,400	228,900	9,968,900	573,200	13,752,500	1,064,300	4,047,200	720,900
Fingal County Council	990,545	314,617	14,239,385	391,418	18,473,033	1,160,365	6,682,826	421,197
Dublin City Council	11,249,960	3,396,801	26,817,610	925,862	27,615,580	1,210,199	20,929,286	5,153,381
Galway City Council	2,336,787	1,917,378	1,722,250	0	4,528,574	218,554	2,161,578	498,459
Galway County Council	215,000	550	5,253,586	1,793,088	718,205	42,336	582,344	339,007
Kerry County Council	439,635	1,936	3,933,900	160,595	2,754,847	101,468	381,790	203,696
Kilkenny County Council	318,624	0	2,877,192	89,754	2,467,555	38,161	76,289	0
Laois County Council	75,183	0	2,730,048	162,615	543,057	8,990	789,567	222,837
Leitrim County Council	227,580	43	1,667,697	37,158	556,244	19,033	314,113	10,923
Limerick City and County Council	808,138	0	6,167,494	129,089	3,503,849	40,264	592,765	205,463
Longford County Council	397,834	0	2,284,278	71,022	538,023	6,926	522,504	354,721
Louth County Council	248,845	60,000	3,252,567	112,318	1,664,779	36,930	1,773,071	484,437
Kildare County Council	569,315	118,188	7,667,133	300,384	1,522,050	18,536	472,208	191,612
Wicklow County Council	476,740	0	4,821,596	104,263	2,428,419	182,125	981,882	582,842

Monaghan County Council	319,337	21,020	2,535,256	104,015	787,103	3,000	9,155	0
Offaly County Council	357,058	21,976	2,610,255	15,000	446,587	0	0	0
Roscommon County Council	419,821	28,492	1,969,859	55,308	356,258	4,190	244,469	150,587
Sligo County Council	116,278	2,661	2,403,459	100,037	695,437	16,376	1,298,101	168,976
South Dublin County Council	527,500	150,000	10,939,600	387,800	20,873,400	503,200	9,685,800	3,349,100
Tipperary County Council	2,627,807	1,057,860	4,573,603	236,288	2,893,079	42,177	696,016	320,673
Waterford City and County Council	645,905	180,420	5,584,616	111,765	3,487,571	77,024	1,179,860	166,135
Westmeath County Council	2,375,305	1,155,136	2,816,377	96,730	1,841,627	86,127	1,237,459	398,603
Wexford County Council	357,235	476	5,382,135	249,336	1,818,479	20,202	1,203,549	332,405
Mayo County Council	3,236,709	1,757,773	3,637,994	280,330	2,319,179	26,822	1,442,371	883,635
Meath County Council	909,963	242,152	4,380,024	101,843	1,907,738	5,089	661,022	10,171
Total	38,367,821	13,277,167	174,574,244	7,977,515	140,021,915	5,612,387	68,320,973	17,813,397

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	1,238,133	87,108	0	0	4,308,977	128,074
Cavan County Council	1,931,404	535,612	788	0	5,947,650	1,278,789
Clare County Council	1,439,333	270,230	0	0	11,017,757	1,275,224
Cork County Council	1,926,842	118,905	62,096	365	28,084,527	3,341,303
Cork City Council	2,935,200	175,700	0	0	26,349,300	2,044,700
Donegal County Council	2,425,824	550,276	0	0	10,114,644	1,002,822
Dun Laoghaire Rathdown County Council	4,684,700	1,033,100	1,799,300	1,931,000	34,532,000	5,551,400
Fingal County Council	4,863,692	259,972	0	0	45,249,481	2,547,569
Dublin City Council	18,161,249	1,756,135	0	1,516,000	104,773,685	13,958,378
Galway City Council	9,485,406	5,286,361	659,452	449,452	20,894,047	8,370,204
Galway County Council	446,670	63,638	1,625,078	1,382,194	8,840,885	3,620,812
Kerry County Council	1,280,148	330,302	0	0	8,790,321	797,997
Kilkenny County Council	685,803	94,635	0	0	6,425,462	222,550
Laois County Council	839,511	215,915	292	0	4,977,657	610,357
Leitrim County Council	759,328	97,659	2,421	0	3,527,383	164,816
Limerick City and County Council	3,379,753	562,424	6,952	0	14,458,950	937,240
Longford County Council	465,102	131,071	0	0	4,207,740	563,739
Louth County Council	2,037,912	256,117	0	0	8,977,174	949,802
Kildare County Council	823,372	47,297	0	0	11,054,078	676,017
Wicklow County Council	958,954	82,987	17,348	15,500	9,684,938	967,717
Monaghan County Council	1,230,167	86,626	30,998	31,000	4,912,016	245,661
Offaly County Council	745,756	252,480	0	0	4,159,656	289,456
Roscommon County Council	1,136,417	369,057	0	0	4,126,824	607,634

Sligo County Council	867,295	130,815	58,307	39,144	5,438,877	458,008
South Dublin County Council	2,183,600	710,200	0	0	44,209,900	5,100,300
Tipperary County Council	1,670,056	189,875	985,887	960,255	13,446,449	2,807,128
Waterford City and County Council	2,701,217	418,176	881,631	865,851	14,480,800	1,819,371
Westmeath County Council	1,655,259	353,710	124,887	92,261	10,050,915	2,182,567
Wexford County Council	1,601,501	142,169	0	0	10,362,899	744,588
Mayo County Council	1,569,414	522,198	0	0	12,205,667	3,470,758
Meath County Council	1,078,735	53,676	2,649	895	8,940,131	413,826
Total	<u>77,207,752</u>	<u>15,184,425</u>	<u>6,258,085</u>	<u>7,283,917</u>	<u>504,750,790</u>	<u>67,148,807</u>

Total For Service Division

	Expenditure	Income
	€	€
Regional Assemblies	0	0
	504,750,790	67,148,807
Less: Inter Local Authority Contributions	2,095,387	2,095,387
Divisional Total	502,655,403	65,053,420

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	67,839	1,926	0	0	0	0	219,268	49,400
Cavan County Council	101,239	1,100	0	0	0	0	565,580	464,259
Clare County Council	0	0	87,497	47,495	0	0	660,794	357,491
Cork County Council	142,119	823	1,551,652	235,410	608,137	68,050	3,510,855	2,022,842
Cork City Council	0	0	0	0	0	0	284,400	311,200
Donegal County Council	2,715	173	1,858,803	71,972	37,661	136	752,787	410,159
Dun Laoghaire Rathdown County Council	0	0	4,347,200	3,711,600	0	0	334,700	197,800
Fingal County Council	0	0	386,687	10,254	0	0	606,174	168,521
Dublin City Council	0	0	0	0	0	0	809,201	275,300
Galway City Council	0	0	0	0	0	0	223,700	36,436
Galway County Council	513,206	130,000	1,175,289	597,919	52,946	2,318	736,351	546,687
Kerry County Council	143,859	1,261	1,461,001	830,827	279,286	158,832	930,979	748,598
Kilkenny County Council	0	0	0	0	0	0	634,421	418,543
Laois County Council	443,911	54,883	0	0	0	0	520,067	337,278
Leitrim County Council	83,347	21,077	0	0	0	0	414,244	227,006
Limerick City and County Council	212,493	2,367	15,000	5,000	0	0	959,816	568,450
Longford County Council	54,153	233	0	0	0	0	394,876	204,534
Louth County Council	0	0	485,376	153,423	44,200	317	603,152	284,152
Kildare County Council	320,410	5,684	0	0	0	0	710,388	324,965
Wicklow County Council	0	0	872,951	545,939	265,680	3,999	559,313	272,563
Monaghan County Council	0	0	0	0	0	0	517,254	312,660
Offaly County Council	247,751	410	0	0	0	0	353,630	214,959
Roscommon County Council	214,962	2,014	0	0	0	0	464,786	256,542

Sligo County Council	43,102	87	182,330	171,462	32,478	116	327,074	193,602
South Dublin County Council	0	0	0	0	0	0	1,457,200	607,100
Tipperary County Council	202,640	11,057	0	0	0	0	882,416	508,081
Waterford City and County Council	0	0	156,383	1,181	51,215	114	705,836	406,325
Westmeath County Council	41,900	592	0	0	0	0	474,580	310,565
Wexford County Council	28,705	0	1,338,930	447,117	214,740	7,651	765,666	393,102
Mayo County Council	89,526	0	932,507	5,225	43,586	514	1,050,757	598,638
Meath County Council	35,447	35,119	0	0	0	0	755,564	432,091
Total	2,989,324	268,806	14,851,606	6,834,823	1,629,928	242,048	22,185,830	12,459,850

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	20,231	10,000	0	0	307,338	61,326
Cavan County Council	0	0	0	0	666,819	465,359
Clare County Council	33,202	4,133	0	0	781,493	409,118
Cork City Council	353,800	109,200	0	0	638,200	420,400
Cork County Council	81,976	1,252	0	0	5,894,739	2,328,377
Donegal County Council	135,423	4,194	15,000	0	2,802,388	486,634
Dun Laoghaire Rathdown County Council	67,000	25,000	0	0	4,748,900	3,934,400
Fingal County Council	95,121	39,742	0	0	1,087,982	218,517
Dublin City Council	1,239,130	500,000	0	0	2,048,331	775,300
Galway City Council	0	0	0	0	223,700	36,436
Galway County Council	0	500	0	0	2,477,792	1,277,424
Kerry County Council	10,843	4,500	0	0	2,825,967	1,744,019
Kilkenny County Council	4,556	2,030	0	0	638,977	420,573
Laois County Council	1,000	0	0	0	964,979	392,160
Leitrim County Council	0	0	0	0	497,591	248,083
Limerick City and County Council	190,341	84,349	3,021	0	1,380,672	660,167
Longford County Council	0	0	0	0	449,029	204,768
Louth County Council	23,000	10,700	0	0	1,155,728	448,592
Kildare County Council	1,567	0	152,000	0	1,184,366	330,649
Wicklow County Council	59,196	16,828	0	0	1,757,141	839,330
Monaghan County Council	0	0	0	0	517,254	312,660
Offaly County Council	3,021	579	119	100	604,522	216,048
Roscommon County Council	0	0	0	0	679,748	258,556

Sligo County Council	0	0	0	0	584,984	365,266
South Dublin County Council	184,700	55,000	0	0	1,641,900	662,100
Tipperary County Council	31,331	3,592	746,245	746,245	1,862,632	1,268,976
Waterford City and County Council	33,470	13,554	111,139	68,115	1,058,043	489,290
Westmeath County Council	10,366	0	0	0	526,846	311,156
Wexford County Council	435,328	32,065	0	0	2,783,369	879,935
Mayo County Council	16,078	2,426	0	0	2,132,454	606,803
Meath County Council	106,964	5,500	2,566	0	900,541	472,710
Total	<u>3,137,645</u>	<u>925,144</u>	<u>1,030,089</u>	<u>814,460</u>	<u>45,824,421</u>	<u>21,545,131</u>

Total For Service Division		
	Expenditure	Income
	€	€
Regional Assemblies	0	0
	45,824,421	21,545,131
Less: Inter Local Authority Contributions	0	0
Divisional Total	45,824,421	21,545,131

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	341,896	202,105	0	0	3,736,333	10,271	175,049	3,134
Cavan County Council	253,912	20,466	145,166	8,733	3,371,560	343,507	65,923	5,743
Clare County Council	409,572	40,624	0	0	8,221,287	59,353	260,850	2,937
Cork City Council	0	0	0	0	6,069,500	1,392,800	431,700	11,300
Cork County Council	13,438,684	13,438,684	611,281	476,232	12,873,905	324,075	460,251	3,678
Donegal County Council	5,235,871	4,069,911	111,974	211,756	8,412,800	717,173	214,318	5,067
Dun Laoghaire Rathdown CoCo	0	0	0	0	4,171,500	1,297,200	495,600	32,200
Fingal County Council	0	0	311,039	0	27,229,316	279,827	469,383	7,767
Dublin City Council	0	0	0	0	26,159,170	2,061,000	978,427	147,000
Kilkenny County Council	70,900	0	3,100	0	4,932,458	10,159	193,022	849
Galway City Council	93,690	7,449	92,522	5,457	3,279,926	87,143	225,880	3,868
Galway County Council	1,577,766	1,601,664	0	0	5,058,308	156,857	361,596	8,255
Kerry County Council	0	0	0	0	8,160,652	511,294	317,115	3,850
Laois County Council	233,574	220,701	0	0	2,814,497	10,395	144,131	5,580
Leitrim County Council	681,631	565,950	0	0	600,728	126,334	77,883	2,412
Limerick City and County Council	2,873,685	2,303,639	202,889	162,417	6,125,591	231,248	198,733	2,054
Longford County Council	193,852	1,374	64,244	0	1,090,679	47,951	210,002	2,517
Louth County Council	1,318,675	1,320,542	0	0	7,017,799	66,454	230,804	5,461
Kildare County Council	0	0	0	0	8,182,340	761,466	298,276	5,346
Wicklow County Council	2,426,148	2,426,148	120,370	0	6,042,940	313,838	363,767	3,816

Monaghan County Council	63,377	63,612	0	0	3,003,140	13,780	59,748	1,015
Offaly County Council	955,375	809,118	5,000	0	3,599,709	62,849	54,370	0
Roscommon County Council	106,238	2,124	0	0	2,698,160	18,433	153,562	2,655
Sligo County Council	2,192,360	2,080,804	24,174	3,635	2,935,372	7,921	105,944	1,618
South Dublin County Council	36,000	36,000	0	0	15,806,800	565,000	550,100	6,200
Tipperary County Council	1,765	89,294	200,176	7,891	7,051,179	162,590	284,596	1,862
Waterford City and County Co	786,156	64,104	221,599	66,531	5,418,345	2,115,522	183,004	1,929
Westmeath County Council	2,659,619	2,596,795	0	0	3,105,818	13,557	86,243	1,140
Wexford County Council	784,258	44,898	185,597	3,125	8,731,667	23,646	373,446	4,142
Mayo County Council	0	0	0	0	6,934,451	262,943	461,192	5,854
Meath County Council	0	0	0	0	9,328,542	82,619	334,519	1,774
Total	<u>36,735,002</u>	<u>32,006,006</u>	<u>2,299,130</u>	<u>945,778</u>	<u>222,164,472</u>	<u>12,137,205</u>	<u>8,819,434</u>	<u>291,022</u>

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	118,229	0	0	0	18,126	423	0	0
Cavan County Council	174,077	2,013	0	0	8,415	5,428	63,487	63,487
Clare County Council	234,054	3,763	0	0	59,127	40,594	0	0
Cork City Council	917,100	2,700	75,700	61,800	248,400	331,100	0	0
Cork County Council	463,320	0	16,485	111	424,332	157,789	25,000	25,000
Donegal County Council	362,464	466	2,487	100	78,442	14,353	0	0
Dun Laoghaire Rathdown C Co	50,000	0	1,000	0	177,500	300,900	0	0
Fingal County Council	22,051	0	18,142	0	1,000	3,000	0	0
Dublin City Council	0	0	0	0	1,064,059	410,304	113,547	100,000
Kilkenny County Council	173,840	46	23,627	566	0	14,000	0	0
Galway City Council	195,000	0	0	0	29,533	44,630	44,126	0
Galway County Council	486,250	195,000	9,000	0	213,873	200,300	5,000	6,000
Kerry County Council	361,667	896	0	0	72,617	22,102	0	0
Laois County Council	138,380	790	0	0	6,745	57	0	0
Leitrim County Council	73,910	778	0	0	3,630	200	0	0
Limerick City and County Council	430,674	5,924	23,266	0	15,630	40,284	0	0
Longford County Council	93,310	403	0	0	0	725	0	0
Louth County Council	233,585	2,071	1,500	0	81,746	12,514	5,000	5,000
Kildare County Council	216,644	589	5,000	0	10,000	0	1,000	0
Wexford County Council	221,652	727	49,715	242	25,206	37,000	0	0
Wicklow County Council	250,685	0	5,000	0	19,621	6,549	43,075	0

Monaghan County Council	131,018	1,770	0	0	0	33,515	0	0
Offaly County Council	141,649	0	3,500	4,000	2,616	5,550	0	0
Roscommon County Council	162,170	1,062	948	4,000	26,715	531	0	0
Sligo County Council	168,283	1,062	0	0	44,567	15,385	0	0
South Dublin County Council	20,200	0	0	0	0	30,000	0	0
Tipperary County Council	299,070	0	0	0	21,803	13,270	0	0
Waterford City and County Co	287,869	0	0	0	10,419	15,000	0	0
Westmeath County Council	249,661	6,212	6,207	0	28,112	6,000	6,682	0
Mayo County Council	355,233	5,724	0	0	1,939	40,000	0	0
Meath County Council	194,932	1,011	3,877	0	0	3,000	0	0
Total	<u>7,226,978</u>	<u>233,006</u>	<u>245,455</u>	<u>70,819</u>	<u>2,694,174</u>	<u>1,804,503</u>	<u>306,917</u>	<u>199,487</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	988,559	2,523	523,869	22,522	586,900	2,523,100	6,488,961	2,764,078
Cavan County Council	813,454	33,370	562,769	50,810	633,122	2,308,680	6,091,886	2,842,237
Clare County Council	2,879,923	23,988	1,104,529	65,919	213,249	3,407,192	13,382,592	3,644,370
Cork City Council	1,597,400	0	0	0	14,022,900	6,563,300	23,362,700	8,363,000
Cork County Council	2,852,870	16,911	2,706,962	58,779	11,691,272	26,651,432	45,564,362	41,152,691
Donegal County Council	1,535,216	1,440	1,733,844	94,497	6,361,080	11,469,475	24,048,496	16,584,238
Dun Laoghaire Rathdown Co Co	2,317,900	18,300	0	0	994,400	4,968,700	8,207,900	6,617,300
Fingal County Council	2,199,213	21,312	0	0	754,553	6,052,801	31,004,697	6,364,706
Dublin City Council	5,918,813	0	6,156,061	0	9,902,792	27,716,318	50,292,869	30,434,622
Kilkenny County Council	1,207,217	3,591	699,190	13,875	319,571	1,297,865	7,622,925	1,340,950
Galway City Council	1,182,045	4,518	0	0	1,268,302	1,679,953	6,411,024	1,833,017
Galway County Council	1,461,625	0	1,864,469	177,592	2,186,499	5,587,737	13,224,386	7,933,405
Kerry County Council	3,695,940	28,742	1,100,769	83,451	4,216,471	8,362,962	17,925,231	9,013,297
Laois County Council	772,394	1,573	388,240	34,432	6,496,385	7,697,942	10,994,346	7,971,469
Leitrim County Council	940,220	3,846	215,040	24,959	221,709	1,509,544	2,814,751	2,234,024
Limerick City and County Council	1,991,658	29,545	902,804	90,735	996,522	6,289,023	13,761,452	9,154,869
Longford County Council	1,213,394	10,596	382,613	5,872	87,094	2,750,581	3,335,187	2,820,018
Louth County Council	1,080,645	0	1,050,803	43,015	266,687	3,728,249	11,287,244	5,183,306
Kildare County Council	8,874,754	19,402	1,072,356	23,480	646,368	3,702,819	19,306,736	4,513,102
Wexford County Council	1,632,526	0	1,048,613	34,607	1,768,360	4,421,806	14,821,040	4,570,193
Wicklow County Council	3,271,359	4,649	809,027	65,406	366,733	3,396,416	13,718,725	6,216,822
Monaghan County Council	2,368,194	2,073	656,985	44,068	695,824	2,681,937	6,978,286	2,841,770
Offaly County Council	1,462,324	0	752,255	23,240	489,060	2,391,488	7,465,859	3,296,245
Roscommon County Council	878,365	13,804	552,111	31,680	206,945	1,857,964	4,785,214	1,932,252

Sligo County Council	1,233,363	13,618	590,486	42,136	170,974	2,250,472	7,465,524	4,416,650
South Dublin County Council	1,456,300	1,100	0	0	41,800	5,626,600	17,911,200	6,264,900
Tipperary County Council	3,297,419	14,352	1,640,853	90,905	3,739,300	7,080,830	16,536,161	7,460,995
Waterford City and County Co	1,408,673	2,731	818,664	42,338	386,916	3,777,057	9,521,645	6,085,213
Westmeath County Council	1,078,741	2,580	553,713	12,354	1,649,234	2,222,692	9,424,031	4,861,331
Mayo County Council	3,813,717	12,049	1,301,913	24,177	2,245,263	6,231,449	15,113,708	6,582,196
Meath County Council	2,940,355	26,527	1,664,672	100,218	801,556	4,079,467	15,268,453	4,294,616
Total	68,364,576	313,140	30,853,611	1,301,066	74,427,841	180,285,850	454,137,591	229,587,883

Total For Service Division	
Expenditure	Income
€	€

Regional Assemblies	5,903,358	5,903,358
460,040,948	235,491,240	
Less: Inter Local Authority Contributions	14,864,391	14,864,391
Divisional Total	445,176,557	220,626,849

APPENDIX 2

Summary of Local Property Tax Allocation

		€	2020 €
Discretionary Local Property Tax - Revenue Budget (Table A)			410,053,376
Local Property Tax Self-Funding - Revenue Budget (Table E)	Housing & Building	15,672,841	
	Road Transport & Safety	16,206,044	
			31,878,885
Total Local Property Tax - Revenue Budget			441,932,261
Local Property Tax Self-Funding - Capital Budget	Housing & Building	74,817,715	
	Road Transport & Safety	0	
Total Local Property Tax - Capital Budget			74,817,715
Total Local Property Tax Allocation (Post Variation)*			516,749,976

Details of the 2020 LPT allocations to Local Authorities are available on the Department's website at the following link:

https://www.housing.gov.ie/sites/default/files/publications/files/2018.09.30_final_2020_lpt_allocations.pdf

*The overall 2020 LPT allocation to Local Authorities is €516.75m. See LPT introduction on page 6 for detailed explanation.

2020 Payments and Receipts of Regional Assemblies

REVENUE PAYMENTS AND RECEIPTS – Regional Assemblies

Regional Assembly	Payments €	Receipts €		
		Contrib LA's	Other	Total
Southern Regional Assembly	2,134,246.54	1,649,245.28	485,001.26	2,134,246.54
Eastern and Midland Regional Assembly	1,694,241.00	1,238,027.00	456,214.00	1,694,241.00
Northern and Western Regional Assembly	2,074,870.00	1,462,170.00	612,700.00	2,074,870.00
Total	5,903,357.54	4,349,442.28	1,553,915.26	5,903,357.54

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 new regional assemblies. The new 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 new 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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