



Comhshaol, Pobal agus Rialtas Áitiúil
Environment, Community and Local Government



Local Authority Budgets 2015

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Introduction

This publication contains information which has been compiled by the Department of the Environment, Community and Local Government from the statutory revenue budgets adopted by each local authority for 2015.

Total gross budgeted expenditure in 2015 is estimated to be in the region of €5.16bn. Budgeted revenue expenditure, the subject of this document, represents €3.91bn¹ of this amount.

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 Council have, together with Tipperary and Limerick, been unified, 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 will be replaced by three regional assemblies to perform an updated range of strategic functions, with a reduction in overall membership from 290 to 62.

Vision

The vision set out in the *Action Programme for Effective Local Government*, is for local government to be the primary means of public service at local level, harnessing the commitment of elected members and officials to:

- Lead economic, social and community development
- Deliver efficient and good value services
- Represent citizens and communities as effectively and accountably as possible

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 2015-2019.

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 Budgeted Revenue Expenditure of €3,911m for 2015 includes a provision for credit balance of €29m. Total Revenue Expenditure excluding the provision for Debit/Credit Balances is €3,881m.

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 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 a local authority level must be completed by the end of year prior to the financial year to which the budget relates.

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.

2015 will see new measures to monitor the performance of local authorities, with emphasis on targets, customer service and value-for-money. Service plans will be approved by elected members in each authority; new robust systems of performance monitoring, including scrutiny by the National Oversight Audit Commission will focus on key indicators, value for money, comparative performance of local authorities, and outcomes rather than outputs.

Financial information summary

Income

Table 1 - Budgeted Current Income 2013 to 2015²

	<i>2013 Budget</i>	<i>2014 Budget</i>	<i>2015 Budget</i>
€m	4,165	4,149	3,881
Change		-6.28%	-6.46%

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 of Budgeted Current Income 2013 to 2015

€ m	<i>2013 Budget</i>	<i>2014 Budget</i>	<i>2015 Budget</i>
Government Grants/subsidies	849	810	780
General Purpose Grants	637	284	0
Goods / Services	1,133	1,491	1,167
Commercial Rates	1,469	1,490	1,491
Pension related deduction	76	74	73
Local Property Tax	0	0	369

² Income is sourced from the Annual Budget Publication. Income sources are broken down into Government Grants and Subsidies, General Purpose Grants/Local Property Tax, Commercial Rates and Pension Related Deductions and Goods & Services. County charge is excluded on consolidation, provision for debit/credit balance is also excluded

Table 2 - Percentage of Budgeted Current Income 2013 to 2015

	2013 Budget	2014 Budget	2015 Budget
Government Grants/subsidies	20%	20%	20%
General Purpose Grants	15%	7%	N/A
Goods / Services	27%	36%	30%
Commercial Rates	35%	36%	38%
Pension related deduction	2%	2%	2%
Local Property Tax	N/A	N/A	10%

Irish Water

The local government funding model changed considerably in 2014. The funding to be provided to local authorities for the provision of water services in 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, whereas previously that income had been incorporated within the general purpose grant.

Local Property Tax

In relation to Local Property Tax (LPT), the Government has decided that 80% of LPT will be retained locally from 2015 to fund vital public services. The remaining 20% will be re-distributed to provide top-up funding to certain local authorities that have lower property tax bases due to the variance in property values across the State, in such a way as to ensure that no local authority is worse off in 2015 compared to General Purpose Grant allocations in 2014.

Every local authority has the power, from 1 July 2014, to vary the basic rate of LPT by up to 15%. In the event that a local authority decides to increase LPT rates, they will retain 100% of the additional LPT collected. Where a local authority decides to reduce LPT rates, the full cost of that reduction will be 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; for 2015, 14 local authorities availed of the opportunity to vary the rate of LPT, further details of which are available on the Revenue Commissioner's website at <http://www.revenue.ie/en/tax/lpt/index.html>

Some local authorities will receive greater levels of funding in 2015 from local retention of LPT compared to the level of funding they received from General Purpose Grants for 2014. Part of the surplus will be used by local authorities to self-fund vital services in the social housing and roads areas thereby replacing Central Government funding for some of these

services. The portion to be directed towards the self-funding of Social Housing-related expenditure is split between current (revenue) and capital elements in accordance with Department of Public Expenditure and Reform (DPER) classifications. Accordingly, this Budget publication can only reflect the non-capital or current (revenue) element of LPT income for 2015. The overall 2015 LPT allocation to local authorities is €458.9m.

Commercial rates

One of the key priorities for 2015 is a refocusing and re-invigoration of local authorities in support of enterprise, business and job creation. In the context of the reorganisation of local government structures, municipal districts provide an opportunity to achieve a more coherent approach to rates and charges on a county-wide basis having regard to funding requirements and the need to support employment and business competitiveness.

The Local Government Reform Act 2014 provides for rates harmonisation to cater for differences between Annual Rates on Valuation (ARVs) of towns and counties. The approach taken to rates harmonisation was to seek to ensure, on the one hand, that harmonisation does not lead to a significant net loss of revenue in individual counties with consequential implications for services and, on the other hand, that increases in rates do not impact negatively on businesses and employment.

A 'Base Year Adjustment' (BYA) mechanism will phase in increases and decreases in the ARV over a maximum of 10 years. From 2015 onwards, ratepayers will receive a rates bill clearly indicating the new harmonised ARV for the area but the annual amount payable by the individual ratepayer will be modified by applying a credit or debit to that bill i.e. the BYA. In 2015, this adjustment will effectively neutralise any increase or decrease for ratepayers that would otherwise take effect as a result of the difference in the new ARV for 2015 and that which applied in their rating authority in 2014. In other words, ratepayers will not pay any more (or less) in 2015 than they did in 2014, except in circumstances where there has been a change in the valuation of their premises or other circumstances affecting their liability. The BYA for 2015 will therefore be equal to the difference between the old ARV for that ratepayer and the new ARV. This credit or debit base year adjustment will reduce annually as harmonisation is achieved over a period of years.

The decision on the new ARV and the amount of adjustment to be applied each year, and consequently the number of years it will take to harmonise the ARV for the county, will be a decision for the elected members.

See table 4 overleaf which illustrates a sample harmonisation for illustrative purposes only.

2015 Budget Summary Tables/Charts

LOCAL AUTHORITY BUDGETS 2015

Expenditure and Income

A summary of the expenditure and income from the adopted local authority budgets for 2015 is as follows with comparative budget figures shown for 2014

2015 Budgeted Current Expenditure and Income of Local Authorities				
	City & County Councils	Regional Assemblies	Total 2015 Budget	Budget 2014 (2)
	€	€	€	€
Total Expenditure	3,909,903,802	1,365,078	3,911,268,879	4,173,419,845
<i>Expenditure Financed by</i>				
Government Grants/Subsidies	780,358,847	0	780,358,847	809,563,499
General Purpose Grant/Local Property Tax Allocations ⁽¹⁾	369,407,497	0	369,407,497	284,283,369
Pension Related Deductions	72,841,171	0	72,841,171	74,095,688
Goods/Services	1,165,984,475	1,365,078	1,167,349,553	1,490,694,062
Commercial Rates	1,491,440,408	0	1,491,440,408	1,490,145,374
Sub-total	3,880,032,398	1,365,078	3,881,397,476	4,148,781,991
Provision for Debit/ Credit Balances ⁽³⁾	-29,871,403	0	-29,871,403	-24,112,639
County Demand ⁽⁴⁾	0	0	0	525,215
Total Income	3,909,903,801	1,365,078	3,911,268,879	4,173,419,845

⁽¹⁾ See introduction for detailed explanation

⁽²⁾ Adopted Budget 2014.

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

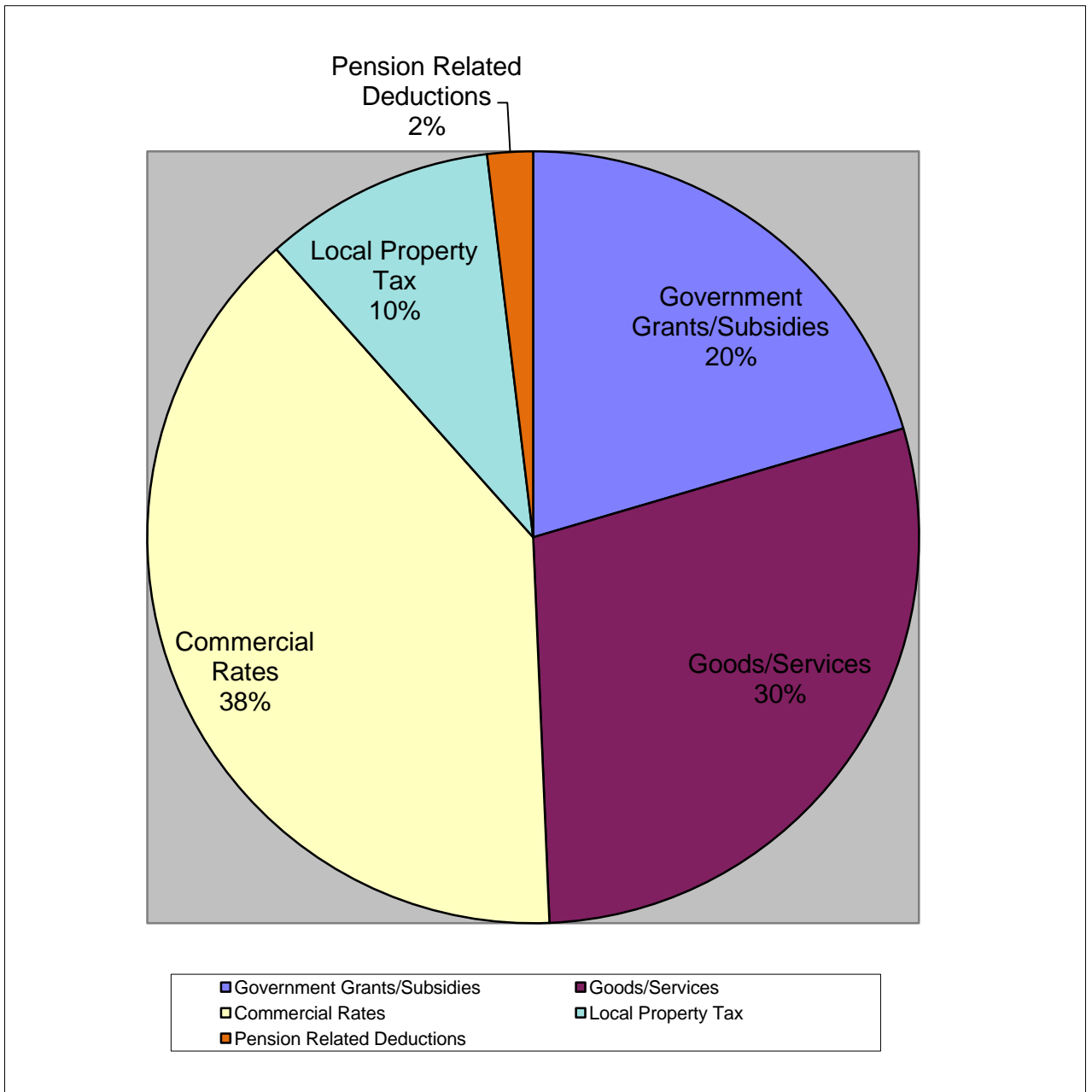
⁽⁴⁾ County Demand was only applicable in years previous to 2015

LOCAL AUTHORITY BUDGETS 2015

Summary of Current Income and Expenditure by Division 2015		
Division	Expenditure	Income
	€	€
Service Division A - Housing and Building	840,054,820	714,433,741
Service Division B - Road Transportation & Safety	820,152,749	453,726,408
Service Division C - Water Services	430,010,300	395,847,928
Service Division D - Development Management	300,140,989	73,800,321
Service Division E - Environmental Services	616,873,292	128,333,598
Service Division F - Recreation and Amenity	392,684,259	53,441,717
Service Division G - Agriculture, Education, Health & Welfare	72,233,058	46,939,425
Service Division H - Miscellaneous Services	439,119,411	81,185,262
Sub-Total	3,911,268,879	1,947,708,400
Commercial Rates		1,491,440,408
General Purpose Grants		369,407,497
Provision for Debit/Credit Balances (1)		-29,871,403
Pension Related Deductions		72,841,171
Total	3,911,268,879	3,911,268,879

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

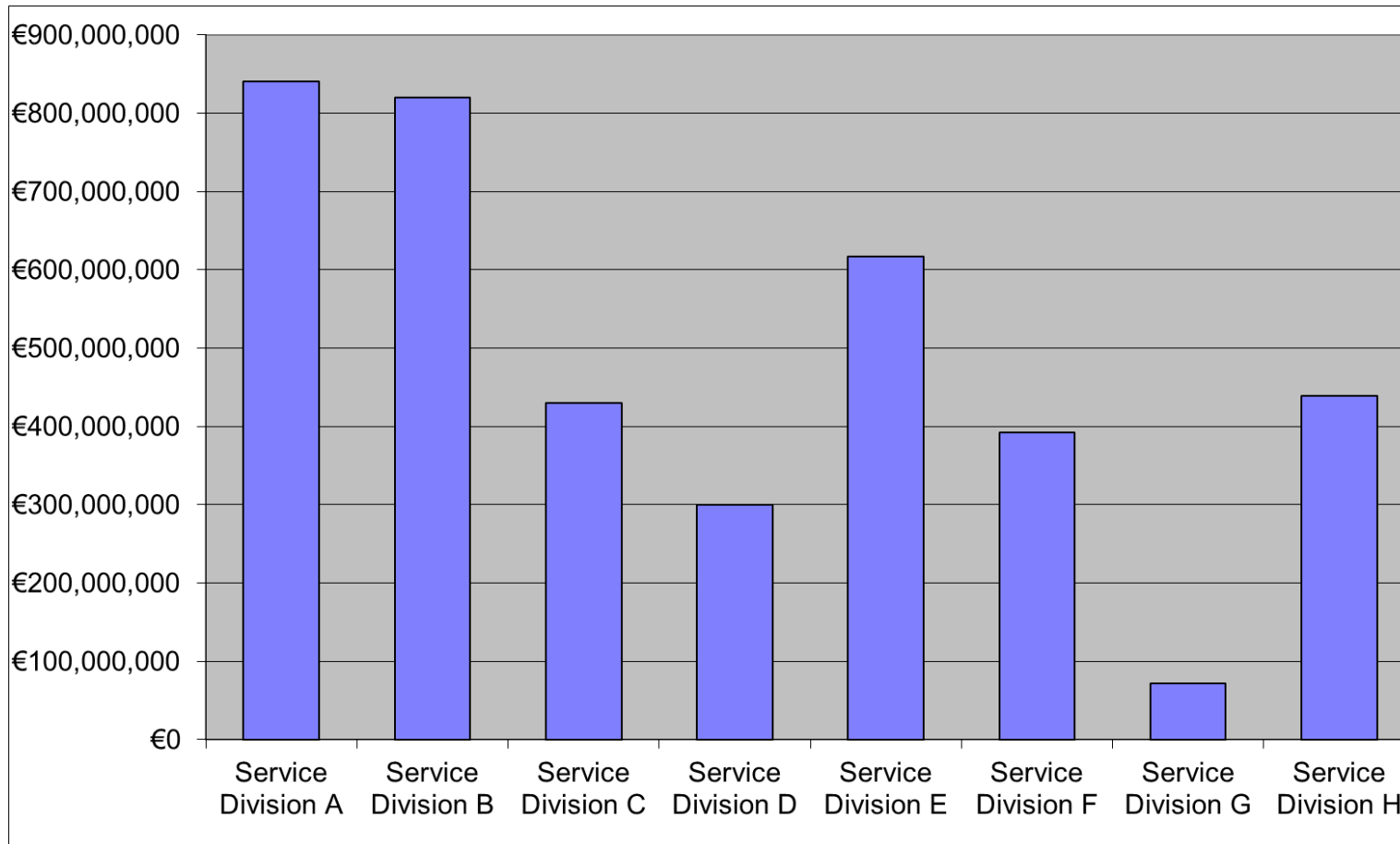
Total Revenue Income 2015



Government Grants/Subsidies	20.1%
Goods/Services	30.1%
Commercial Rates	38.4%
Local Property Tax	9.5%
Pension Related Deductions	1.9%
	100.0%

Calculation is based on total income excluding Debit/Credit Balances

Expenditure by Division 2015



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	212,084,553	214,878,939	B01	NP Road - Maintenance and Improvement	25,934,158	18,786,005
A02	Housing Assessment, Allocation and Transfer	24,603,880	1,863,787	B02	NS Road - Maintenance and Improvement	20,505,093	13,574,234
A03	Housing Rent and Tenant Purchase Administration	35,035,267	122,104,098	B03	Regional Road - Maintenance and Improvement	162,111,863	92,113,529
A04	Housing Community Development Support	43,016,059	1,127,559	B04	Local Road - Maintenance and Improvement	371,127,001	201,362,847
A05	Administration of Homeless Service	90,988,700	66,713,041	B05	Public Lighting	71,645,563	4,417,173
A06	Support to Housing Capital Prog.	94,573,734	17,103,310	B06	Traffic Management Improvement	44,629,742	8,375,176
A07	RAS Programme	200,189,918	198,087,730	B07	Road Safety Engineering Improvement	10,366,421	5,697,789
A08	Housing Loans	71,276,013	46,913,676	B08	Road Safety Promotion/Education	14,204,981	684,144
A09	Housing Grants	59,212,997	35,716,061	B09	Car Parking	46,901,834	87,210,403
A11	Agency & Recoupable Services	3,034,834	4,403,167	B10	Support to Roads Capital Prog.	30,674,691	2,497,535
A12	HAP Programme	10,650,219	10,133,726	B11	Agency & Recoupable Services	24,454,817	21,410,989
Less:	Inter-Authority Contributions	4,611,353	4,611,353	Less:	Inter-Authority Contributions	2,403,415	2,403,415
TOTAL		840,054,820	714,433,741	TOTAL		820,152,749	453,726,408

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	205,216,929	169,807,551	D01	Forward Planning	36,728,812	1,359,173
C02	Waste Water Treatment	106,274,066	81,483,860	D02	Development Management	72,484,487	14,537,387
C03	Collection of Water and Waste Water Charges	20,433,250	12,819,700	D03	Enforcement	22,195,074	1,196,320
C04	Public Conveniences	6,401,875	257,812	D04	Industrial and Commercial Facilities	15,911,390	4,775,443
C05	Admin of Group and Private Installations	24,193,925	21,836,135	D05	Tourism Development and Promotion	18,322,625	5,973,956
C06	Support to Water Capital Programme	22,171,170	15,794,129	D06	Community and Enterprise Function	35,088,934	4,540,821
C07	Agency & Recoupable Services	17,549,466	67,261,925	D07	Unfinished Housing Estates	5,618,443	290,254
C08	Local Authority Water & Sanitary Services	28,271,618	27,088,816	D08	Building Control	9,643,408	1,903,372
				D09	Economic Development and Promotion	61,876,121	30,316,954
				D10	Property Management	7,974,979	3,786,001
				D11	Heritage and Conservation Services	11,299,764	3,198,962
				D12	Agency & Recoupable Services	3,738,998	2,663,723
Less:	Inter-Authority Contributions	502,000	502,000	Less:	Inter-Authority Contributions	742,047	742,047
TOTAL		430,010,300	395,847,928	TOTAL		300,140,989	73,800,321

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	75,938,706	34,899,734	F01	Leisure Facilities Operations	34,284,931	11,681,822
E02	Recovery & Recycling Facilities Operations	31,858,306	13,290,398	F02	Operation of Library and Archival Service	145,052,196	9,244,424
E03	Waste to Energy Facilities Operations	3,632,277	1,493,129	F03	Outdoor Leisure Areas Operations	106,622,825	5,536,434
E04	Provision of Waste to Collection Services	10,463,030	2,721,603	F04	Community Sport and Recreational Development	48,117,791	11,841,806
E05	Litter Management	26,227,634	2,757,235	F05	Operation of Arts Programme	53,704,843	9,158,273
E06	Street Cleaning	99,725,720	1,903,181	F06	Agency & Recoupable Services	7,223,473	8,300,758
E07	Waste Regulations, Monitoring and Enforcement	36,052,923	24,449,966				
E08	Waste Management Planning	5,250,661	1,443,670				
E09	Maintenance of Burial Grounds	21,481,320	9,354,078				
E10	Safety of Structures and Places	21,312,077	5,297,224				
E11	Operation of Fire Service	310,569,632	85,465,125				
E12	Fire Prevention	14,237,891	4,716,302				
E13	Water Quality, Air and Noise Pollution	18,935,231	2,961,090				
E14	Agency & Recoupable Services	11,590,313	7,983,289				
Less:	Inter-Authority Contributions	70,402,428	70,402,428	Less:	Inter-Authority Contributions	2,321,800	2,321,800
TOTAL		616,873,292	128,333,598	TOTAL		392,684,259	53,441,717

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	3,112,975	474,602	H01	Profit/Loss Machinery Account	27,387,452	22,911,941
G02	Operation and Maintenance of Piers and Harbours	7,992,150	2,617,978	H02	Profit/Loss Stores Account	4,970,651	3,602,047
G03	Coastal Protection	1,047,599	147,343	H03	Administration of Rates	252,425,291	4,870,164
G04	Veterinary Service	21,156,268	12,917,231	H04	Franchise Costs	8,359,115	154,843
G05	Educational Support Services	38,694,270	30,767,656	H05	Operation of Morgue and Coroner Expenses	11,251,706	1,317,522
G06	Agency & Recoupable Services	279,196	64,015	H06	Weighbridges	217,752	73,834
				H07	Operation of Markets and Casual Trading	3,122,046	2,191,933
				H08	Malicious Damage	330,080	236,087
				H09	Local Representation/Civic Leadership	47,108,529	289,551
				H10	Motor Taxation	40,887,082	1,427,982
				H11	Agency & Recoupable Services	51,026,585	52,076,236
Less:	Inter-Authority Contributions	49,400	49,400	Less:	Inter-Authority Contributions	7,966,879	7,966,879
TOTAL		72,233,058	46,939,425	TOTAL		439,119,411	81,185,262
				Sub-total All Service Divisions		3,911,268,880	1,947,708,400
				Commercial Rates		€1,491,440,408	
				General Purpose Grants		€369,407,497	
				Pension Related Deductions		€72,841,171	
				Provision for Debit/Credit Balances		-€29,871,403	
				Grand Total		3,911,268,880	3,911,268,879

REVENUE EXPENDITURE AND INCOME AND ANNUAL RATE ON VALUATION FOR GENERAL CHARGES FOR 2015

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	Pension Related Deductions	Total				
	€	€	€	€	€	€	€	€	€	€	€
Carlow County Council	51,171,500	11,382,000	19,065,030	137,000	5,352,470	785,000	36,721,500	0	14,450,000	207,743	69.56
Cavan County Council	54,365,753	19,221,767	12,326,764	0	8,458,415	1,048,560	41,055,506	0	13,310,248	226,350	56.85
Clare County Council	99,350,123	21,854,723	29,458,679	84,000	3,858,584	1,730,000	56,985,986	0	42,364,137	590,791	72.99
Cork City Council	152,412,100	14,635,000	58,541,500	1,785,700	8,013,100	3,300,000	86,275,300	-391,900	65,744,900	887,845	74.05
Cork County Council	289,176,248	61,479,639	76,202,069	230,000	17,452,255	5,595,011	160,958,974	-1,400,000	126,817,274	1,725,683	74.75
Donegal County Council	131,256,053	27,507,423	48,843,766	0	22,720,760	2,350,000	101,421,949	0	29,834,104	446,926	68.39
Dublin City Council	773,015,213	90,901,501	217,433,118	57,748,765	28,718,895	16,200,000	411,002,279	-26,229,917	335,783,017	1,313,064,567	0.26
Dun Laoghaire-Rathdown	164,216,200	15,830,569	43,577,200	2,828,300	16,164,738	2,650,000	81,050,807	-1,500,000	81,665,393	502,974,218	0.16
Fingal County Council	206,609,200	18,750,900	53,897,200	212,400	10,172,900	3,335,700	86,369,100	-20,100	120,220,000	834,860,900	0.14
Galway City Council	75,841,528	12,400,303	22,464,244	93,477	4,588,704	959,950	40,506,678	0	35,334,850	539,793	65.46
Galway County Council	105,278,107	32,674,990	24,954,874	7,406,267	12,506,381	2,060,000	79,602,512	0	25,675,595	392,894	66.59
Kerry County Council	123,854,078	26,283,723	41,380,208	661,747	11,659,186	2,700,000	82,684,864	0	41,169,214	527,847	79.25
Kildare County Council	136,093,555	19,916,695	41,461,697	86,000	15,099,731	2,000,000	78,564,123	0	57,529,432	844,185	68.95
Kilkenny County Council	65,550,001	16,830,200	19,749,200	40,000	9,356,000	1,300,000	47,275,400	0	18,274,601	336,088	54.90
Laois County Council	55,100,001	15,465,500	17,861,700	249,700	7,631,324	980,000	42,188,224	-887,776	12,024,001	186,043	64.63
Leitrim County Council	34,504,086	11,847,567	8,442,631	56,500	8,282,319	664,648	29,293,665	0	5,210,421	83,838	62.15
Limerick City & County	155,872,109	37,637,175	45,080,251	3,122,360	14,139,276	2,919,982	102,899,045	0	52,973,065	219,659,900	0.24
Longford County Council	38,137,307	8,782,688	12,530,536	88,812	8,054,219	754,736	30,210,991	-91,710	7,834,606	119,887	65.35
Louth County Council	93,045,873	23,084,876	26,995,107	137,200	8,098,323	1,500,000	59,815,506	0	33,230,367	532,046	60.00
Mayo County Council	127,539,007	42,214,818	39,549,299	399,699	17,171,286	2,150,000	101,485,102	0	26,053,905	386,251	68.76
Meath County Council	97,858,997	20,208,726	28,470,699	591,620	13,475,795	1,790,000	64,536,840	0	33,322,157	483,105	69.63
Monaghan County Council	54,701,250	19,474,192	11,070,948	193,739	10,247,882	1,068,116	42,054,877	0	12,646,373	212,142	59.61
Offaly County Council	56,554,612	16,319,319	17,922,925	90,000	6,663,642	1,000,924	41,996,810	550,000	15,107,803	251,365	66.00
Roscommon CC	53,638,300	14,348,900	17,938,800	0	9,107,400	1,129,000	42,524,100	0	11,114,200	155,566	71.44
Sligo County Council	60,657,822	24,352,324	13,757,647	50,000	9,993,352	1,290,000	49,443,323	0	11,214,499	167,500	66.95
South Dublin CC	219,295,400	30,421,700	44,847,300	5,650,300	12,469,400	2,900,000	96,288,700	0	123,006,700	759,300,000	0.16

Table continued overleaf

Table continued

REVENUE EXPENDITURE AND INCOME AND ANNUAL RATE ON VALUATION FOR GENERAL CHARGES FOR 2015

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	Pension Related Deductions	Total				
	€	€	€	€	€	€	€	€	€	€	
Tipperary County Council	138,663,824	39,675,072	41,745,757	1,205,860	23,320,110	2,417,000	108,363,799	0	30,300,025	535,135	56.77
Waterford City & County	119,769,051	27,823,618	37,992,717	2,185,270	16,524,431	2,100,000	86,626,036	0	33,143,015	131,519,900	0.25
Westmeath County Council	64,380,270	17,506,207	20,277,727	179,048	9,918,066	1,086,070	48,967,118	0	15,413,152	282,603	54.54
Wexford County Council	99,033,771	22,580,950	32,369,201	1,034	11,888,576	1,461,000	68,300,761	0	30,733,010	443,238	71.52
Wicklow County Council	98,537,756	18,945,782	39,775,681	60,496	8,299,977	1,615,474	68,697,410	100,000	29,940,346	415,519	72.04
Total	3,995,479,096	780,358,847	1,165,984,475	85,575,294	369,407,497	72,841,171	2,474,167,284	-29,871,403	1,491,440,408	3,772,359,868	
Regional Assemblies	4,789,105	0	1,365,078	3,424,028	0	0	4,789,105	0	0	0	
Overall Total	4,000,268,201	780,358,847	1,167,349,553	88,999,322	369,407,497	72,841,171	2,478,956,390	-29,871,403	1,491,440,408		

* Before adjustment for inter-local authority contributions

** See introduction for explanation of rates harmonisation and commercial rates to be levied in 2015

**Trends in Budgeted Revenue Account
Income and Expenditure
2011 - 2015**

Local Authority Budgeted Revenue Account Summary 2011 - 2015 €'m

Year	2011	2012	2013	2014	2015
Expenditure	€4,547.9	€4,356.2	€4,180.6	€4,173.4	€3,911.3
<i>Financed By</i>					
Government Grants/Subsidies	€1,128.6	€958.2	€849.2	€809.6	€780.4
Pension Related Deductions	€78.2	€78.3	€76.3	€74.1	€72.8
LGF General-Purpose Grant / LPT	€705.4	€651.9	€637.2	€284.3	€369.4
Goods/Services	€1,246.7	€1,180.2	€1,133.5	€1,490.7	€1,167.4
Commercial Rates	€1,367.6	€1,461.4	€1,469.1	€1,490.1	€1,491.4
Provision for Debit/Credit Balances	€22.0	€26.3	€20.2	€24.1	€29.8
County Demand	-€0.6	-€0.036	-€4.9	€0.5	€0.0
Total Receipts	€4,547.9	€4,356.2	€4,180.6	€4,173.4	€3,911.3

Revenue data for 2011-2015 is derived from Local Authority Budgets.
Total receipts are shown before transfers to the capital account

**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	1,800,497	4,432,805	210,080	3,837	327,681	3,621	192,590	49,018
Cavan County Council	1,635,685	174,431	361,239	7,249	298,446	3,640,021	128,501	2,443
Clare County Council	2,478,362	4,943,075	612,050	13,840	717,960	14,350	675,243	14,746
Cork City Council	15,292,400	20,659,700	735,200	0	930,900	11,800	5,691,600	215,000
Cork County Council	10,411,969	15,996,036	1,956,075	53,320	1,773,076	40,632	468,654	11,610
Donegal County Council	4,535,808	718,022	1,361,408	78,454	1,067,213	10,248,510	243,677	5,913
Dublin City Council	60,472,084	3,103,000	6,013,449	736,680	10,181,081	71,195,000	20,516,343	243,851
Dun Laoghaire/Rathdown County Council	9,188,404	14,280,889	1,433,501	50,134	1,511,802	57,426	679,468	12,194
Fingal County Council	9,219,228	13,714,582	1,108,693	70,449	1,425,797	35,115	1,497,450	70,300
Galway City Council	5,326,271	6,279,807	362,696	8,632	579,386	12,471	464,708	9,443
Galway County Council	3,833,493	6,433,538	549,236	13,853	704,937	12,462	255,726	5,845
Kerry County Council	5,953,792	10,091,028	1,045,224	69,085	1,336,488	107,726	425,169	9,816
Kildare County Council	6,477,163	7,321,254	496,386	84,958	748,996	12,188	845,968	14,947
Kilkenny County Council	2,710,715	5,901,566	273,058	6,496	684,251	11,631	394,836	1,596
Laois County Council	3,386,193	5,571,276	307,913	30,518	528,719	13,200	145,645	3,946
Leitrim County Council	1,659,346	2,109,980	155,083	12,555	100,689	7,312	119,676	3,151
Limerick City & County Council	7,497,009	1,644,543	852,962	22,043	1,068,293	11,967,778	690,683	35,197
Longford County Council	2,113,066	4,506,770	451,328	37,968	596,270	16,680	188,522	5,602
Louth County Council	5,875,659	1,631,782	561,360	20,741	537,888	9,346,423	606,335	76,894
Mayo County Council	2,443,252	4,725,451	491,402	91,562	503,020	9,621	309,950	4,385
Meath County Council	4,021,880	1,497,709	5,305	0	925,982	7,711,697	194,595	17,043
Monaghan County Council	1,666,020	127,556	551,103	56,020	167,485	3,208,295	265,202	68,110
Offaly County Council	1,858,737	4,376,646	359,291	10,205	835,938	16,718	201,661	3,391
Roscommon County Council	1,651,100	3,157,500	231,800	5,700	118,700	2,900	103,900	2,900
Sligo County Council	2,127,235	214,978	385,124	12,693	724,283	4,220,145	280,936	9,490
South Dublin County Council	13,826,428	20,277,740	0	0	2,280,438	90,903	5,250,995	147,662
Tipperary County Council	7,138,179	11,478,463	1,186,976	86,211	1,431,513	26,637	714,293	44,609
Waterford City & County Council	5,903,374	10,977,835	830,135	117,074	941,378	13,122	416,494	10,474
Westmeath County Council	1,727,928	4,274,857	344,835	12,231	343,719	7,995	212,663	15,585
Wexford County Council	4,653,451	13,597,414	838,090	138,561	682,313	16,753	487,032	5,857
Wicklow County Council	5,199,826	10,658,706	532,878	12,720	960,625	24,968	347,544	6,542
Total	212,084,553	214,878,939	24,603,880	1,863,787	35,035,267	122,104,098	43,016,059	1,127,559

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	157,771	120,577	2,034,009	1,765,981	5,142,720	5,162,113	646,297	351,090
Cavan County Council	103,236	43,372	621,846	364,126	3,205,131	3,267,812	464,042	243,121
Clare County Council	641,209	529,960	1,593,345	14,272	4,026,009	4,090,576	959,944	555,996
Cork City Council	5,420,000	4,993,800	2,467,600	667,700	8,139,200	7,877,600	1,351,100	1,219,400
Cork County Council	360,999	267,817	6,153,549	292,169	8,350,003	7,968,788	5,887,070	2,296,539
Donegal County Council	290,656	111,744	1,727,553	947,375	4,136,084	4,535,895	1,500,632	826,460
Dublin City Council	62,207,167	46,963,825	24,548,526	86,300	23,070,526	22,320,846	18,656,073	12,772,840
Dun Laoghaire/Rathdown County Council	1,802,776	223,896	6,243,518	493,142	9,503,308	10,010,456	2,189,612	408,899
Fingal County Council	1,817,795	182,705	5,684,648	522,313	14,053,511	14,753,778	5,409,946	4,605,945
Galway City Council	1,909,761	1,503,863	1,556,976	24,198	5,958,585	5,968,801	2,066,847	865,413
Galway County Council	176,573	136,442	877,723	381,212	3,260,831	3,325,012	1,265,768	1,238,911
Kerry County Council	911,444	692,417	1,242,405	610,120	6,646,148	6,627,489	1,811,105	999,005
Kildare County Council	1,396,074	1,124,973	5,802,771	386,796	6,443,996	6,336,540	2,906,159	1,648,969
Kilkenny County Council	494,247	327,819	585,366	103,036	4,686,641	4,686,556	1,468,815	1,142,637
Laois County Council	66,657	46,119	1,465,712	1,118,387	1,887,411	1,613,541	2,089,836	2,645,814
Leitrim County Council	63,245	6,465	649,722	258,892	480,908	501,289	152,245	75,516
Limerick City & County Council	3,406,982	2,881,689	1,801,215	834,977	7,327,018	7,047,416	1,165,219	476,120
Longford County Council	250,649	167,947	741,373	465,435	1,315,194	1,475,244	498,444	383,742
Louth County Council	1,364,353	1,080,307	2,068,881	1,467,696	2,998,444	3,002,280	2,443,599	2,075,098
Mayo County Council	115,988	29,439	1,469,788	692,114	7,202,013	7,005,189	1,933,258	1,389,431
Meath County Council	394,916	191,478	3,174,701	47,398	2,696,973	2,637,900	2,798,205	648,480
Monaghan County Council	48,279	29,560	396,585	48,314	1,636,145	1,730,128	733,003	640,435
Offaly County Council	204,002	110,281	1,379,187	599,585	3,062,074	2,885,312	771,943	583,212
Roscommon County Council	11,100	4,100	454,900	70,400	2,800,600	2,817,800	275,900	109,800
Sligo County Council	344,646	257,078	955,452	311,042	4,039,292	3,595,119	1,495,613	872,846
South Dublin County Council	1,859,780	350,521	9,149,711	573,619	23,979,168	24,253,798	2,628,761	2,331,558
Tipperary County Council	458,336	309,022	3,135,436	2,412,737	10,509,046	10,526,569	1,045,906	854,537
Waterford City & County Council	2,905,726	2,751,082	2,142,827	998,067	6,081,906	5,942,871	2,573,936	1,457,678
Westmeath County Council	807,489	652,113	524,792	10,343	5,843,080	5,726,210	1,145,676	954,441
Wexford County Council	409,133	318,724	2,163,334	485,692	5,943,139	4,629,987	1,782,963	1,616,674
Wicklow County Council	587,713	303,905	1,760,282	49,871	5,764,815	5,764,816	1,158,096	623,069
Total	90,988,700	66,713,041	94,573,734	17,103,310	200,189,918	198,087,730	71,276,013	46,913,676

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	380,217	3,055	0	0	0	0	10,891,861	11,892,097
Cavan County Council	144,863	3,569	2,816	0	0	0	6,965,804	7,746,145
Clare County Council	1,566,750	1,302,888	0	0	0	0	13,270,872	11,479,703
Cork City Council	2,177,600	1,780,000	410,300	89,300	0	0	42,615,900	37,514,300
Cork County Council	5,569,994	4,023,534	102,290	83,687	349,348	0	41,383,027	31,034,132
Donegal County Council	820,699	16,114	25,095	31,085	0	0	15,708,823	17,519,572
Dublin City Council	11,568,972	4,656,974	0	2,384,022	251,000	251,000	237,485,221	164,714,338
Dun Laoghaire/Rathdown County Council	1,759,945	1,088,741	322,178	168,395	0	0	34,634,512	26,794,172
Fingal County Council	2,440,766	1,583,204	190,885	0	0	0	42,848,718	35,538,390
Galway City Council	397,431	2,680	0	0	0	0	18,622,660	14,675,309
Galway County Council	616,914	10,339	0	0	0	0	11,541,200	11,557,615
Kerry County Council	2,418,950	1,796,021	0	46,500	0	0	21,790,725	21,049,205
Kildare County Council	2,892,661	2,154,193	0	0	0	0	28,010,173	19,084,817
Kilkenny County Council	1,543,025	1,041,528	32,007	419	0	0	12,872,961	13,223,284
Laois County Council	1,314,582	972,181	170,656	170,000	0	0	11,363,324	12,184,982
Leitrim County Council	369,997	302,066	3,092	500	0	0	3,754,002	3,277,726
Limerick City & County Council	1,189,825	13,469	567,022	526,255	9,712,791	9,882,726	35,279,019	35,332,212
Longford County Council	428,784	7,348	4,500	0	0	0	6,588,130	7,066,735
Louth County Council	2,513,469	2,072,557	20,040	20,000	200,000	0	19,190,029	20,793,778
Mayo County Council	3,134,783	2,435,282	0	0	0	0	17,603,454	16,382,474
Meath County Council	1,214,842	1,200,079	711	0	0	0	15,428,110	13,951,785
Monaghan County Council	1,870,541	1,215,866	85,784	0	37,080	0	7,457,228	7,124,284
Offaly County Council	1,021,653	743,846	134,534	114,189	0	0	9,829,020	9,443,385
Roscommon County Council	412,600	8,600	2,600	2,000	0	0	6,063,200	6,181,700
Sligo County Council	1,434,295	1,080,000	125,998	0	0	0	11,912,876	10,573,391
South Dublin County Council	2,388,047	1,341,800	314,118	309,537	100,000	0	61,777,446	49,677,138
Tipperary County Council	2,512,060	1,712,402	10,650	6,750	0	0	28,142,394	27,457,936
Waterford City & County Council	1,317,593	806,379	68,866	61,746	0	0	23,182,235	23,136,328
Westmeath County Council	868,055	528,511	439,517	388,782	0	0	12,257,754	12,571,068
Wexford County Council	1,784,913	1,205,005	0	0	0	0	18,744,368	22,014,667
Wicklow County Council	1,138,173	607,828	1,175	0	0	0	17,451,128	18,052,426
Total	59,212,997	35,716,061	3,034,834	4,403,167	10,650,219	10,133,726	844,666,173	719,045,094

REVENUE EXPENDITURE AND INCOME

Service Division A

Housing and Building

	Total For Service Division	
	Expenditure	Income
	€	€
Regional Assemblies	0	0
Local Authorities	844,666,173	719,045,094
Less: Inter Local Authority Contributions	4,611,353	4,611,353
Divisional Total	840,054,820	714,433,741

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	481,031	177,696	1,676,371	1,191,947	5,091,953	2,498,971
Cavan County Council	1,207,546	888,101	447,743	307,668	3,732,943	3,092,230	10,117,738	6,558,493
Clare County Council	121,080	28,885	582,229	434,088	6,069,884	4,658,617	11,980,736	7,302,216
Cork City Council	2,343,700	1,991,800	2,900	32,500	500,600	11,600	8,138,700	3,644,900
Cork County Council	947,679	531,668	1,177,586	628,762	23,566,206	13,172,514	35,814,169	23,100,439
Donegal County Council	1,140,708	724,579	1,247,698	640,476	7,680,290	2,659,370	21,798,473	16,274,897
Dublin City Council	0	0	0	0	7,376,776	0	23,097,172	1,209,371
Dun Laoghaire/Rathdown County Council	450,934	96,626	0	0	3,242,865	64,882	8,698,124	339,228
Fingal County Council	0	0	0	0	6,585,493	173,452	7,095,201	115,593
Galway City Council	425,290	362,398	104,413	25,996	2,915,960	1,076,469	2,424,755	1,030,902
Galway County Council	820,160	526,001	1,412,197	864,449	7,214,968	5,849,132	19,112,957	12,550,906
Kerry County Council	725,220	397,419	1,669,950	927,174	5,888,378	4,343,904	17,259,385	10,075,289
Kildare County Council	0	0	88,000	65,000	5,044,927	1,347,434	11,585,712	4,264,511
Kilkenny County Council	817,114	477,771	352,550	224,274	2,891,094	1,976,752	9,647,295	5,671,186
Laois County Council	269,398	7,196	1,196,580	656,218	3,704,490	3,192,092	5,055,579	3,177,270
Leitrim County Council	2,349,278	2,133,583	0	0	3,712,787	3,097,596	4,624,141	3,497,894
Limerick City & County Council	1,280,462	668,076	361,356	178,793	6,516,708	2,935,959	14,515,206	8,687,661
Longford County Council	597,761	187,419	761,246	318,968	1,534,101	941,843	5,335,488	3,588,722
Louth County Council	630,783	390,482	388,285	161,441	2,703,943	1,830,023	9,408,874	4,564,643
Mayo County Council	1,124,685	698,094	1,295,222	719,261	6,551,787	5,562,124	21,926,094	15,976,320
Meath County Council	683,506	323,466	373,118	293,248	7,875,420	5,916,428	12,927,673	6,691,039
Monaghan County Council	377,415	369,931	94,779	93,806	3,928,824	2,661,993	7,019,599	5,124,566
Offaly County Council	107,675	6,100	3,058,579	2,495,445	4,108,637	3,626,537	4,362,873	2,748,196
Roscommon County Council	609,400	401,000	584,800	365,200	4,537,900	3,896,100	10,178,200	7,541,000
Sligo County Council	4,832,331	4,516,663	814,006	650,320	4,025,867	3,244,054	8,694,288	6,363,973
South Dublin County Council	2,817	0	654,194	573,761	2,655,565	72,123	11,704,943	767,519
Tipperary County Council	1,247,237	930,333	834,113	545,091	9,574,049	6,968,917	19,605,231	12,622,439
Waterford City & County Council	1,175,957	1,022,418	794,163	775,797	5,265,144	4,025,357	11,901,958	6,314,121
Westmeath County Council	234,257	189,779	1,308,685	1,186,704	2,767,164	2,420,640	6,234,030	4,180,174
Wexford County Council	1,121,220	794,683	144,910	64,001	2,567,821	287,865	17,097,805	9,810,352
Wicklow County Council	290,546	121,535	274,763	168,097	5,694,900	1,815,574	8,672,649	5,070,057
Total	25,934,158	18,786,005	20,505,093	13,574,234	162,111,863	92,113,529	371,127,001	201,362,847

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	847,324	53,892	121,118	10,103	159,445	127,803	198,623	3,509
Cavan County Council	517,746	590	242,891	6,667	120,924	1,544	5,218	1,147
Clare County Council	1,678,031	209,749	117,370	372	261,028	195,000	304,547	9,298
Cork City Council	2,710,600	93,600	4,510,700	232,900	100,200	170,000	749,400	19,500
Cork County Council	5,974,574	428,538	451,302	71,346	2,734	0	579,847	22,829
Donegal County Council	2,089,535	162,169	47,896	1,498	282,291	187,223	361,402	3,743
Dublin City Council	9,983,423	0	19,264,508	3,034,700	0	0	3,254,705	0
Dun Laoghaire/Rathdown County Council	5,128,204	274,788	4,281,288	329,781	55,000	0	1,104,704	56,000
Fingal County Council	4,856,005	36,146	2,005,744	58,691	175,337	0	1,038,024	77,730
Galway City Council	1,759,974	4,184	3,513,637	1,890,247	154,382	154,000	303,539	9,462
Galway County Council	1,196,885	195,396	386,228	8,355	363,020	181,068	109,130	9,293
Kerry County Council	1,942,833	143,142	48,955	1,054	330,052	201,031	259,912	7,465
Kildare County Council	4,207,344	441,528	1,073,921	9,007	104,053	0	905,357	156,536
Kilkenny County Council	1,145,553	130,000	159,831	4,565	39,411	199,537	33,617	779
Laois County Council	1,370,509	448,527	113,633	3,314	542,766	209,687	125,403	8,505
Leitrim County Council	322,361	26,059	146,472	3,946	272,992	196,223	10,100	327
Limerick City & County Council	2,780,942	5,433	1,162,161	87,026	647,862	394,153	1,025,098	29,590
Longford County Council	607,262	81,906	88,654	1,764	260,026	85,014	34,851	162
Louth County Council	2,038,546	99,188	463,390	3,516	682,328	332,726	334,170	13,678
Mayo County Council	1,550,884	192,727	140,971	4,259	320,268	244,428	134,069	93,616
Meath County Council	2,167,342	13	59,100	1,973	247,233	199,425	341,906	7,109
Monaghan County Council	835,103	128,560	39,963	3,226	246,074	185,000	55,134	0
Offaly County Council	907,090	225,248	142,130	3,366	934,631	706,100	78,279	2,314
Roscommon County Council	802,500	104,600	40,500	1,900	325,600	222,800	73,700	6,900
Sligo County Council	799,359	0	392,270	8,186	239,443	6,405	129,849	44,164
South Dublin County Council	4,717,789	357,470	1,906,017	28,575	1,686,354	263,215	1,506,148	74,538
Tipperary County Council	2,177,758	242,988	148,319	9,379	405,883	378,418	153,369	1,659
Waterford City & County Council	2,040,507	57,072	572,513	6,847	441,144	320,261	243,472	5,132
Westmeath County Council	1,083,650	155,279	77,343	23,841	131,383	101,126	273,470	7,059
Wexford County Council	1,391,772	20,768	71,814	906	480,568	248,330	190,343	4,380
Wicklow County Council	2,014,159	97,614	2,839,103	2,523,866	353,989	187,272	287,596	7,719
Total	71,645,563	4,417,173	44,629,742	8,375,176	10,366,421	5,697,789	14,204,981	684,144

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	227,750	470,000	151,600	6,675	0	20,150	8,955,214	4,560,746
Cavan County Council	588,674	525,778	274,186	24,060	224,385	103,372	17,479,994	11,509,650
Clare County Council	934,281	1,341,719	426,845	18,241	0	431	22,476,031	14,198,616
Cork City Council	4,692,200	8,530,200	1,203,500	11,400	16,000	341,200	24,968,500	15,079,600
Cork County Council	3,022,481	2,247,007	427,591	9,135	2,179,690	1,981,298	74,143,859	42,193,536
Donegal County Council	978,420	838,157	654,688	88,044	57,613	16,806	36,339,015	21,596,962
Dublin City Council	12,138,978	28,741,000	3,791,293	14,000	1,632,151	2,166,636	80,539,006	35,165,707
Dun Laoghaire/Rathdown County Council	2,831,002	5,763,049	1,372,184	70,134	807,195	458,780	27,971,500	7,453,269
Fingal County Council	839,020	1,955,230	1,982,292	57,252	77,204	249,100	24,654,321	2,723,194
Galway City Council	1,147,690	3,531,566	100,417	3,357	65,485	0	12,915,542	8,088,582
Galway County Council	959,499	819,031	896,643	19,580	415,509	288,539	32,887,196	21,311,749
Kerry County Council	1,705,792	2,840,400	2,403,231	211,014	144,634	214,354	32,378,339	19,362,246
Kildare County Council	2,137,431	2,673,254	3,105,315	378,295	53,808	50,000	28,305,866	9,385,563
Kilkenny County Council	1,004,285	2,198,500	331,752	22,836	502,755	232,903	16,925,256	11,139,103
Laois County Council	330,889	521,047	509,034	12,952	669,512	710,219	13,887,792	8,947,026
Leitrim County Council	67,587	95,383	351,234	12,318	849,780	551,686	12,706,733	9,615,016
Limerick City & County Council	953,607	2,092,729	461,765	11,660	171,267	86,777	29,876,433	15,177,857
Longford County Council	738,859	679,746	144,917	3,898	3,998	200,000	10,107,163	6,089,442
Louth County Council	935,130	2,465,524	455,888	13,293	499,932	109,119	18,541,270	9,983,632
Mayo County Council	1,075,055	2,174,681	1,775,775	1,049,501	1,379,287	880,215	37,274,097	27,595,226
Meath County Council	848,064	1,383,800	1,498,159	126,050	2,566,575	2,152,812	29,588,095	17,095,363
Monaghan County Council	581,500	0	51,629	12,247	674,809	671,678	13,904,830	9,251,007
Offaly County Council	262,618	769,605	439,188	16,478	253,957	115,740	14,655,657	10,715,129
Roscommon County Council	0	0	396,900	5,800	922,300	1,787,400	18,471,800	14,332,700
Sligo County Council	471,179	1,994,240	370,155	10,160	1,285,891	871,174	22,054,637	17,709,338
South Dublin County Council	753,450	600,000	1,550,233	83,238	10,439	110,000	27,147,949	2,930,439
Tipperary County Council	1,861,724	3,129,507	2,228,735	88,404	2,747,819	1,383,940	40,984,238	26,301,076
Waterford City & County Council	1,242,796	2,210,800	633,553	31,455	4,920,697	4,533,818	29,231,904	19,303,078
Westmeath County Council	1,207,421	1,794,630	1,486,160	49,956	142,090	20,500	14,945,653	10,129,688
Wexford County Council	1,007,388	2,732,842	677,613	12,092	1,054,425	1,000,842	25,805,679	14,977,061
Wicklow County Council	1,357,065	2,090,977	522,216	24,010	125,609	101,500	22,432,594	12,208,222
Total	46,901,834	87,210,403	30,674,691	2,497,535	24,454,817	21,410,989	822,556,164	456,129,823

REVENUE EXPENDITURE AND INCOME

Service Division B

Road Transportation and Safety

	Total For Service Division	
	Expenditure	Income
	€	€
Regional Assemblies	0	0
Local Authorities	822,556,164	456,129,823
Less: Inter Local Authority Contributions	2,403,415	2,403,415
Divisional Total	820,152,749	453,726,408

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	2,671,442	61,859	2,214,017	62,819	192,333	3,771	76,110	2,568
Cavan County Council	2,548,045	2,631,864	1,938,086	2,080,016	245,641	162,696	36,548	489
Clare County Council	6,222,514	12,006,448	3,630,811	75,604	1,621,773	38,921	184,493	4,776
Cork City Council	6,387,000	6,387,200	4,531,800	4,532,400	346,000	346,000	52,100	8,000
Cork County Council	22,074,604	22,074,604	8,229,720	8,229,720	3,705,439	3,705,439	1,314,237	14,988
Donegal County Council	10,368,788	318,175	3,655,078	77,302	1,041,683	20,723	317,263	5,503
Dublin City Council	38,322,335	38,320,335	19,233,749	19,232,949	934,625	934,625	174,020	0
Dun Laoghaire/Rathdown County Council	6,038,157	4,526,470	3,575,064	2,505,424	519,609	330,772	88,353	4,000
Fingal County Council	11,716,590	11,759,820	7,175,104	7,231,502	581,902	597,031	347,009	15,153
Galway City Council	4,170,793	76,891	203,047	26,961	940,529	933,000	185,931	11,000
Galway County Council	5,205,213	5,174,115	2,293,030	2,215,499	194,590	41,895	422,383	10,568
Kerry County Council	7,609,794	227,142	3,157,418	98,879	1,480,803	42,094	900,016	51,937
Kildare County Council	5,861,575	5,861,575	5,367,960	5,367,960	510,379	510,379	144,000	3,100
Kilkenny County Council	2,959,501	3,275,929	2,245,088	2,643,529	521,444	16,555	70,646	3,950
Laois County Council	2,822,101	2,710,845	1,965,556	2,007,124	132,949	155,601	41,356	2,507
Leitrim County Council	1,611,424	1,616,101	1,209,037	1,211,959	321,429	323,892	5,485	0
Limerick City & County Council	9,637,513	9,665,821	3,294,650	3,305,778	567,541	569,078	135,853	5,294
Longford County Council	2,400,844	64,892	1,466,806	31,171	294,508	5,511	34,060	350
Louth County Council	3,629,209	3,616,163	2,185,371	1,901,885	624,468	412,474	310,779	13,283
Mayo County Council	6,675,197	5,772,567	4,266,075	3,514,245	1,098,167	876,805	98,873	3,314
Meath County Council	4,001,772	186,976	4,148,668	102,267	495,547	3,891	57,824	23,967
Monaghan County Council	3,789,735	1,438,835	334,960	409,585	205,700	16,988	39,316	550
Offaly County Council	2,763,374	4,369,242	1,217,242	31,269	135,043	5,751	48,250	448
Roscommon County Council	4,813,800	4,515,800	1,468,600	1,294,200	10,800	20,900	25,900	0
Sligo County Council	2,555,529	2,585,502	765,554	786,315	79,202	87,632	27,927	120
South Dublin County Council	4,252,245	4,252,337	3,752,053	3,752,025	771,772	771,787	0	0
Tipperary County Council	7,795,025	174,461	3,783,188	85,762	1,017,425	20,847	297,365	44,213
Waterford City & County Council	6,395,390	6,395,390	2,129,882	2,129,883	83,918	79,374	267,573	1,098
Westmeath County Council	1,887,868	1,899,270	1,710,016	1,689,653	371,899	374,106	68,095	531
Wexford County Council	3,961,387	3,823,372	2,313,631	2,075,243	1,051,192	1,080,454	281,701	14,559
Wicklow County Council	4,068,164	4,017,551	2,812,805	2,774,931	334,940	330,708	348,408	11,546
Total	205,216,929	169,807,551	106,274,066	81,483,860	20,433,250	12,819,700	6,401,875	257,812

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	22,606	1,823	0	0	22,750	0	121,000	4,903,720	5,320,259	5,036,560
Cavan County Council	3,204,027	3,138,307	267,971	35,402	50,848	32,533	0	0	8,291,165	8,081,309
Clare County Council	1,214,424	1,011,579	665,398	19,523	0	0	0	0	13,539,413	13,156,851
Cork City Council	0	0	0	0	10,600	3,200	160,900	16,500	11,488,400	11,293,300
Cork County Council	1,042,522	950,280	184,102	184,102	6,117,643	5,809,200	908,800	25,233	43,577,067	40,993,566
Donegal County Council	118,459	72,796	1,770,177	49,899	897,835	2,047,785	3,641,638	17,361,599	21,810,922	19,953,782
Dublin City Council	0	0	0	0	4,151,873	3,818,205	12,264,237	292,000	75,080,839	62,598,114
Dun Laoghaire/Rathdown County Council	2,100	0	475,308	313,701	0	2,940,614	2,791,500	4,000	13,490,091	10,624,981
Fingal County Council	0	0	1,591,939	1,663,731	32,919	166	1,698,000	0	23,143,463	21,267,404
Galway City Council	0	0	115,890	11,439	196,657	4,436,972	0	0	5,812,848	5,496,262
Galway County Council	2,943,042	2,824,196	2,025,682	2,027,747	35,781	16,222	0	0	13,119,720	12,310,240
Kerry County Council	1,447,937	1,286,846	915,867	86,724	208,064	12,917,850	0	0	15,719,900	14,711,472
Kildare County Council	496,629	211,909	1,330,705	1,330,705	0	0	0	0	13,711,248	13,285,628
Kilkenny County Council	1,063,744	995,553	371,421	32,683	5,064	0	0	0	7,236,908	6,968,199
Laois County Council	103,076	72,700	214,501	184,662	5,420	1,051	0	0	5,284,958	5,134,490
Leitrim County Council	225,779	162,509	262,019	266,619	154,925	155,499	401,049	401,049	4,191,147	4,137,628
Limerick City & County Council	1,363,133	1,299,252	307,418	308,372	506,111	267,311	0	0	15,812,219	15,420,905
Longford County Council	112,094	3,245	537,197	15,201	600,098	4,796,423	490,809	490,809	5,936,415	5,407,601
Louth County Council	142,479	37,558	441,236	441,896	250,621	290,250	0	0	7,584,163	6,713,510
Mayo County Council	4,194,711	3,917,972	1,939,906	1,132,900	124,260	2,591,681	0	0	18,397,189	17,809,484
Meath County Council	213,115	194,913	654,374	0	327,645	8,774,352	0	0	9,898,945	9,286,366
Monaghan County Council	2,657,810	2,562,029	30,055	3,569	224,734	2,742,113	0	0	7,282,311	7,173,670
Offaly County Council	828,817	601,206	317,141	26,538	2,012	1,000	0	0	5,311,880	5,035,454
Roscommon County Council	16,900	0	1,374,000	1,234,300	87,500	59,200	794,200	794,200	8,591,700	7,918,600
Sligo County Council	-142,899	0	55,192	116,863	465,351	347,744	0	0	3,805,856	3,924,176
South Dublin County Council	438	0	609,481	609,417	-15,796	-15,800	2,663,298	595,423	12,033,491	9,965,189
Tipperary County Council	672,119	576,492	988,696	968,791	269,682	12,596,185	496,187	496,187	15,319,687	14,962,937
Waterford City & County Council	193,488	132,725	1,726,832	1,726,832	2,362,794	2,217,657	0	0	13,159,877	12,682,959
Westmeath County Council	167,738	67,370	651,694	647,062	36,083	0	1,739,332	1,702,096	6,632,725	6,380,088
Wexford County Council	1,540,449	1,484,345	2,076,782	2,096,460	13,798	13,787	0	0	11,238,940	10,588,220
Wicklow County Council	349,190	230,531	270,186	258,990	404,193	400,726	100,668	6,000	8,688,555	8,030,982
Total	24,193,925	21,836,135	22,171,170	15,794,129	17,549,466	67,261,925	28,271,618	27,088,816	430,512,300	396,349,928

REVENUE EXPENDITURE AND INCOME

Service Division C

Water Services

	Total For Service Division	
	Expenditure	Income
	€	€
Regional Assemblies	0	0
Local Authorities	430,512,300	396,349,928
Less: Inter Local Authority Contributions	502,000	502,000
Divisional Total	430,010,300	395,847,928

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	155,130	3,573	872,910	74,081	309,730	5,606	231,912	941
Cavan County Council	217,314	7,207	787,418	133,701	108,295	3,064	0	0
Clare County Council	1,211,682	31,069	1,168,775	261,682	1,063,571	27,760	0	0
Cork City Council	1,149,900	24,500	1,978,400	449,500	663,400	18,000	0	0
Cork County Council	3,395,111	81,631	8,839,964	1,333,896	1,409,803	52,619	894,996	201,205
Donegal County Council	855,619	22,902	2,324,296	492,258	941,115	25,587	1,575	0
Dublin City Council	5,592,112	216,000	6,579,232	1,385,000	2,168,615	78,000	8,393,102	3,922,016
Dun Laoghaire/Rathdown County Council	2,124,910	95,454	4,547,774	681,662	773,161	52,593	424,069	85,155
Fingal County Council	3,455,697	128,172	5,542,916	1,136,688	858,573	54,724	1,100,954	30,239
Galway City Council	516,181	13,110	894,828	237,369	279,971	11,424	175,315	76,000
Galway County Council	753,372	168,220	2,357,140	583,058	638,900	40,729	0	0
Kerry County Council	861,773	73,704	2,668,919	545,812	1,185,476	141,682	798,711	11,609
Kildare County Council	1,363,879	21,907	3,614,238	775,040	922,727	18,231	72,000	0
Kilkenny County Council	607,920	10,474	1,469,128	269,780	487,254	27,220	1,691	2,000
Laois County Council	345,279	7,716	1,002,293	247,994	395,615	22,024	76,401	161
Leitrim County Council	225,174	7,144	645,844	117,782	267,535	8,164	0	0
Limerick City & County Council	1,691,031	38,647	2,042,342	653,953	754,918	82,175	50,524	260
Longford County Council	475,877	9,638	767,220	88,752	335,863	11,695	208,792	1,544
Louth County Council	1,108,365	47,625	2,134,447	400,517	750,535	66,910	203,830	0
Mayo County Council	565,297	15,140	2,152,250	448,046	595,243	10,895	15,500	25,000
Meath County Council	913,671	252	3,449,187	756,158	422,600	0	758,668	104,615
Monaghan County Council	391,450	17,353	1,105,039	229,899	126,775	9,383	0	600
Offaly County Council	630,936	24,061	1,646,986	259,160	244,564	7,028	291,258	4,681
Roscommon County Council	676,000	16,600	1,401,000	149,200	544,300	17,000	154,700	4,200
Sligo County Council	809,195	29,714	827,107	132,173	609,380	70,417	28,911	0
South Dublin County Council	2,988,030	175,871	2,810,787	773,934	1,189,695	109,410	1,337,116	165,865
Tipperary County Council	1,241,389	17,744	1,976,002	463,980	1,432,768	74,162	27,703	151
Waterford City & County Council	463,540	7,096	1,858,872	344,510	293,404	16,861	3,617	0
Westmeath County Council	472,082	15,757	1,019,964	199,662	600,252	24,553	71,370	39,438
Wexford County Council	992,768	17,366	2,010,578	428,888	951,357	57,071	1,229	0
Wicklow County Council	478,126	13,527	1,988,631	483,253	869,680	51,332	587,445	99,763
Total	36,728,812	1,359,173	72,484,487	14,537,387	22,195,074	1,196,320	15,911,390	4,775,443

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	99,031	2,400	814,140	15,514	126,112	1,601	150,163	7,141
Cavan County Council	369,750	6,457	830,471	139,001	113,053	12,403	38,547	873
Clare County Council	5,540,046	5,201,219	850,399	16,070	148,640	4,493	382,806	18,333
Cork City Council	694,400	0	1,430,800	109,500	0	0	417,100	8,600
Cork County Council	574,600	3,804	1,784,869	129,588	528,366	12,082	745,735	23,800
Donegal County Council	781,090	15,399	3,326,526	145,661	550,667	4,197	124,805	53,728
Dublin City Council	1,292,744	0	2,128,234	186,500	0	0	1,429,076	420,000
Dun Laoghaire/Rathdown County Council	253,094	20,015	771,263	58,926	10,000	0	971,198	412,598
Fingal County Council	436,346	122,300	1,928,181	190,256	0	0	957,733	169,866
Galway City Council	290,896	0	548,460	42,445	85,551	9,760	76,823	22,385
Galway County Council	161,795	1,953	990,213	135,648	341,696	9,218	363,496	7,102
Kerry County Council	868,969	16,789	933,927	78,841	0	0	331,287	213,236
Kildare County Council	249,500	41,175	1,746,120	12,757	776,204	12,117	339,186	71,823
Kilkenny County Council	560,556	97,097	682,889	57,826	50,000	0	25,594	6,000
Laois County Council	253,631	6,121	487,106	43,735	266,019	7,926	107,909	15,932
Leitrim County Council	292,006	2,521	617,889	48,017	216,268	6,861	53,634	1,441
Limerick City & County Council	1,364,318	19,834	1,134,381	192,595	121,358	2,804	122,987	33,213
Longford County Council	37,915	408	411,275	52,157	553,391	16,077	41,569	1,161
Louth County Council	327,624	14,021	1,681,764	1,035,419	226,747	164,297	251,190	51,430
Mayo County Council	277,650	0	1,180,958	395,847	163,759	0	159,390	23,831
Meath County Council	242,639	22,406	1,066,877	100,432	160,170	10,000	110,715	0
Monaghan County Council	257,191	10,195	1,834,921	399,475	0	0	203,251	30,424
Offaly County Council	90,511	789	513,294	42,751	40,000	0	80,523	5,826
Roscommon County Council	136,100	6,000	546,600	65,700	371,600	10,400	130,100	14,600
Sligo County Council	141,304	0	758,079	24,909	26,102	0	72,707	7,536
South Dublin County Council	315,391	80,943	1,406,323	334,351	0	0	823,260	115,249
Tipperary County Council	477,034	28,934	1,571,318	271,440	223,989	332	156,484	56,877
Waterford City & County Council	909,274	195,588	1,017,343	71,612	306,831	0	168,042	58,183
Westmeath County Council	278,641	17,676	568,058	36,946	124,887	4,557	151,098	25,539
Wexford County Council	418,137	33,500	769,785	11,993	51,229	0	453,482	20,899
Wicklow County Council	330,442	6,413	756,469	94,910	35,803	1,132	203,518	5,748
Total	18,322,625	5,973,956	35,088,934	4,540,821	5,618,443	290,254	9,643,408	1,903,372

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	927,417	837,200	66,876	15,632	8,725	0	0	0	3,762,146	963,689
Cavan County Council	625,474	519,604	23,218	20,612	193,781	30,757	473,197	400,372	3,780,517	1,274,050
Clare County Council	1,662,466	897,559	78,196	79,048	233,913	25,022	174,173	0	12,514,667	6,562,255
Cork City Council	2,318,600	731,500	2,000	0	493,700	22,000	273,200	234,500	9,421,500	1,598,100
Cork County Council	5,825,072	2,326,671	596,520	15,917	851,646	383,539	525,335	273,449	25,972,017	4,838,201
Donegal County Council	1,761,503	977,828	0	0	129,835	3,077	339,501	41,757	11,136,533	1,782,394
Dublin City Council	5,748,290	1,817,418	284,290	382,973	2,214,499	742,000	0	487,851	35,830,194	9,637,758
Dun Laoghaire/Rathdown County Council	3,567,216	1,416,430	834,932	139,435	453,471	210,308	0	0	14,731,088	3,172,575
Fingal County Council	2,722,005	1,341,092	759,525	399,033	244,205	65,947	0	0	18,006,135	3,638,316
Galway City Council	476,432	6,354	157,462	5,654	341,586	22,192	4,000	0	3,847,505	446,694
Galway County Council	1,203,144	762,117	0	0	434,959	93,491	229,393	80,794	7,474,109	1,882,329
Kerry County Council	1,435,196	929,937	66,227	113,276	353,811	141,153	0	0	9,504,297	2,266,038
Kildare County Council	1,739,634	1,076,713	0	0	518,666	65,978	0	0	11,342,153	2,095,741
Kilkenny County Council	1,581,454	847,017	62,314	44,400	471,087	140,572	1,473	0	6,001,359	1,502,387
Laois County Council	761,922	506,509	68,175	2,238	173,848	47,415	0	0	3,938,197	907,770
Leitrim County Council	987,360	668,697	0	5,000	21,470	20,000	4,513	3,500	3,331,692	889,127
Limerick City & County Council	3,216,800	1,972,503	862,275	552,652	233,030	19,795	195,101	0	11,789,066	3,568,433
Longford County Council	783,425	622,532	2,299	15,000	124,563	24,818	69,214	41,092	3,811,406	884,873
Louth County Council	3,297,804	2,150,939	24,804	30,915	280,700	71,839	0	0	10,287,810	4,033,910
Mayo County Council	3,395,617	1,305,127	0	27,500	155,609	47,228	431,200	325,449	9,092,473	2,624,063
Meath County Council	927,875	509,275	80,000	0	361,606	45,192	78,115	6,680	8,572,124	1,555,009
Monaghan County Council	2,629,209	1,199,717	0	0	281,990	147,920	125,941	84,384	6,955,767	2,129,349
Offaly County Council	1,044,021	950,516	0	0	193,787	28,984	0	2,000	4,775,882	1,325,796
Roscommon County Council	832,200	623,200	370,900	198,000	156,000	23,100	6,600	1,000	5,326,100	1,129,000
Sligo County Council	1,100,461	688,967	0	72,601	184,311	56,404	0	3,000	4,557,557	1,085,722
South Dublin County Council	2,833,740	848,707	1,464,223	337,865	73,264	40,400	20,000	15,001	15,261,829	2,997,596
Tipperary County Council	1,756,212	746,582	354,228	30,000	580,930	336,738	61,226	33,265	9,859,281	2,060,206
Waterford City & County Council	2,323,910	876,436	455,418	584,383	824,171	48,756	640,811	431,611	9,265,233	2,635,036
Westmeath County Council	1,001,671	658,973	539,057	322,264	197,731	110,673	0	0	5,024,811	1,456,038
Wexford County Council	1,800,775	676,831	423,862	215,264	250,688	18,142	0	0	8,123,890	1,479,954
Wicklow County Council	1,589,218	824,003	398,178	176,340	262,184	165,522	86,004	198,018	7,585,698	2,119,959
Total	61,876,121	30,316,954	7,974,979	3,786,001	11,299,764	3,198,962	3,738,998	2,663,723	300,883,036	74,542,368

REVENUE EXPENDITURE AND INCOME

Service Division D

Development Management

	Total For Service Division	
	Expenditure	Income
	€	€
Regional Assemblies	0	0
Local Authorities	300,883,036	74,542,368
Less: Inter Local Authority Contributions	742,047	742,047
Divisional Total	300,140,989	73,800,321

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	5,763,383	5,689,274	267,670	127,056	0	0	0	0
Cavan County Council	815,411	91,256	257,501	153,667	0	0	3,146	61
Clare County Council	1,580,505	447,002	1,754,394	600,479	0	0	0	0
Cork City Council	2,005,600	1,306,600	1,179,500	14,000	0	0	0	0
Cork County Council	4,875,128	1,094,912	5,678,453	2,946,596	0	0	0	0
Donegal County Council	1,870,605	63,156	547,902	115,082	0	0	45,427	0
Dublin City Council	4,790,857	95,000	3,811,549	988,500	0	0	3,575,807	0
Dun Laoghaire/Rathdown County Council	4,964,263	2,650,200	1,685,901	1,267,707	992,000	992,000	494,000	25,543
Fingal County Council	7,481,600	83,687	3,204,883	1,093,122	1,251,786	0	0	0
Galway City Council	386,622	0	307,532	122,675	0	0	206,104	82,017
Galway County Council	83,126	0	653,978	131,998	0	0	90,848	1,197
Kerry County Council	2,644,059	1,234,307	799,356	357,179	0	0	637,361	410,038
Kildare County Council	1,042,146	9,762	102,947	205,100	0	0	0	0
Kilkenny County Council	389,553	424,463	733,532	102,688	811	0	14,926	39,000
Laois County Council	1,678,660	316,884	154,945	102,323	0	0	0	6,000
Leitrim County Council	186,395	127,000	232,423	94,229	0	0	27,471	161
Limerick City & County Council	1,413,281	263,915	772,057	355,125	271,383	500,000	684,239	3,393
Longford County Council	17,217	400	88,133	27,500	0	0	0	0
Louth County Council	504,103	28,170	578,535	279,109	33,303	833	5,000	0
Mayo County Council	4,269,041	2,837,825	192,555	111,218	0	0	0	0
Meath County Council	316,721	4,227	564,733	325,570	0	0	116,057	3,041
Monaghan County Council	3,177,877	2,604,829	126,179	324,475	0	0	10,240	0
Offaly County Council	939,104	24,208	257,337	127,867	21,593	296	611,537	510,557
Roscommon County Council	379,600	58,300	640,300	165,100	0	0	2,500	0
Sligo County Council	0	0	439,060	78,475	0	0	0	0
South Dublin County Council	7,871,071	4,816,817	2,373,793	1,382,296	1,061,400	0	2,203,462	686,502
Tipperary County Council	1,776,251	262,295	980,049	449,185	0	0	298,976	2,481
Waterford City & County Council	894,777	6,323	775,591	298,796	0	0	1,272,059	561,192
Westmeath County Council	343,763	166,002	162,699	55,591	0	0	0	0
Wexford County Council	2,737,244	8,613	1,045,588	319,906	0	0	130,947	421
Wicklow County Council	10,740,744	10,184,308	1,489,229	567,785	0	0	32,923	390,000
Total	75,938,706	34,899,734	31,858,306	13,290,398	3,632,277	1,493,129	10,463,030	2,721,603

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	209,418	8,539	584,377	4,302	334,166	186,457	82,233	1,793
Cavan County Council	190,775	15,504	334,972	6,666	485,899	365,682	260,892	1,099
Clare County Council	897,703	72,007	1,779,377	46,530	672,430	411,615	188,227	87,915
Cork City Council	254,100	48,800	7,183,100	204,500	390,200	342,600	485,000	131,200
Cork County Council	1,909,492	141,159	1,868,608	50,961	1,585,029	755,584	336,851	5,351
Donegal County Council	1,152,778	84,843	673,677	1,474	291,107	272,982	310	0
Dublin City Council	4,007,382	244,250	39,232,559	158,000	4,214,557	3,512,500	437,321	350,000
Dun Laoghaire/Rathdown County Council	1,659,307	155,857	5,645,412	317,211	871,803	581,582	25,000	0
Fingal County Council	981,788	132,005	5,857,407	238,152	1,113,971	334,014	335,532	16,777
Galway City Council	457,530	68,189	2,258,152	52,256	295,061	57,683	59,134	469
Galway County Council	1,015,420	73,107	1,138,553	13,979	407,225	39,976	181,542	24,794
Kerry County Council	603,103	126,604	2,513,204	48,947	529,983	87,335	42,000	0
Kildare County Council	1,460,825	75,513	2,279,859	26,715	12,856,463	12,228,595	217,814	4,230
Kilkenny County Council	414,531	168,046	1,439,227	10,057	323,618	40,206	60,138	0
Laois County Council	458,948	40,409	372,297	18,389	453,019	196,549	60,175	1,389
Leitrim County Council	145,060	4,794	32,158	646	276,495	84,026	74,423	1,966
Limerick City & County Council	989,806	129,363	4,115,209	89,242	595,364	608,562	661,720	510,461
Longford County Council	524,665	54,846	489,520	3,419	561,131	215,334	38,957	661
Louth County Council	1,240,657	122,149	1,768,259	10,131	658,315	281,710	205,853	8,244
Mayo County Council	628,568	64,677	894,537	167,885	356,441	239,714	356,465	264,861
Meath County Council	373,654	74,694	1,585,779	21,802	3,159,159	1,689,444	10,233	0
Monaghan County Council	511,714	90,627	505,002	0	210,611	19,158	122,178	3,921
Offaly County Council	399,047	21,215	292,659	9,692	525,326	222,071	22,894	1,639
Roscommon County Council	452,100	41,600	0	0	389,400	211,500	50,300	8,500
Sligo County Council	310,651	14,995	594,484	10,516	382,405	237,711	29,200	0
South Dublin County Council	1,602,069	188,491	6,504,988	243,584	1,232,124	282,550	0	0
Tipperary County Council	1,051,816	296,518	1,546,872	14,341	555,363	51,365	288,039	6,206
Waterford City & County Council	472,576	78,764	4,048,443	68,826	468,807	415,625	92,808	628
Westmeath County Council	962,799	41,974	1,038,311	16,457	284,428	246,734	20,928	42
Wexford County Council	577,498	51,668	1,599,768	22,744	573,719	201,213	95,771	299
Wicklow County Council	311,854	26,029	1,548,949	25,758	999,304	29,891	408,722	11,228
Total	26,227,634	2,757,235	99,725,720	1,903,181	36,052,923	24,449,966	5,250,661	1,443,670

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	200,328	52,226	370,370	115,285	2,627,257	298,675	199,627	114,638
Cavan County Council	32,480	392	270,712	79,118	3,608,707	181,946	280,941	6,962
Clare County Council	279,537	70,402	738,909	108,898	4,384,039	240,000	555,784	127,978
Cork City Council	1,288,700	559,300	725,000	112,400	14,943,800	1,723,300	1,576,800	242,200
Cork County Council	3,466,269	1,175,693	2,138,972	278,026	13,148,760	344,698	1,719,822	953,918
Donegal County Council	42,283	507	605,955	96,305	6,316,020	205,478	451,812	165,813
Dublin City Council	22,067	4,000	3,776,295	1,672,000	110,596,125	67,224,065	2,193,771	0
Dun Laoghaire/Rathdown County Council	1,989,085	1,694,849	477,822	21,816	14,016,120	0	0	120,000
Fingal County Council	2,352,696	1,156,906	1,414,370	90,486	18,449,871	0	159,752	400,000
Galway City Council	813,230	227,134	270,458	4,178	4,378,382	0	0	160,200
Galway County Council	569,460	228,037	802,407	249,188	10,667,665	5,068,493	707,548	219,417
Kerry County Council	1,034,523	267,133	842,939	208,116	5,281,046	519,387	654,484	21,103
Kildare County Council	783,540	485,990	473,693	96,589	5,233,342	164,544	435,046	261,011
Kilkenny County Council	346,910	68,634	192,092	50,516	3,818,271	404,717	326,356	94,635
Laois County Council	143,274	61,955	367,237	86,388	3,535,206	433,135	109,490	62,482
Leitrim County Council	43,387	20,295	255,308	84,048	1,920,706	165,983	186,195	26,525
Limerick City & County Council	1,198,338	698,534	712,459	178,864	13,987,946	3,997,676	616,961	347,494
Longford County Council	201,362	14,267	168,911	59,867	2,130,680	68,978	246,076	15,133
Louth County Council	544,643	98,855	374,537	167,386	6,263,657	344,788	399,312	222,665
Mayo County Council	602,020	333,528	537,286	127,510	4,923,135	351,157	595,551	167,168
Meath County Council	204,908	48,007	506,418	206,683	4,009,998	314,310	328,616	165,499
Monaghan County Council	15,251	342	201,546	84,454	2,626,623	99,002	1,000	90,000
Offaly County Council	116,415	67,175	436,514	100,923	2,794,247	361,430	246,098	91,047
Roscommon County Council	348,400	92,000	255,700	81,500	2,978,000	183,600	22,200	40,800
Sligo County Council	337,408	140,910	296,589	81,165	3,573,313	292,353	214,470	42,451
South Dublin County Council	1,194,209	886,191	699,687	21,152	17,870,790	140,000	0	0
Tipperary County Council	1,463,687	281,363	660,795	208,404	6,883,197	536,115	449,727	137,502
Waterford City & County Council	158,476	72,702	855,283	175,689	8,156,379	575,573	371,891	66,404
Westmeath County Council	557,090	124,179	577,927	236,250	2,744,108	467,219	284,024	91,917
Wexford County Council	433,208	127,338	879,697	125,981	4,425,280	405,004	318,573	157,915
Wicklow County Council	698,135	295,233	426,189	88,038	4,276,960	353,499	585,966	103,425
Total	21,481,320	9,354,078	21,312,077	5,297,224	310,569,632	85,465,125	14,237,891	4,716,302

REVENUE EXPENDITURE AND INCOME

City & County Councils	Water Quality, Air and Noise Pollution		Agency & Recoupable Services		Total For Service Division	
	Expenditure	Income	Expenditure	Income	Expenditure	Income
	€	€	€	€	€	€
Carlow County Council	274,326	17,119	0	0	10,913,156	6,615,364
Cavan County Council	603,162	98,339	0	0	7,144,599	1,000,692
Clare County Council	822,562	18,147	38,000	10,000	13,691,467	2,240,973
Cork City Council	420,500	11,600	0	0	30,452,300	4,696,500
Cork County Council	2,212,015	628,787	79,980	30,000	39,019,379	8,405,685
Donegal County Council	572,325	31,977	0	0	12,570,202	1,037,618
Dublin City Council	886,786	16,200	1,141,340	1,312,628	178,686,416	75,577,143
Dun Laoghaire/Rathdown County Council	68,081	0	0	0	32,888,794	7,826,765
Fingal County Council	1,223,220	59,390	0	0	43,826,878	3,604,540
Galway City Council	169,809	2,695	168,266	99,641	9,770,280	877,135
Galway County Council	593,128	56,110	0	0	16,910,901	6,106,296
Kerry County Council	898,456	206,161	0	0	16,480,512	3,486,311
Kildare County Council	1,034,536	44,946	0	0	25,920,211	13,602,994
Kilkenny County Council	256,585	16,170	17,588	0	8,334,136	1,419,132
Laois County Council	115,959	9,606	0	0	7,449,211	1,335,509
Leitrim County Council	321,723	15,639	27,461	915	3,729,204	626,226
Limerick City & County Council	950,782	28,796	3,142,719	191,949	30,112,265	7,903,372
Longford County Council	277,171	54,938	26,371	0	4,770,195	515,342
Louth County Council	1,429,845	752,313	0	0	14,006,018	2,316,352
Mayo County Council	735,682	67,690	6,244,601	6,072,904	20,335,882	10,806,137
Meath County Council	650,227	21,964	10,213	0	11,836,715	2,875,241
Monaghan County Council	881,090	283,327	155,001	6,195	8,544,312	3,606,328
Offaly County Council	226,928	84,645	3,771	500	6,893,469	1,623,265
Roscommon County Council	386,000	55,800	156,400	0	6,060,900	938,700
Sligo County Council	427,156	34,141	11,627	120,000	6,616,364	1,052,716
South Dublin County Council	209,006	41,900	0	0	42,822,599	8,689,483
Tipperary County Council	723,259	68,336	191,088	135,300	16,869,118	2,449,411
Waterford City & County Council	217,337	30,300	117,594	2,577	17,902,021	2,353,399
Westmeath County Council	248,981	570	38,567	54	7,263,625	1,446,989
Wexford County Council	877,852	164,091	19,560	626	13,714,705	1,585,819
Wicklow County Council	220,743	39,394	168	0	21,739,887	12,114,587
Total	18,935,231	2,961,090	11,590,313	7,983,289	687,275,720	198,736,026

REVENUE EXPENDITURE AND INCOME

Service Division E

Environmental Protection

	Total For Service Division	
	Expenditure	Income
	€	€
Regional Assemblies	0	0
Local Authorities	687,275,720	198,736,026
Less: Inter Local Authority Contributions	70,402,428	70,402,428
Divisional Total	616,873,292	128,333,598

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	49,100	0	1,586,366	55,482	841,170	7,083	34,496	0
Cavan County Council	227,644	5,061	1,815,757	79,512	379,328	3,484	317,353	180,335
Clare County Council	1,721,640	824,068	4,090,996	194,309	1,971,271	104,618	103,325	0
Cork City Council	1,225,900	576,100	7,043,700	870,400	8,687,600	417,200	1,268,700	330,200
Cork County Council	2,318,902	1,024,670	9,063,914	435,827	3,527,872	137,658	4,297,851	39,780
Donegal County Council	874,924	49,964	3,610,306	185,285	1,445,811	103,575	699	0
Dublin City Council	10,019,379	2,644,767	24,735,146	917,622	22,605,681	763,072	15,891,039	5,221,639
Dun Laoghaire/Rathdown County Council	0	0	7,617,376	667,655	11,170,906	1,033,021	2,559,576	597,278
Fingal County Council	2,178,590	583,731	11,555,185	644,895	14,883,434	1,273,100	3,589,067	164,097
Galway City Council	2,277,977	1,710,778	1,634,739	0	3,527,411	233,462	2,168,471	197,950
Galway County Council	39,178	5,700	4,697,388	1,952,577	564,683	34,068	628,659	325,023
Kerry County Council	569,668	2,058	3,376,661	168,914	2,741,693	207,766	222,348	106,886
Kildare County Council	914,165	347,695	6,090,962	210,591	1,558,484	8,675	370,808	188,334
Kilkenny County Council	225,549	0	2,864,489	124,737	2,053,806	13,324	18,377	0
Laois County Council	26,782	0	1,881,464	160,669	267,944	19,046	498,594	29,135
Leitrim County Council	199,723	6	1,486,829	64,625	393,978	69,498	279,902	108,257
Limerick City & County Council	717,287	0	5,395,076	134,859	2,735,480	49,178	258,736	50
Longford County Council	221,888	0	1,636,998	69,823	182,212	62,766	211,409	130,020
Louth County Council	248,621	80,000	3,293,342	225,816	1,148,774	4,113	1,066,621	233,893
Mayo County Council	2,155,446	1,061,400	2,916,560	188,704	1,463,711	1,156	1,578,577	301,110
Meath County Council	960,058	385,988	3,583,292	108,633	885,326	24,688	936,424	43,221
Monaghan County Council	315,641	0	2,279,486	91,085	659,533	3,700	0	0
Offaly County Council	323,934	23,248	2,183,473	85,000	274,558	0	0	0
Roscommon County Council	249,700	18,100	1,759,200	68,900	296,600	8,100	175,300	147,500
Sligo County Council	96,996	2,694	2,064,625	88,528	714,608	18,866	382,562	1,097
South Dublin County Council	693,016	170,067	9,947,385	664,145	12,933,564	632,283	8,050,654	2,807,559
Tipperary County Council	2,105,031	1,047,899	2,907,133	159,464	2,200,839	57,376	516,315	155,148
Waterford City & County Council	485,357	252,234	4,034,138	214,145	2,366,622	40,543	918,549	148,173
Westmeath County Council	2,028,142	855,744	2,595,695	137,725	902,685	19,553	327,668	8,753
Wexford County Council	484,409	0	4,151,197	126,954	1,300,633	19,677	838,139	187,714
Wicklow County Council	330,285	9,851	3,153,318	147,545	1,936,609	165,784	607,572	188,653
Total	34,284,931	11,681,822	145,052,196	9,244,424	106,622,825	5,536,434	48,117,791	11,841,806

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	1,204,528	82,564	0	0	3,715,659	145,129
Cavan County Council	1,255,471	334,552	7,736	0	4,003,291	602,944
Clare County Council	1,098,985	114,913	0	0	8,986,217	1,237,908
Cork City Council	2,497,600	53,500	0	0	20,723,500	2,247,400
Cork County Council	1,633,448	116,255	300,399	237,124	21,142,386	1,991,314
Donegal County Council	1,780,564	271,458	0	0	7,712,304	610,282
Dublin City Council	9,125,544	1,150,416	0	1,626,171	82,376,789	12,323,687
Dun Laoghaire/Rathdown County Council	3,567,221	597,388	1,749,021	1,812,100	26,664,099	4,707,442
Fingal County Council	5,600,020	592,739	0	0	37,806,295	3,258,562
Galway City Council	4,627,760	2,128,360	510,496	316,354	14,746,854	4,586,903
Galway County Council	349,963	62,508	1,691,857	1,510,941	7,971,726	3,890,816
Kerry County Council	899,151	153,892	0	0	7,809,521	639,517
Kildare County Council	789,914	46,691	0	0	9,724,333	801,986
Kilkenny County Council	570,829	74,909	1,025	240	5,734,074	213,210
Laois County Council	1,017,757	455,600	120,000	120,000	3,812,541	784,450
Leitrim County Council	711,334	94,485	2,197	0	3,073,963	336,872
Limerick City & County Council	2,474,489	301,815	41,839	40,000	11,622,907	525,902
Longford County Council	205,315	37,761	4,600	4,000	2,462,422	304,370
Louth County Council	1,401,848	96,084	0	0	7,159,206	639,906
Mayo County Council	1,617,211	595,667	0	0	9,731,505	2,148,037
Meath County Council	857,054	50,815	2,173	300,723	7,224,326	914,068
Monaghan County Council	1,129,271	79,631	0	0	4,383,931	174,415
Offaly County Council	389,567	184,076	163,923	119,181	3,335,456	411,505
Roscommon County Council	640,500	319,500	1,900	0	3,123,200	562,100
Sligo County Council	737,478	107,137	0	0	3,996,268	218,322
South Dublin County Council	1,474,966	228,341	0	0	33,099,585	4,502,395
Tipperary County Council	1,202,938	196,237	1,121,570	938,996	10,053,826	2,555,120
Waterford City & County Council	2,048,870	375,432	1,085,373	1,019,728	10,938,909	2,050,255
Westmeath County Council	897,894	48,433	379,909	217,201	7,131,993	1,287,409
Wexford County Council	1,127,993	132,555	0	0	7,902,371	466,900
Wicklow County Council	769,362	74,558	39,455	38,000	6,836,601	624,391
Total	53,704,843	9,158,273	7,223,473	8,300,758	395,006,059	55,763,517

REVENUE EXPENDITURE AND INCOME

Service Division F

Recreation and Amenity

	Total For Service Division	
	Expenditure	Income
	€	€
Regional Assemblies	0	0
Local Authorities	395,006,059	55,763,517
Less: Inter Local Authority Contributions	2,321,800	2,321,800
Divisional Total	392,684,259	53,441,717

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	55,062	0	0	0	0	0	159,584	72,400
Cavan County Council	95,953	625	0	0	0	0	536,271	434,012
Clare County Council	0	0	44,408	1,487	0	0	659,753	447,108
Cork City Council	0	0	0	0	0	0	150,200	73,800
Cork County Council	168,016	1,920	984,679	145,520	337,125	55,885	2,675,293	1,921,444
Donegal County Council	76,997	50,168	1,410,438	46,548	37,606	133	694,805	359,454
Dublin City Council	0	0	0	0	0	0	802,599	315,150
Dun Laoghaire/Rathdown County Council	0	0	0	0	0	0	418,802	138,820
Fingal County Council	0	0	268,010	18,323	0	0	502,732	211,513
Galway City Council	24,500	0	0	0	0	0	140,993	31,122
Galway County Council	653,746	300,000	1,183,806	657,716	26,051	711	928,801	647,567
Kerry County Council	96,901	1,285	1,301,752	818,538	31,085	0	738,075	639,463
Kildare County Council	301,964	0	0	0	0	0	817,136	356,417
Kilkenny County Council	15,378	0	0	0	0	0	552,954	447,527
Laois County Council	297,493	0	0	0	0	0	479,740	380,379
Leitrim County Council	105,873	65,110	0	0	0	0	368,315	222,279
Limerick City & County Council	202,339	2,467	0	0	0	0	1,159,682	480,501
Longford County Council	32,199	0	0	0	0	0	393,845	216,007
Louth County Council	0	0	233,879	61,546	202,846	80,291	649,698	340,477
Mayo County Council	64,093	0	838,702	159,364	51,336	2,752	941,549	665,565
Meath County Council	61,928	35,096	0	0	0	0	726,088	440,252
Monaghan County Council	0	0	0	0	0	0	480,395	279,976
Offaly County Council	250,881	433	0	0	0	0	282,966	189,641
Roscommon County Council	278,200	6,100	0	0	0	0	437,600	272,000
Sligo County Council	47,785	214	364,369	170,473	2,500	0	323,897	236,781
South Dublin County Council	0	0	0	0	0	0	1,490,000	802,549
Tipperary County Council	178,143	10,675	0	0	0	0	1,145,635	726,562
Waterford City & County Council	0	0	86,722	134	59,507	0	753,999	374,685
Westmeath County Council	27,950	509	0	0	0	0	443,625	318,104
Wexford County Council	62,691	0	949,873	444,614	150,791	7,571	622,631	412,259
Wicklow County Council	14,881	0	325,512	93,716	148,751	0	678,607	463,418
Total	3,112,975	474,602	7,992,150	2,617,978	1,047,599	147,343	21,156,268	12,917,231

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	287,427	173,193	0	0	502,073	245,593
Cavan County Council	277,400	150,628	0	0	909,624	585,265
Clare County Council	1,620,529	1,476,401	37,798	0	2,362,488	1,924,996
Cork City Council	855,200	650,600	0	0	1,005,400	724,400
Cork County Council	1,684,962	977,120	0	0	5,850,075	3,101,889
Donegal County Council	2,032,501	1,781,701	0	0	4,252,347	2,238,004
Dublin City Council	2,864,659	1,456,600	0	0	3,667,258	1,771,750
Dun Laoghaire/Rathdown County Council	433,930	329,981	0	0	852,732	468,801
Fingal County Council	1,125,671	565,949	0	0	1,896,412	795,785
Galway City Council	69,572	0	0	0	235,065	31,122
Galway County Council	1,975,119	1,919,287	0	0	4,767,523	3,525,281
Kerry County Council	1,663,031	1,490,918	0	0	3,830,844	2,950,204
Kildare County Council	2,254,528	1,993,464	138,000	0	3,511,628	2,349,881
Kilkenny County Council	1,025,728	904,073	4,013	0	1,598,073	1,351,600
Laois County Council	751,803	639,656	0	0	1,529,035	1,020,035
Leitrim County Council	181,748	156,548	1,916	0	657,852	443,937
Limerick City & County Council	1,193,485	941,079	0	0	2,555,506	1,424,047
Longford County Council	304,045	250,590	0	0	730,088	466,596
Louth County Council	3,146,268	2,506,727	0	0	4,232,692	2,989,040
Mayo County Council	2,225,712	2,010,350	0	0	4,121,392	2,838,031
Meath County Council	1,998,101	1,743,446	2,134	0	2,788,251	2,218,794
Monaghan County Council	398,221	341,490	0	0	878,616	621,467
Offaly County Council	1,019,546	1,000,583	130	100	1,553,523	1,190,757
Roscommon County Council	571,100	501,100	1,900	0	1,288,800	779,200
Sligo County Council	442,480	409,746	0	0	1,181,032	817,213
South Dublin County Council	985,819	373,002	0	0	2,475,819	1,175,551
Tipperary County Council	2,398,294	2,135,550	11,778	0	3,733,851	2,872,787
Waterford City & County Council	1,813,375	1,515,554	81,527	63,915	2,795,130	1,954,288
Westmeath County Council	802,475	665,413	0	0	1,274,050	984,026
Wexford County Council	1,350,331	900,321	0	0	3,136,317	1,764,765
Wicklow County Council	941,210	806,585	0	0	2,108,961	1,363,719
Total	38,694,270	30,767,656	279,196	64,015	72,282,458	46,988,825

REVENUE EXPENDITURE AND INCOME

Service Division G

Agriculture, Education, Health and Welfare

	Total For Service Division	
	Expenditure	Income
	€	€
Regional Assemblies	0	0
Local Authorities	72,282,458	46,988,825
Less: Inter Local Authority Contributions	49,400	49,400
Divisional Total	72,233,058	46,939,425

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	254,654	151,726	0	0	4,838,452	6,972	154,748	2,345
Cavan County Council	104,303	12,426	125,036	3,501	2,829,539	21,671	89,814	2,675
Clare County Council	392,890	44,991	0	0	8,657,834	25,821	252,376	3,972
Cork City Council	0	0	0	0	8,692,000	382,900	401,200	11,200
Cork County Council	889,128	889,128	659,647	504,761	22,285,957	422,478	503,608	8,317
Donegal County Council	4,960,385	3,686,062	17,920	3,077	7,011,158	17,744	197,195	4,940
Dublin City Council	0	0	0	0	51,579,903	61,000	1,115,159	0
Dun Laoghaire/Rathdown County Council	0	0	0	0	9,745,342	75,206	416,132	10,789
Fingal County Council	0	0	194,858	0	10,229,973	353,449	518,836	17,084
Galway City Council	67,301	9,951	75,565	5,661	6,855,149	54,403	246,174	3,559
Galway County Council	1,626,820	1,626,820	46,750	46,750	3,451,414	157,809	299,573	8,405
Kerry County Council	0	0	0	0	8,674,507	21,397	299,024	7,618
Kildare County Council	0	0	0	0	9,665,047	140,838	348,900	3,207
Kilkenny County Council	44,000	0	71,000	15,000	3,795,647	108,419	165,902	1,118
Laois County Council	426,132	388,901	7,569	5,064	2,721,572	8,886	176,182	6,598
Leitrim County Council	586,418	507,244	0	0	939,061	10,436	66,825	1,890
Limerick City & County Council	3,101,775	2,581,561	236,958	165,237	10,264,313	1,719,816	332,676	7,470
Longford County Council	56,970	0	64,113	0	2,058,088	103,496	89,673	1,556
Louth County Council	1,388,740	1,133,400	109,600	85,000	7,411,870	37,281	277,421	6,140
Mayo County Council	0	0	0	0	5,862,336	507,905	177,751	4,243
Meath County Council	0	0	0	0	7,411,247	41,280	309,871	1,434
Monaghan County Council	0	0	0	0	2,746,065	27,216	72,402	438
Offaly County Council	1,385,714	1,262,146	2,516,972	2,473,935	3,751,288	56,728	30,142	0
Roscommon County Council	151,500	22,100	27,800	1,800	2,488,000	27,200	289,700	8,900
Sligo County Council	2,349,765	2,034,728	24,199	4,782	1,717,746	7,812	111,843	2,628
South Dublin County Council	148,757	38,112	0	0	22,552,061	381,838	308,721	8,960
Tipperary County Council	429,661	113,524	164,109	5,015	5,115,155	14,713	252,628	3,359
Waterford City & County Council	3,149,022	2,840,821	217,689	52,509	6,349,573	19,937	236,441	4,441
Westmeath County Council	2,882,666	2,870,357	38,896	0	3,206,072	7,797	74,820	1,117
Wexford County Council	541,808	48,903	147,244	5,229	4,502,689	14,012	355,307	6,018
Wicklow County Council	2,449,042	2,649,041	224,727	224,726	5,016,234	33,705	188,072	4,422
Total	27,387,452	22,911,941	4,970,651	3,602,047	252,425,291	4,870,164	8,359,115	154,843

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	88,013	0	0	0	18,753	558	0	0
Cavan County Council	154,115	922	0	0	20,447	7,579	63,487	63,487
Clare County Council	210,573	4,439	0	0	5,889	39,000	0	0
Cork City Council	871,300	2,800	76,700	49,800	170,200	323,100	0	0
Cork County Council	603,697	410	49,665	1,034	474,711	133,826	0	0
Donegal County Council	304,924	454	1,630	0	25,249	17,345	0	0
Dublin City Council	3,305,579	1,100,000	0	0	1,482,668	796,936	113,322	100,000
Dun Laoghaire/Rathdown County Council	392,609	0	1,000	0	191,284	303,377	40,240	32,000
Fingal County Council	440,631	0	6,441	0	0	1,800	6,830	0
Galway City Council	180,000	0	0	0	48,947	41,418	0	0
Galway County Council	496,000	180,000	3,000	0	205,694	156,600	6,000	6,000
Kerry County Council	334,511	434	0	0	55,344	26,324	0	0
Kildare County Council	310,861	834	5,260	0	10,000	0	1,000	0
Kilkenny County Council	151,180	65	25,868	0	92	10,000	0	0
Laois County Council	113,246	916	0	0	3,226	95	0	0
Leitrim County Council	59,124	326	0	0	1,247	450	0	0
Limerick City & County Council	403,586	8,936	4,992	16,000	10,210	40,295	0	0
Longford County Council	66,620	705	0	0	0	0	0	0
Louth County Council	234,712	2,252	3,600	0	53,408	41,200	5,000	5,000
Mayo County Council	234,164	167	0	0	31,730	22,000	0	0
Meath County Council	194,937	817	3,686	0	0	3,500	0	0
Monaghan County Council	93,403	0	0	0	149,865	32,500	0	0
Offaly County Council	151,737	0	3,500	4,000	2,613	5,550	0	0
Roscommon County Council	146,100	600	4,100	3,000	17,200	600	9,800	0
Sligo County Council	198,892	1,308	0	0	62,114	93,447	0	0
South Dublin County Council	305,313	0	0	0	63	0	67,600	29,600
Tipperary County Council	334,662	2,344	0	0	12,224	22,124	0	0
Waterford City & County Council	253,555	2,872	0	0	2,535	17,200	0	0
Westmeath County Council	228,286	1,672	6,248	0	30,871	8,000	6,793	0
Wexford County Council	214,001	875	16,000	0	25,206	37,000	0	0
Wicklow County Council	175,375	3,373	6,063	0	10,257	10,108	10,008	0
Total	11,251,706	1,317,522	217,752	73,834	3,122,046	2,191,933	330,080	236,087

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	902,102	2,633	663,310	38,108	191,100	922,510	7,111,132	1,124,852
Cavan County Council	748,519	24,422	728,333	48,463	927,169	563,331	5,790,761	748,476
Clare County Council	1,419,536	27,947	1,448,506	78,372	121,364	371,558	12,508,968	596,100
Cork City Council	1,364,600	0	0	0	160,600	1,038,800	11,736,600	1,808,600
Cork County Council	2,530,373	13,827	3,821,174	93,224	6,270,478	3,286,380	38,088,438	5,353,385
Donegal County Council	1,270,163	1,404	2,046,650	93,141	5,890,634	7,788,410	21,725,908	11,612,576
Dublin City Council	4,655,068	0	9,894,485	0	7,203,306	2,236,951	79,349,490	4,294,887
Dun Laoghaire/Rathdown County Council	2,009,284	28,931	0	0	187,493	737,761	12,983,384	1,188,064
Fingal County Council	2,093,003	26,460	0	0	936,408	1,635,517	14,426,978	2,034,310
Galway City Council	1,015,739	3,620	0	0	1,401,900	637,404	9,890,775	756,016
Galway County Council	1,348,266	0	2,229,963	130,251	892,249	2,139,169	10,605,730	4,451,804
Kerry County Council	1,669,749	15,470	1,384,410	99,305	3,922,395	3,690,136	16,339,940	3,860,685
Kildare County Council	2,447,167	7,914	2,027,317	34,129	752,390	670,858	15,567,942	857,780
Kilkenny County Council	1,149,741	16,731	827,713	22,952	616,090	628,200	6,847,234	802,485
Laois County Council	888,814	1,434	569,412	32,390	2,928,787	2,818,353	7,834,941	3,262,638
Leitrim County Council	864,921	3,282	325,986	18,164	215,911	478,374	3,059,493	1,020,166
Limerick City & County Council	1,778,882	35,949	1,220,779	102,582	1,470,523	1,809,212	18,824,694	6,487,058
Longford County Council	864,312	2,585	381,294	10,101	150,417	548,632	3,731,488	667,076
Louth County Council	1,038,946	4,354	1,224,395	67,624	296,994	1,364,803	12,044,686	2,747,054
Mayo County Council	1,250,544	8,240	1,251,618	38,154	2,174,872	1,379,655	10,983,015	1,960,364
Meath County Council	2,008,430	21,441	1,602,541	91,549	991,717	1,214,398	12,522,430	1,374,419
Monaghan County Council	1,182,088	2,192	751,573	50,221	298,859	545,791	5,294,255	658,359
Offaly County Council	1,101,944	2,287	765,455	23,650	490,362	758,657	10,199,726	4,586,953
Roscommon County Council	922,500	1,800	588,100	34,300	67,800	345,400	4,712,600	445,700
Sligo County Council	959,808	16,172	1,002,926	55,386	105,938	562,830	6,533,232	2,779,093
South Dublin County Council	1,261,923	0	0	0	32,244	522,999	24,676,682	981,509
Tipperary County Council	2,509,959	5,759	1,669,607	48,150	3,213,426	3,752,228	13,701,429	3,967,216
Waterford City & County Council	1,331,484	3,619	1,341,795	57,706	411,648	887,157	13,293,742	3,886,262
Westmeath County Council	1,095,362	8,081	741,968	37,913	1,537,677	772,739	9,849,659	3,707,676
Wexford County Council	1,240,224	0	1,529,096	51,249	1,795,926	1,910,513	10,367,501	2,073,799
Wicklow County Council	2,185,076	2,997	848,676	70,896	580,802	1,268,405	11,694,332	4,267,673
Total	47,108,529	289,551	40,887,082	1,427,982	46,237,480	47,287,131	442,297,184	84,363,036

REVENUE EXPENDITURE AND INCOME

Service Division H

Miscellaneous Services

	Total For Service Division	
	Expenditure	Income
	€	€
Regional Assemblies	4,789,105	4,789,105
Local Authorities & Regional Assemblies	447,086,290	89,152,141
Less: Inter Local Authority Contributions	7,966,879	7,966,879
Divisional Total	439,119,411	81,185,262

2015 Payments and Receipts of Regional Assemblies

REVENUE PAYMENTS AND RECEIPTS – Regional Assemblies

Regional Assembly	Payments	Receipts		
		Contrib LA's	Other	Total
Southern Regional Assembly	€1,625,647	€1,625,447	€200	€1,625,647
Eastern and Midland Regional Assembly	€1,416,670	€1,116,153	€300,517	€1,416,670
Northern and Western Regional Assembly	€1,746,789	€682,428	€1,064,361	€1,746,789
Total	€4,789,105	€3,424,028	€1,365,078	€4,789,105

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 will be to draw up regional spatial and economic strategies.