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Report to the Finance Strategic Policy Committee
Re: Revenue Grant Funding of Local Authorities 2016 – 2017

Background

The Work Programme of the Finance Strategic Policy Committee contains reference to a review of the level of revenue grant funding to Dublin City Council in comparison with other local authorities. This report provides information on levels of funding of revenue government grants, local property tax and rates across local authorities.

Government Grants

Appendix A provides a schedule of all revenue government grants in 2016 and 2017. A summary is set out in Table 1. Table 1 illustrates that on a gross total revenue grants value, Dublin City Council budgeted 14.4% in 2016 and 17.2% in 2017 of all revenue grants from Government to local authorities. These exclude LPT related payments dealt with separately.

Table 1: Revenue Government Grants in 2016 and 2017

	2016 €m	2017 €m
All Local Authorities	901.5	1,159.0
Dublin City Council	129.7	198.9
% of Total Revenue Grants to DCC (<i>source Appendix A</i>)	14.4%	17.2%

Source: Appendix A

Appendix B provides a detailed analysis of revenue grants budgeted by Dublin City Council in 2017 and 2016. Detailed revenue grant information is provided across all services. For the purposes of this report, LPT is treated separately but the values reconciled in Appendix B include LPT related grants. The information set out in Appendix B demonstrates the breadth of services provided by Dublin City Council and the range in quantum of revenue grants.

Population data for each local authority is collected by the CSO. Dublin City represents 11.6% of the State's population, as set out in Table 2.

Table 2: Population per 2016 Census

	2016
Population of the State	4,757,976
Population of Dublin City	553,165
% of State Population in Dublin City	11.6%

Appendix C contains the gross value of revenue grants per head of population. This information is based on all grants received, without adjustment, and indicates a revenue grant per head of resident population of €234.41. Using this data, the highest value is attributable to Limerick (€499.14), the lowest to Fingal (€87.48), with an average (mean) figure of €189.46. A summary is set out in Table 3.

Table 3: Grants per Head of Population (unadjusted)

Category/Year	2016		2017	
Highest	Limerick	€499.14	Limerick	€1,015.94
Lowest	Fingal	€87.48	Meath	€120.32
Mean		€189.46		€243.59
Dublin City Council		€234.41		€359.49

Source: Appendix C

Some services are largely funded through regional (homeless) or national (HAP, Homeless HAP) hubs. In these cases, some spending accounted for by that local authority relates to services provided on a regional or national basis and therefore distorts the value of grants received attributable to that local authority. For this reason, the value of Housing and Building services are adjusted from the overall total in Appendix D, and a revised revenue grant per head of population is shown. Table 4 provides information of Revenue Grants per Head of Population adjusted for Housing and Building grants.

Table 4: Revenue Grants per Head of Population (adjusted)

Category/Year	2016		2017	
Highest	Sligo	€300.20	Sligo	€298.15
Lowest	Limerick	€35.37	Cork City	€50.46
Mean		€109.63		€118.10
Dublin City Council		€63.08		€80.29

Source: Appendix D

Table 5 illustrates that Dublin City Council received 6.7% of adjusted grants in 2016 and 7.9% in 2017.

Table 5: DCC No. of total adjusted Revenue Grants

	2016	2017
All Local Authorities	€521.6	€561.9
DCC	€34.9	€44.4
% to DCC	6.7%	7.9%

Source: Appendix D

LPT

Local Property Tax is administered by the Revenue Commissioners with householders having an annual liability bar limited exemptions. LPT is paid to the Revenue Commissioners which in turn transfers the funds collected to the Department of Housing, Planning, Community & Local Government. Funds in the amount of 20% of available LPT (i.e. the expected LPT value) of each local authority area, are withheld centrally for distribution as part of an “equalisation” process. The LPT legal framework provides for consideration at local authority level of a variation, upwards or downwards, of the basic rate. Reductions of 15% have been applied to the basic LPT by the elected members of Dublin City Council, the maximum reduction provided for in legislation. The next effect of these two processes is a reduced remaining LPT balance. Appendix F gives details of LPT receipts and allocations. Table 6 provides a summary.

Table 6: LPT

	2016 €m	2017 €m
LPT for All Local Authorities	473.6	483.7
Dublin City Council LPT (100%)	77.6	79.5
Lowest % of LPT available: Cork County (2016 only) Dublin City, South Dublin, Fingal, DLR	65.0%	65.0%
Highest % of LPT available: Leitrim	398%	423%
Mean % of LPT available	95%	104%

Source: Appendix E

Following equalisation and the reduction in basic LPT rate, 65% of the full LPT is available. This value (65%) is then directed by Government through specified circulars, on how the funds should be spent. Local Authorities within the Dublin Region have the lowest % available while the Leitrim, Longford, Monaghan and Roscommon local authorities have the highest percentage of LPT available.

Appendix F gives details of LPT funds for Dublin City Council for the period 2015 – 2017. In broad terms, following government retention of LPT funds for equalisation and the reduction effective by Council resolution, the bulk of the LPT funds are directed by Government to fund specific services in Housing and Roads. The value of additional funds available to Dublin City Council arising from the LPT process in 2015 was €4.1m, maintained at this value in 2016 and subsequently reducing to €3.9m in 2017.

Rates

Appendix G sets out the values of commercial rates per local authority for the financial years 2016 and 2017. The vacancy refund rate of each authority is also noted. Aside from the Dublin Region and other cities (Cork, Limerick, Waterford, Galway) just one other local authority has a vacancy refund rate less than 100% i.e. Louth County Council. Legislative changes in 2014 provided that local authorities could vary the vacancy refund rate for an entire local authority area or a specific electoral district. This provision has not been exercised by most local authorities.

Commentary

A consistent pattern is not apparent in the allocation of revenue grants to local authorities by government. Appendix H (*Local Authority Funding 2016 – 2017*) provides details of various elements related to the allocation process. The weightings of all counties is highly correlated between population and rates income i.e. the higher the level of population tends to have a higher level of income, in the main both variables moving in tandem.

The allocation of total composite grants is unrelated to these variables, but in any event should be isolated as previously stated due to high values of funds to both Dublin City and Limerick in respect of national housing issues.

The value of remaining grants are not correlated to the level of population nor the level of rates income, either directly (i.e. highest value of grants to local authority with either highest population and/or highest rates income) *nor* indirectly (i.e. highest value of grants to the lowest value population and/or lowest rates income). Similarly the allocation from the equalisation fund is not highly indirectly correlated to rates income.

Conclusions

The level of grants allocated to Dublin City Council (and other local authorities) is not clearly related to either population or rates income. The allocation of funds from the equalisation funds is not highly indirectly correlated to available funds (i.e. rates income).

Kathy Quinn

Head of Finance

With Responsibility for Information & Communications Technology

Appendix A
Revenue Grants all Local Authorities 2016

	Other	Jobs, Enterprise and Innovation	Agriculture, Fisheries and Food	Justice, Equality and Law Reform	Transport, Tourism & Sport	Arts Council	Library Council	Education and Skills	Health & HSE	Children & Youth Affairs	Defence	Social Protection	NTA	Arts, Heritage & Gaeltacht
Carlow	9,000	671,500	-	-	-	67,300	-	20,000			43,500	-	-	-
Cavan	703,379	838,051	0	0	0	80,400	0	19,328			74,500	0	0	0
Clare	442,000	1,091,724	0	0	0	59,500	0	166,075			90,000	0	0	0
Cork City	43,500	476,600	0	0	0	0	50,000	208,400			80,000	173,100	0	0
Cork Co.	1,428,510	2,527,578	0	14,500	0	50,000	0	90,000			195,000	0	0	0
Donegal	419,918	729,771	0	0	0	245,000	25,000	492,612			83,500	0	0	0
Dublin City	470,413	1,485,848	150,000	160,391	339,500	0	0	144,100	681,891	1,441,328	385,000	2,095,676	0	0
Dun Laoghaire Rathdown	753,100	833,800	0	0	0	84,500	0	40,000			0	1,747,000	81,900	0
Fingal	414,900	870,000	0	0	90,000	0	0	43,500			0	0	0	150,000
Galway City	157,800	0	0	0	0	34,000	0	0			0	0	1,000,000	50,000
Galway Co.	3,244,456	752,820	0	7,419	0	59,000	142,000	155,000			92,500	0	0	0
Kerry	1,782,831	899,393	0	0	0	36,110	0	140,667			101,000	0	0	7,500
Kildare	1,959,088	0	0	0	40,000	0	0	492,377			92,000	0	6,874,387	0
Kilkenny	303,000	555,400	0	0	340,000	0	18,700	904,000			48,000	0	0	70,000
Laois	3,341,000	1,099,500	0	9,450	0	67,600	0	47,000			75,000	0	0	0
Leitrim	271,000	680,797	0	0	0	0	0	39,776			77,000	0	0	70,000
Limerick	57,000	1,385,800	0	70,000	345,769	227,500	0	380,000			144,500	110,670	0	0
Longford	593,762	556,000	0	0	0	22,500	0	150,000			56,000	0	0	189,212
Louth	911,923	605,232	0	5,000	0	0	25,000	226,871			82,500	0	0	70,000
Mayo	1,097,551	840,793	0	3,000	0	76,000	0	500,000			80,000	230,000	0	295,000
Meath	694,697	679,638	0	0	0	39,500	0	135,946			0	0	0	0
Monaghan	1,301,050	936,147	0	0	0	53,200	0	41,271			80,000	0	0	0
Offaly	523,063	980,438	0	0	0	45,400	0	500,000			75,941	0	0	0
Roscommon	500,000	618,000	0	40,000	0	95,400	0	100,000	0		0	0	0	0
Sligo	4,471,891	0	0	0	0	83,755	0	0			0	0	0	0
South Dublin	9,749,900	823,000	0	29,600	0	42,500	124,600	125,000	0	0	0	0	0	0
Tipperary	2,118,862	1,122,147	0	92,988	0	120,000	0	325,000	0	0	160,000	700,000	0	20,000
Waterford	1,501,647	2,191,769	0	0	0	80,000	22,500	437,000	0	0	215,000	0	0	0
Westmeath	150,000	651,331	0	0	0	45,500	0	104,000	0	0	82,000	0	0	30,000
Wexford	1,779,417	0	0	0	0	75,820	0	228,819	0	0	120,000	0	0	0
Wicklow	531,828	799,090	0	11,500	0	50,000	0	53,881			78,000	50,000	1,000,000	6,000
TOTAL GRANTS & SUBSIDIES	41,726,486	25,702,167	150,000	443,848	1,155,269	1,840,485	407,800	6,310,623	681,891	1,441,328	2,610,941	5,106,446	8,956,287	957,712

Appendix A
Revenue Grants all Local Authorities 2016

TII Transport Infrastructure Ireland	Housing and Building	Road Transport and Safety	Water Services	Development Management	Environmental Services	Recreation and Amenity	Agriculture, Education, Health & Welfare	Miscellaneous Services	Total Grants
3,622,800	6,041,600	-	-	30,000	18,900	-	10,000	248,800	10,783,400
10,153,006	2,781,167	0	3,220,636	2,104,241	325,800	0	2,000	198,192	20,500,700
16,346,689	5,067,000	0	800,000	0	611,000	30,000	0	1,190,000	25,893,988
4,147,100	9,600,400	0	1,766,300	61,600	230,700	0	0	0	16,837,700
34,956,809	8,447,198	205,053	1,464,875	160,000	1,207,000	0	0	1,553,828	52,300,351
20,892,762	4,397,406	0	111,841	0	366,700	0	0	0	27,764,510
2,101,000	94,776,707	0	1,817,320	5,447,016	1,190,250	2,000,000	0	14,983,283	129,669,723
375,000	11,057,900	0	10,000	972,700	464,000	0	0	3,365,700	19,785,600
540,000	15,436,100	0	2,752,000	0	265,500	11,500	0	5,339,400	25,912,900
2,108,530	6,939,243	0	883,296	699,000	148,500	0	0	0	12,020,369
20,175,970	3,782,585	0	2,965,236	52,067	85,700	0	0	579,554	32,094,307
14,053,700	9,424,839	0	1,127,652	150,000	197,500	0	0	800,000	28,721,192
596,000	10,675,888	128,000	205,000	90,500	146,700	0	0	0	21,299,940
795,500	6,062,900	7,666,000	965,000	115,000	207,500	0	2,500	709,781	18,763,281
7,394,600	4,418,900	0	50,000	0	210,000	4,000	107,000	284,000	17,108,050
7,142,089	1,117,750	0	192,995	20,000	99,000	125,588	0	88,342	9,924,337
14,203,638	72,440,224	0	2,408,864	2,282,727	582,700	0	0	2,780,005	97,419,397
5,252,273	1,054,984	0	78,307	71,482	286,200	0	0	0	8,310,720
6,544,894	9,996,445	0	103,950	2,486,650	882,000	0	156,000	505,000	22,601,465
23,492,485	9,302,915	0	3,925,000	70,000	199,300	0	100,000	5,000	40,217,044
13,822,493	5,745,714	0	184,329	28,000	486,000	0	0	80,000	21,896,317
8,190,365	2,711,147	800,000	2,535,552	50,000	562,500	15,000	0	0	17,276,232
8,970,984	4,045,194	0	500,000	23,468	31,700	0	500	227,379	15,924,067
13,645,700	216,700	0	0	45,000	166,500	0	0	0	15,427,300
14,664,693	5,407,806	0	0	20,000	380,030	0	0	0	25,028,175
602,600	27,575,800	0	552,500	2,295,300	275,500	0	0	0	42,196,300
17,467,315	12,367,880	0	565,500	220,000	474,705	0	0	1,350,000	37,104,397
13,453,671	9,748,255	363,600	317,129	1,188,447	378,331	0	87,624	641,584	30,626,557
7,948,785	6,315,000	0	65,000	173,199	212,000	10,000	0	22,000	15,808,815
840,772	6,923,968	9,846,234	1,515,553	60,000	341,042	0	221,000	4,000	21,956,625
6,455,416	5,939,506	0	528,530	2,164,322	428,000	0	0	2,185,056	20,281,129
300,957,639	379,819,121	19,008,887	31,612,365	21,080,719	11,461,258	2,196,088	686,624	37,140,904	901,454,888

Appendix A
Revenue Grants all Local Authorities 2017

	Other	Jobs, Enterprise and Innovation	Agriculture, Fisheries and Food	Justice, Equality and Law Reform	Transport, Tourism & Sport	Arts Council	Library Council	Education and Skills	Defence	Social Protection	NTA	Arts, Heritage & Gaeltacht	TII Transport Infrastructur e Ireland	Housing and Building	Road Transport and Safety
Carlow	109,000	666,350	0	0	0	67,300	0	9,000	45,300	0	0	0	3,710,000	6,735,100	0
Cavan	1,615,701	923,366	0	0	0	93,466	0	0	76,000	0	0	0	9,444,781	3,198,973	0
Clare	427,000	1,046,000	0	0	0	66,000	0	48,000	79,640	0	0	0	15,379,044	6,708,000	0
Cork City	44,000	619,200	0	0	0	0	50,000	109,900	80,000	153,200	0	0	3,377,700	9,408,500	0
Cork Co.	1,500,600	3,259,992	0	10,000	0	67,300	0	90,750	195,000	0	12,000	0	37,302,777	21,869,723	129,014
Donegal	130,418	986,760	0	0	0	184,500	25,000	48,000	83,500	0	0	100,000	21,004,230	4,378,375	0
Dublin City	367,400	1,457,997	150,000	156,309	383,820	0	0	144,100	385,000	6,069,388	240,960	0	2,131,000	154,446,263	5,780,600
Dun Laoghaire Rathdown	860,300	959,700	0	0	0	67,700	0	34,000	0	1,802,800	81,900	0	361,200	17,916,500	3,497,500
Fingal	516,200	935,400	0	0	80,000	27,000	0	13,500	0	0	0	125,000	450,000	24,537,200	3,914,400
Galway City	112,296	0	0	0	0	167,000	0	0	0	0	1,394,683	10,000	2,408,348	6,677,757	0
Galway Co.	3,158,927	1,052,371	0	8,040	0	59,000	147,000	86,413	85,000	0	0	0	20,075,524	4,035,692	0
Kerry	2,146,820	901,900	0	0	0	36,110	0	8,167	97,000	0	0	7,500	13,994,000	9,449,165	0
Kildare	1,542,213	0	0	0	40,000	0	0	92,377	92,000	0	8,395,496	0	601,000	14,520,748	128,000
Kilkenny	381,400	684,000	0	0	304,000	0	13,000	100,000	48,000	0	0	70,000	796,000	6,977,000	7,666,000
Laois	3,574,650	1,000,000	0	6,800	0	49,100	0	25,000	75,000	0	0	0	8,257,600	4,576,000	0
Leitrim	334,000	864,431	0	0	0	0	0	18,476	77,000	0	0	0	75,000	6,869,878	1,349,986
Limerick	143,902	1,605,654	0	70,000	350,000	237,500	0	167,294	164,500	0	0	0	15,488,250	173,931,919	0
Longford	596,922	528,316	0	0	0	22,500	0	0	62,275	0	0	119,000	5,347,646	1,890,023	0
Louth	5,737,350	608,400	0	3,000	90,000	0	25,000	131,500	67,568	0	0	37,773	5,940,537	9,697,892	0
Mayo	999,320	840,793	0	3,000	0	84,500	90,000	100,000	80,000	230,000	0	295,000	21,996,985	8,757,415	0
Meath	375,192	751,908	0	0	0	41,100	0	0	0	0	0	0	13,841,350	6,675,850	0
Monaghan	2,394,354	0	0	0	0	53,200	0	10,000	84,700	0	0	0	8,136,354	2,662,557	500,000
Offaly	458,063	1,043,562	0	0	0	45,400	0	10,000	77,219	53,180	0	0	6,790,468	4,397,317	0
Roscommon	368,000	625,000	0	40,000	0	95,400	0	100,000	75,000	0	0	0	12,220,700	2,154,700	0
Sligo	4,012,131	0	0	0	0	91,555	0	0	0	0	0	0	14,664,693	5,656,975	0
South Dublin	3,021,500	1,064,700	0	29,600	0	44,000	124,600	125,000	0	0	0	0	647,400	37,763,000	2,886,900
Tipperary	2,141,236	1,240,750	0	92,988	0	120,000	0	13,859	170,000	793,841	0	20,000	17,331,907	13,048,357	0
Waterford	1,444,949	2,492,136	0	0	0	80,000	22,500	124,000	145,550	0	0	0	11,029,357	11,307,591	18,752
Westmeath	247,318	1,062,865	0	0	0	45,500	0	29,000	82,000	0	0	470,000	8,041,954	7,332,940	0
Wexford	1,891,473	0	0	0	0	78,853	0	53,000	120,000	0	0	0	776,300	7,560,378	9,869,234
Wicklow	497,170	749,700	0	0	0	50,000	0	18,500	78,000	0	1,000,000	5,000	6,723,593	7,462,693	0
TOTAL GRANTS & SUBSIDIES	41,149,805	27,971,251	150,000	419,737	1,247,820	1,973,984	497,100	1,709,836	2,625,252	9,102,409	11,125,039	1,334,273	295,140,576	597,084,589	34,390,400

Appendix A
Revenue Grants all Local Authorities 2017

Water Services	Development Management	Environmental Services	Recreation and Amenity	Agriculture, Education, Health & Welfare	Miscellaneous Services	Total Grants
0	30,000	165,000	0	10,000	229,000	11,776,050
3,135,024	2,489,037	301,500	0	2,000	244,143	21,523,991
900,000	855,000	459,000	0	0	689,000	26,656,684
0	61,600	235,700	0	0	1,607,000	15,746,800
1,597,478	3,691,863	1,459,799	0	0	2,203,828	73,390,124
77,236	0	303,000	0	0	924,888	28,245,907
1,791,448	5,474,016	1,510,250	1,700,000	0	16,669,462	198,858,013
50,000	1,034,500	394,000	0	0	3,865,700	30,925,800
2,800,900	0	265,500	75,000	0	5,998,500	39,738,600
398,145	699,000	130,500	0	0	280,000	12,277,729
2,965,236	52,067	35,700	0	0	506,000	32,266,970
1,230,423	250,000	147,500	0	0	255,000	28,523,585
205,000	2,310,000	162,700	0	0	2,916,100	31,005,634
865,000	715,000	180,500	0	2,000	333,000	19,134,900
50,000	564,000	192,000	4,000	40,000	284,000	18,698,150
135,000	20,000	235,499	125,588	0	150,000	10,254,858
1,292,505	2,413,064	432,700	0	0	1,988,101	198,285,389
41,000	748,219	217,500	0	0	0	9,573,401
122,000	480,000	0	0	122,900	1,548,984	24,612,904
3,795,000	589,892	206,000	0	0	10,000	38,077,905
169,173	400,369	439,000	0	0	760,910	23,454,852
2,654,807	669,000	272,000	15,000	0	392,366	17,844,338
500,000	923,468	200	0	500	0	14,299,377
0	25,000	206,500	0	0	0	15,910,300
0	115,600	327,800	177,929	0	96,789	25,143,472
534,800	2,344,600	175,500	0	0	6,392,500	55,154,100
597,472	285,000	1,005,474	0	0	1,152,133	38,013,017
332,309	2,047,397	344,000	0	0	5,023,796	34,412,337
110,000	2,160,320	227,000	10,000	0	390,942	20,209,839
1,236,567	60,000	311,850	0	201,000	350,000	22,508,655
588,554	2,606,797	447,000	0	0	2,243,808	22,470,815
28,175,077	34,114,809	10,790,672	2,107,517	378,400	57,505,950	1,158,994,496

Appendix B
Analysis of Budget Income from Revenue Grants Subsidies

DCC Budget Book 2017 Extract (Table E)

Table E	
ANALYSIS OF BUDGET INCOME 2017 FROM GRANTS & SUBSIDIES	
Breakdown Ref No.	Source of Income
	2017
	€
	Department of Housing, Planning, Community & Local Government
1	Housing & Building 154,446,263
2	Road Transport & Safety 5,780,600
3	Water Services 1,791,448
4	Development Management 5,474,016
5	Environmental Services 1,510,250
6	Culture, Recreation & Amenity 1,700,000
7	Miscellaneous Services 16,669,462
	187,372,039
	Other Departments & Bodies
8	Transport Infrastructure Ireland 2,131,000
9	National Transport Authority 240,960
10	Transport, Tourism & Sport 383,820
11	Social Protection 3,791,045
12	Defence 385,000
13	Education & Skills 144,100
14	Health 731,905
15	Children & Youth Affairs 1,546,438
16	Justice & Equality 156,309
17	Agriculture, Food & The Marine 150,000
18	Enterprise Ireland 1,457,997
19	Other Departments 367,400
	11,485,974
	Total Grants & Subsidies
	198,858,013

Appendix B
Detailed Analysis of Revenue Grants + Subsidies

DCC Grants & Subsidies - Budget 2017 vs Actual 2016			
		2017 Budget	2016 Actual
	Department of Housing, Planning, Community & Local Government		
1	Housing & Building		
	CLSS - Management & Maintenance	15,490,910	4,179,076
	Construction Social Leasing	10,080,000	7,464,667
	Disabled Persons Grants	5,040,000	2,734,476
	Environmental Works	0	448,582
	Homeless Services	94,890,087	73,581,478
	Housing Assistance Programme	6,212,766	4,835,770
	Housing Maintenance Voids	0	0
	Priory Hall Rent	60,000	135,871
	Rental Accommodation Scheme	18,472,500	20,507,392
	Rental Subsidy, Shared Ownership	500,000	71,958
	Tenancy Management	0	170,000
	Travellers	700,000	35,678
	LPT Self-Funding	3,000,000	13,075,317
		154,446,263	127,240,265
2	Road Transport & Safety		
	LPT Self-Funding	5,780,600	5,780,644
		5,780,600	5,780,644
3	Water Services		
	Loan Charges Recoupment	1,791,448	1,743,511
		1,791,448	1,743,511
4	Development Management		
	Community	35,000	0
	Conservation	0	375,000
	Heritage Grant	30,000	0
	Public Participation Network	42,000	25,073
	SICAP Funding	5,367,016	5,209,311
		5,474,016	5,609,383
5	Environmental Services		
	Civic Amenity	0	69,306
	Enforcement	1,002,000	1,058,827
	Litter Awareness Campaign	56,000	56,000
	Local Agenda 21	29,250	29,250
	Regional Waste Enforcement (WERLA)	300,000	260,453
	Repatriation of Waste and Major Emergencies	123,000	123,000
	CAMC	0	18,981
	Fire Protection	0	4,059
		1,510,250	1,619,876
6	Culture, Recreation & Amenity		
	Ballymun Social Regeneration	1,700,000	1,700,000
	Special Projects	0	110,000
	Sports & Recreation	0	9,000
	Commemorations	0	32,258

Appendix B
Detailed Analysis of Revenue Grants + Subsidies

		1,700,000	1,851,258
7	Miscellaneous Services		
	NEIC Task Force	425,000	140,000
	Payroll Compensation	2,600,000	5,295,908
	Property Damage	100,000	0
	Rates Grant	13,544,462	13,483,305
		16,669,462	18,919,213
		2017 Budget	2016 Actual
TOTAL	Department of Housing, Planning, Community & Local Government	187,372,039	162,764,151
	Other Departments & Bodies		
8	Transport Infrastructure Ireland		
	Road Transport & Safety		
	Irish Asset Pavement Guidelines	0	0
	Port Tunnell	0	34,733
		0	34,733
	Environmental Services		
	Port Tunnel	2,131,000	2,080,890
		2,131,000	2,080,890
TOTAL	Transport Infrastructure Ireland	2,131,000	2,115,623
9	National Transport Authority		
	Road Transport & Safety		
	RTPI Maintenance	240,960	282,456
		240,960	282,456
	Development Management		
	Enterprise Ireland	0	13,926
		0	13,926
TOTAL	National Transport Authority	240,960	296,382
10	Transport, Tourism & Sport		
	Culture, Recreation & Amenity		
	Arts Office	41,320	36,320
	City of Literature	0	64,687
	Culture Night	15,000	15,000
	Dublin Writer's Festival	80,000	60,000
	Libraries	0	26,949
	Music	13,500	11,500
	Parks Improvements	0	-33,447
	Sports & Recreation	234,000	190,986
		383,820	371,995
	Miscellaneous Services		

Appendix B
Detailed Analysis of Revenue Grants + Subsidies

	NEIC Task Force	0	292,500
		0	292,500
TOTAL	Transport Tourism & Sport	383,820	664,495
11	<u>Social Protection</u>		
	Housing & Building		
	Housing Assistance Programme	3,106,383	1,348,947
		3,106,383	1,348,947
	Agriculture, Education, Health & Welfare		
	School Meals Recoupment	684,662	645,298
		684,662	645,298
TOTAL	Social Protection	3,791,045	1,994,245
		2017 Budget	2016 Actual
12	<u>Defence</u>		
	Environmental Services		
	Civil Defence	385,000	71,782
		385,000	71,782
TOTAL	Defence	385,000	71,782
13	<u>Education & Skills</u>		
	Agriculture, Education, Health & Welfare		
	Recoupment of Higher Education Grants	144,100	-126,095
		144,100	-126,095
TOTAL	Education & Skills	144,100	-126,095
14	<u>Health</u>		
	Housing & Building		
	Childcare Facilities	5,000	2,500
	Homeless	577,953	705,447
	Local Drugs Task Force	33,952	33,953
		616,905	741,900
	Development Management		
	Social Inclusion	0	21,026
		0	21,026
	Environmental Services		
	Ambulance Service	0	765,167
		0	765,167
	Culture, Recreation & Amenity		
	Sports Development	70,000	70,000
		70,000	70,000
	Miscellaneous Services		

Appendix B
Detailed Analysis of Revenue Grants + Subsidies

	Drugs Payment Grant	45,000	22,500
		45,000	22,500
TOTAL	Health	731,905	1,620,593
15	<u>Children & Youth Affairs</u>		
	Housing & Building		
	Childcare Facilities	30,000	12,927
		30,000	12,927
	Development Management		
	Economic Development	0	-425
		0	-425
	Culture, Recreation & Amenity		
	Sports Development	1,516,438	1,549,426
		1,516,438	1,549,426
TOTAL	Children & Youth Affairs	1,546,438	1,561,928
16	<u>Justice & Equality</u>		
	Housing & Building		
	Travellers	0	42,000
		0	42,000
		2017 Budget	2016 Actual
	Development Management		
	Integration	0	89,200
		0	89,200
	Culture, Recreation & Amenity		
	Recoupment for the Prison Library Service	156,309	158,988
		156,309	158,988
TOTAL	Justice & Equality	156,309	290,188
17	<u>Agriculture, Food & The Marine</u>		
	Agriculture, Education, Health & Welfare		
	Control of Horses Recoupment	150,000	74,500
		150,000	74,500
TOTAL	Agriculture, Food & The Marine	150,000	74,500
18	<u>Enterprise Ireland</u>		
	Development Management		
	Local Enterprise Offices	1,457,997	2,086,000
		1,457,997	2,086,000
TOTAL	Enterprise Ireland	1,457,997	2,086,000
19	<u>Other Departments</u>		

Appendix B
Detailed Analysis of Revenue Grants + Subsidies

	Development Management		
	AT BRAND Project	0	431,607
	Smart Dublin	42,000	58,463
	URBACT/TURAS	0	119,017
	Welcoming Cities	0	74,400
		42,000	683,487
	Culture, Recreation & Amenity		
	ACE Project	0	2,246
	City of Dublin Education & Training Board	290,000	251,264
	City of Literature	0	15,000
	Commerations Grant from Dept. AH&G	30,000	99,500
	Sports & Recreation	5,400	7,200
		325,400	375,210
TOTAL	Other Departments	367,400	1,058,697
TOTAL	Total Other Departments & Bodies	11,485,974	11,708,339
TOTAL	Total Grants & Subsidies	198,858,013	174,472,489

Appendix C
Revenue Grant per Head 2016

Local Authority	Total Grants	Population	Grant per Head
Limerick	97,419,397	195,175	499.14
Sligo	25,028,175	65,357	382.95
Leitrim	9,924,337	31,972	310.41
Mayo	40,217,044	130,425	308.35
Monaghan	17,276,232	61,273	281.96
Cavan	20,500,700	76,092	269.42
Waterford	30,626,557	116,401	263.11
Roscommon	15,427,300	64,436	239.42
Dublin City	129,669,723	553,165	234.41
Tipperary	37,104,397	160,441	231.27
Clare	25,893,988	118,627	218.28
Offaly	15,924,067	78,003	204.15
Longford	8,310,720	40,810	203.64
Laois	17,108,050	84,732	201.91
Kerry	28,721,192	147,554	194.65
Carlow	10,783,400	56,875	189.60
Kilkenny	18,763,281	99,118	189.30
Galway Co.	32,094,307	179,048	179.25
Westmeath	15,808,815	88,396	178.84
Louth	22,601,465	128,375	176.06
Donegal	27,764,510	158,755	174.89
South Dublin	42,196,300	278,749	151.38
Galway City	12,020,369	79,504	151.19
Wexford	21,956,625	149,605	146.76
Wicklow	20,281,129	142,332	142.49
Cork City	16,837,700	125,622	134.03
Cork Co.	52,300,351	416,574	125.55
Meath	21,896,317	194,942	112.32
Kildare	21,299,940	222,130	95.89
Dun Laoghaire Rathdown	19,785,600	217,274	91.06
Fingal	25,912,900	296,214	87.48
TOTAL GRANTS & SUBSIDIES	901,454,888	4,757,976	189.46

Appendix C
Revenue Grant per Head 2017

Local Authority	Total Grants	Population	Grant per head
Limerick	198,285,389	195,175	1,015.94
Sligo	25,143,472	65,357	384.71
Dublin City	198,858,013	553,165	359.49
Leitrim	10,254,858	31,972	320.74
Waterford	34,412,337	116,401	295.64
Mayo	38,077,905	130,425	291.95
Monaghan	17,844,338	61,273	291.23
Cavan	21,523,991	76,092	282.87
Roscommon	15,910,300	64,436	246.92
Tipperary	38,013,017	160,441	236.93
Longford	9,573,401	40,810	234.58
Westmeath	20,209,839	88,396	228.63
Clare	26,656,684	118,627	224.71
Laois	18,698,150	84,732	220.67
Carlow	11,776,050	56,875	207.05
South Dublin	55,154,100	278,749	197.86
Kerry	28,523,585	147,554	193.31
Kilkenny	19,134,900	99,118	193.05
Louth	24,612,904	128,375	191.73
Offaly	14,299,377	78,003	183.32
Galway Co.	32,266,970	179,048	180.21
Donegal	28,245,907	158,755	177.92
Cork Co.	73,390,124	416,574	176.18
Wicklow	22,470,815	142,332	157.88
Galway City	12,277,729	79,504	154.43
Wexford	22,508,655	149,605	150.45
Dun Laoghaire Rathdown	30,925,800	217,274	142.34
Kildare	31,005,634	222,130	139.58
Fingal	39,738,600	296,214	134.16
Cork City	15,746,800	125,622	125.35
Meath	23,454,852	194,942	120.32
TOTAL GRANTS & SUBSIDIES	1,158,994,496	4,757,976	243.59

Appendix D
2016 Revenue Grants per Head - Excluding Housing + Building

	Total Grants	Total Grant Excluding Housing & Building	Population	Grant per head of population
Sligo	25,028,175	19,620,369	65,357	300.20
Leitrim	9,924,337	8,806,587	31,972	275.45
Monaghan	17,276,232	14,565,085	61,273	237.71
Mayo	40,217,044	30,914,129	130,425	237.03
Roscommon	15,427,300	15,210,600	64,436	236.06
Cavan	20,500,700	17,719,533	76,092	232.87
Waterford	30,626,557	20,878,302	116,401	179.37
Longford	8,310,720	7,255,736	40,810	177.79
Clare	25,893,988	20,826,988	118,627	175.57
Galway Co.	32,094,307	28,311,722	179,048	158.12
Tipperary	37,104,397	24,736,517	160,441	154.18
Offaly	15,924,067	11,878,873	78,003	152.29
Laois	17,108,050	12,689,150	84,732	149.76
Donegal	27,764,510	23,367,104	158,755	147.19
Kerry	28,721,192	19,296,353	147,554	130.77
Kilkenny	18,763,281	12,700,381	99,118	128.13
Limerick	97,419,397	24,979,173	195,175	127.98
Westmeath	15,808,815	9,493,815	88,396	107.40
Cork Co.	52,300,351	43,853,153	416,574	105.27
Wicklow	20,281,129	14,341,623	142,332	100.76
Wexford	21,956,625	15,032,657	149,605	100.48
Louth	22,601,465	12,605,020	128,375	98.19
Carlow	10,783,400	4,741,800	56,875	83.37
Meath	21,896,317	16,150,603	194,942	82.85
Galway City	12,020,369	5,081,126	79,504	63.91
Dublin City	129,669,723	34,893,016	553,165	63.08
Cork City	16,837,700	7,237,300	125,622	57.61
South Dublin	42,196,300	14,620,500	278,749	52.45
Kildare	21,299,940	10,624,052	222,130	47.83
Dun Laoghaire Rathdown	19,785,600	8,727,700	217,274	40.17
Fingal	25,912,900	10,476,800	296,214	35.37
TOTAL GRANTS & SUBSIDIES	901,454,888	521,635,767	4,757,976	109.63

Appendix D
2017 Revenue Grant per Head of Population Excluding Housing + Building

	Total Grants	Total Grant less Housing & Building	Population	Grant per Head of Population
Sligo	25,143,472	19,486,497	65,357	298.15
Leitrim	10,254,858	8,904,872	31,972	278.52
Monaghan	17,844,338	15,181,781	61,273	247.77
Cavan	21,523,991	18,325,018	76,092	240.83
Mayo	38,077,905	29,320,490	130,425	224.81
Roscommon	15,910,300	13,755,600	64,436	213.48
Waterford	34,412,337	23,104,746	116,401	198.49
Longford	9,573,401	7,683,378	40,810	188.27
Clare	26,656,684	19,948,684	118,627	168.16
Laois	18,698,150	14,122,150	84,732	166.67
Galway Co.	32,266,970	28,231,278	179,048	157.67
Tipperary	38,013,017	24,964,660	160,441	155.60
Donegal	28,245,907	23,867,532	158,755	150.34
Westmeath	20,209,839	12,876,899	88,396	145.67
Kerry	28,523,585	19,074,420	147,554	129.27
Offaly	14,299,377	9,902,060	78,003	126.94
Limerick	198,285,389	24,353,470	195,175	124.78
Cork Co.	73,390,124	51,520,401	416,574	123.68
Kilkenny	19,134,900	12,157,900	99,118	122.66
Louth	24,612,904	14,915,012	128,375	116.18
Wicklow	22,470,815	15,008,122	142,332	105.44
Wexford	22,508,655	14,948,277	149,605	99.92
Carlow	11,776,050	5,040,950	56,875	88.63
Meath	23,454,852	16,779,002	194,942	86.07
Dublin City	198,858,013	44,411,750	553,165	80.29
Kildare	31,005,634	16,484,886	222,130	74.21
Galway City	12,277,729	5,599,972	79,504	70.44
South Dublin	55,154,100	17,391,100	278,749	62.39
Dun Laoghaire Rathdown	30,925,800	13,009,300	217,274	59.88
Fingal	39,738,600	15,201,400	296,214	51.32
Cork City	15,746,800	6,338,300	125,622	50.46
TOTAL GRANTS & SUBSIDIES	1,158,994,496	561,909,907	4,757,976	118.10

Appendix E
LPT Equalisation Fund 2016-2017

County	2016							2017						
	100% LPT	20% from LA to Equalisation Fund	Loss/Gain to LA following variation	Retained locally	Allocation from Equalisation Fund	Total LPT related funding	% Variance	100% LPT	20% from LA to Equalisation Fund	Loss/Gain to LA following variation	Retained locally	Allocation from Equalisation Fund	Total LPT related funding	% Variance
	€	€	€	€	€	€	%	€	€	€	€	€	€	%
Carlow	3,854,238	770,848		3,083,390	2,269,079	5,352,469	1.39	3,943,693	788,739	0	3,154,954	2,983,703	6,138,657	1.56
Cavan	4,301,303	860,261		3,441,042	5,017,373	8,458,415	1.97	4,402,068	880,414	0	3,521,654	5,958,846	9,480,500	2.15
Clare	9,861,155	1,972,231	-1,479,173	6,409,751	0	6,409,751	0.65	10,026,066	2,005,213	0	8,020,853	0	8,020,853	0.80
Cork County	39,838,656	7,967,731	-1,991,933	29,878,992	0	29,878,992	0.75	40,616,623	8,123,325	0	32,493,298	0	32,493,298	0.80
Cork City	10,703,893	2,140,779	-1,070,389	7,492,725	0	7,492,725	0.70	10,987,007	2,197,401	0	8,789,606	3,137,749	11,927,355	1.09
Donegal	10,584,045	2,116,809	0	8,467,236	14,253,524	22,720,760	2.15	10,847,577	2,169,515	0	8,678,062	16,441,788	25,119,850	2.32
Dublin City	77,547,442	15,509,488	-11,632,116	50,405,838	0	50,405,838	0.65	79,467,549	15,893,510	-11,920,132	51,653,907	0	51,653,907	0.65
Dun Laoghaire	50,736,132	10,147,226	-7,610,420	32,978,486	0	32,978,486	0.65	51,652,062	10,330,412	-7,747,809	33,573,841	0	33,573,841	0.65
Fingal	37,267,642	7,453,528	-5,590,146	24,223,968	0	24,223,968	0.65	38,117,785	7,623,557	-5,717,668	24,776,560	0	24,776,560	0.65
Galway County	14,303,117	2,860,623	0	11,442,494	1,063,888	12,506,382	0.87	14,554,262	2,910,852	1,455,426	13,098,836	2,874,481	15,973,317	1.10
Galway City	7,972,026	1,594,405	0	6,377,621	0	6,377,621	0.80	8,104,822	1,620,964	0	6,483,858	0	6,483,858	0.80
Kerry	13,882,755	2,776,551	0	11,106,204	0	11,106,204	0.80	14,059,351	2,811,870	0	11,247,481	2,529,280	13,776,761	0.98
Kildare	21,078,477	4,215,695	-1,580,886	15,281,896	0	15,281,896	0.73	21,512,960	4,302,592	0	17,210,368	0	17,210,368	0.80
Kilkenny	7,305,556	1,461,111	0	5,844,445	3,511,575	9,356,020	1.28	7,418,599	1,483,720		5,934,879	4,739,033	10,673,912	1.44
Laois	4,790,302	958,060	0	3,832,242	3,799,083	7,631,325	1.59	4,903,252	980,650	0	3,922,602	4,636,275	8,558,877	1.75
Leitrim	2,083,425	416,685	0	1,666,740	6,615,579	8,282,319	3.98	2,118,578	423,716	0	1,694,862	7,261,453	8,956,315	4.23
Limerick	15,347,068	3,069,414	0	12,277,654	2,347,505	14,625,159	0.95	15,668,081	3,133,616	1,566,808	14,101,273	5,019,999	19,121,272	1.22
Longford	2,062,224	412,445	-61,867	1,587,912	6,469,714	8,057,626	3.91	2,103,778	420,756	-63,113	1,619,909	7,223,625	8,843,534	4.20
Louth	9,178,817	1,835,763	-137,682	7,205,372	900,782	8,106,154	0.88	9,434,351	1,886,870	0	7,547,481	2,318,717	9,866,198	1.05
Mayo	10,216,537	2,043,307	0	8,173,230	9,319,365	17,492,595	1.71	10,387,641	2,077,528	0	8,310,113	11,502,232	19,812,345	1.91
Meath	17,050,349	3,410,070	0	13,640,279	0	13,640,279	0.80	17,442,804	3,488,561	0	13,954,243	0	13,954,243	0.80
Monaghan	3,715,515	743,103	-278,664	2,693,748	7,275,470	9,969,218	2.68	3,788,317	757,663	0	3,030,654	8,207,919	11,238,573	2.97
Offaly	4,788,377	957,675	0	3,830,702	2,832,940	6,663,642	1.39	4,896,405	979,281	0	3,917,124	3,739,164	7,656,288	1.56
Roscommon	3,895,176	779,035	0	3,116,141	5,991,299	9,107,440	2.34	3,971,558	794,312	0	3,177,246	7,038,986	10,216,232	2.57
Sligo	5,164,906	1,032,981	0	4,131,925	5,861,427	9,993,352	1.93	5,243,960	1,048,792	0	4,195,168	7,007,459	11,202,627	2.14
South Dublin	30,637,996	6,127,599	-4,595,699	19,914,698	0	19,914,698	0.65	31,387,132	6,277,426	-4,708,070	20,401,636	0	20,401,636	0.65
Tipperary	11,584,808	2,316,962	0	9,267,846	14,052,264	23,320,110	2.01	11,805,349	2,361,070	0	9,444,279	16,507,323	25,951,602	2.20
Waterford	9,100,616	1,820,123	0	7,280,493	9,243,938	16,524,431	1.82	9,266,427	1,853,285	0	7,413,142	11,265,829	18,678,971	2.02
Westmeath	6,253,807	1,250,761	0	5,003,046	5,112,434	10,115,480	1.62	6,378,230	1,275,646	0	5,102,584	6,102,923	11,205,507	1.76
Wexford	11,854,275	2,370,855	0	9,483,420	2,405,156	11,888,576	1.00	12,156,232	2,431,246	607,812	10,332,798	3,822,530	14,155,328	1.16
Wicklow	16,620,639	3,324,128	0	13,296,511	0	13,296,511	0.80	17,056,333	3,411,267	0	13,645,066	0	13,645,066	0.80
Total	473,581,274	94,716,252	-36,028,975	342,836,047	108,342,395	451,178,442	0.95	483,718,852	96,743,769	-26,526,746	360,448,337	140,319,314	500,767,651	1.04

F - Analysis of LPT Discretionary Fund

Analysis of LPT Allocation Y2015, Y2016 & Y2017

	2015	2016	2017
	€M	€M	€M
B Dublin City LPT - 100%	82,659,298	77,547,442	79,467,549
Equalisation Fund - 20%	16,531,860	15,509,488	15,893,510
LPT Retained Locally - 80%	66,127,438	62,037,954	63,574,039
Less 15% Reduction (Passed by council resolution)	12,398,895	11,632,116	11,920,132
Compensatory Funding	0	255,593	0
Available LPT Funding	53,728,544	50,661,430	51,653,907
Distribution of LPT Funding			
Self-funding Capital	25,940,094	25,003,458	19,804,338
Self-Funding Revenue	20,988,154	18,857,676	8,780,600
LGF/GPG (already in funding base)	2,667,330	2,667,330	2,667,330
PRD (based on AFS 2014 levels)	0	0	16,428,262
A Discretionary Funding	4,132,614	4,132,965	3,973,377
Allocated LPT Funding	53,728,192	50,661,429	51,653,907
Loss in Discretionary Funds	-	-	159,588
B / A Discretionary Funding as a % Total LPT Funds in DCC	5.00%	5.33%	5.00%

Appendix G
Rates 2017 V 2016

County	2017 Rates	Vacancy Refund Rate 2017	2016 Rates	Vacancy Refund Rate 2016
Dublin City	320,667,649	45%	320,305,036	50%
Cork Co.	128,055,386	100%	126,270,204	100%
South Dublin	117,118,900	100%	118,162,800	100%
Fingal	115,580,000	75%	116,097,000	75%
Dun Laoghaire Rathdown	80,306,900	50%	79,483,200	75%
Cork City	65,813,600	50%	66,334,100	50%
Kildare	57,969,584	100%	57,549,458	100%
Limerick	53,848,932	10%	51,627,056	25%
Clare	42,509,927	100%	41,877,698	100%
Kerry	41,156,215	100%	41,358,891	100%
Galway City	36,497,239	50%	36,497,261	50%
Meath	34,001,466	100%	33,251,874	100%
Wexford	33,595,292	100%	33,033,093	100%
Louth	32,424,603	50%	33,034,530	50%
Donegal	30,633,240	100%	30,708,381	100%
Tipperary	30,542,172	100%	30,442,173	100%
Mayo	29,302,308	100%	28,885,530	100%
Waterford	28,723,642	45%	32,590,017	20%
Wicklow	27,976,048	100%	28,066,743	100%
Galway Co.	25,821,049	100%	25,590,149	100%
Kilkenny	19,270,900	100%	19,021,100	100%
Offaly	16,621,603	100%	15,516,652	100%
Westmeath	16,000,767	100%	15,624,008	100%
Carlow	14,446,000	100%	14,270,003	100%
Cavan	13,230,286	100%	13,328,717	100%
Sligo	13,036,601	100%	13,199,678	100%
Laois	12,696,000	100%	12,224,000	100%
Monaghan	12,140,417	100%	12,493,151	100%
Roscommon	11,328,300	100%	11,228,800	100%
Longford	8,069,416	100%	8,035,861	100%
Leitrim	5,245,030	100%	5,204,819	100%
TOTAL RATES	1,474,629,472		1,471,311,983	

Appendix H
Local Authority Funding 2016-2017

Local Authority	Population	Proportion	Local Authority	Total Grant excl Housing	Proportion	Local Authority	Total Grants	Proportion	Local Authority	2017 Rates	Proportion	Local Authority	Allocation from Equalisation Fund	Proportion
Dublin City	553,165	11.63%	Cork Co.	51,520,401	9.17%	Dublin City	244,010,512	15.43%	Dublin City	320,667,649	21.75%	Tipperary	16,507,323	11.76%
Cork Co.	416,574	8.76%	Dublin City	44,411,750	7.90%	Limerick	217,616,369	13.76%	Cork Co.	128,055,386	8.68%	Donegal	16,441,788	11.72%
Fingal	296,214	6.23%	Mayo	29,320,490	5.22%	Cork Co.	91,704,047	5.80%	South Dublin	117,118,900	7.94%	Mayo	11,502,232	8.20%
South Dublin	278,749	5.86%	Galway Co.	28,231,278	5.02%	Tipperary	63,964,619	4.05%	Fingal	115,580,000	7.84%	Waterford	11,265,829	8.03%
Kildare	222,130	4.67%	Tipperary	24,964,660	4.44%	South Dublin	60,579,700	3.83%	Dun Laoghaire Rathdown	80,306,900	5.45%	Monaghan	8,207,919	5.85%
Dun Laoghaire Rathdown	217,274	4.57%	Limerick	24,353,470	4.33%	Mayo	57,890,249	3.66%	Cork City	65,813,600	4.46%	Leitrim	7,261,453	5.17%
Limerick	195,175	4.10%	Donegal	23,867,532	4.25%	Donegal	53,365,757	3.38%	Kildare	57,969,584	3.93%	Longford	7,223,625	5.15%
Meath	194,942	4.10%	Waterford	23,104,746	4.11%	Waterford	53,091,308	3.36%	Limerick	53,848,932	3.65%	Roscommon	7,038,986	5.02%
Galway Co.	179,048	3.76%	Clare	19,948,684	3.55%	Galway Co.	48,240,286	3.05%	Clare	42,509,927	2.88%	Sligo	7,007,459	4.99%
Tipperary	160,441	3.37%	Sligo	19,486,497	3.47%	Kildare	47,064,016	2.98%	Kerry	41,156,215	2.79%	Westmeath	6,102,923	4.35%
Donegal	158,755	3.34%	Kerry	19,074,420	3.39%	Fingal	45,343,800	2.87%	Galway City	36,497,239	2.48%	Cavan	5,958,846	4.25%
Wexford	149,605	3.14%	Cavan	18,325,018	3.26%	Dun Laoghaire Rathdown	43,279,300	2.74%	Meath	34,001,466	2.31%	Limerick	5,019,999	3.58%
Kerry	147,554	3.10%	South Dublin	17,391,100	3.09%	Kerry	42,300,346	2.68%	Wexford	33,595,292	2.28%	Kilkenny	4,739,033	3.38%
Wicklow	142,332	2.99%	Meath	16,779,002	2.99%	Meath	37,409,095	2.37%	Louth	32,424,603	2.20%	Laois	4,636,275	3.30%
Mayo	130,425	2.74%	Kildare	16,484,886	2.93%	Wexford	36,663,983	2.32%	Donegal	30,633,240	2.08%	Wexford	3,822,530	2.72%
Louth	128,375	2.70%	Fingal	15,201,400	2.71%	Sligo	36,346,099	2.30%	Tipperary	30,542,172	2.07%	Offaly	3,739,164	2.66%
Cork City	125,622	2.64%	Monaghan	15,181,781	2.70%	Louth	35,034,232	2.22%	Mayo	29,302,308	1.99%	Cork City	3,137,749	2.24%
Clare	118,627	2.49%	Wicklow	15,008,122	2.67%	Wicklow	34,429,329	2.18%	Waterford	28,723,642	1.95%	Carlow	2,983,703	2.13%
Waterford	116,401	2.45%	Wexford	14,948,277	2.66%	Clare	33,097,280	2.09%	Wicklow	27,976,048	1.90%	Galway County	2,874,481	2.05%
Kilkenny	99,118	2.08%	Louth	14,915,012	2.65%	Westmeath	31,415,346	1.99%	Galway Co.	25,821,049	1.75%	Kerry	2,529,280	1.80%
Westmeath	88,396	1.86%	Laois	14,122,150	2.51%	Cavan	31,004,492	1.96%	Kilkenny	19,270,900	1.31%	Louth	2,318,717	1.65%
Laois	84,732	1.78%	Roscommon	13,755,600	2.45%	Kilkenny	29,808,812	1.89%	Offaly	16,621,603	1.13%	Clare	0	0.00%
Galway City	79,504	1.67%	Dun Laoghaire Rathdown	13,009,300	2.32%	Monaghan	29,082,910	1.84%	Westmeath	16,000,767	1.09%	Cork County	0	0.00%
Offaly	78,003	1.64%	Westmeath	12,876,899	2.29%	Cork City	28,179,154	1.78%	Carlow	14,446,000	0.98%	Dublin City	0	0.00%
Cavan	76,092	1.60%	Kilkenny	12,157,900	2.16%	Laois	27,511,150	1.74%	Cavan	13,230,286	0.90%	Dun Laoghaire	0	0.00%
Sligo	65,357	1.37%	Offaly	9,902,060	1.76%	Roscommon	26,126,532	1.65%	Sligo	13,036,601	0.88%	Fingal	0	0.00%
Roscommon	64,436	1.35%	Leitrim	8,904,872	1.58%	Offaly	21,955,665	1.39%	Laois	12,696,000	0.86%	Galway City	0	0.00%
Monaghan	61,273	1.29%	Longford	7,683,378	1.37%	Leitrim	21,639,155	1.37%	Monaghan	12,140,417	0.82%	Kildare	0	0.00%
Carlow	56,875	1.20%	Cork City	6,338,300	1.13%	Longford	18,416,935	1.16%	Roscommon	11,328,300	0.77%	Meath	0	0.00%
Longford	40,810	0.86%	Galway City	5,599,972	1.00%	Carlow	17,914,700	1.13%	Longford	8,069,416	0.55%	South Dublin	0	0.00%
Leitrim	31,972	0.67%	Carlow	5,040,950	0.90%	Galway City	16,498,417	2.94%	Leitrim	5,245,030	0.36%	Wicklow	0	0.00%
	4,757,976	1		561,909,907	1		1,580,983,595	1		1,474,629,472	1		140,319,314	1