



**Dún Laoghaire-Rathdown**  
County Council Comhairle Contae  
Dhún Laoghaire-Ráth an Dúin

**Comhairle Contae  
Fhine Gall**  
Fingal County  
Council



# FUNDING & FINANCE - WHO PAYS AND HOW?

Deiric Ó Broin

School of Law and Government

Dublin City University



**Dublin City Council**  
Comhairle Cathrach Bhaile Átha Cliath

  
Comhairle Contae  
Átha Cliath Theas  
South Dublin County Council

#CADubMayor

Local government in Ireland is financed through various sources:

**Local government fund (LGF)**

**Charges for goods and services**

**Specific state grants**

**Rates**

Making the budget is a reserved function

**The Irish local government system has changed considerably in recent years**

Categories	Current revenues	Capital revenues
Own-source revenues	User charges Local taxes Other	Asset sales Betterment levies Other
Revenues from higher level government	Shared taxes Grants	Capital grants

**Source: Gerard Turley & Stephen McNena (2019)**

**Local Government Fund (LGF)** – a central fund which finances part of the expenditure of local authorities. In 2016, this totaled €1.8 billion, and comes from three sources:

- Local property tax revenues (~25%)
- Motor tax revenues (~60%)
- Payments from the Exchequer (~15%)

**Charges for goods and services** – Councils can receive payment for the services which they provide, such as housing rents, waste charges, parking charges, planning application fees. In the majority of cases, the fee is set locally although some may be fixed at national level.

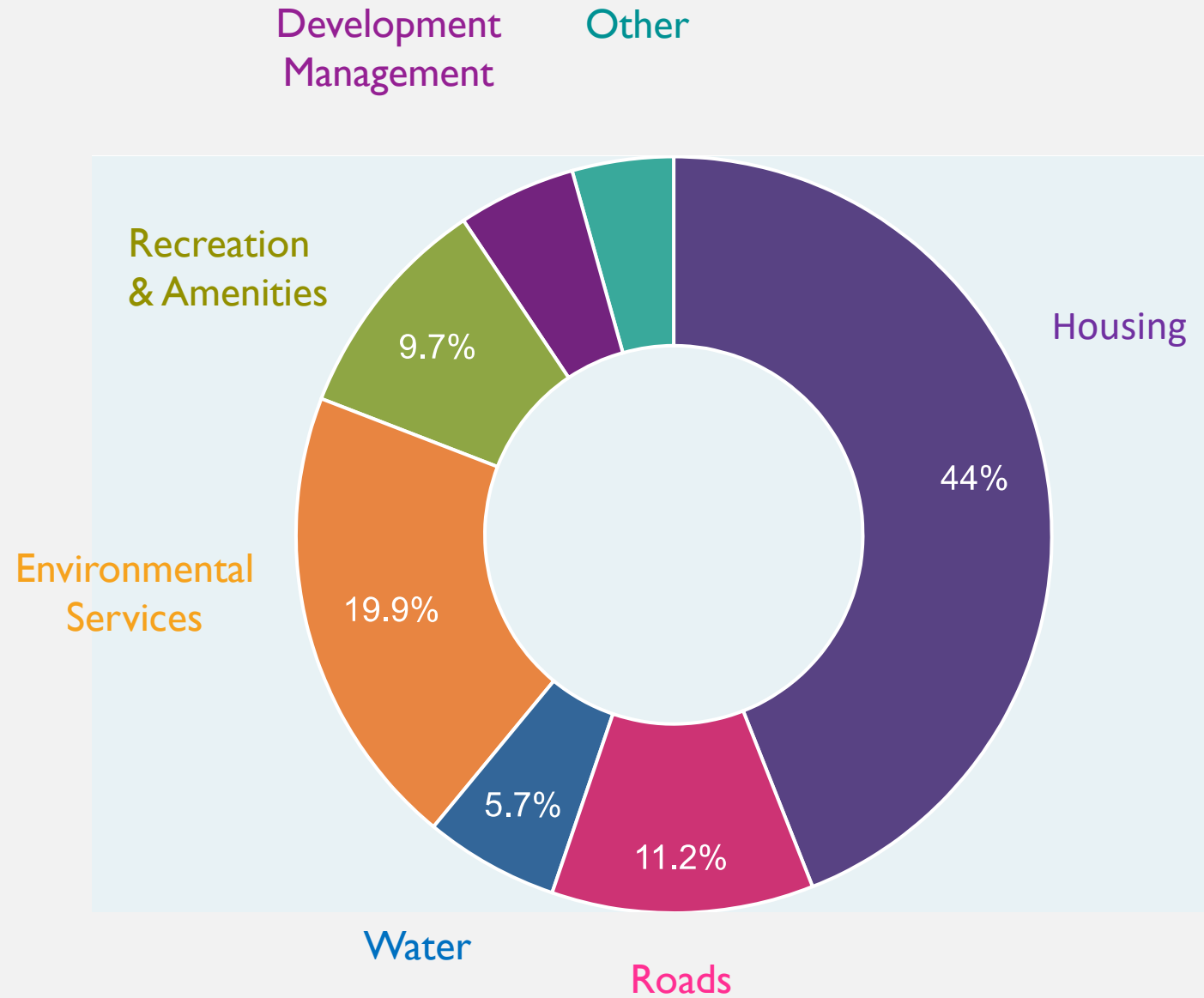
**Specific state grants** – these are paid to councils by various government departments in respect of particular services and schemes, such as housing and road maintenance.

**Rates** – Councils are under a statutory obligation to levy rates on properties in their authority area which are used for commercial purposes.

Making the budget is a reserved function

In 2022 Dublin City Council has a budget of €1,130.0m or €2,038 per person:

- Housing €497.45m [44%]
- Roads €126.62m [11.2%]
- Water €64.95m [5.8%]
- Development Management €57.15m [5.1%]
- Environmental Services €224.78m [19.9%]
- Recreation & Amenities €110.06m [9.7%]
- Other €49.03m [4.3%]



# Dublin City Council's Income

- Rates €366.92m [**32.5%**]
- Local Property Tax €23.20m [**2.1%**]
- Goods & Services €328.98m [**29.1%**]
- Grants & Subsidies €375.58m [**33.2%**]
- Other €35.37m [**3.1%**]

