

Table A – Authorities benefitting from equalisation fund

Provisional 2015 LPT Income for Local Authorities where LPT Receipts are less than 2014 Funding Levels	80% LPT to be Retained Locally	Contribution from Equalisation Fund	Total Provisional LPT Funding to be Provided in 2015	Value of Full LPT Increase / Reduction
	€m	€m	€m	€m
Carlow	3.26	2.09	5.35	0.61
Cavan	3.62	4.84	8.46	0.68
Donegal	8.82	13.90	22.72	1.65
Galway	11.97	0.53	12.51	2.25
Kilkenny	6.15	3.20	9.36	1.15
Laois	4.02	3.61	7.63	0.75
Leitrim	1.75	6.53	8.28	0.33
Limerick (Unified)	12.96	1.67	14.63	2.43
Longford	1.74	6.38	8.12	0.33
Louth	7.76	0.48	8.24	1.46
Mayo	8.57	8.92	17.49	1.61
Monaghan	3.14	7.11	10.25	0.59
Offaly	4.05	2.62	6.66	0.76
Roscommon	3.27	5.83	9.11	0.61
Sligo	4.35	5.65	9.99	0.82
Tipperary (Unified)	9.80	12.96	22.76	1.84
Waterford (Unified)	7.67	8.85	16.52	1.44
Westmeath	5.26	4.85	10.12	0.99
Wexford	10.03	1.86	11.89	1.88
Total	118.19	101.89	220.08	22.16

Table B - Authorities in Surplus position

Provisional 2015 Local Authorities where Receipts exceed 2014 Funding Levels	Total Provisional LPT Funding to be Provided in 2015 (80% LPT Retained Locally) €m	20% of LPT Income – Discretionary Funding* €m	Value of full LPT reduction / increase (15%) €m	Difference (Discretionary Funding less the value of a full reduction in LPT-15%) €m	% Local Authority can reduce LPT rate by and still breakeven for 2015 %
Cork City	9.16	0.61	1.72	-1.10	5.4%
Kerry	11.66	0.62	2.19	-1.57	4.2%
Clare	8.32	2.08	1.56	0.52	15%
Cork County	33.47	8.37	6.27	2.09	15%
DL Rathdown	42.78	10.69	8.02	2.67	15%
Dublin City	66.13	16.53	12.40	4.13	15%
Fingal	31.26	7.81	5.86	1.95	15%
Galway City	6.71	1.68	1.26	0.42	15%
Kildare	17.75	4.44	3.33	1.11	15%
Meath	14.37	3.59	2.69	0.90	15%
South Dublin	26.12	6.53	4.90	1.63	15%
Wicklow	14.09	3.52	2.64	0.88	15%
Total	281.81	66.48	52.84		

*The amount of additional income above 80% that Local Authorities will retain prior to a reduction in LPT.

**** Cork City and Kerry County Council will be entitled to retain the full level of their surplus for their own discretionary purposes as it will have a value less than 20% of total expected LPT income for 2015 (subject to any changes in LPT rates).**