



**NOTIFICATION TO ATTEND MEETING OF THE FINANCE SPC  
TO BE HELD IN THE COUNCIL CHAMBER, CITY HALL, DUBLIN 2, OR VIA ZOOM  
ON THURSDAY 21 SEPTEMBER 2023 AT 2.30 PM**

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**AGENDA**

**THURSDAY 21 SEPTEMBER 2023**

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1	Draft Minutes of Finance SPC meeting held on 18th May 2023. <b>3 - 6</b>
2	Matters Arising
3	Correspondence
	a) Email from Fiona Quinn re Baseline Review TOR request - reply after Agenda issued but subsequently emailed to Members <b>7 - 9</b>
	b) Email from Fáilte Ireland with regards to questions raised at May SPC following presentation <b>10</b>
4	Presentation on Data Innovative Economic Measurement - Jamie Cudden, Smart Dublin Programme Manager <b>11 - 26</b>
5	Report 14 - Outcome of the National Review of the LPT Baseline - Kathy Quinn <b>27 - 65</b>
6	Report 15 - Visitor Levy Tax Update - Kathy Quinn <b>66 - 69</b>
7	Report 16 - Crowdfund Dublin City Update - Kathy Quinn <b>70 - 83</b>
8	Audit Committee Minutes meeting of 16th March 2023. <b>84 - 87</b>

- 9 Audit Committee Minutes of meeting of 15th June 2023
- 10 A.O.B.
- 11 Next meeting 16th November 2023 at 2.30pm

**Finance Strategic Policy Committee**

**Draft Minutes of Meeting Held 18<sup>th</sup> May 2023**

**The Chair welcomed Cllr. Fiona Connolly to the SPC following the move of Cllr. Gilliland to the Planning and Urban Form SPC. The Chair thanked Cllr. Gilliland for her contribution to the Committee over the years.**

**1. Draft minutes of the Finance SPC meeting of 16<sup>th</sup> March, 2023.**

The draft minutes were proposed by Philip O'Callaghan and seconded by Cllr. Anthony Connaghtan.  
The minutes were adopted.

**2. Matters Arising.**

Members enquired if there was a response to letter enquiring about the ToR and membership of the Review Group for Local Government Funding. Kathy advised that she is aware of 3 meetings being held with one taking place today but no formal response received.

**Agreed to:** Pursue official response from the Department.

**3. Correspondence.**

Noted.

- a) Reply from An Taoiseach to Cllr. McGrattan re Local Government Funding 30/03/23.
- b) Letter to Fiona Quinn from Cllr McGrattan re ToR and membership of the Review Group 31/03/23.
- c) Reply from Minister O'Brien to Cllr. McGrattan re Ballymun Social Regeneration Fund 02/05/23.
- d) Reply form Jackie O'Reilly to Kathy re BSRF and email from Minister O'Brien 05/05/2023
- e) Letter to Minister O'Brien from Cllr McGrattan re BSRF 09/05/23

**4. Report on Update to the Development of Dublin City Council's Social Value Framework – (Kathy Quinn) and Report on Social Value Framework following sessions with the Elected Members (John Heneghan, CLES)**

Noted.

The purpose of a Social Value Framework is to have a clear articulation of the wider outcomes that DCC wishes to achieve throughout its spending and decision making through the commissioning and procurement of services and assets and the decision and approaches taken in relation to employment and recruitment. The reports updated Members on the emerging Dublin Social Value Framework following workshops with the Elected Members.

Progress to date includes:

- CWB Steering Group held 3 workshops at which a draft Social Value Framework was developed
- Two workshops were held for Councillors to become familiar with the draft and provide an opportunity for input and comments

- Issues raised at the meeting will be incorporated as much as possible into the final social value framework document to be presented to the July City Council meeting.

Members queried the CWB focus on microbusinesses, social enterprises and cooperatives excluding SME's and larger organisations. It was explained that a growth in microbusinesses was important for the employment of people who might not be considered by larger organisations and disadvantaged for various reasons such as educational achievement. These smaller organisations tend to stay local rather than move around which is important for employment for the local economy. The incorporation of CWB principles to the Planning process was queried and Kathy advised that planning process will be discussed further into the CWB programme. The steering group are currently looking at DCC's Land and Property data compiling data on community assets that could be available to various groups.

#### **5. Presentation on Civic Crowdfunding and Dublin City Council - Frank Kibble, Spacehive**

Noted.

Frank gave a comprehensive presentation on the Spacehive Civic Crowdfunding fundraising platform.

Statistic from the UK:

- £30m raised to date from over 2,000 local ideas
- 85% of projects reach their fundraising targets
- 65% of project creators are fundraising for the first time
- 400% increase to partner funds via community crowdfunding

The process works by local people fundraising via a safe and verified system. Frank advised that the focus should not be on projects which are services that would be provided by the local authority and also that the target funds must be reached for the project to be successful. If the target is not reached the funds are returned.

Frank spoke of the support for project creators such as live chat, workshops, an email address to connect with the Spacehive team, video guides and access to a network of over 2,000 successful project creators for advice and inspiration.

Support for DCC staff will be provided with platform training, briefings, engagement toolkits and a range of resources to equip a bespoke communications strategy.

It was noted that a Working Group has been formed and is currently working with Frank on site content and contact will then be made with Councillors to get the message out to the various community groups.

#### **6. Presentation Dublin Tourism Spend by Fáilte Ireland – Paul Keeley, Director of Regional Development and Liz Halpin, Head of Regional Development in the Dublin Region.**

Paul and Liz gave a comprehensive presentation on the Tourism sector and Fáilte Ireland's role in the development of people, businesses, production and the strategic priorities for Dublin

Market context for Dublin:

- The sector generated €2.6b in revenue and supported just under 70,00 jobs
- 89% of our visitors are international visitors
- The total direct spend in the Dublin region was €55.7m from 2015 to 2022
- Compressions Nights (occupancy over 90%) – a signal of imbalance between supply and demand - 2022 – 102 Compressions Nights in Dublin, where Dublin loses business.
- Dublin had almost twice as many Compression Nights in 2022 as Belfast or Edinburgh
- Need to increase the length of stay in Dublin, more a short break business
- Every €1 euro spent on accommodation is a return of €2.50 to the local economy

Liz described the work of the Dublin Convention Bureau (DCB), a partnership organisation with a core focus on winning international business events for the Dublin Region with confirmed business for 2028 and bidding out to 2031.

Members thanked Liz and Paul for their comprehensive presentation, outstanding work and queried:

- If the refugee issue was affecting accommodation in Dublin and will it affect visitors to Dublin City Council – Paul advised that 15 to 18% of room stock is used for refugees in Dublin but not as much as elsewhere around the country
- Issues with price gouging – Paul advised it was an issue but happens everyone where demand exceeds supply, average room rate in Dublin is generally less than our competitors
- Comment on Hotel Bed Tax – Paul advised that it's not in their remit but worthy of exploration
- How many bed nights booked in Dublin City – Paul advised 6.6m overseas visitors 1.8m Republic of Ireland visitors in 2022

Members commented on Maritime Tourism and that there is huge potential to grow tourism in this area in locations such as the Grand Canal Basin and the River Liffey. Paul advised that any investment in public realm is good for tourism and very important.

#### **7. Report on Real Time Spending in Dublin City by Smart Dublin**

Noted.

Kathy discussed the report and advised that Jamie Cudden, Smart City Programme Manager would present to the Committee at a future meeting.

**Agreed to:** Request information on the timeframe for the Local Economic Community Plan (LECP) for the September meeting.

#### **8. Audit Committee Minutes of meeting on 1<sup>st</sup> December, 2022.**

Noted.

**Next meeting:** Thursday 23<sup>rd</sup> September at 2.30pm.

**Signed:** Councillor Séamas McGrattan  
Chairperson

**Date:** 18<sup>th</sup> May, 2023

**Members Present**

Cllr Séamas McGrattan  
Cllr Dermot Lacey  
Cllr Mary Callaghan  
Cllr Anthony Connaghan  
Cllr Fiona Connolly  
Cllr Christy Burke  
Cllr Paddy McCartan  
Cllr Daithi De Roiste  
Cllr Darcy Lonergan  
Alan Robinson, Docklands Business Forum  
Aidan Sweeney, IBEC  
Dr. Caroline McMullen, DCU  
Philip O'Callaghan, PPN  
Eric Fleming, ICTU

**Officials**

Kathy Quinn, Head of Finance  
Mary Curran, Finance Secretariat  
Sophie Kelly, Finance Secretariat  
Zoe Flood, Finance Secretariat

**Apologies**

Cllr Daryl Barron,  
Sohini De

**Others**

Frank Kibble, Spacehive  
Paul Keeley, Failte Ireland  
Liz Halpin, Failte Ireland.



5th April 2023

Cllr Seamas McGrattan  
Dublin City Council  
Finance Department,  
Civic Offices,  
Wood Quay,  
Dublin 8

Dear Councillor McGrattan,

I refer to your correspondence dated 28<sup>th</sup> February and 31<sup>st</sup> March last. Please note the response was delayed as we awaited finalisation of the Terms of Reference at the first meeting of the Working Group. Please find adopted Terms of Reference attached to this correspondence.

To ensure broad representation from the Local Government Sector in the Group; nominations were invited from the both the executive (County and City Managers Association) and elected members (Association of Irish Local Government and Local Authority Members Association). Nominees were requested, if possible, to be representative of local authorities with differing perspectives; i.e. arising from differing needs and income bases. Membership of the working group is as follows;

1. Sinead O’Gorman (Chairperson), Department of Housing, Local Government & Heritage (DHLGH)
2. Deirdre McCarthy, DHLGH
3. Tim Nuttall, DHLGH
4. Richard Farrell, DHLGH
5. Garrett O’Rorke, Department of Public Expenditure, NDP Delivery & Reform
6. Jim Cullen, Acting CEO, Galway County Council (CCMA Representative)
7. Oliver Hunt, HOF, Fingal County Council (CCMA Representative)
8. Angela McAllen, HOF, Kerry County Council (CCMA Representative)
9. Liam McCarthy, HOF, Tipperary County Council (CCMA Representative)
10. Tommy Moylan, AILG Director (AILG Representative)
11. Cllr Anne Colgan, Dun Laoghaire-Rathdown (AILG Representative)
12. Cllr John Sheehan, Limerick, Secretary of LAMA (LAMA Representative)
13. Cllr Michael Anglim, Tipperary, Chairperson of LAMA (LAMA Representative)

The first meeting of the group took place on 9<sup>th</sup> March last. It is expected that the work of the group will be concluded by the end of May 2023, with recommendations to go to the Minister shortly thereafter.

The consultation process has commenced. Online surveys have been sent to each local authority (executive and elected members), all members of the Oireachtas, Public



Participation Networks and social partners. Participants have been asked to give weightings to the indicators in the draft model, to provide their views on the said indicators, and to recommend new indicators where appropriate. In addition, each local authority has been invited to forward a submission in support of their views.

In this regard we thank you for the submission on behalf of Dublin City Council's Finance Strategic Policy Committee already received.

Finally we can confirm that any previous reviews and studies in this area, including the recent report commissioned by Dublin City Council, are being assessed and considered by the working group in the course of this review.

Yours sincerely,

---

Sinéad O'Gorman  
Principal,  
Local Government Finance



## Local Property Tax Baseline Review

March 2023

This group has been established to examine the local government funding methodology with reference to local authority funding baselines for non-programme funding. Membership will be confined to representatives of the Department of Housing, Local Government & Heritage, Department of Public Expenditure, NDP Delivery and Reform, County and City Management Association (to include Heads of Finance), the Association of Irish Local Government & Local Authorities Members Association, with DHLGH to provide the secretariat.

The agreed terms of reference for this review are as follows;

- To review baselines and guide the allocation of non-programme funding;
- To examine the draft model proposed from the 2018 review, and to make suggestions for any necessary amendments by considering the broad range of general indicators and data sources, not linked to specific programmes, that could be applied across the local government sector;
- To recommend a set of indicators and associated data sources to inform the objectives set out above;
- To consider the rationale behind these indicators and whether appropriate to the local government sector;
- To recommend a weighting that may attach to each indicator;
- To consider, insofar as possible and in the context of the draft model, the existing sources of, and demands on, local authority non-programme income as part of this process;
- To consider how the recommended model might be updated and applied to baselines beyond 2024;
- To review the relevant reports and studies submitted on this issue, and extract useful material and suggestions;
- To consult widely with relevant stakeholders;
- That the financial implications of any recommendations be considered in the context of the prevailing budgetary and fiscal situation;
- To conclude this programme of work before end April 2023, to allow recommendations to be made to the Minister shortly thereafter.

## Mary Curran

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**From:** Mary Curran  
**Sent:** 26 May 2023 11:20  
**To:** Aidan Sweeney; Alan Robinson; Cllr Anthony Connaghan; Cllr Christy Burke; Cllr Daithí De Róiste; Cllr Daithi De Rosite [daithideroiste.ie]; Cllr Darcy Lonergan; Cllr Daryl Barron; Cllr Dermot Lacey; Cllr Dermot Lacey [Labour.ie]; Cllr Fiona Connelly; Cllr Mary Callaghan; Cllr Nial Ring; Cllr Nial Ring (gmail); Cllr Nial Ring Eircom; Cllr Paddy McCartan; Cllr Paddy McCarten [Gmail]; Cllr Seamas McGrattan; Dr Caroline McMullan - DCU; Eric Fleming; Philip O'Callaghan; Sohini De (sohini.de@empeal.com)  
**Cc:** Kathy Quinn; Cllr Seamas McGrattan  
**Subject:** Questions to Fáilte Ireland at SPC meeting of 18th May

Good afternoon members,

At the Finance SPC meeting of 18<sup>th</sup> May there were some questions put to Paul and Liz of Fáilte Ireland.

Please see below response to same:

1. Latest data from DCEDIY as of May 18<sup>th</sup>, 2023, indicated that the combined IP and BOTP contracted beds in all Fáilte Ireland registered accommodation in Dublin is just under 14%
2. 12.6 million bednights were sold in Fáilte Ireland registered/approved accommodation in Dublin in 2019, with overseas visitors accounting for 74%

Best regards,

Mary

**Mary Curran | A. Senior Staff Officer | Finance Secretariat**

Comhairle Cathrach Bhaile Átha Cliath | Roinn Airgeadais | Block 1, Floor 8, Oifigi na Cathrach, Baile Átha Cliath 8, |  
Dublin City Council | Finance Department | Block 1, Floor 8, Civic Offices, Dublin 8 |

T. 222 2102/2103 | E. [mary.curran@dublincity.ie](mailto:mary.curran@dublincity.ie) | [www.dublincity.ie](http://www.dublincity.ie)

Finance SPC Data  
Innovation Economic  
Measurement – Smart  
Cities

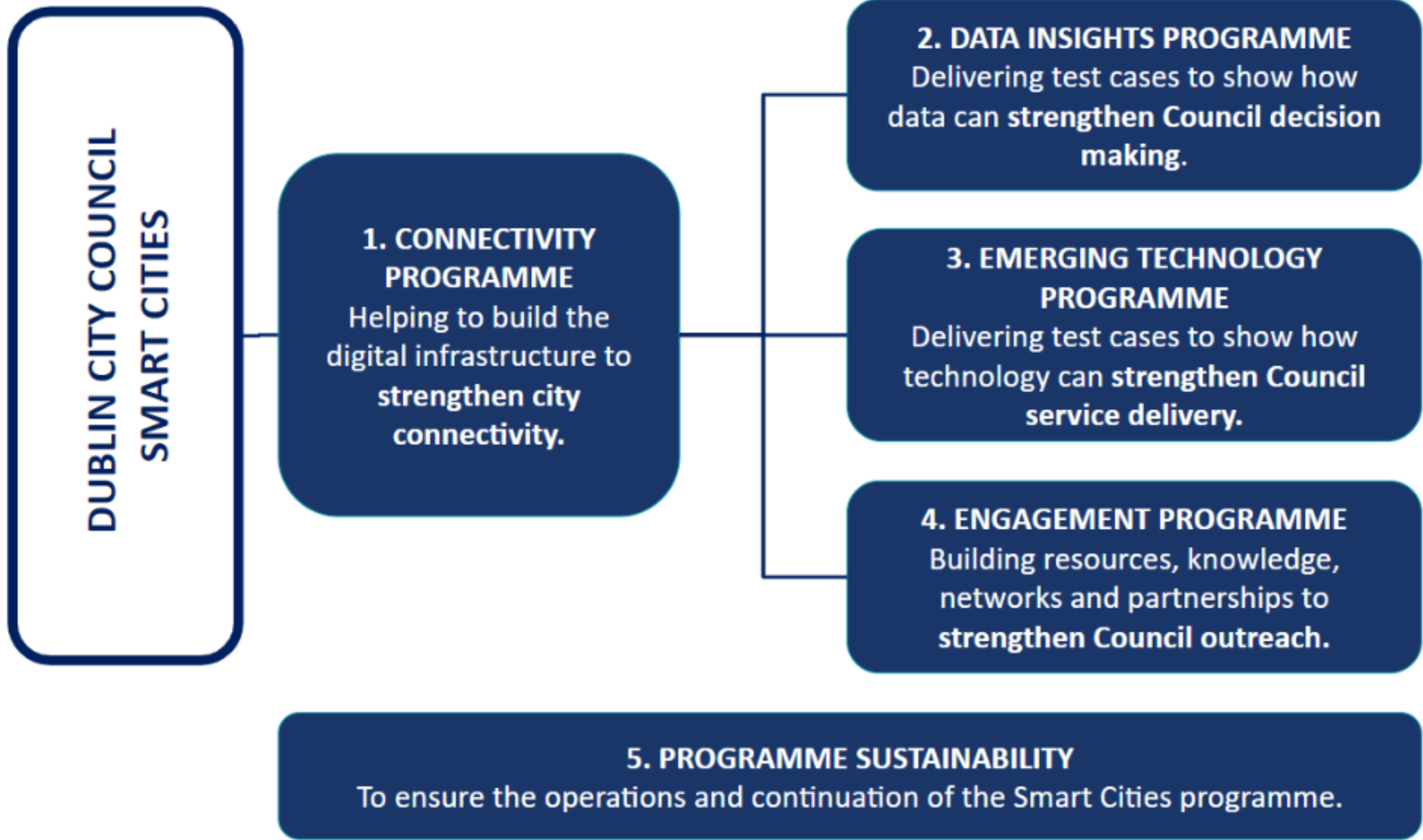
# Our Goals for the City 2020 – 2024



## Future Proofing Dublin

“New technologies are continuing to have major impacts on economy, society and the workplace and are fundamentally changing many traditional industries, processes and modes of communication. Being aware of and ready to take advantage of new trends in technology is essential.

Delivering a dynamic, sustainable city that is future ready



# 2. Data Insights Programme

- Retail Spend Insights
- Smart Tourism – data insights
- Dublin Economic Monitor
- Smart Bin Impact Analysis
- Wifi4EU performance
- Drones Monitoring Data
- Google AirView / Hackathon

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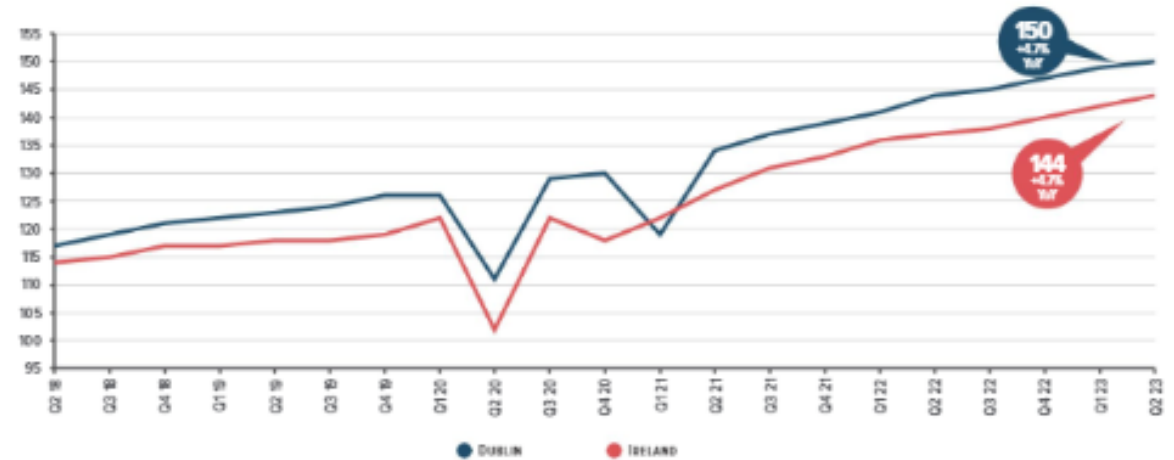


# Data Insights Programme



## VALUE OF RETAIL SPENDING IN DUBLIN REACHES NEW HEIGHTS

MASTERCARD TOTAL RETAIL SALES INDEX (SA)



DUBLIN RETAIL SALES VALUE INDEX (SA) Q2 2023



# Data Insights Programme



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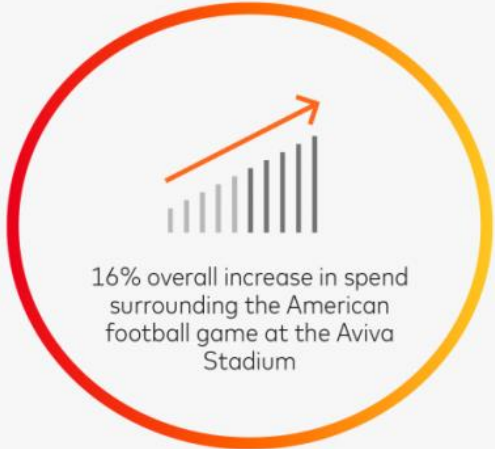
## American Football Game Linked to US Tourist Spending Surge in Dublin

DECEMBER 8, 2022

### US visitor spending in Dublin on the days surrounding the American football game in August\*

100% increase in restaurant spend on game day

23% increase in spend across all categories the day before the game



89% increase in spending in pubs on the day before and day of the game

23% increase in lodging spend

\* As compared to similar days of the week in 2022







# Why Do we Need to Measure and Understand Tourism?

## DCC Tourism Strategy 2023-2028

### Data Pillar:

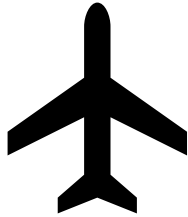
We recognise that we need robust data on the economic, social and sustainability impact of our work in the City. Our data should be comprehensive, timely and comparable and enable the setting of wide-ranging targets to support policy objective delivery and competitive benchmarking.

Dublin City Tourism Unit

# How Do We Measure Tourism?



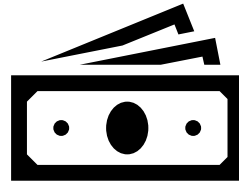
Hotel Occupancy



Arrivals



City Footfall



Visitor Spend



Restaurant Bookings



Museums & Venues



Citizen Sentiment

Aonad Tuarasóireachta  
Chathair Bhaile Átha Cliath  
Dublin City Tourism Unit



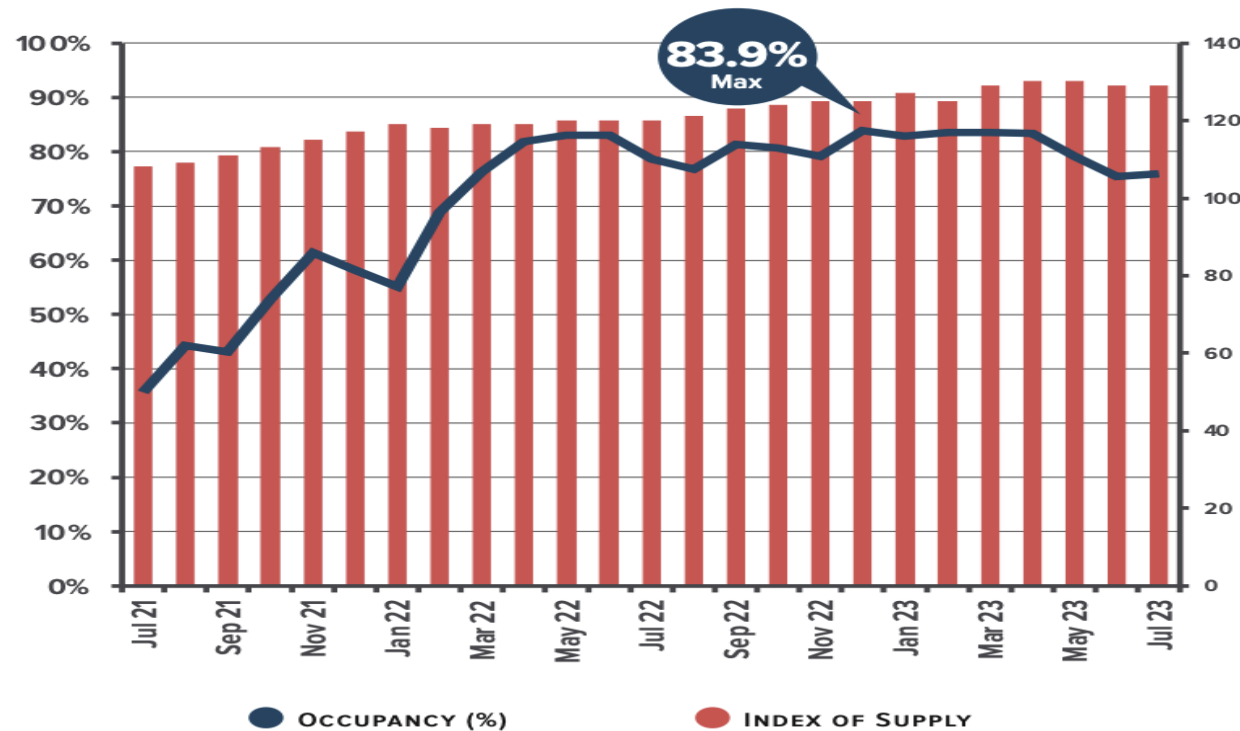
# Example DCC Tourism Data Resources

## What Tourism Data Sources to we have?

- Hotel Occupancy and Daily Rates (STR)
- Hotel Booking and Demand data (Google)
- Short Term Lets data (Airdna)
- Citywide Footfall (Ecoviso)
- Visitor Spend (Mastercard)
- Restaurant Bookings (OpenTable)
- Museums & Venues (Internal Data)
- Citizen Sentiment (Your Dublin Your Voice)

# Hotel Data: STR

**DUBLIN HOTEL SUPPLY & OCCUPANCY RATES (SA)**



	JUL '23
HOTEL OCCUPANCY RATE (SA)	75.9%
YEAR ON YEAR CHANGE % POINTS	-2.7
INDEX OF HOTEL ROOM SUPPLY (SA, JULY 2013=100)	129.0
YEAR ON YEAR % CHANGE	+7.2

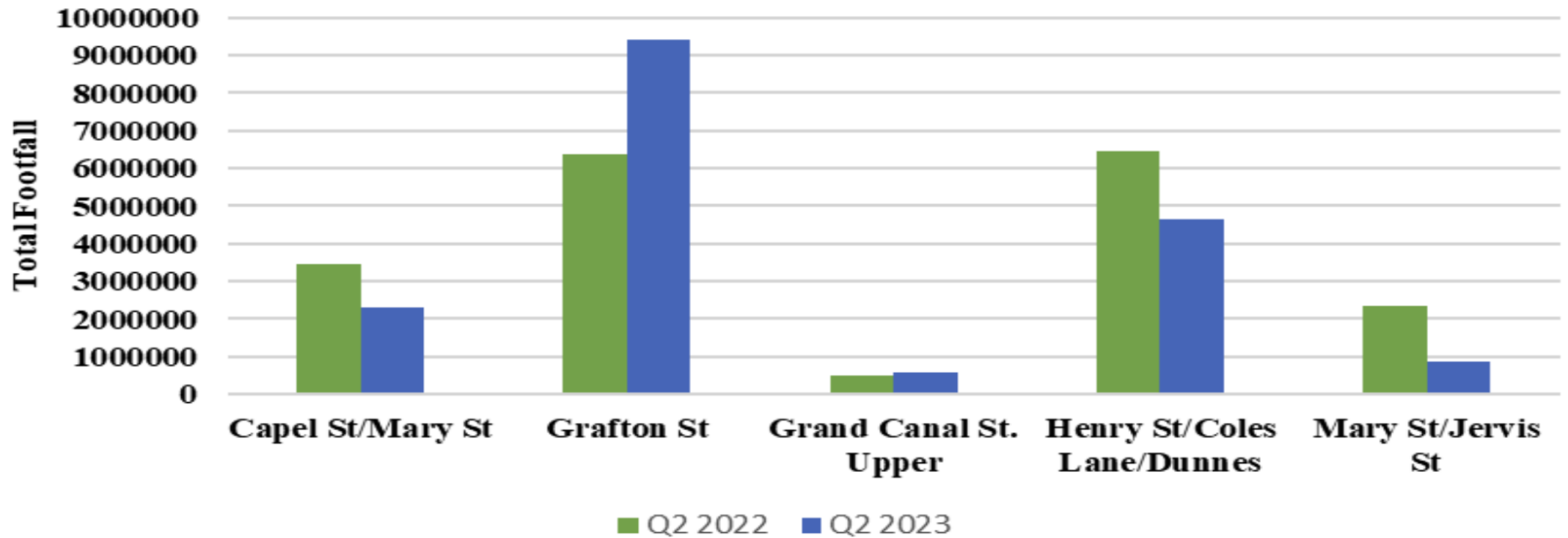


SOURCE: STR GLOBAL. SEASONALLY ADJUSTED BY GRANT THORNTON.  
NOTE: DATA RE-ADJUSTED SINCE THE LAST ISSUE.

# Citywide Footfall: EcoViso

## Footfall Count Dublin City Q2 2023

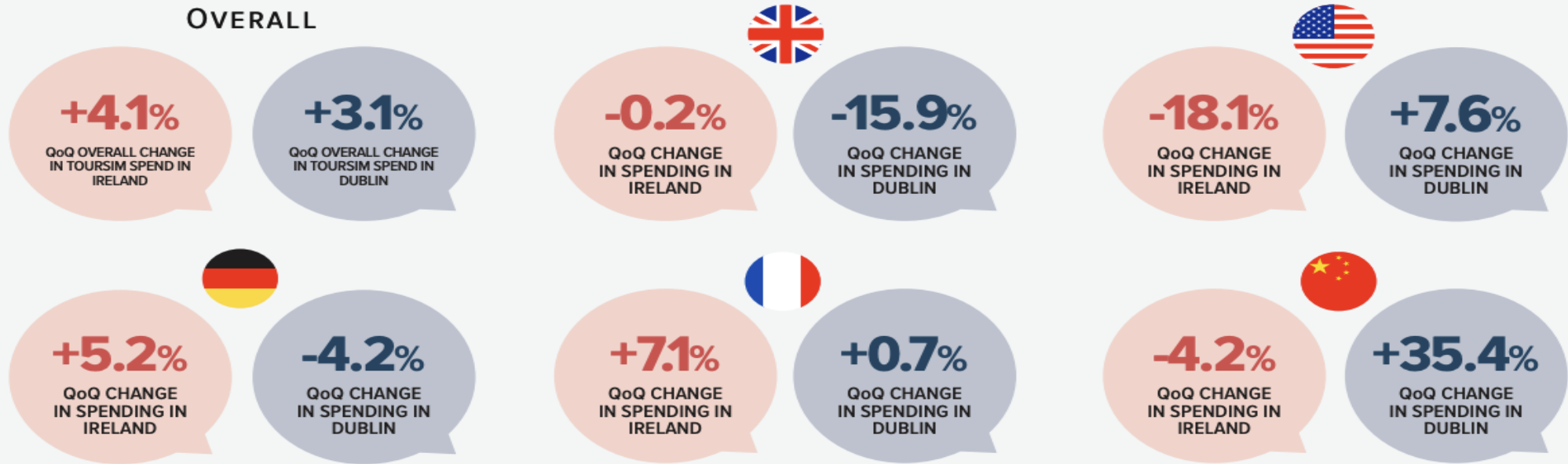
Source: EcoViso



# Visitor Spend: Mastercard

## DUBLIN AND IRELAND TOURIST SPEND BY ORIGIN - Q2 2023 (SA)

### OVERALL

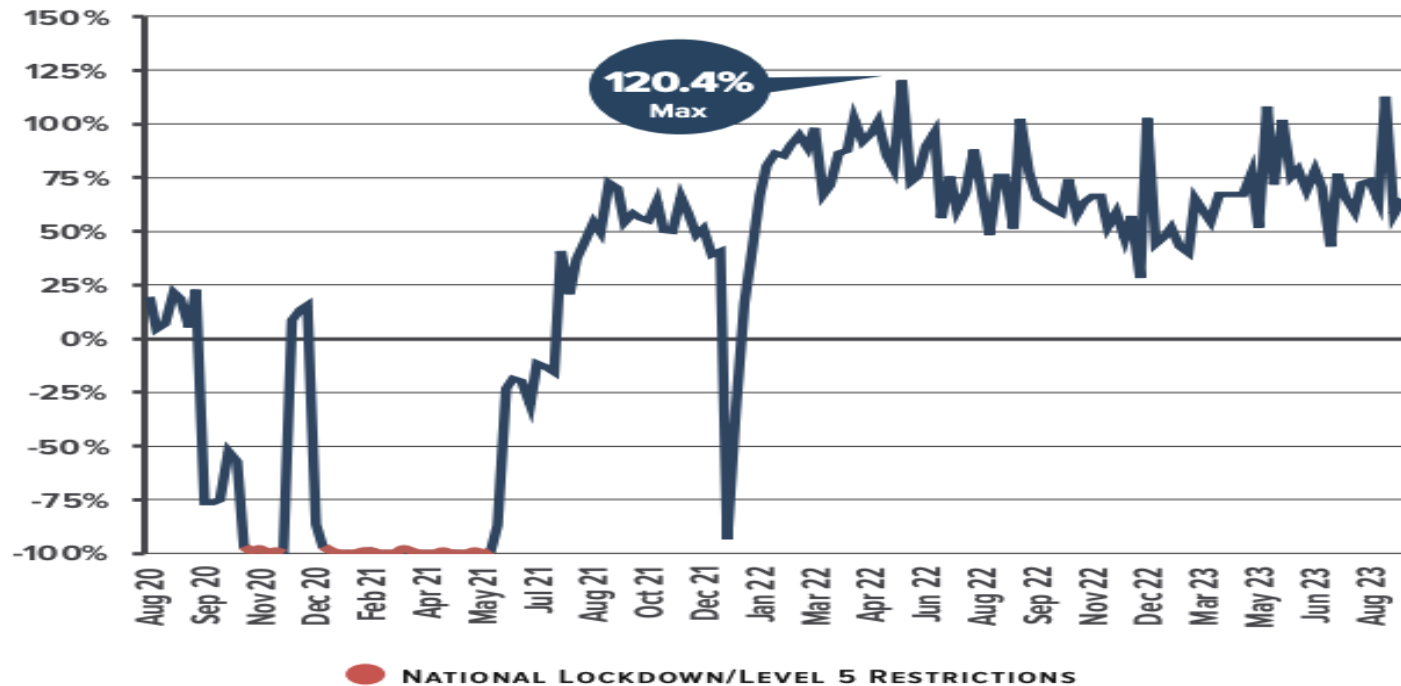


● IRELAND ● DUBLIN

SOURCE: MASTERCARD SPENDINGPULSE

# Restaurant Bookings: OpenTable

**SEATED DINERS AT DUBLIN RESTAURANTS  
(% CHANGE RELATIVE TO 2019)**

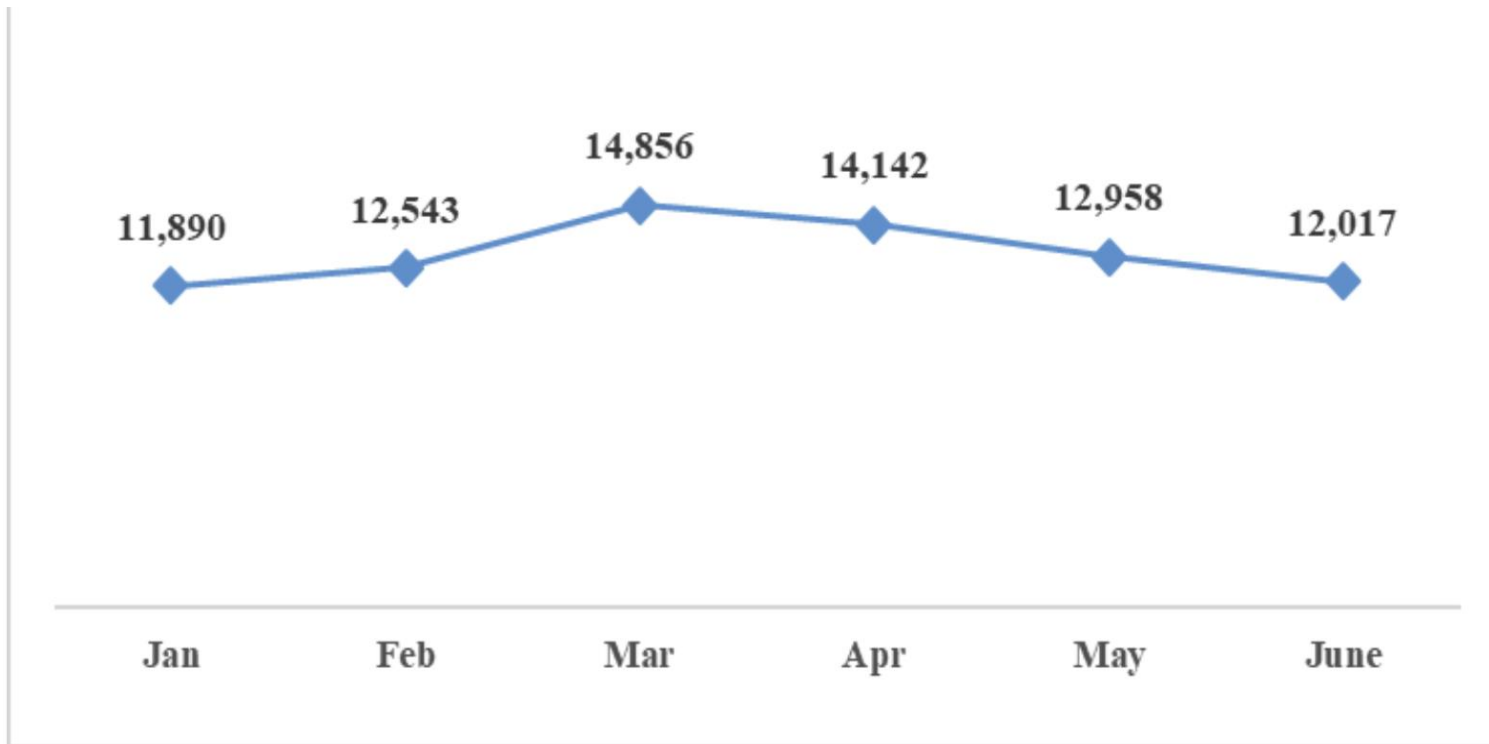


	AUG '23
PERCENTAGE CHANGE IN SEATED DINERS VERSUS 2019 BASELINE - DUBLIN	+61.4
PERCENTAGE CHANGE IN SEATED DINERS VERSUS 2019 BASELINE - IRELAND	+117.2

Dublin City Tourism Unit

# Museums & Venues: Internal DCC Data

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**Aonad Tuarasóireachta  
Chathair Bhaile Átha Cliath  
Dublin City Tourism Unit**



# How does DCC Communicate Economic Data?

## Internally (DCC)



## Externally



# Next Steps



Issue a tender to acquire more timely economic retail spend data



For all local authorities



Monthly/ Weekly Near Real Time

Regular retail sales data that could give tourism spend data but is most likely going to be index based, and  
Event based data which is likely to be € amount but for one off event analysis

Oifis an Cheannasaí Airgeadais, An Roinn Airgeadais  
Oifigí na Cathrach, An Ché Adhmaid, Baile Átha Cliath 8, Éire

Office of the Head of Finance, Finance Department,  
Civic Offices, Wood Quay, Dublin 8, Ireland

T. 01 222 2102/3 E. [finoff@dublincity.ie](mailto:finoff@dublincity.ie)

## Report to the Finance Strategic Policy Committee

### Outcome of the National Review of the Local Property Tax (LPT) Baseline

#### 1.0 Background

At its meeting held on 22<sup>nd</sup> March, Finance SPC Members considered the report (The Grant Thornton report) of its commissioned review of local government funding as applies to Dublin City Council. The SPC established a subcommittee to consider the subject of Local Government Funding particularly in an urban context. Meetings were held with members of the Oireachtas and of other urban local authorities. A national review of the Local Property Tax (LPT) Baseline was initiated by the Department of Housing, Heritage and Local Government. The Finance SPC submission to the national exercise was agreed by the subcommittee, drawing on the Grant Thornton report and the feedback from engagement with others. A summary of the SPC's submission is attached for reference (*Appendix A Report 8/2023*). The Department has recently concluded its review.

#### 2.0 The Finance SPC's submission to the Review

The submission focused on the importance of the Dublin economy to the national economy and also drew attention to the young, skilled, educated population. The importance of planning for the future of our Capital City was strongly made so as to enable Dublin and Ireland to effectively compete on an international platform. Emphasis was given to the importance of Dublin to the tourist industry, from the perspective of Dublin as a key attractor for visitors and also from the perspective of tourism as a key employer in Dublin. As a youthful dynamic City, the point was made that Dublin must be adaptive in responding to changing service demands.

The submission also articulated that there is no benefit in pitting rural authorities against urban authorities, a practice which grows division in our society. Finally the absence of information as to how the baseline was set in the first instance was noted, and how it does not reflect all of the

varying demands on Dublin City Council including the provision of services for marginalised communities.

### **3.0 Circular Fin 07/2023**

#### ***Recommendations of the Review Group***

The circular (*attached Appendix B*) acknowledges the review of the LPT Baseline and sets out recommendations made by the review group as:

1. *That from 2024, funding would be distributed in accordance with the allocation model developed by the working group, according to the following indicators and weightings: population: 10%, area: 35%, deprivation levels: 20%, Local Authority locally raised Income: 27.5% and achievement of National Policy Priorities: 7.5%.*
2. *That no local authority should see a reduction in baseline funding upon the application of the above model: and*
3. *That this model is used to review local authority baselines every 5 years, following updated census data.*

#### ***Equalisation***

Dublin City Council will not receive equalisation funding in 2024.

#### ***Self-Funding of Services***

Based on an estimated LPT yield in 2024 from Dublin City householders of €97.0m, Dublin City Council will be required to self-fund services in Housing and Roads to the value of €54.6m.

This requires the substitution of LPT receipts to fund services in Housing and Roads that were previously funding by central government grants.

### **4.0 Review Note**

The Department of Housing, Local Government and Heritage has issued '*Local Property Tax Baseline Review 2023: Note for Local Authorities*' attached to this report (Appendix C). The note gives a high level overview of the workings of the review group. The allocations as determined by the model constructed by the group are shown, however the detailed process supporting each Local Authority allocation is not provided in the report.

The determination of the priority of specific indicators in turn determines the funds flow to each local authority. For example having determined that Area (or geographical size of the local authority) has the highest priority, larger size local authorities benefit more than those local

authorities with larger population which is given the second lowest priority. The allocation on Area does not reference the significant cost pressures in maintaining services with a high population density due to a high level of wear and tear on community assets and a high level of demand and delivery of services. Income is assigned the second highest priority with those with lower income bases receiving greater funds through the baseline process. This approach could act as a disincentive to local authorities to maximise income as without doing, substitute funding is provided on reaching a specific base level.

## **5.0 Outcome for Dublin City Council**

The key outcomes are:

- Total LPT yield (at full base rate values) for 2024 €96.97m
- This represents an increase of €2.4m on 2023.
- The movement in discretionary funding (i.e. not directed by the Department to specific purposes) is from €7.09m to €8.77m
- This is an increase of €1.68m, of which €1.5m is an increase in baseline funding and €180k is due to LPT buoyancy.
- A 1% movement in the LPT base rate represents €969k in funding
- The value of a potential 15% reduction / increase of the LPT base rate is €14.54m.

## **6.0 Summary**

- The national review of the LPT baseline has been concluded and the financial impacts have been published.
- The key points of the submission made by the Finance Strategic Policy Committee to the national review are not referenced by the Department of Housing Heritage and Local Government in the issued circular.
- In 2024 Dublin City Council, as for all local authorities, will directly receive additional LPT receipts of €1.5m.
- Buoyancy in LPT receipts of €180k will also benefit Dublin City Council in 2024, totalling €1.68m for both.
- This will be very helpful in the provision of services in 2024.

### **Kathy Quinn**

**Head of Finance  
with responsibility for ICT**

**21<sup>st</sup> September 2023**

# Submission of Dublin City Council to the Review of Baseline Local Government Funding

Finance Strategic Policy Committee  
16<sup>th</sup> March 2023



Comhairle Cathrach  
Bhaile Átha Cliath  
Dublin City Council

# Background to Submission

- The Finance SPC Work programme sets out that *..this Committee will develop and support a campaign for sustainable local government funding, involving stakeholders across the local government sector and business...*
- A Review of Local Government Funding, as impacts Dublin City Council, was recently commissioned with Grant Thornton. The report was presented to and debated by the Finance SPC at the March 2022 meeting. The decision, to establish a *Local Government Funding Sub-Committee* at the May meeting of this SPC, was approved by the Members of the Corporate Policy Group in July
- The Sub-Committee, through the Chair, secured agreement with the Department of Housing, Local Government and Heritage, for a submission to be made to the baseline review, now ongoing.



# The Dublin Economy (Pages 6 and 8)

- **Dublin, as Capital City, plays a vital international role and has been a major part of Ireland's economic success in recent decades**
- ***'If Dublin is underperforming, Ireland is under performing'* (Department of Housing, Local Government and Heritage)**
- **Preliminary CSO 2022 points to the Dublin City Council administrative area having a population of 588,233, reflecting a growth of 6% in six years or additional 33,000 persons.**
- **This growth of population places additional demands on our City Council and so it is imperative that funding of services be increased to enable service provision to grow in order to correlate to increasing demand factors from both citizens and businesses.**





# Dublin and Tourism (Page 12)

- The tourism industry is one of Irelands most important sectors.
- Of the €5.6bn contribution from tourism in 2019, €2.2bn was spent in Dublin.
- 70% of 9.5m visitors in 2019 entered through Dublin Airport.
- One seventh or 14% of all international visitors are business related.
- 59% of visitors to Ireland choose to spend most of their time in Dublin.
- The number of passenger vehicles handled through all other ports combined represents 42% of throughput for Dublin Port .



# Internationally Competitive Dublin (Page 16)

- **Dublin has a young and well educated population and a large number of universities, institutes and research centres.**
- **As the State's Capital City, Dublin performs a significant economic administrative and cultural role.**

**It is important that Dublin continues to be a dynamic city that remains attractive for companies seeking a location of international scale for their global operations.**

- **The successful growth of Dublin and associated economic benefits is dependent on a local authority funding model that identifies with the future funding challenges of the City Council in expanding service provision in response to the changing environment.**



# Challenges to Future Development (Page 18)

- **Deficit in supply of affordable and social housing against demand.**
- **Constraints on revenue funding base to support additional services.**
- **View held by some that Dublin City Council has limitless resources which can contribute in full or in part to services without regard to financial capacity.**
- **The continued impact of COVID 19 on the City's economy, especially the impact on the retail/hospitality industry, the shift to remote working and consumers shifting to online shopping.**



# Funding Challenges (Page 32)

- **Both urban and rural communities face the same considerable challenges which the Local Government sector is struggling to manage, such as the growing demand for and cost of services with largely stagnant levels of resources. Highlighting these challenges, within the Dublin City context, seeks to encourage addressing them in such a manner that will benefit all communities.**

Page 36

**Council generated revenues have largely stagnated over the past five years in comparison to Government Grants. This is, in part, due to policy choices that the Council has made in choosing to support businesses and tenants through direct financial savings. This is at the expense of generating additional income to support them through additional services.**



# Current Funding Model (Page 36)

- LPT collected is considerably less than General Purpose Grants, from a high of €999m GPG in 2008 to LPT of €530 in 2021.
- The 2014 baseline is arbitrary.
- Most of the LPT (and other funding) provided to Local Authorities is non-discretionary, in that its use is specifically directed by Central Government Departments, reducing the autonomy of Local Authorities to respond to the priorities of its citizens. The Dublin Local Authorities have been unable to recoup the full costs of the DFB Emergency Ambulance Service with funding remaining flat since 2013.
- The removal of the 20% Equalisation Fund distribution element resulted in a potential uplift of circa €16m pa to Dublin City Council however this was offset by a reduction in funding elsewhere.



# Key Issues for Consideration (Page 38)

- **LPT : Residents within Dublin City Council pay their LPT (as collected by the Revenue Commissioners) but with the understanding that these funds will be used within the Dublin City Council area for its enhancement and development and to prioritise the needs of the local community. However, with Dublin City Council having discretion on the use of just €7m of the estimated €96m LPT collected in 2023, this creates undue expectations for service levels that cannot be delivered upon**
- **Cost Profile: Rising inflation, temporary or ongoing, will further impact upon costs with the end result being that the same amount of funding will ultimately be available to deliver a reduced service level.**



# Key Issues for Consideration (Page 40)

- **The National Planning Framework (NPF) is the Government’s high level strategic plan for shaping the future growth and development of the country to 2040. The NPF acknowledges that there is a need to improve housing choice, transport mobility and quality of life to ensure that the City retains its competitive advantage.**

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**Dublin needs to become a greener more environmentally sustainable city in line with international competitors.**

- **National Benefits from Dublin: Any changes to the Local Authority Funding Model and indeed wider Central Government Funding need to take account of the benefits that a successful, ambitious and growing Dublin does and can bring to Ireland.**



# The Baseline (Page 44)

- **The arbitrary and ill-defined approach taken to determining the baseline level of funding in which surpluses are redistributed and below which deficits are compensated for.**
- **The lack of a coherent funding model formula creates a black box concern that there is no underlying understanding of how or why funds are redistributed under the current approach.**
- **The use of a 2014 baseline takes no account of whether this was a typical year. It also bears no reflection of the relative needs or funding requirements of each individual Local Authority in any given year and its retention results in Councils funding effectively being frozen at a point in time with no consideration of rising costs of other expenditure pressures.**





Thank you





06 September 2023

**Circular Fin 07/2023**

Chief Executive

cc. Head of Finance

**Provisional Local Property Tax Allocations 2024 – Dublin City Council**

A Chara,

I am directed by the Minister for Housing, Local Government and Heritage to inform you that the provisional Local Property Tax (LPT) allocations from the Local Government Fund for 2024 have been agreed and Dublin City Council's allocation is set out below and in **Appendix A** to this document. LPT allocations have been calculated based on an estimated yield (pre variation) for the 2024 LPT liability year of €528.8m, based on the latest 2022 LPT liabilities data as provided by the Revenue Commissioners, adjusted for deferrals and newly liable properties for 2023 (as set out in **Appendix B** to this document).

**LPT Baseline Review and 2024 Baseline**

Under the current LPT allocation model, every local authority is entitled to receive a minimum amount of funding under the LPT allocation process, known as the Baseline.

As you are aware, a working group, which included representatives from the local government sector, was set up earlier this year to review and establish a new model to determine LPT baseline funding levels. The work of the group has now concluded with the following recommendations:

1. That from 2024, funding would be distributed in accordance with the allocation model developed by the working group, according to the following indicators and weightings: population: 10%, area: 35%, deprivation levels: 20%, Local Authority locally raised Income: 27.5% and achievement of National Policy Priorities: 7.5%;
2. That no local authority should see a reduction in baseline funding upon the application of the above model; and
3. That this model is used to review local authority baselines every 5 years, following updated census data.

The Minister has approved the recommendations of the group, and, furthermore has committed to ensuring that every authority receives an increase in baseline funding in

2024 of at least €1.5m. Accordingly, the overall LPT Baselines of Local Authorities in 2024 will be increased from **€353m** to **€428.4m** (Local Authority 2024 LPT Baselines are set out in **Appendix C** to this document). As well as assisting local authorities to meet the costs of providing essential services, ensuring a minimum increase in baseline funding to each local authority enables a level of flexibility and discretion for each authority to address priority resource demands arising, such as those required to implement cyber security measures, to support the roll out of the new Code of Corporate Governance for Local Authorities and to support National Development Plan delivery generally.

It should be noted that the purpose of the review was to identify those authorities that needed to be brought up to par in terms of baseline funding, and therefore some authorities will see a greater increase in funding than others.

Dublin City Council's Baseline for 2024 is **€20,595,592**.

### **Equalisation**

In line with the commitment in the Programme for Government – *Our Shared Future*; 100% of the estimated LPT yield is retained locally within the local authority area where it is collected. All equalisation funding will be met by the Exchequer, to ensure that all authorities receive, at a minimum, an amount equivalent to their Baseline. The equalisation funding requirement will be based on the total expected level of LPT in each local authority area and will not be adjusted if the basic rate of LPT is varied.

Based on its surplus position when expected 2024 LPT receipts are compared to the 2024 Baseline, Dublin City Council will not be in receipt of equalisation funding in 2024.

### **Self-Funding**

As previously, those local authorities with a surplus LPT yield above their baseline, will have that surplus allocated in two ways:

- Part of the surplus, up to the equivalent of 22.5% of total expected LPT income (or the full amount of the surplus if that is less than 22.5%), can be used as additional income by local authorities for the authority's own use as part of their normal budgetary process; and
- The remainder of the surplus, if any, will then be available to the local authority to fund services in the housing and/or roads areas thereby replacing Central Government funding for some of these services. Authorities are expected to continue providing such services regardless of the changed approach to funding.

- The self-funding requirement will be based on the total expected level of LPT in each local authority area before any application of a local variation decision and will not be adjusted if the basic rate of LPT is varied.

Based on its surplus position when expected 2024 LPT receipts are compared to the 2024 Baseline, Dublin City Council will be required to self-fund services in the Housing and Roads areas.

The specific detail of the level of Central Government Voted grants funding to be provided to local authorities is a matter that will be considered, as normal, as part of the Estimates process.

### **Provisional LPT allocation to Dublin City Council in 2024**

The LPT allocation for Dublin City Council for 2024 (**pending any decision to locally vary the basic rate**) is **€96,970,371**. As a local authority that will be in receipt of 2024 LPT income in excess of the Baseline, Dublin City Council will be entitled to retain an amount of this surplus funding equivalent to 22.5% of the total expected LPT yield or **€21,818,334** for its own use. Dublin City Council will be required to use the remainder of the surplus to self-fund some specified services in the Housing and Roads areas to the value of **€54,556,445**. Details of the self-funding breakdown between Housing and Roads, capital and revenue will issue in a separate circular.

Please refer to the table in **Appendix A**, which sets out the basis for the allocation.

### **Variation**

Every local authority has the power to vary the basic rate of LPT by up to 15%. It should be noted that if a local authority decides to vary the LPT basic rate upwards in 2024; 100% of the resultant additional income will be available for the authorities' own use. Similarly, if an authority decides to vary the LPT basic rate downwards (by up to 15%) in 2024, the resultant loss in LPT income will be reflected in reduced LPT funding to the authority.

Local authorities are further reminded of their statutory obligations as set out in the Local Property Tax (Local Adjustment Factor) Regulations 2022 (S.I. 358 of 2022) which take account of relevant provisions in the Finance (Local Property Tax) Acts. These regulations provide the updated requirements for local authorities who may wish to vary their local property tax rates for a specified period, in accordance with section 20 of the Act.

Apart from the formal notification to the Minister of the passing of a resolution in accordance with the regulations, local authorities will be requested, as a procedural

matter, to confirm with the Department, the local adjustment factor (or the basic rate, as the case may be) that should apply for the 2024 LPT liability year, on or before 15 October 2023.

Previous guidance circular Fin 08/2014 and Fin 06/2022 also refers.

### **LPT Statistics and Property Valuation Bands**

2023 LPT Preliminary Statistics and Property Valuation Bands are available on the Revenue Commissioners website at the following web link:

<https://www.revenue.ie/en/corporate/information-about-revenue/statistics/local-property-tax/lpt-stats/2023/index.aspx>

LPT amounts set out in **Appendix B** to this document outline the following:

- Estimated Net LPT Liabilities for 2024 (Before the application of any local adjustment factor variation)
- 2023 LPT Deferrals (before local variation). Excluded from the estimated Net LPT Liabilities
- Properties Newly Liable in 2023 (before local variation). Included in estimated Net LPT Liabilities

**The projected amounts for 2024 LPT do not reflect any local decision to lower/increase the basic rate by the local adjustment factor in 2024, i.e. data provided is pre-variation.**

This is of course subject to normal fluctuations that may be caused by transfers in property ownership and the on-going compliance campaign in operation by the Revenue Commissioners.

Local Authorities will be advised of any further information once it becomes available.

Is mise, le meas,



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Sinéad O'Gorman,  
Principal,  
Local Government Finance

**Appendix A**

**Dublin City Council - 2024 LPT Allocation (pending any decision to vary the basic rate)**

	€
LPT Retained Locally 100%	96,970,371
2024 Baseline	<u>20,595,592</u>
2024 Surplus (LPT Retained Locally – 2024 Baseline)	<u>76,374,779</u>

<b>Amount of Surplus to be retained for authority's own use (22.5% of basic rate of LPT income)</b>	<b>21,818,334</b>
Balance of Surplus to Self-Fund Housing and Roads Services	<u>54,556,445</u>
2024 Surplus	<u>76,374,779</u>

<b>Amount of LPT Allocation to be retained for authority's own use in 2024 (pending any decision to vary the basic rate)</b>	<b>42,413,926</b>
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<b>Total LPT Funding to be provided in 2024</b>	<b><u>96,970,371</u></b>
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Value of potential increase or decrease in 2024 LPT Allocation <b><u>for every 1%</u></b> of variation implemented	+/- 969,704
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**Appendix B – Estimate of LPT yield in respect of the 2024 Liability Year, before the application of any Local Adjustment Factor**

<b>Local Authority</b>	<b>Estimated Net LPT Liabilities for 2024 (Before the application of any local adjustment factor variation)</b>	<b>2023 Deferrals excluded</b>	<b>Properties newly liable in 2023 included</b>
	Net LPT figure excludes deferrals, but includes newly liable properties		
Carlow County Council	€3,998,227	€21,569	€26,302
Cavan County Council	€4,014,598	€19,770	€17,768
Clare County Council	€9,738,737	€40,666	€66,279
Cork City Council	€22,449,184	€106,318	€195,335
Cork County Council	€33,371,302	€133,497	€328,168
Donegal County Council	€9,049,469	€30,968	€34,536
Dublin City Council	€96,970,371	€543,099	€1,198,689
Dún Laoghaire-Rathdown CC	€60,095,759	€315,540	€1,158,645
Fingal County Council	€43,609,512	€237,892	€740,310
Galway City Council	€8,963,395	€38,565	€33,915
Galway County Council	€15,299,282	€52,875	€96,463
Kerry County Council	€13,366,016	€38,679	€56,940
Kildare County Council	€25,244,978	€116,167	€605,402
Kilkenny County Council	€7,628,509	€29,078	€41,430
Laois County Council	€5,241,795	€21,735	€51,716
Leitrim County Council	€1,878,503	€8,672	€3,303
Limerick City and County Council	€15,167,516	€66,425	€103,915
Longford County Council	€2,146,088	€11,541	€7,266
Louth County Council	€10,195,678	€64,485	€136,059
Mayo County Council	€9,178,425	€33,949	€48,659
Meath County Council	€20,323,607	€114,099	€340,193
Monaghan County Council	€3,244,442	€15,450	€21,427
Offaly County Council	€4,815,843	€23,892	€49,672
Roscommon County Council	€3,839,124	€13,917	€16,144
Sligo County Council	€4,780,540	€18,929	€26,107
South Dublin County Council	€34,447,779	€254,031	€423,001
Tipperary County Council	€11,052,375	€40,645	€23,795
Waterford City & County Council	€9,863,694	€48,365	€83,342
Westmeath County Council	€6,611,936	€28,238	€40,542
Wexford County Council	€12,394,385	€68,304	€116,411
Wicklow County Council	€19,824,676	€115,049	€364,707
<b>Total</b>	<b>€528,805,743</b>	<b>€2,672,409</b>	<b>€6,456,442</b>

Note: The estimated €528.8m (pre-variation) yield for the 2024 LPT liability year is based on the Revenue Commissioners' latest yield estimates of €513.4m (post-variation) for the 2022 liability year. The estimated yield includes newly liable properties for 2023, but excludes any deferrals for 2023. The effect of the application of any local adjustment factor is excluded in the table above.

## Appendix C – Local Authority LPT Baselines 2024

Local Authority	LPT Baseline 2024
Carlow County Council	€8,914,470
Cavan County Council	€11,783,496
Clare County Council	€10,179,318
Cork City Council	€11,198,643
Cork County Council	€18,453,747
Donegal County Council	€26,619,850
Dublin City Council	€20,595,592
Dún Laoghaire-Rathdown County Council	€9,770,919
Fingal County Council	€5,824,881
Galway City Council	€4,099,723
Galway County Council	€20,309,071
Kerry County Council	€15,276,761
Kildare County Council	€13,255,790
Kilkenny County Council	€12,173,913
Laois County Council	€11,620,533
Leitrim County Council	€10,456,315
Limerick City & County Council	€19,054,464
Longford County Council	€10,406,648
Louth County Council	€11,366,198
Mayo County Council	€21,312,344
Meath County Council	€12,372,034
Monaghan County Council	€12,738,572
Offaly County Council	€11,252,214
Roscommon County Council	€11,993,634
Sligo County Council	€11,702,627
South Dublin County Council	€8,926,059
Tipperary County Council	€27,451,602
Waterford City and County Council	€20,178,971
Westmeath County Council	€12,705,507
Wexford County Council	€15,126,453
Wicklow County Council	€11,230,668
<b>Total</b>	<b>€428,351,015</b>





An Roinn Tithíochta,  
Rialtais Áitiúil agus Oidhreachta  
Department of Housing,  
Local Government and Heritage

# Local Property Tax Baseline Review 2023:

## Note for Local Authorities

September 2023

Prepared by the Local Government Finance Section.  
Department of Housing, Local Government and Heritage

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# 1 Introduction

Central Government Funding to local authorities has developed and evolved over the last 20 years, from the General Purpose Grant in 2000, to the allocations of the Local Property Tax (LPT) in 2015. The most recent changes were in 2023; to allow for 100% of the estimated yield to be retained locally within the local authority area where it is collected. The 2023 baseline stands at €353m for all local authorities, and the distribution of this baseline is set out in Table 1 below.

## 2 Reason for review

It has been argued that the level of baseline funding, which varies from authority to authority, no longer fairly reflects the differing expenditure needs and income raising abilities of local authorities. It is accepted that the circumstances of local authorities vary considerably from one another in terms of geographic area, population, service needs and the ability to raise their own income locally, and that these circumstances have seen significant changes in the last 20 years. Table 1 shows the existing baselines in use until 2023 and the ranking of each local authority in terms of the level of baseline.

- *Table 1 – Existing LPT Baseline as is in 2023*

Local Authority	Existing 2023 Baseline	Rank
Carlow	€6,138,657	27
Cavan	€9,480,501	19
Clare	€4,435,383	28
Cork City	€9,698,643	18
Cork County	€8,402,758	24
Donegal	€25,119,850	2
Dublin City	€19,095,592	4
Dún Laoghaire–Rathdown	€8,270,919	25
Fingal	€3,699,275	30
Galway City	€2,599,723	31
Galway County	€14,517,890	7
Kerry	€13,776,761	8
Kildare	€11,755,790	10
Kilkenny	€10,673,913	13
Laois	€8,558,877	22
Leitrim	€8,956,315	20
Limerick	€17,554,464	6
Longford	€8,906,648	21
Louth	€9,866,198	17
Mayo	€19,812,344	3
Meath	€10,535,969	14
Monaghan	€11,238,572	11
Offaly	€7,656,288	26
Roscommon	€10,216,232	15
Sligo	€10,202,627	16

Local Authority	Existing 2023 Baseline	Rank
South Dublin	€3,856,262	29
Tipperary	€25,951,602	1
Waterford	€18,678,971	5
Westmeath	€11,205,507	12
Wexford	€13,547,516	9
Wicklow	€8,547,247	23
<b>Total</b>	<b>€352,957,294</b>	

The Minister for Housing, Local Government and Heritage committed on a number of occasions since 2020 to undertake a review of the baseline allocation. The LPT revaluation process was completed with updated data available in terms of the revised yield, and in addition, Census 2022 data was available. These circumstances facilitated the Department to set up a Working Group in 2023, to complete the promised review of baseline funding. The objective of the review was to recommend a set of key indicators which may be used to allocate available funding to local authorities in a fair, equitable and transparent manner. The working group included both executive and elected member representation from local authorities. The County and City Management Association (CCMA), Association of Irish local Government (AILG) and Local Authorities Members Association (LAMA) were each asked for their own Nominees.

#### **Baseline Review Group Membership**

Chairperson (DHLGH): Sinéad O’Gorman

DHLGH: Deirdre McCarthy, Tim Nuttall, Richie Farrell

DPER: Garret O’Rourke

CCMA: Jim Cullen (Former Acting CEO, Galway Co), Angela McAllen (HoF, Kerry), Oliver Hunt (HoF Fingal), Liam McCarthy (CCMA HoF, Tipperary)

AILG: Cllr Anne Colgan (DLR), Tommy Moylan (AILG, Director)

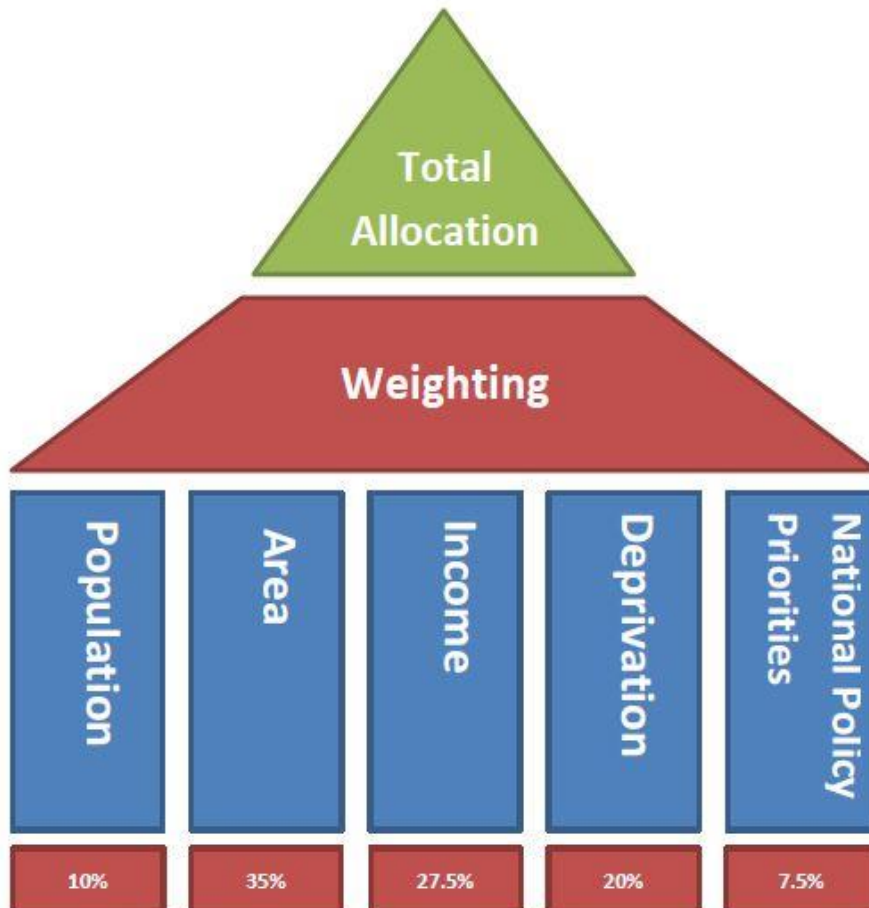
LAMA: Cllr John Sheahan (Limerick City and County Council), Cllr Michéal Anglim (Tipperary County Council and Chair of LAMA)

During the consultation process views and recommendations were sought from local authorities, elected representatives and social partners. These submissions and surveys were assessed and considered by the working group.

### 3 Recommendations of the Working Group

The final recommendations of the group are as follows;

- That the Minister allocate local authority LPT baselines for 2024 in accordance with the allocation model developed by the working group.
- That the model will determine the allocation of baseline funding to local authorities according to the following indicators and weightings;



- That the application of this model will not result in a reduction of current LPT baseline funding levels (i.e. 2023 levels) for any local authority.
- That this model is used to review local authority baselines every 5 years, following updated census data.

## 4 Further information on indicators and weighting

The model distributes baseline funding in accordance with the following weighted indicators: population, area of local authority, deprivation, income and achievement of national policy priorities.

### 4.1 Population

In the model, 10% of the total funding is allocated in proportion to the population of the authority; based on 2022 census figures. Table 2 below shows how authorities ranked in terms of population, and how allocations are distributed in accordance with these rankings (based on a total of €35.3m; or 10% of €353m).

Table 2 – Baseline Model: ‘Population’ Indicator Allocation Result

Local Authority	Allocation	Rank
Carlow	€426,639	29
Cavan	€559,389	25
Clare	€877,782	18
Cork City	€1,531,639	7
Cork County	€2,472,427	2
Donegal	€1,145,775	12
Dublin City	€4,052,302	1
Dún Laoghaire–Rathdown	€1,608,271	6
Fingal	€2,267,963	3
Galway City	€574,923	23
Galway County	€1,329,531	10
Kerry	€1,069,563	15
Kildare	€1,701,410	5
Kilkenny	€714,280	20
Laois	€631,420	22
Leitrim	€241,712	31
Limerick	€1,415,291	9
Longford	€321,259	30
Louth	€958,251	16
Mayo	€945,376	17
Meath	€1,517,606	8
Monaghan	€446,624	28
Offaly	€569,495	24
Roscommon	€482,191	26
Sligo	€480,979	27
South Dublin	€2,065,256	4
Tipperary	€1,155,006	11
Waterford	€875,481	19
Westmeath	€660,236	21
Wexford	€1,126,528	13
Wicklow	€1,071,127	14
<b>Total</b>	<b>€35,295,729</b>	

## 4.2 Area

The model allocates 35% of the total funding in proportion to the area of the authority. Table 3 below shows how authorities ranked in terms of area/size, and how allocations are distributed in accordance with these rankings (based on a total of €123.5m; or 35% of €353m).

Table 3 – Baseline Model: ‘Area’ Indicator Allocation Result

Local Authority	Allocation	Rank
Carlow	€1,575,583	24
Cavan	€3,394,826	15
Clare	€6,052,969	7
Cork City	€328,013	28
Cork County	€12,860,585	1
Donegal	€8,537,438	4
Dublin City	€225,622	29
Dún Laoghaire–Rathdown	€222,480	30
Fingal	€804,888	26
Galway City	€89,115	31
Galway County	€10,723,653	2
Kerry	€8,460,562	5
Kildare	€2,977,965	20
Kilkenny	€3,640,708	12
Laois	€3,021,988	19
Leitrim	€2,791,538	21
Limerick	€4,842,779	8
Longford	€1,917,964	23
Louth	€1,452,178	25
Mayo	€9,822,098	3
Meath	€4,116,999	11
Monaghan	€2,274,962	22
Offaly	€3,515,767	14
Roscommon	€4,477,514	9
Sligo	€3,227,581	18
South Dublin	€392,791	27
Tipperary	€7,564,776	6
Waterford	€3,264,405	16
Westmeath	€3,231,495	17
Wexford	€4,165,856	10
Wicklow	€3,559,953	13
<b>Total</b>	<b>€123,535,053</b>	

## 4.3 Deprivation

Under the model, 20% of the total funding is allocated based on the Pobal Deprivation Index for Municipal Districts (or City Electoral Areas). Those areas with a minus Deprivation Index Score receive an allocation in proportion to (1) the score and (2) the population of the area. There is a maximum allocation of €1.35m per MD (or CEA) and a minimum allocation of €406k per local authority. Table 4 below shows how authorities ranked in terms of the Deprivation indices, and how allocations are distributed in accordance with these rankings (based on a total of €70.6m; or 20% of €353m).

*Table 4 – Baseline Model: ‘Deprivation’ Indicator Allocation Result*

Local Authority	Allocation	Rank
Carlow	€2,020,389	15
Cavan	€2,533,631	11
Clare	€794,932	27
Cork City	€2,533,869	10
Cork County	€713,485	28
Donegal	€6,263,333	1
Dublin City	€4,532,483	4
Dún Laoghaire–Rathdown	€406,272	29
Fingal	€406,272	29
Galway City	€406,272	29
Galway County	€1,993,381	16
Kerry	€2,229,488	12
Kildare	€1,643,694	20
Kilkenny	€900,601	26
Laois	€1,898,807	17
Leitrim	€967,343	25
Limerick	€3,076,027	8
Longford	€2,103,136	13
Louth	€3,620,024	7
Mayo	€3,814,550	6
Meath	€1,285,421	23
Monaghan	€1,710,168	19
Offaly	€2,073,620	14
Roscommon	€1,714,538	18
Sligo	€1,028,415	24
South Dublin	€4,062,723	5
Tipperary	€4,895,558	3
Waterford	€2,826,747	9
Westmeath	€1,535,255	21
Wexford	€5,190,928	2
Wicklow	€1,410,096	22
<b>Total</b>	<b>€70,591,459</b>	



## 4.4 Income

The model allocates 27.5% of the total funding, based on the locally raised income per capita in the authority. This income comprises of Goods and Services income and Commercial Rates income. Authorities receive an allocation proportionate to their distance from the highest income per capita. 18 Authorities with an income per capita below the average collectively receive 80% of the total allocation, while the 13 authorities with an income per capita above the average receive 20% of the total. Table 5 below shows how allocations would be distributed in accordance with these rankings (based on a total available of €97m, or 27.5% of €353m), based on income raising capabilities.

Table 5 – Baseline Model: ‘Income’ Indicator Allocation Result

Local Authority	Allocation	Rank
Carlow	€3,975,573	16
Cavan	€4,426,898	6
Clare	€1,719,868	19
Cork City	€1,133,979	29
Cork County	€1,417,474	25
Donegal	€3,703,433	18
Dublin City	€1,133,979	29
Dún Laoghaire–Rathdown	€1,417,474	25
Fingal	€1,417,474	25
Galway City	€1,133,979	29
Galway County	€5,373,909	1
Kerry	€1,719,868	19
Kildare	€4,445,721	5
Kilkenny	€4,172,504	12
Laois	€4,773,036	2
Leitrim	€4,317,180	10
Limerick	€1,719,868	19
Longford	€1,719,868	19
Louth	€4,097,815	13
Mayo	€1,719,868	19
Meath	€4,662,633	3
Monaghan	€4,271,589	11
Offaly	€4,339,720	8
Roscommon	€4,502,324	4
Sligo	€4,019,588	15
South Dublin	€1,417,474	25
Tipperary	€4,048,554	14
Waterford	€1,719,868	19
Westmeath	€4,408,882	7
Wexford	€3,814,077	17
Wicklow	€4,318,779	9
<b>Total</b>	<b>€97,063,256</b>	

## 4.5 National Policy Priorities

Under the model, 7.5% of the total is allocated based on an authority's performance in relation to two main policy priorities (1) Housing (based on NOAC key performance indicators) and (2) Climate (based on Emissions targets from the Sustainable Energy Authority of Ireland). Table 6 below shows how authorities ranked in terms of this performance and how allocations would be distributed in accordance with these rankings (based on a total available of €26.5m, or 7.5% of €353m).

Table 6 – Baseline Model: 'National Policy' Indicator Allocation Result

Local Authority	Allocation	Rank
Carlow	€916,286	7
Cavan	€868,752	12
Clare	€733,768	27
Cork City	€487,794	31
Cork County	€989,777	4
Donegal	€910,401	8
Dublin City	€791,338	19
Dún Laoghaire–Rathdown	€1,188,216	3
Fingal	€928,284	6
Galway City	€831,026	14
Galway County	€888,596	10
Kerry	€670,313	29
Kildare	€773,455	23
Kilkenny	€757,535	25
Laois	€1,295,282	1
Leitrim	€640,432	30
Limerick	€906,478	9
Longford	€773,455	23
Louth	€868,752	12
Mayo	€813,143	18
Meath	€789,376	20
Monaghan	€1,273,477	2
Offaly	€753,611	26
Roscommon	€817,066	17
Sligo	€777,378	21
South Dublin	€987,816	5
Tipperary	€733,768	27
Waterford	€775,417	22
Westmeath	€831,026	14
Wexford	€829,064	16
Wicklow	€870,714	11
<b>Total</b>	<b>€26,471,797</b>	

## 4.6 Weighting of indicators

The impacts of various weightings were demonstrated and examined using the model, and final weightings were agreed by the group on the basis that they achieved the fairest balance between urban and rural authorities. Expenditure drivers (Population, Area and Deprivation) make up 65% of the weightings and income drivers (i.e. ability to raise locally) make up 27.5% of the weightings.

## 5 Impact of new model if applied to existing baseline of €353m

If the newly recommended model was applied to the current baseline of €353m, it is inevitable that there would be increases in the baselines of some authorities, and a corresponding decrease in others. Many authorities that have, in the past, claimed their baseline level is not on a par with comparable authorities would see an uplift in their baseline. 17 such authorities would see an increase, including Cork County, Galway County and Carlow. The corresponding decreases would be seen in remaining 14 authorities; including significant decreases for Waterford and Tipperary.

Table 7 below sets out the baseline funding per local authority if the model was applied using the existing baseline of €353m, thereby resulting in increases and decreases across the sector.

*Table 7 – New baselines; applying model with no change to €353m baseline*

Local Authority	Allocation	Rank	Resulting Increases/ Decrease
Carlow	€8,914,470	26	€2,775,813
Cavan	€11,783,496	11	€2,302,995
Clare	€10,179,318	20	€5,743,935
Cork City	€6,015,294	28	-€3,683,349
Cork County	€18,453,747	3	€10,050,989
Donegal	€20,560,380	1	-€4,559,469
Dublin City	€10,735,723	17	-€8,359,869
Dún Laoghaire–Rathdown	€4,842,714	30	-€3,428,205
Fingal	€5,824,881	29	€2,125,607
Galway City	€3,035,315	31	€435,592
Galway County	€20,309,071	2	€5,791,180
Kerry	€14,149,794	7	€373,033
Kildare	€11,542,245	13	-€213,545
Kilkenny	€10,185,628	19	-€488,285
Laois	€11,620,533	12	€3,061,656
Leitrim	€8,958,206	24	€1,891
Limerick	€11,960,445	10	-€5,594,019
Longford	€6,835,683	27	-€2,070,965
Louth	€10,997,021	16	€1,130,823
Mayo	€17,115,036	5	-€2,697,308
Meath	€12,372,034	8	€1,836,065
Monaghan	€9,976,819	21	-€1,261,753
Offaly	€11,252,214	14	€3,595,926
Roscommon	€11,993,634	9	€1,777,402
Sligo	€9,533,941	22	-€668,686
South Dublin	€8,926,059	25	€5,069,796
Tipperary	€18,397,662	4	-€7,553,940

Local Authority	Allocation	Rank	Resulting Increases/ Decrease
Waterford	€9,461,918	23	-€9,217,052
Westmeath	€10,666,893	18	-€538,614
Wexford	€15,126,453	6	€1,578,937
Wicklow	€11,230,668	15	€2,683,421
<b>Total</b>	<b>€352,957,294</b>		

## 6 Applying the new model on a ‘No-reduction’ basis

It was not realistic when developing a new model for the allocation of baseline funding to expect that any local authority would have a reduced baseline as a result of the application of the model. Indeed the working group made a recommendation to that effect. To ensure that no authority receives a decrease in baseline funding (as per the recommendations of the Group) and maintains, at a minimum, its current level of baseline funding, the existing baseline required an additional €50.3m of funding; that is, an increase to €403.3m.

Table 8 below sets out the baseline funding per local authority, if the model was applied on a ‘no reductions’ basis, ensuring that the 14 local authorities maintained the same level of baseline, but applying the increases identified in Table 7 to the other 17 local authorities.

*Table 8 – New baseline; applying model on a ‘No Reductions’ basis*

Local Authority	Allocation	Rank
Carlow	€8,914,470	27
Cavan	€11,783,496	13
Clare	€10,179,318	23
Cork City	€9,698,643	24
Cork County	€18,453,747	7
Donegal	€25,119,850	2
Dublin City	€19,095,592	5
Dún Laoghaire–Rathdown	€8,270,919	29
Fingal	€5,824,881	30
Galway City	€3,035,315	31
Galway County	€20,309,071	3
Kerry	€14,149,794	10
Kildare	€11,755,790	14
Kilkenny	€10,673,913	21
Laois	€11,620,533	15
Leitrim	€8,958,206	25
Limerick	€17,554,464	8

Local Authority	Allocation	Rank
Longford	€8,906,648	28
Louth	€10,997,021	20
Mayo	€19,812,344	4
Meath	€12,372,034	11
Monaghan	€11,238,572	17
Offaly	€11,252,214	16
Roscommon	€11,993,634	12
Sligo	€10,202,627	22
South Dublin	€8,926,059	26
Tipperary	€25,951,602	1
Waterford	€18,678,971	6
Westmeath	€11,205,507	19
Wexford	€15,126,453	9
Wicklow	€11,230,668	18
<b>Total</b>	<b>€403,292,354</b>	

## 7 Applying a minimum increase to every baseline

While applying the above model on a 'no reduction' basis would lead to an increase in baseline funding for 17 local authorities, the remaining 14 authorities would see no increase in baseline funding (remaining at the 2023 levels).

Many local authorities and public representatives have expressed concern that current baseline levels no longer sufficiently support an adequate level of service provision, due to significant increases in population and inflation. Central Government has acknowledged that the sector faces considerable challenges with a growing demand for, and cost of, services, while the ability to raise income locally is not increasing at the same rate.

For this reason, it was decided that every local authority should see some increase in baseline funding, and this minimum increase was set at €1.5m. Table 9 below shows the level of baseline funding for each local authority when (1) the model is applied on a 'no-reductions' basis and (2) additional funding of €25m is applied to ensure that each authority sees an increase of at least €1.5m. This is the final and agreed baseline for 2024 onwards.

Table 9 – New 2024 Baseline: ensuring ‘No Reductions’ PLUS €1.5m minimum increase

Local Authority	Allocation	Rank	Resulting Increases/ Decrease
Carlow	€8,914,470	29	€2,775,813
Cavan	€11,783,496	17	€2,302,995
Clare**	€10,179,318	26	€5,743,935
Cork City	€11,198,643	23	€1,500,000
Cork County	€18,453,747	8	€10,050,989
Donegal	€26,619,850	2	€1,500,000
Dublin City	€20,595,592	4	€1,500,000
Dún Laoghaire–Rathdown	€9,770,919	27	€1,500,000
Fingal	€5,824,881	30	€2,125,607
Galway City	€4,099,723	31	€1,500,000
Galway County	€20,309,071	5	€5,791,180
Kerry	€15,276,761	9	€1,500,000
Kildare	€13,255,790	11	€1,500,000
Kilkenny	€12,173,913	15	€1,500,000
Laois	€11,620,533	19	€3,061,656
Leitrim	€10,456,315	24	€1,500,000
Limerick	€19,054,464	7	€1,500,000
Longford	€10,406,648	25	€1,500,000
Louth	€11,366,198	20	€1,500,000
Mayo	€21,312,344	3	€1,500,000
Meath	€12,372,034	14	€1,836,065
Monaghan	€12,738,572	12	€1,500,000
Offaly	€11,252,214	21	€3,595,926
Roscommon	€11,993,634	16	€1,777,402
Sligo	€11,702,627	18	€1,500,000
South Dublin	€8,926,059	28	€5,069,796
Tipperary	€27,451,602	1	€1,500,000
Waterford	€20,178,971	6	€1,500,000
Westmeath	€12,705,507	13	€1,500,000
Wexford	€15,126,453	10	€1,578,937
Wicklow	€11,230,668	22	€2,683,421
<b>Total</b>	<b>€428,351,015</b>		

\*\*Clare moves from being a surplus authority to being an equalisation authority; it is therefore the only authority to see '**own use' yield increase by less than baseline increase**. Baseline increases by €5.7m, while own use funding by €3.7m

## 8 Conclusion

It was deemed necessary that no local authority would see a decrease in funding, and in addition, that each authority would receive some increase in funding for 2024, meaning the new baseline applying in 2024 will maintain some historical elements of the previous baseline. The effects of the implementation of the review are greater transparency on the methodology of baseline allocation; and greater equivalence between comparable authorities due to consideration of population, area, deprivation index and income raising capabilities.

Finally, the working group recommended that this model is used to review local authority baselines every five years, following updated census data. It is recommended that any additional funding will be allocated in accordance with the model, therefore ensuring that further allocations are fairly and transparently distributed in line with the comparable needs and resources of each local authority.







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## Report to the Finance Strategic Policy Committee Update on Visitor Accommodation Tax

### 1.0 Background

The Finance Strategic Policy Committee has considered in detail the issue of a Visitor Accommodation Tax (also referred to as a Hotel Bed Tax or Transient Visitor Levy). The most recent discussion on this issue was related to Report 1/2023 at the January 2023 SPC meeting.

### 2.0 Key Points relating to the introduction of a Visitor Accommodation Tax

The introduction of a Hotel Bed Tax / Transient Visitor Levy is listed in the Finance SPC's work programme 2019 to 2024. Requests made to Government in the past by Dublin City Council to enact legislation facilitating the introduction of a Hotel Bed Tax at local authority level were not successful. As it stands, Dublin City Council does not have the legal capacity to introduce a tax and therefore enabling legislation is required to progress this.

### 3.0 Discussions with other bodies on a Visitor Accommodation Tax

Contact was made with bodies in two other countries on this subject in recent months, one where an Accommodation Tax is in operation, the other where an Accommodation Tax is in the process of being introduced. Remote meetings were held with officials from the Amsterdam City Council (ACC) and also with officials from the Welsh Government.

#### 3.1 Amsterdam

##### ***Basis of Tourist Tax***

ACC operate a Tourist Tax for persons who stay in the City who don't live there. The tax doesn't apply to refugees. ACC has greater autonomy than local authorities in Ireland and as such there is ongoing engagement with all businesses and residents on tax matters administered by ACC. In this way there are established information exchanges and parameters between the accommodation (hotels, Airbnb etc.) operators and ACC.

## ***Double Base Assessment***

In 2020 ACC changed the operation of the Tourist Tax to a double base that is a charge of 7% paid usually in advance at the time of booking and a separate €3 charge paid on departure by the tourist.

## ***Introduction in 2012***

The Tourist Tax was introduced in 2012 and has been successful with little opposition. It is accepted that residents and businesses of Amsterdam pay for the maintenance and upkeep of many facilities enjoyed by tourists such as road and cycle networks, parks, cultural institutions, events, water and drainage etc. There is an accepted argument in the Netherlands that it is wholly reasonable to ask tourists to make a contribution to the costs associated with aspects of the place that they visit.

## ***Across the Netherlands***

Tourist taxes operate in many Dutch towns and cities. They can be especially important for rural areas which may attract tourists but do not have a large residential or commercial base on which to charge other taxes.

## ***Price elasticity of Tourist Tax***

ACC recently commissioned a study to establish the price elasticity of their tourist charge which was linked to a subsequent proposal to increase the charge. The study demonstrated that the tourist charge is highly price - inelastic, that is, increases in the tourist tax will not impact on whether a tourist visits an area or whether they will revisit the area in the future.

## ***Timeframes***

A key learning has been that accommodation providers require reasonable notice to change systems to enable them to process increases or other changes.

## ***Day Tripper Tourist Tax***

In addition to the Tourist Tax on accommodation, there is a Tourist Tax on cruise ships (largely) who dock in Amsterdam. This is set at €8 per passenger on the cruise ship. Recently ACC banned cruise ships docking in Amsterdam around over-tourism issues.

## ***Compliance***

As a result of existing tax relationships, there is a very high rate of compliance in the payment of the tax. The tax can be paid by the accommodation provider to ACC

1. as you go
2. with the accommodation provider every quarter or
3. an assessment can be made on the previous year's activity with a reconciliation at the end of the year upwards or downwards to reflect changes.

## ***Use of Funds***

The funds secured through both taxes are regarded as having no restriction on how / where they can be spent by the Elected Members through the budgetary process. There are approximately 25m tourists to Amsterdam each year. There are no thresholds from national government on the value of the tax but there are European rules which require that the value of the tax be sensible in the context of the value of the accommodation.

## ***Value of percentage as a base***

As ACC chose a percentage based charge, the value of receipts has gone up steadily in line with increases in hotel prices. As in Dublin, the price per night of hotel accommodation has increased considerably and this has resulted in revenues to ACC increasing in parallel.

## ***Area based tariffs***

ACC looked at a proposal to have different tariffs of Tourist Tax for hotels in different areas of the city. On review this was not feasible as although a tourist might stay in a hotel in a less well-off area, during the day they would access all of the facilities that other tourists benefit from throughout Amsterdam and hence should pay as for other tourists for the benefits they enjoyed.

## **3.2 Wales**

### ***Work happening now to introduce an Accommodation Tax***

The Welsh government is preparing legislation to give Welsh local authority's powers to introduce a Visitor Levy. This will generate revenue to support investment in the tourism industry in each local authority area. The introduction of a Visitor Levy was listed as a commitment in the Welsh Government's programme. Each local authority in Wales will have the power to decide if they want or don't want to introduce a visitor levy in their area.

### ***Purpose of introduction***

The Welsh government wish to encourage visitors to Wales while also considering it reasonable to seek a small contribution by overnight visitors that will generate additional revenue for local authorities to reinvest in local communities. This will support some tourism associated costs and encourage a sustainable perspective.

### ***Reaction to date***

There has been a range of reactions to the proposal, with the idea emerging from the public through a consultation process to seek ideas the government should pursue as part of a programme for government. A Visitor Levy is seen as likely to contribute directly to the Well Being of Future Generations Act 2015 goal of creating a more equal Wales.

In areas of low tourist numbers, accommodation providers have concerns that visitors will be price elastic thereby having less visitors on the introduction of a charge. In areas of high tourist numbers, expectations have been voiced of what the funds might provide by way of amenities

that would principally benefit residents and also visitors.

Other comments expressed concerns of an administrative burden for accommodation providers. Also a recurring point made was that there should be consistency in the value of levy applied in each local authority across Wales.

### ***Links to further material relating to Wales***

Below are some links should SPC members wish to seek more information:

<https://www.gov.wales/government-finance>

<https://www.gov.wales/a-visitor-levy-for-wales>

<https://www.gov.wales/sites/default/files/publications/2023-05/welsh-government-organisation-chart-may-2023.pdf>

Comprehensive Report on HOTEL BED TAX from Government of Wales – dated November 2020

[https://groupnao.com/wp-content/uploads/2020/11/TOURISM-TAXES-BY-DESIGN-NOV12-2020\\_rettet-compressed-2.pdf](https://groupnao.com/wp-content/uploads/2020/11/TOURISM-TAXES-BY-DESIGN-NOV12-2020_rettet-compressed-2.pdf)

### **3.3 Scotland**

As part of the background research to Report 1/2020 on this matter, developments in Scotland particularly Edinburgh were reviewed. It is worth noting that The [Visitor Levy \(Scotland\) Bill](#) was introduced to the Scottish Parliament in May 2023. If passed, the legislation will enable Scottish local councils to apply a tax to visitor overnight accommodation if they wish to do so. This will be based on a percentage of the cost, with the rate set by individual councils.

### **4.0 Conclusions**

There is no indication that enabling legislation is planned by Government so as to enable local authorities to introduce a Visitor Accommodation Tax. This is despite such a tax operating maturely within the EU in Amsterdam and also in the context of proposals by both the Welsh and Scottish Governments to proceed with this initiative. In the face of these developments it may be worthwhile and opportune for the Finance SPC to again request Government to commence a process to consider and implement a Visitor Accommodation Tax.

**Kathy Quinn**

**Head of Finance**

**with responsibility for ICT**

**21<sup>st</sup> September 2023**



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## Report to the Finance Strategic Policy Committee Crowdfund Dublin City

### Background

The Finance Strategic Policy Committee has championed and supported the introduction of Civic Crowdfunding to Dublin City Council over recent years. This has involved market engagement and evaluation, an open competitive tender process and selection. This project has been led by the Finance Department with a small group including staff from Procurement, Information Systems, Sports and Recreation and Housing and Community.

### Project Objectives

The primary objective of the introduction of Civic Crowdfunding has the creation of opportunities for community engagement at a local level. Building on those connections into the future is also a key aim. In addition to benefiting communities, the project must protect and safeguard pledges made of whatever value, during the crowdfunding process.

### Commencement of Microsite

Dublin City Council has engaged Spacehive, a UK based provider of a civic crowdfunding platform. Crowdfund Dublin City will be accessed through a microsite on the Spacehive platform and through a webpage on Dublin City Council's website. Attached to this report is an outline of the information available to users on the micro site (*Appendix A*). An internal briefing session was held also on 11<sup>th</sup> September for the benefit of the Elected Members, Finance SPC members and Dublin City Council staff on a hybrid basis (Council Chamber and Zoom).

### Other Crowdfund Dublin City Events

A briefing session for external stakeholders will be held virtually on 20<sup>th</sup> September. Those invited include representatives of business and community groups. The project will be formally launched by Ardmheara Daithi de Roiste at 7.30pm in the Oak Room of the Mansion House. An online workshop will be held on 17<sup>th</sup> October for project creators.

## **Next Steps**

Pitches for funding will be accepted up to and including 29<sup>th</sup> November. Applications will be regularly assessed by Dublin City Council during the funding window and contributions will be made to projects that have attracted sufficient funds through the crowd. A social media campaign is in progress (*Appendix B*) to encourage participation.

**Kathy Quinn**

**Head of Finance**

**with responsibility for ICT**

**21<sup>st</sup> September 2023**



Comhairle Cathrach  
Bhaile Átha Cliath  
Dublin City Council

×

**spacehive**

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Dublin City  
Council



Indicative  
movement pages



**spacehive**



# Crowdfund Dublin City Programme Page

A Spacehive Programme Page is made up of the five web page sections detailed below. Each section is designed to share helpful information to provide an informative picture of your Programme's objectives to grow engagement and involvement from project creators, backers and supporters.

NB: for reference and ideas, you can find an example of a live Partner Programme page [here](#)

## Home

This section gives a brief but informative overview of your Programme. i.e. its mission, objectives, to outline the impact your programme will create.

## About

This section shares a fuller background and context of your Programme to drive further interest, including additional information, FAQs and inspirational videos.

## Projects

This section showcases the variety of projects that are part of your Programme. It is the 'shop window' of your Programme, designed to inspire people to start projects or back existing projects by pledging funds to help them reach their targets.

## Funds & support

This section summarises the different fund(s) available and their criteria to engage project creators to pitch to them as part of your Programme.

## News & Events

This is your central hub for sharing the latest news, press articles, events and updates on your movement and its projects.



Edit Movement

HOME

ABOUT

PROJECTS

NEWS & EVENTS

Follow



## Crowdfund Dublin City

#CrowdfundDublinCity

Helping the people of Dublin City build stronger, more inclusive and better connected communities

Created by Dublin City Council. Powered by Spacehive.

We want to hear your ideas! Dublin City Council is working with community fundraising platform Spacehive to launch an exciting opportunity for local residents to fundraise and deliver projects that matter to them.

[More about us](#)



## About Crowdfund Dublin City



#CrowfundDublinCity

Created by [Dublin City Council](#)

FOLLOWING ON SPACEHIVE

FOLLOW US ON TWITTER

FOLLOW US ON FACEBOOK

We want to hear your ideas! Dublin City Council is working with community fundraising platform Spacehive to launch an exciting opportunity for local residents to fundraise and deliver projects that matter to them.

This community crowdfunding programme will give residents in the Dublin City administrative area, the unique opportunity to crowdfund innovative locally-led projects that will bring together funding and support from neighbours, community networks, businesses and the Council.

Projects crowdfunded on Spacehive will help realise Dublin City Council's vision of a dynamic, sustainable city that is future-ready, built on thriving, inclusive communities, a strong economy, a vibrant cultural life, and connected growth. From community gardens and allotments; sustainability and environmental projects, to energising spaces with art projects and murals, we can't wait to hear the ambitious ideas that Project Creators want to launch.

Dublin City Council has a fund of €300,000 and is looking to invest in projects that will enhance green spaces, create colourful, vibrant and inclusive public spaces, or support sustainable communities and environmental initiatives.

- + HOW DO I GET INVOLVED?
- + CROWDFUND DUBLIN CITY
- FREQUENTLY ASKED QUESTIONS



## FOLLOWING ON SPACEHIVE

FOLLOW US ON TWITTER

FOLLOW US ON FACEBOOK

FOLLOW US ON INSTAGRAM

## - HOW DO I GET INVOLVED?

How do I get involved?

Cén chaoi ar féidir a bheith bainteach leis?

Join us for the official launch of Crowdfund Dublin City on **Tuesday 3rd October**.To register click [here](#).

Follow the below steps to get involved.

**1. Create a project page / Cruthaigh leathanach tionscadail**

Spacehive will help you develop your project idea so that you are set up for success and ready to crowdfund. Tell us about your idea via [this short form](#) and the Spacehive team will be in touch to guide you on how to begin your campaign.

**2. Submit your project for verification / Cuir do thionscadal isteach le haghaidh fíoraithe**

Your project costs and necessary permissions will be verified by the Spacehive team. This involves us checking quotes that you provide and whether you need to secure specific permissions to deliver your project. Gather this information in advance for speedy verification.

To find out more, register for one of our upcoming events [here](#).**3. Share and collect pledges / Roinn agus bailigh gealltanais**

Once your project is live, share news of your project via as many platforms as possible. Start raising funds and boost local support before your pitch for funding is assessed by Dublin City Council. Spacehive offers helpful tips, resources and direct user support on how to achieve your crowdfunding goals and the Spacehive team is on hand to share lots of advice as you need it.

**4. Access Dublin City Council funds / Faigh rochtain ar chisti Chomhairle Cathrach Bhaile Átha Cliath**

Work with Spacehive to develop your pitch on the platform and you could attract additional funding via a Dublin City Council pledge. Crowdfund Dublin City offers Project Creators the opportunity to receive a donation from Dublin City Council provided the project meets the criteria of the fund, as well as having received a sufficient amount of support from the community through crowdfunding. There is €300,000 available to support projects across Dublin City.

Continue securing support and pledges from as many backers as possible to demonstrate local buy-in for your project. The Council will want to see there is an appetite for your project when they assess your pitch.

Your pitch will be assessed for a pledge at regular assessment intervals throughout the funding window. If you can demonstrate support from the community and submit a strong pitch, you could receive up to 50% of your crowdfunding target, up to a maximum of €5,000, pledged by Dublin City Council directly into your campaign.

**5. Hit your target and deliver your project / Bain do sprioc amach agus cuir do thionscadal i gcrích**

Crowdfund Dublin City works on an all-or-nothing model which means you'll receive your funds after you have reached your fundraising target. Please allow up to three weeks to receive funds once your campaign ends. Once you have delivered your project, you can update your backers on your successes by completing an impact report on Spacehive. If you do not hit your campaign target, your project will not receive its funding and any backers who have pledged funds will be refunded.

To learn more about crowdfunding on Spacehive, visit the [Help Centre](#).For any additional questions, please contact Spacehive on [support@spacehive.com](mailto:support@spacehive.com)

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## - CROWDFUND DUBLIN CITY

Crowdfund Dublin City

Slua-mhaoiniú Chathair Bhaile Átha Cliath

The €300,000 Crowdfund Dublin City fund will support locally-led projects across the city, giving communities the opportunity to deliver exciting projects that have the backing of the community and the Council alike.

Depending on the nature of your project, you might also be matched with other funds available in your area.

### Who can apply for funding?

Community groups, social enterprises and individuals with community support could potentially receive a pledge of up to 50% of their crowdfunding target, capped at €5,000. This contribution from Dublin City Council is pledged directly into your crowdfunding campaign alongside contributions from the community.

Please note: private companies are not eligible for this fund.

### Project criteria:

Dublin City Council is interested in funding small cost but high impact projects that:

- Enhance green spaces for the use of local residents
- Promote social inclusion and diversity
- Create a vibrant cultural life for the city
- Improve the health and wellbeing of communities
- Support sustainable communities and reduced carbon usage
- Crowdfund Dublin City can support:
  - Projects submitted by voluntary and community groups
  - Projects submitted by individuals who have the support of their community

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## - FREQUENTLY ASKED QUESTIONS

Frequently Asked Questions

Ceisteanna Coitianta

Please refer to our [FAQs](#) for any further information.

If your question is not included here, please visit the Spacehive Help Centre [here](#) or email Spacehive on [support@spacehive.com](mailto:support@spacehive.com)

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Discover our projects Fundraising All Categories [Map view](#)

Sort by: [Most Backers](#) [% Funded](#) [Most Recent](#) Showing 1-6 of 6 projects

**Decorative lights 2023**  
 9 Willenhall  
 Learning from last year we aim to purchase additional decorative lights to install in the area in time for Diwali and Christmas to make it a multi cultural event with more community interaction.

102%

£13,000 pledged   £12,717 goal   7 Days Left

**Greenway: Library and Nature Centre**  
 9 Walsall  
 Many children, young people and adults are denied access and knowledge of the natural world environment. We will develop a library of resources to help them.

101%

£7,323 pledged   £7,210 goal   5 Days Left

**Empower Mossley**  
 9 Blaxwich  
 With over 150 years volunteering experience, we want to address the growing issue of social isolation and will engage the public with rewarding activities including Arts, BSL and gentle exercise.

2%

£356 pledged   £12,670 goal   33 Days Left

**Lighting Up Pelsall**  
 9 Pelsall  
 Pops aim to light up Pelsall throughout the year to increase community cohesion and pride of place. By lighting specific areas these colourful displays will brighten the village.

47%

£5,500 pledged   £11,536 goal   31 Days Left

**Motivate Moms: Mind & Money Project**  
 9 Walsall  
 We want to launch our 10 week Mind and Money Program to improve the financial literacy and overall wellbeing of moms in Walsall.

22%

£1,230 pledged   £5,539 goal   18 Days Left

**Wellbeing and 'You'. Self Care**  
 9 Walsall  
 Self care is for everyone, and is so vital for wellbeing and mental health. Mettaminds has created a self care program and retreat for Walsall.

2%

£160 pledged   £7,593 goal   64 Days Left


Comhairle Cathrach Bhaile Átha Cliath Dublin City Council

HOME ABOUT PROJECTS NEWS & EVENTS [Follow](#)

## Funds & Support

Dublin City Council could help you bring your project idea to life. Create a project on Spacehive to be matched to relevant funds.

Our fund:



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

### Crowdfund Dublin Fund

- ✓ €300,000 Fund
- ✓ We could pledge up to €5,000 towards your project
- ✓ [Create A Project](#) to be matched to this fund

[More](#)

Want to support our projects too?  
 Contact Spacehive: [partner@spacehive.com](mailto:partner@spacehive.com)



## News & Events

Everything News Events

Event - 20 Apr 2023



**Crowdfund Walsall: Council-focused Project Clinic**

Join Walsall Council for this Project Clinic designed to guide you through permissions required for your Crowdfund Walsall campaign.

[BOOK A PLACE](#)

Event - 19 Jul 2022



**Project Creator Workshop - 19th of July**

If you are interested in creating a project and being part of Crowdfund Walsall, join crowdfunding experts Spacehive at this free workshop to find out all you need know.

Event - 23 Mar 2023

**Crowdfund Walsall - Funding Round 5 - Project Creator Workshop**

Join Walsall Council and Spacehive to find out how you can pitch to our new funds available this round, to help crowdfund your project!

[BOOK A PLACE](#)

Event - 13 Sep 2022



**Crowdfund Walsall: Council-focused Project Clinic**

Join Walsall Council for this Project Clinic which is designed to help you with understanding what permissions are required for your project and how the Council can help you obtain them.

Spacehive will also be on hand help you to workshop your idea and make sure it aligns with the Walsall Public ...

[BOOK A PLACE](#)

Event - 02 Mar 2023

**Crowdfund Walsall Spring 2023 Funding Round Launch**

Join Walsall Council and Spacehive to find out how you can pitch to our new funds available this round, to help crowdfund your project!

[BOOK A PLACE](#)

NEWS - 07 Jul 2022



**New Public Health fund on Crowdfund Walsall to spur communities into action**

**Walsall Council Newsroom**

A new Public Health fund has been created to help increase levels of physical activity across Walsall.

In partnership with Walsall Public Health and the Sport England funded Black Country Commonwealth Active Communities programme, the Tackling Inactivity Fund will give people and communities the ...



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Dublin City Council

×

**spacehive**

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Frank Kibble  
Partnerships Director  
[frank@spacehive.com](mailto:frank@spacehive.com)

Thank you

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**spacehive**

# CrowdFund Dublin City

The Community Crowdfunding programme will give an opportunity for local residents to fundraise and deliver projects that matter to them.

## Project Criteria:

Dublin City Council has a fund of 300,000 euro and is interested in funding small cost (max 5,000 euro) high impact projects that:

- ✓ Enhance green spaces for the use of local residents
- ✓ Promote social inclusion & diversity
- ✓ Create a vibrant cultural life for the city
- ✓ Improve health & wellbeing of communities
- ✓ Support sustainable communities & reduced carbon usage



**1**  
Log onto Spacehive website and start developing your project

Attend a workshop and get inspired

**2**

Projects verified by Spacehive before they can begin to crowdfund

**4**

**5**  
Launch your campaign

**3**  
Create a project page and pitch

**FINISH**

Who can apply for Funding?

Community groups, social enterprises and individuals with community support.

**CONTACT**

[www.spacehive.com/movement/dublincity](http://www.spacehive.com/movement/dublincity)  
[crowdfund@dublincity.ie](mailto:crowdfund@dublincity.ie)

Comhairle Cathrach  
Bhaile Átha Cliath  
Dublin City Council



## Dublin City Council Audit Committee

### Minutes of Meeting held on 16<sup>th</sup> March 2023 at 9.00 a.m. via MSTeams

#### Attendance:

#### Members

Ms. Louise Ryan, Trinity College Dublin, Chairperson (LR)  
Mr. Johnny McElhinney, Docklands Business Forum (JMCE)  
Mr. Nathy Walsh, Institute of Public Administration (NW)  
Prof. Diarmuid Hegarty Dublin Chamber (DH) from 9.20am  
Councillor Naoise Ó Muirí (Cllr. NOM)  
Councillor Daryl Barron (Cllr. DB) until 9.30am

#### Officials:

Ms. Kathy Quinn, Head of Finance (KQ)  
Mr. Paddy Brennan, Head of Internal Audit (PB)  
Ms. Ailish McCarthy, Staff Officer, Internal Audit (AMcC)

#### Apologies

Councillor Nial Ring (Cllr. NR)  
Mr. Owen Keegan, Chief Executive (OPK)

#### Invited Attendees:

Coilín O'Reilly, Assistant Chief Executive, Housing and Community Services (COR)  
Shauna McIntyre, Senior Executive Officer, Housing and Community Services (SMcl)  
Frank d'Arcy, Executive Manager, Housing and Community Services (FdA)  
Tara Robertson, Administrative Officer, Housing and Community Services (TR)  
Ursula Donnellan, Senior Executive Officer, Housing and Community Services (UD)  
James Nolan, Executive Manager, Engineering and Transportation, (JN)

#### **1. Minutes of Audit Committee meeting held on 1<sup>st</sup> December 2022 and update on Actions arising**

- a. The minutes were agreed.
- b. Update on Actions:

#### **Appendix A: Actions arising from this Audit Committee meeting 1st December 2022**

##### **Action 1**

CBA supporting documentation: Memo sent to CE and ACE's

##### **Action 2**

Engagement with OGP on conditions of contract: PB will circulate a further update.

**Actions 3, 4 and 6:** Report of the AC, Report of the Local Government Auditor, AC Charter and Work Programme 2023: noted by City Council.

**Action 5:** Self-evaluation questionnaire: emailed to AC.

**Action 7:** Planning Update: included in meeting pack.

**Action 8:** Miscellaneous Debtors Update: emailed to AC.

#### **Appendix B: Actions arising from this Audit Committee meeting 15<sup>th</sup> September 2022**

**Action 1 - EPSO Update:** included in meeting pack.

**Action 2 – Risk Management Update:** to future AC meeting.

**Action 5- Housing update report:** item 3 of this Agenda in meeting pack

#### **2. Any Conflict of Interest of A.C. Members.**

No conflicts of interest were declared.

#### **3. Update from Housing and Community Department on outstanding Housing Recommendations**

COR provided a summary update on the progression of all the outstanding housing recommendations, noting that a number of legacy recommendations have been outstanding for a long time. Since her appointment as a dedicated resource, SMI has made good progress on the implementation of recommendations.

Action 2: Update report on recommendations from R06/14 and R02/18: to the AC before year end.

#### **4. Update from Housing and Community Department on rent arrears and monthly targets including an analysis of under occupancy of housing units – Frank d’Arcy (Fd’A).**

Fd’A advised that 70% of DCC tenancies are in compliance and he provided an update in relation to rent arrears and under-occupancy, noting the overall rent arrears figure decreased from €37.8m in 2021 to €37.6m in 2022. The target is to further reduce to €36m by end of 2023. The Housing department is engaging robustly with tenants on rent collections and continue to work closely with MABS and have allocated additional resources to early intervention in rent arrears cases and the development of IT systems.

#### **5. Presentation on District Heating – James Nolan**

JN provided a presentation on the Dublin District Heating Project. The AC were provided with an overview of the project including information on key milestones, risks and other information on the planning and development of the project.

## **6. Audit Reports**

### **6a. Report no. R12/22 - Review the allocation of social housing units in DCC.**

Overall rating is Satisfactory – Ten (10) recommendations, four (4) medium and six (6) low.

### **6b. Report no. R14/22 - Review the processes in place for the reconciliation of payments in the Parking Enforcement Section.**

Over rating is Strong - No recommendations made.

### **6c. Report no. R11/22 - Review of payments made to suppliers across the organisation and report on compliance or otherwise with procurement thresholds.**

Overall rating is Weak - 38 recommendations including 15 high. Significant levels of non-compliance with procurement rules and evidence of inadequately functioning controls in relation to purchasing and procurement in some departments. PB advised that he has presented the report to the Senior Management Team. Two additional audits arising from this report have been included on the Audit Plan for 2023 which will commence in Q4. The AC discussed a number of issues relating to the report including potential legal challenges, culture, leadership at senior levels to achieve the recommendations and areas of non-compliance. The AC requested that a report is provided to them from the CE outlining progress with the implementation of the High Level recommendations by year end.

Action 3 – Update report on implementation of high risk recommendations from R11/22: to the Audit Committee by year-end.

### **6d. Report no. R01/23 - Recommendation Implementation for Internal Audit Reports Quarter 4 2022 and Outstanding Legacy Items**

PB advised the number of outstanding recommendations is increasing as more audits are completed. There are one hundred and two (102) recommendations outstanding in total, thirty six (36) legacy and sixty six (66) outstanding at the end of the period. Housing are making good progress and IA are reviewing the recent evidence submitted by them. Overall the implementation rate remains unsatisfactory and this has been communicated to senior management.

PB advised IA are piloting a new software system for tracking recommendations and the format of how the information will be presented is currently being reviewed to highlight the higher risk areas. This should be completed by Q3.

## **7. NOAC report no. 50 - Local Authority Performance Indicator Report 2021.**

This report was noted by the AC.

## **8. Training/familiarisation sessions required by AC Members**

If AC have any specific training requirements or suggestions for presentations, they are requested to let LR or KQ know.

## **9. AOB**

Date for next AC meeting is the 15<sup>th</sup> June 2023.

The meeting concluded at 10.20am

**Appendix A: Actions agreed at this meeting 16<sup>th</sup> March 2023**

Action 1 – Engagement with OGP on conditions of contract: PB will circulate a further update.

Action 2 – Update report on recommendations from R06/14 and R02/18: to the AC before year end.

Action 3 – Update report on implementation of high risk recommendations from R11/22: to the Audit Committee by year-end.

Signed:   
Chairperson

**Dublin City Council Audit Committee**

**Minutes of Meeting held on 15<sup>th</sup> June 2023 at 9.00 a.m.  
via MSTeams**

**Attendance:**

**Members**

Ms. Louise Ryan, Trinity College Dublin, Chairperson (LR)  
Mr. Johnny McElhinney, Docklands Business Forum (JMCE)  
Mr. Nathy Walsh, Institute of Public Administration (NW)  
Prof. Diarmuid Hegarty Dublin Chamber (DH) from 9.15am  
Councillor Naoise Ó Muirí (Cllr. NOM)  
Councillor Daryl Barron (Cllr. DB)  
Councillor Nial Ring (Cllr. NR) until 9.40am

**Officials:**

Ms. Kathy Quinn, Head of Finance (KQ)  
Mr. Paddy Brennan, Head of Internal Audit (PB)  
Ms. Ailish McCarthy, Staff Officer, Internal Audit (AMcC)

**Apologies**

Mr. Owen Keegan, Chief Executive (OPK)

**Invited Attendees:**

Mary Hayes - Director of the Dublin Region Homeless Executive  
Alan Davidson – Director, Crowe Ireland

- 1. Minutes of Audit Committee meeting held on 16<sup>th</sup> March 2023 and update on Actions arising**
  - a. The minutes were agreed.
  - b. Update on Actions:

**Appendix A: Actions arising from Audit Committee meeting 16<sup>th</sup> March 2023**

Action 1 – Engagement with OGP on conditions of contract-  
PB updated as follows: Project Managers will be advised, that when they are preparing tender specifications, they should communicate to potential suppliers that detailed financial data and background to calculations used in Cost Benefit Analyses may be required for audit purposes. Internal Audit to circulate written advice to Project Managers and deliver training in Q4.



Action 2 – Update report on recommendations from R06/14 and R02/18: to the AC before year end.

Action 3 – Update report on implementation of high-risk recommendations from R11/22: to the Audit Committee by year-end.

## **Appendix B: Actions arising from this Audit Committee meeting 15<sup>th</sup> September 2022**

### **Action 2 – The AC to receive an update at a later date on the management of risk in DCC**

Update will be provided for future AC meeting in 2023.

#### **2. Any Conflict of Interest of A.C. Members.**

No conflicts of interest were declared.

#### **3. Presentation – Housing First – Mary Hayes Director of the Dublin Region Homeless Executive**

Mary Hayes provided an overview on Housing First Dublin Service and the challenges facing homeless services in the City. The AC thanked Mary for her very informative presentation and commended the work of her department.

#### **4. Audit Reports**

Alan Davidson from Crowe provided a summary on the Public Spending Code In-Depth Check audits and stated the number and severity of recommendations have reduced. Common areas for attention are Programme Logic Model, SMART objectives, Project Risk and reporting on progress. AD advised that this is the third year Crowe has carried out these types of audits for DCC and noted a general improvement in the standard of compliance and understanding of the code.

- **R03/23 – PSC 2022: In-depth Check of Housing Part V**  
Satisfactory assurance rating – Four Recommendations – Three (3) medium priority and one (1) low priority.
- **R04/23 – PSC 2022: In-depth Check of the North Inner City Concept Area**  
Satisfactory assurance Rating – Five Recommendations – Four (4) high priority and one (1) low.
- **R05/23 – PSC 2022: In-depth Check of the Liffey Corridor Project**  
Limited assurance rating – Eight Recommendations – Five (5) high priority and two (2) medium priority with one recommendation rejected. AC noted that Recommendation 3 has been accepted by management but that a timescale for implementation has not been provided. PB advised that he will follow up with management in relation to this recommendation as part of the review of recommendations process and revert to the committee if required.
- **R02/23 – Recommendation Implementation for Internal Audit Reports Quarter 1 2023**  
PB reported that the number of outstanding recommendations continues to increase and there are currently 141 outstanding recommendations. PB reported that there are some mitigating factors contributing to the high numbers such as staff resources and a high number of recent

corporate-wide, complex recommendations. PB advised that he intends to communicate with the CE on his concerns on this trend (i.e. high number of outstanding recommendations) and will engage further with the Audit Committee as required.

**5. Training/familiarisation sessions required by AC Members**

Housing will provide a presentation on Anti-Social Behaviour at the next Audit Committee meeting in September.

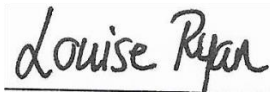
**6. A.O.B.**

The Audit Committee noted that this meeting will be the last meeting before the current Chief Executive is due to retire and thanked him for his support for the committee.

Meeting concluded at 10.00 a.m.

PB met separately with the AC directly after this meeting as required under Regulation 11 (2) of the Audit Committee Regulations 2014.

Signed:



**Louise Ryan**  
Chairperson

Dated: 14-06-23