



NOTIFICATION TO ATTEND MEETING OF THE FINANCE SPC
TO BE HELD IN THE COUNCIL CHAMBER, CITY HALL, DAME STREET, DUBLIN 2
OR VIA ZOOM
ON THURSDAY 21 MARCH 2024 AT 2.30 PM

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Therefore, by entering the Council Chamber/Meeting Room and using the seats around the meeting tables, public gallery etc., you are consenting to being filmed and to the possible use of those images and sound recordings for webcasting.

If you have any queries regarding this, please contact the Chief Executives Department on Extn. 2101 or DD (01) 222 2100.

AGENDA

THURSDAY 21 MARCH 2024

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2	Report 04 - 2024 Building Community Wealth in Dublin City - Values Based Recruitment 6 - 9
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4	Correspondence
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	b) Reply from Minister McGrath's Office re Visitor Accommodation Charge 1st March 2024 12 - 13
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5	Report 05 - 2024 Presentation on Summary of Works Programme 2019 to 2024 16 - 35

6 Motion in the name of Cllr. James Geoghegan regarding Rates and the Restaurant Sector

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7 A.O.B.

Finance Strategic Policy Committee

Minutes of Meeting Held 18th January 2024

1. Draft minutes of the Finance SPC meeting of 16th November, 2023.

The draft minutes were proposed by Cllr. Paddy McCartan and seconded by Philip O'Callaghan.

The minutes were adopted.

2. Matters Arising.

None

3. Correspondence.

Noted.

Ongoing correspondence with Government through the term of this Committee on Visitor Accommodation Charge and Rent Arrears proving very unsatisfactory.

Members discussed this and commented:

- This Committees suggestions are being constantly challenged which is unacceptable
- Serious effort needs to be made to overcome this. Part of the local elections campaign should be to give local authorities more power to deal with rents arrears and visitor accommodation tax etc.
- A recent official Council of Europe report – Ireland has the 4th worst system of local government in the Council of Europe area.

Agreed to: Forward correspondence to Government if a policy decision is made to introduce a Visitor Accommodation Charge.

4. Report 03 - 2024 Housing Rent Collection and Arrears Recovery

Noted.

The Committee welcomed the attendance of Michelle Robinson, Tara Robertson and Clive Ahern to the meeting. Tara and Clive gave a comprehensive presentation to the members highlighting:

- An increase in rent receipts of 10% between 2020 and 2023
- Total number of occupants in all properties 64,995
- Average weekly rent charge is €79, single occupancy €48.56 and families €94
- Total rent arrears €38,138
- Credit on Accounts €4,948.460
- The increase in rent receipts over the 4 year period was attributable to
 - Increase in tenancies
 - Increase in average weekly rent
 - Focus on engaging tenants in paying weekly rent as a priority

Positive actions taken by the Housing and Community Department in 2023:

- Completion of the Arrears Recovery Procedure
- Debt Management training provided to Executive Housing Officers
- Online self-service balance enquiry available via Citizen Hub for tenants
- Staff recruited and upskilled
- Housing IT System upgraded

- Rent staff meet with all new tenants to inform them of their rent obligations with new tenants signing up to household budget/direct debit and pay two weeks rent in advance.

Members discussed and commended the officials responsible for the report and in particular to the valuable work of Tara Robertson and her commitment to engage with people on the ground with regards to arrears etc.

5. Report 02 - 2024 Update on Community Wealth Building Phase Noted

Kathy gave an update on the status of the CWB initiative and the priorities going forward including:

- ✓ DCC Online learning platform for staff to learn about CWB
- ✓ Department leads to create better awareness in each Department
- ✓ Planned to engage with 2 or 3 anchor institutions in Dublin to participate in CWB activity and hold an event for this group to allow DCC to share its CWB experiences
- ✓ Continue with a values-based and geographically targeted approach to the recruitment of GO's as currently being piloted in Cherry Orchard.

Members discussed the report and asked

- If the recruitment initiative could be moved to other areas of the city and Kathy advised that she will discuss with HR as a number of areas are being considered. Policy needed on it.
- If the Docklands Business Forum could be engaged with regarding anchor institutions. Kathy advised that we would try and engage with as many anchor institutions as possible.

6. Report 03 – 2024 Civic Crowdfunding. Noted

Kathy updated the Committee on Crowdfund Dublin City. Kathy described the projects submitted and verified and currently crowdfunding. Projects focusing on gardening to bio-diversity to local history to community development, sports and healthy communities were approved. Members asked if the funding (€300k) is not spent in Phase 1 of the project would it be ring-fenced for Phase 2 etc. Kathy confirmed this would be the case. Kathy thanked Mary Curran and Jackie O'Reilly for their hard work in launching the initiative.

Agreed to: Approve a DCC pledge to the projects listed from the Crowdfund Dublin City fund and for the report to be submitted to the February Council Meeting for approval of the full Council.

7. Audit Committee Minutes of meeting of 19th October, 2023. Noted.

Agreed to: Request the administrator of the Audit Report to circulate a description of the various abbreviations used in the minutes to this Committee to enable them to better understand the report.

8. A.O.B.

9. Next meeting Thursday 21st March 2024 at 2.30pm which will be the last meeting of the Committee.

Signed: **Councillor Séamas McGrattan**
Chairperson

Date: **18th January, 2024**

Members Present

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

Officials

Kathy Quinn, Head of Finance
Mary Curran, Finance Secretariat
Sophie Kelly, Finance Secretariat
Zoe Flood, Finance Secretariat
Tara Robertson, Housing and Community
Clive Ahern, Housing and Community
Michelle Robinson, Housing and Community

Apologies

Lord Mayor Daithí de Róiste
Sohini De

**Report to the Finance Strategic Policy Committee
Building Community Wealth in Dublin City – Values Based Recruitment**

The current phase of the Community Wealth Building (CWB) implementation plan for Dublin City Council includes work on 5 key priority areas:

1. Deepening awareness and understanding of CWB
2. Engaging anchor institutions
3. Growing values-based recruitment
4. Supporting the implementation of social value
5. Piloting in Cherry Orchard

This work is being overseen by a cross-departmental working group, chaired by Kathy Quinn and is being supported by the Centre for Local Economic Strategies (CLES).

This paper provides an update for the Finance SPC on the progress to date and next steps for the **values-based recruitment** strand.

A CWB approach to local economic development recognises that anchor institutions such as the city council can have a defining effect on the prospects of local people and improve the local labour market and economy by taking a progressive approach to their workforce and recruitment activity.

PROGRESS TO DATE

Dublin City Council Targeted Recruitment Campaigns

In 2022 Dublin City Council piloted a new employment initiative for General Operative recruitment. The purpose of this new initiative was to focus on areas with socio economic challenges, high levels of youth unemployment and areas with DEIS schools (Delivering Equality of Opportunity in Schools).

The areas chosen for the pilot phase were the North and South Inner City and Ballymun. There were a number of stakeholders identified, Dublin City Council Area Offices, Operational Departments, Local Employment Services, Ballymun Job Centre, DEIS Schools, Trade Unions and Elected Members.

Following stakeholder engagement, the initiative gained support from all involved. Information sessions were held with the Local Employment Services, Ballymun Job Centre and DEIS schools from the North East Inner City, Ringsend and Ballymun. The sessions were attended by nominees from Dublin City Council's operational Departments.

Two separate targeted recruitment campaigns were held in 2022 resulting in the following outcomes:

North and South Inner City

A total of 115 applications received from schools and Local Employment Services. 56 of the applicants presented for interview and a panel of 37 was formed with 29 taking up the position.

Ballymun Area

A total of 107 applications were received. 96 attended for interview and a panel of 78 formed. To date 63 appointments have been made from this panel and further appointments are ongoing.

The feedback on the pilot from all stakeholders has been very positive. Following the success of the pilot, Cherry Orchard was earmarked for the next recruitment drive for General Operative positions and the application process commenced in December 2023. Dublin City Council followed the same engagement process as before and the response to the initiative in the Cherry Orchard area has generated a much larger volume of applications compared to the pilot phase. The recruitment process is in the early stages and application forms are currently being assessed with a view to commencing the interview process for the first round of candidates in April 2024.

Targeted Traineeship Programme

Dublin City Council has collaborated with the CDET B to deliver a Targeted Traineeship Programme for General Operatives in Dublin City Council. This initiative is supported by the Trade Unions and delivered in partnership with Operational Departments and Ballyfermot Educational Training Centre.

The programme consists of:

- 10 Week Training in Ballyfermot ETC
- 10 Week on the Job Training in Dublin City Council
- Supported by Roads Maintenance, Housing Maintenance, Parks and landscape Services
- Certified Skills undertaken by the trainees includes those identified as relevant to multiple departments through a skills needs analysis – Concreting , Paving and Hard Landscaping
- Other skills provided through the programme Include, customer service, use of Power Tools, Safe Pass and access to Driving Lessons
- 14 Places are available on each programme
- 2 programmes completed to date
- Each trainee is given the opportunity to progress from the programme to full time employment with Dublin City Council
- 20 trainees have successfully transferred to full time employment with Dublin City Council following successfully completing the programme.
- The programme has now also been adopted by South Dublin County Council

NEXT STEPS

The following activities are planned over the next 12 months:

1. Telling the story and evidencing impact.

CLES will be working with Dublin City Council to support the council in ‘telling the story’ of this approach and the impact it has on the lives of those it engages with (both from an employer and employee perspective). Outputs might include written case studies, stories for distribution via internal and/or external communications channels and/or visual outputs,

CLES will also work with Dublin City Council to establish appropriate measures of success for the values-led recruitment programme. For example: numbers of long-term unemployed people supported into work, rates of recruitment from areas of higher deprivation, retention, diversity, etc.

We will then establish what data currently exists in the HR system and what might be captured going forward. This will help develop an initial measurement framework and approach (e.g. simple dashboard) for the programme.

2. Developing a national policy advocacy approach.

We know there a number of barriers to employment in this context as a result of national government policy e.g., requirements for a leavers certificate. CLES will work with Dublin City Council to explore this in more detail and develop a short paper setting out a collective policy ask of national government to address some of the barriers to the employment of those in deprived communities.

3. Deepening impact through partnership working.

The intent is to spread and deepen the impact of this approach by connecting the recruitment programme to a local ecosystem of relevant support and expertise. For example, by working with more social enterprises or community-based organisations that have reach into different communities or cohorts, or who can provide pre-employment advice, support and confidence building to ensure that target communities are best positioned to take advantage of the recruitment drives. The relationship with the benefits system could also be explored, as could the role of the adult education system in the city.

4. Broadening the approach

By purposely building out and supporting this local ecosystem it is hoped to create the conditions necessary for more Dublin City Council departments and other partner organisations in the city to develop more progressive recruitment practice, in line with the aspirations set out the City Council’s Social Value Framework. We anticipate that this is an approach which will continue to evolve organically.

This will build on existing relationships with local employment services and the valuable role that local councillors play in promoting this approach to the community.

Subject to funding availability, there is also a desire to get involved in the Access to Employment scholarship programme for third level education.

Over time the intent is to broaden the approach across other Dublin City Council departments and types of positions within the city council and encourage other anchor institutions in the city to contribute through their recruitment activity.

This will provide a basis from which to develop a Dublin Employment Charter - a voluntary scheme for public and private sector employers to sign up to - based on agreed minimum standards and best practices.

We will also link this strand of work to the work on procurement/spending to explore the extent to which local labour clauses in major contracts can be dovetailed with the process and supportive ecosystem.

**Dymphna Farrell,
Executive Manager
Human Resources Department**

13th March, 2024.

Oifig 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
. 01 222 2102/3 E. finoff@dublincity.ie

8th February 2024.

Minister Michael McGrath TD
Minister for Finance
Dáil Éireann,
Leinster House,
Kildare Street
Dublin 2

Cc

Minister Paschal Donohoe TD, Minister for Public Expenditure, National Development Plan
Delivery and Reform

Minister Darragh O'Brien TD, Minister for Housing, Local Government and Heritage

Minister Catherine Martin TD, Minister for Tourism, Culture, Arts, Gaeltacht, Sport and
Media

Re: Visitor Accommodation Tax

Dear Minister McGrath,

I am contacting you again regarding the matter of a Visitor Accommodation Charge or Hotel Bed Tax, a matter of considered debate by the members of Dublin City Council's Finance Strategic Policy Committee (SPC).

I wrote to your office on 20th October 2023 on this matter. I also wrote to you on 2nd December 2022 extending an initiation to meet with the SPC members to discuss this important issue, which you were unfortunately unable to attend. I must emphasize again that this issue is of priority to the Elected Members and external members of the Finance SPC. You will be aware that a recent review of LPT baseline funding concluded that Dublin City required no additional funding. This review did not consider, as a relevant factor, the importance of the numbers of tourists to this local authority nor the role of a Capital City, which assumes a national perspective. Dublin City is the capital of our State, we all benefit from its strengths and are impacted by its weaknesses.

There is nothing new in the implementation of a Visitor Accommodation Charge as it has become a matter of routine around the world. It is especially needed in Dublin City as the absence of a sustainable local government funding system, as referenced earlier, leaves our Capital City unable to meet the demands of the important Tourism sector.

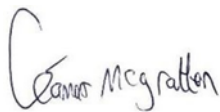
As mentioned before, nearer to home the introduction of an accommodation tax is progressing by both the Scottish and Welsh governments. The charge will be determined by local authorities and used to enhance their public spaces. Our Capital City would hugely benefit from this sustainable and resilient form of funding supporting residents, domestic visitors and international visitors alike whether to live, work, study, or holiday in our great City.

The introduction of the charge requires primary enabling legislation and I ask that you and your Government colleagues consider this. There are many options, centred around the VAT rate applied, accommodation standard or a flat charge. There are real and considerable benefits that can come to Dublin City and other areas, through the use of the funds that would become available.

I ask again that you consider the introduction of enabling primary legislation on this issue and that you advise of your timeframe for the introduction of the legislation. As stated in previous correspondence I am more than willing to meet you or your team to discuss further.

The next meeting of the Finance SPC is scheduled for Thursday 21st March at 230pm. I extend an invitation to you to attend the meeting and convey your plans to the members on this important matter.

Yours sincerely,



**Cllr Séamas McGrattan,
Chairperson Finance Strategic Policy Committee
Dublin City Council**

Mary Curran

From: Ministers Office <mo-finance@corr.cloud.gov.ie>
Sent: 01 March 2024 09:51
To: finoff@dublincity.ie
Subject: FIN-MO-00549-2024

Our Ref: FIN-MO-00549-2024

Cllr Séamas McGrattan
Chairperson Finance Strategic Policy Committee
Dublin City Council
[finoff@dublincity.ie]

Dear Cllr McGrattan,

The Minister for Finance, Mr Michael McGrath TD, has asked me to acknowledge receipt of your further correspondence in relation to a proposed Visitor Accommodation Charge.

I note that a response to your original correspondence of 24 October and 2 November did issue at 10:42 on 14 November.

That previous response noted that there are a range of policy issues which arise from any new levy or charge which would need to be considered before a proposal could be discussed by Government.

The Department of Housing, Local Government and Heritage has responsibility for the financial well-being and effective financial management and accountability of local authorities. Where a policy change in relation to Local Government Finances is sought by a local authority then that Department would consider the need for such a policy in the first instance.

As previously noted, any policy in this area would also need appropriate input from the Departments of Public Expenditure, National Development Plan Delivery and Reform, Finance, and of Tourism, Culture, Arts, Gaeltacht, Sport and Media.

As you note in your correspondence, any change in this area would require legislation. If Government were to make a policy decision to proceed with a Visitor Accommodation Charge then the required legislation would form part of the normal Budget and Finance Bill process.

The Minister for Finance is not available to meet with your Committee but will ensure his officials engage with any accommodation tax proposal from the Department of Housing, Local Government and Heritage.

I hope this clarifies the matter.

Yours sincerely

Niamh Kavanagh

Private Secretary to the Minister for Finance

A Member of the Minister for Finance staff. The Minister is a Designated Public Official under the Regulation of Lobbying Act, 2015 (details available on www.lobbying.ie).

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Tá an fhaisnéis atá sa ríomhphost seo (agus in aon cheangaltáin) faoi rún agus is don fhaighteoir/do na faighteoirí beartaithe é agus é/iad sin amháin. Mura tusa an faighteoir beartaithe, níor cheart duit an teachtaireacht seo ná aon chuid di a úsáid, a nochtadh, a chóipeáil, a dháileadh ná a choinneáil. Sa chás gur trí earráid a fuair tú an ríomhphost seo, tabhair fógra dom láithreach faoi sin agus scríos gach cóip den ríomhphost seo ó do ríomhchóra(i)s. Tabhair faoi deara go blfédafaidh an ríomhphost seo agus aon fhreagra air bheith faoi réir iarraidh ar a eisiúint de bhun an Achta um Shaoráil Faisnéise

Mary Curran

From: finoff@dublincity.ie
Sent: 01 March 2024 15:02
To: Minister O'Brien Office
Cc: mo-finance@corr.cloud.gov.ie; 'Catherine Martin'; 'Paschal Donohoe'; 'michael.mcgrath@oireachtas.ie'; Kathy Quinn; Deputy Leo Varadkar; Cllr Seamas McGrattan; taoiseach@taoiseach.gov.ie
Subject: Visitor Accommodation Charge for Dublin City
Attachments: Letter to Minister McGrath re Visitor Accommodation Charge from Cllr McGrattan 080224.pdf

Good afternoon Minister O'Brien,

I refer to the below correspondence (reply), received from Minister McGrath's private secretary, Niamh Kavanagh and the attached letter from Cllr Seamas McGrattan, Chair of the Finance SPC, Dublin City Council to Minister McGrath, in relation to the above, on which you were copied.

Minister McGrath has advised that any policy change, **in the first instance**, in relation to local government finances rests with the Department of Housing Local Government and Heritage to consider. I ask that you consider the introduction of enabling primary legislation on this issue as part of the Budget and Finance Bill as advised by Minister McGrath's Office.

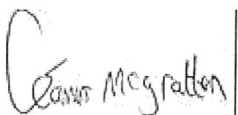
I extend an invitation to you or your representative to attend the next meeting of the Finance SPC on Thursday, 21st March at 2.30pm or indeed to meet at any time that might suit your Department to discuss this matter.

There has been ongoing correspondence with Minister McGrath, Minister Martin and your Department in relation to this with similar replies to the below. ***There is no doubt this Committee is aware that legislation is required and that a number of Departments need to be involved to enable it.***

I would appreciate if you or your Department might accept our meeting invitation to progress this important source of funding which is a matter of routine in Europe and worldwide and is greatly needed in the absence of a sustainable funding system for our Capital City.

I look forward to your reply.

Best regards,



Cllr. Séamas McGrattan
Chair of the Finance Special Policy Committee
Dublin City Council

From: Ministers Office <mo-finance@corr.cloud.gov.ie>
Sent: 01 March 2024 09:51
To: finoff@dublincity.ie
Subject: FIN-MO-00549-2024

Our Ref: FIN-MO-00549-2024

Cllr Séamas McGrattan
Chairperson Finance Strategic Policy Committee
Dublin City Council
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As previously noted, any policy in this area would also need appropriate input from the Departments of Public Expenditure, National Development Plan Delivery and Reform, Finance, and of Tourism, Culture, Arts, Gaeltacht, Sport and Media.

As you note in your correspondence, any change in this area would require legislation. If Government were to make a policy decision to proceed with a Visitor Accommodation Charge then the required legislation would form part of the normal Budget and Finance Bill process.

The Minister for Finance is not available to meet with your Committee but will ensure his officials engage with any accommodation tax proposal from the Department of Housing, Local Government and Heritage.

I hope this clarifies the matter.

Yours sincerely

Niamh Kavanagh

Private Secretary to the Minister for Finance

A Member of the Minister for Finance staff. The Minister is a Designated Public Official under the Regulation of Lobbying Act, 2015 (details available on www.lobbying.ie).

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Presentation to the meeting of the Finance SPC held on 21st March 2024

Summary of Finance SPC Work Programme 2019 - 2024

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Kathy Quinn Head of Finance
with Responsibility for ICT



Comhairle Cathrach
Bhaile Átha Cliath
Dublin City Council

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Local Government Funding and LPT

Engagement of Grant Thornton to review local government funding as applies to Dublin City Council

Establishment of Local Government Funding Sub-Committee

Engagement with Elected Members of other urban local authorities

Engagement with members of the Oireachtas

Submission on Review of Baseline Funding made by SPC to the Department of Housing Local Government and Heritage

New builds brought into scope for LPT

Remains a key area for change to support service provision and development



Rates Collection

Severely impacted by Covid

Collection pre Covid (for 2019) at highest level ever at 94%

Collection 2023 at 93%

Arrears have moved at yearend 2023 to €29.1m (debit of €413m) from €23.1m (debit of €265m) in 2019

Court process paused over Covid, all options now pursued



Housing Rents

Correspondence to relevant ministers from 2019 seeking deduction of rents from source for tenants in receipt of a social welfare payment. Collection 2023 at 93%

Arrears have moved at yearend 2023 to €36.1m (debit of €102m) from €31.6m in 2019 (debit of €92m)

Court processes for eviction being pursued to a greater degree

Greater focus on accounts with high incomes and high arrears

Collection rate in 2023 of 73%, unchanged from a 73% collection rate in 2019

Reduced timeframe for cyclical review of each rent account to reduce the impact of retrospective debits



Hotel Bed Tax

First examined in early 2020, considering the experience of other countries, the importance of tourism and the benefits of developing the public realm for both residents and visitors alike

Engagement with relevant Government departments to encourage the introduction of enabling legislation

Application of a hotel bed tax is accepted practice throughout the world

Tax could be based on fixed value, percentage of room cost or accommodation standard (one star, two star etc.) basis

Meetings held with the Hotel Federation of Ireland and also with the Welsh Government and Amsterdam City Council

Developments in Wales and in Scotland, Edinburgh in particular illustrate the currency of this matter



Community Wealth Building

Community Wealth Building first raised at the SPC in March 2021. CWB looks at reducing inequalities and increasing access to Finance, Workforce, Spending, Land and Property and Inclusive Ownership

The SPC looked at where CWB had been applied in the US, Europe and the UK in particular Preston and Ayrshire. A Scottish Minister for Community Wealth Building is now in situ

Cross departmental CWB Working Group chaired by the Head of Finance established to build CWB awareness and use throughout Dublin City Council

CWB Pilot of Cherry Orchard LAP with a specific group looking at how CWB can benefit Cherry Orchard and support the work of the Cherry Orchard Implementation Group

Social Value Framework adopted by Dublin City Council in October 2022

Value based recruitment policy currently being prepared



Civic Crowdfunding

Civic Crowdfunding first considered in June 2020

Approach was taken to engage in market dialogue to gain an understanding of the relevant market for the provision of civic crowdfunding services and platform

Key elements sought in tender process around building community capacity, providing mentorship to project creators, financial governance of monies held and costs

Crowdfund Dublin City launched in October 2023 with workshops for all interest groups

First funding window closed in late 2023, second funding window due to commence shortly



Legislative Changes

Section 15 of the Local Government Rates and Other Matters Act 2019 provides for the introduction of locally targeted rates alleviation schemes. It is a Reserved Function of the Elected Members. The Department has established a working group in recent weeks to prepare regulations for issue in the coming months.

The regulations will detail the maximum percentage of the waiver, the time period applying to the scheme, the process and sequencing to be followed and the public consultation process applicable.

Rates Waiver Scheme resulted in government grant funding in lieu of eligible rates to the value of €159.5m in 2020 and €100.5m in 2021.

The Rates Restart Grant and Restart Plus Grant provided for payments to ratepayers amounting to €96.1m in 2021.

Grant payments amounting to €2.5m were paid in 2021 under the Small Business Assistance Scheme for Covid (SBASC)

Changes arising from 1st January 2024 from the Local Government Rates and Other Matters Act 2019



Charging Policy

A recommendation from the Review of Local Government Funding as applies to Dublin City Council was to commence a discussion among Dublin City Council Elected Members to consider a policy that all charges should be reviewed on a regular basis (annual / bi yearly etc.) to keep pace with inflation so that the current level of service provision is not eroded as has been the case historically.

The SPC recommended charges in scope of this policy to be considered under the three charge bands:
Increased – for every 2% increase in inflation/costs a 3% increase is applied,
Reduced – for every 2% increase in inflation/costs a 1% increase in charge is applied,
Unadjusted – for every 2% increase in inflation/costs a 2% increase in charge is applied

The City Council, at it's October 2022 meeting accepted the recommendation of the SPC to revise it's charging policy and that charges in scope be set having regard to inflation and cost trends.

Charging Policy established as recommended by SPC above (Box 2)

All charges should be reviewed annually where possible



Funding of Roads Infrastructure

The funding of roads infrastructure first considered in September 2020 when the Committee considered the increases in road usage by pedestrians and cyclists.

The road network requires a maintenance programme that ensures the road surface is fit for purpose for all user groups

Very low allocation value from Transport Infrastructure Ireland (TII) to Dublin City Council in respect of funding for the maintenance of national roads, despite Dublin City being the Capital City with the greatest traffic volumes

Dublin City Council is funded for the construction of roads and cycleways however the current funding envelope, from all Departments and agencies, is not sufficient to reasonably maintain road surfaces, cycle ways and footpaths

Officials from the Department of Transport met with Dublin City Council, officials from the Department of Housing did not attend.

Congestion Charging

Potential future introduction of Congestion Charging by Government

Acknowledged high costs of maintaining an appropriate environment for different modal uses

Concern over availability of funds raised to Dublin City Council should congestion charging be introduced by a national body against each relevant local authority. The experience of Dublin City Council in relation to the LPT illustrates the concerns held

Invitation from the Traffic & Transport SPC to attend the SPC meeting

Clear preference to await new Council formation post elections and consider again in light of emerging government policy.



Presentations made to SPC

Data Innovative Economic Measurement, the work of Smart Dublin partnerships created and the communication of economic data

Dublin City Council's ICT Transition and Response to Covid 19

Pre-draft consultation on the City Development Plan 2022-2028

Dublin Tourism Spend and the huge potential to grow maritime tourism in the City

Ballymun Social Regeneration Fund being incrementally reduced by Government and the need for it to be reinstated to 100%

The Changing Working Technology Environment



Meeting Date 2019	Themes / Policy Issues addressed
24 th October	<ul style="list-style-type: none"> • Induction Pack provided to Members with information on SPCs, City Council, Ethics, Standing Orders and other obligations. • Draft Work Programme produced for the period 2019 to 2024.
21 st November	<ul style="list-style-type: none"> • Terms of Reference were agreed • Work Programme 2019 to 2024 agreed. Areas of particular interest : <ul style="list-style-type: none"> ○ consideration of a Hotel Bed Tax / Transient Visitor Levy ○ LPT ○ sustainable local government funding ○ the enactment of legislative provisions to enable deductions for social housing rents to be made from social welfare payments.
Meeting Date 2020	Themes / Policy Issues addressed
16 th January	<ul style="list-style-type: none"> • Presentation made on Housing Rent Arrears and the difficulties faced in collecting rents without the option of seeking court action for tenants who persistently do not pay rent and have large rent arrears. • The Local Government Rates and other Matters Act 2019 passed but not yet commenced. The main provision includes changes to how rates are collected and billed. The legislation provides for the development of rates alleviation schemes by local authorities. Direction on this is to be provided by way of regulations from the Department. • The introduction of a Hotel Bed Tax/Transient Visitor Levy was considered and in particular the experience of other jurisdictions where such a tax has applied. The need for continuous investment in the public realm to ensure that not only does Dublin remain attractive to those who live and work here but that it remains a destination of choice for visitors, domestic and international.
24 th June	<ul style="list-style-type: none"> • In the context of the Covid 19 Pandemic, the SPC examined the importance of government funding to replace rates due by ratepayers severely impacted so as to continue the provision of Dublin City Council services, with correspondence issuing to Government ministers on the matter. • It was debated how although Dublin City Council receives funding for the development of the road, cycling and pedestrian network, the funding for the maintenance of Dublin City Council's road network is inadequate. • A full and detailed report was examined by the SPC on the rates debtors' year end 31st December 2019, including collection performance and year-end arrears. • The details of a ReStart Grant, introduced by the Government to support businesses, was given to SPC Members and how the scheme would be operated.

	<ul style="list-style-type: none"> • A report was considered proposing the examination of Civic Crowdfunding as a means to supporting community development and increasing community participation.
17th September	<ul style="list-style-type: none"> • The SPC reviewed the provisions for a Rates Alleviation Scheme as contained within Section 15 of the Local Government Rates and other Matters Act 2019. Regulations to issue by the Department are awaited. • A report to the SPC outlined factors impacting on the maintenance of Dublin City Council's roads network such as funding constraints, traffic volumes, transport modal share, transport modal shift, impact of utility openings and reinstatements, severe weather events and winter maintenance, traffic permits and restrictions and planned maintenance vs reactive maintenance. • Dublin City Council's ICT Transition and Response to Covid 19 across the areas of Citrix remote working, laptops, mobile phones and tablets, security, remote telephony, Microsoft Teams, and new applications. • An update on the Restart Grant and Restart Grant Plus Schemes focused on the closure of the Restart Grant Scheme in July 2020 and the opening of the Restart Grant Plus Scheme in August 2020. At the report date €55m had been paid by Dublin City Council across both schemes. • A report on the Rates Waiver Scheme in place at this time was given with an approximate value of the waiver to Dublin City Council of €100m.
3 rd November	<ul style="list-style-type: none"> • The SPC received an update on housing rent arrears which noted that the value of rent arrears was €36.8m with 60% of tenants having a clear account. There are 24,800 tenancies with an average weekly rent charge of €70.41. • The progress made through the market dialogue process for the introduction of Civic Crowdfunding was brought to the attention of the SPC. Work on the formal tender process to commence shortly. • Further detail on the operation of the Restart Grant Plus Scheme was shared with information on that grant plus top ups and an appeals process.
Meeting Dates 2021	Themes / Policy Issue addressed
21st January	<ul style="list-style-type: none"> • An update was requested from the Minister on LPT reform. • The low funding to Dublin City Council from Transport Infrastructure Ireland in respect of national roads in Dublin was noted and considered inadequate. A submission will be made to the Minister for Transport. • A presentation was made as part of the pre-draft consultation of the City Development Plan 2022 to 2028. The presentation focused on the requirements for development plans, the difference in this plan over previous plans, the process that will apply, key issues for the plan and an economic and financial perspective. • A report was considered on the impacts of online trading on physical trading which examined credit and debit card spend, ecommerce

	<p>trends and the impacts of the Covid 19 pandemic on in-person retail.</p> <ul style="list-style-type: none"> • Details of Dublin City Council's apprenticeship programme was provided to the SPC with 26 apprenticeships across various disciplines. • The Committee was given an update on the outcome of recent market soundings relating to Civic Crowdfunding and in particular around the charges for the platform and financial transactions.
25 th March	<ul style="list-style-type: none"> • A presentation was made on Dublin City Council's strategy towards the European Funding Programme 2021-2027. The key objective is to achieve success with funding submissions made and to learn from the experience of other bodies. • Information on the outcome of the collection of commercial rates in 2020 was provided which included the impact of rates waiver schemes, arrears, analysis by electoral area. • A report was brought to the SPC on the Rates Waiver Scheme in 2021 which is expected to operate for the first two quarters of the financial year. The eligibility for the 2021 scheme was narrowed over the 2020 scheme such that ratepayers that had rates liabilities waived in 2020 will have full liabilities in 2021. • Details of Dublin City Council's debtors at year end 2020 was provided which highlighted a small reduction from €348m to €341m. • The SPC were provided with information on the Small Business Assistance Scheme for Covid (SBASC) which launched in March 2021. This government grant scheme is aimed at businesses not operating from a rateable property. • The SPC asked that the concept of Community Wealth Building be examined and brought to a future meeting for discussion.
20 th May	<ul style="list-style-type: none"> • A report was provided giving details of housing loan accounts in arrears including the history of arrears, an analysis at year-end 2020, mortgage to rent options, Covid 19 and mortgage payment breaks and the types of loans available. • A report on the issue of cash circulation in the local economy was discussed with reference to bank branch closures and the adequacy of the ATM network. • An overview of Community Wealth Building (CWB) was brought to the SPC which detailed what CWB is, its components, the importance of place, the role of anchor institutions and CWB as applied in the US, Europe and the UK.
16 th September	<ul style="list-style-type: none"> • The SPC welcomed presentations from CWB specialists from the US (The Democracy Collaborative) and UK (Centre for Local Economic Strategies). The presenters gave details of how CWB had been used in different places to achieve local benefits. • The SPC were updated on the work of the IS Department on cyber security which referenced recent cyber-attacks impacting on government agencies, Dublin City Council's response to these attacks, Dublin City Council's current security profile, the NIST Framework and future impacts of cyber security.
18 th November	<ul style="list-style-type: none"> • The SPC agreed to communicate to the Commission on Taxation and Welfare the importance of local government funding and local

	<p>services and ask that it consider local government funding in its work.</p> <ul style="list-style-type: none"> • The SPC were updated on an extension to the Rates Waiver Scheme in operation in 2021 for quarters 1 to 3, which had been extended for certain businesses to Q4. Services not waived in Q4 include essential and non-essential retail, health, miscellaneous car parks, crèches and service stations. It was agreed to correspond with the Minister requesting that the Rates Waiver Scheme be extended to 2022. • An update on progress made with Community Wealth Building was provided. This gave details of the cross department working group established and the programme of CWB supporting actions for implementation over the next eighteen months. • An overview of the Government's new housing strategy 'Housing for All' was provided, the key financial issues being the expansion of the loan scheme, the proposed introduction of planned maintenance of local authority social housing units, changes to the Differential Rents Scheme, strengthening capacity within local authorities and the need to move from the current arrangement of funding with retrospective recoupment as Dublin City Council will struggle to meet the demands on working capital.
Meeting Dates 2022	Themes / Policy Issue addressed
20 th January	<ul style="list-style-type: none"> • A presentation was provided on the level of housing rent arrears at year end 2020 of €37.9m. It was highlighted that there are difficulties with adult children not contributing to rent payments, tenants may not declare increased income for lengthy periods and the significant delays in the commencement of Section 53 of the Housing Act 2014. The SPC decided to communicate again with the Minister urging the Department to commence Section 53. • Meeting scheduled with officials from the Department of Transport and Department of Housing Local Government and Heritage to discuss the funding of roads infrastructure. Central to this is that while funding is available for the construction of roads, funding provision for maintenance of roads, cycleways and footpaths is inadequate. • A report on how the National Development Plan applies to Dublin and the financing impact on Dublin City Council was discussed.
24 th March	<ul style="list-style-type: none"> • The SPC was informed that a meeting, to discuss the funding of roads infrastructure, with officials from the Department of Transport was held however a nominee was not provided from the Department of Housing Local Government and Heritage. • A request was issued to the Minister seeking representation from the Elected Members of the Finance SPC on the working group being established to introduce a direct deduction of rents from source where the tenant is a recipient of a social welfare payment. • A report commissioned by Dublin City Council with Grant Thornton on Local Government Funding as applies to Dublin City Council was considered. The report examined the financial challenges of the existing current model and the unique role of Dublin City as Capital City.

	<ul style="list-style-type: none"> Community Wealth Building Implementation (CWB) Plan – presentation made by CLES (Centre for Local Economic Strategies), including the principles and overview of the plan for Dublin City Council with agreed actions.
19th May	<ul style="list-style-type: none"> An overview on commercial rates collection performance and arrears to year-end 2021 was given. The report gave details of commercial rates funding, rates collection performance 2017 to 2021, Covid 19 financial support, arrears 2017 to 2021, age profile of 2021 arrears and 2021 arrears by electoral area. The SPC were provided with an overview of how Dublin City Council's revenue funding operates, including the varied income sources supporting City services, their budgeted value and how those income sources are allocated. The SPC agreed that DFB should provide a report with requested details on fire call out charges. The SPC established a sub-committee - the Local Government Funding Sub-Committee to run for 9 months to address the findings of the Grant Thornton Report. Consideration was given to the discussion held at a Budget Consultancy Group meeting on the recommendation from the Grant Thornton report on the setting of Dublin City Council's LPT Local Adjustment Factor. A report on the establishment of a charging policy for Dublin City Council, arising from a recommendation of the Grant Thornton report was considered. The impact on charges set under byelaws to be examined.
15th September	<ul style="list-style-type: none"> Presentation on Dublin City Council's EU Programme Participation Strategy 2021 -2027 was made with information on EPSO establishment, Dublin City Success, European Network Building, EPSO Events, EPSO Communications, European Applications to Date, Capacity Building and the EPSO Development Programme. The SPC considered a report on Green Tendering clauses which should result in Dublin City Council suppliers considering sustainable options through the supplies and services given. The matter of the setting of the LPT rate was referred for further discussion to the BCG. The SPC agreed to recommend a Charging Policy to the City Council so that all charges in scope be set having considered relevant inflation / cost trends, under three charge bands - 1. Increased (for every 2% increase in inflation / costs, 3% increase in charge is applied), 2. Reduced (for every 2% increase in inflation / costs, 1% increase in charge is applied) 3. Unadjusted (for every 2% increase in inflation / costs, 2% increase in charge is applied). All charges should be increased annually where possible. The purpose of the policy is to safeguard Dublin City Council's resource base while applying fair and appropriate charges.
17th November	<ul style="list-style-type: none"> CWB Update on initial phase of CWB in Dublin City Council and also giving a context to the development of Dublin City Council's Social Value Framework. Presentations to be made to Area Committees.

	<ul style="list-style-type: none"> • An examination of the extract from the report of the Commission on Taxation and Welfare relating to an Accommodation Tax was circulated and discussed. • An update on trends in housing rent collection and arrears recovery was provided which highlighted that arrears stand at €37.9m. Almost one third of tenants are in arrears. The SPC agreed to again seek that the Minister commences Section 53 regarding the deduction of rents at source. • An overview report of the recent report from the Commission on Taxation and Welfare was considered. The matter of congestion charging was raised and it was agreed that a meeting would be sought with the Transport SPC.
Meeting Dates 2023	Themes / Policy Issue addressed
19 th January	<ul style="list-style-type: none"> • Ballymun Social Regeneration Fund being incrementally reduced by Government, now wholly supported by Dublin City Council and the need for it to be reinstated to 100% • Benefits of a Visitor Levy Tax/ Accommodation Charge in Dublin City to increase funding and help make Dublin city more attractive to visitors. Estimated yield based on tourism activity data considered. • Development Levies and the proposal to have a provision that a percentage would be retained for capital projects in the local area • Continuing work of the Local Government Funding Sub-Committee in meeting with other Councils and member of the Oireachtas. • Introduction of the concept of a Social Value Framework under the Community Wealth Building (CWB) umbrella.
16 th March	<ul style="list-style-type: none"> • The commercial rates collection performance including arrears at year-end, and the successful efforts being made to recoup arrears. • Dublin City Council submission to the Review of Baseline Local Government Funding by the DHLGH highlighting the key role of the Dublin economy in driving the State economy.
18 th May	<ul style="list-style-type: none"> • Community Wealth Building and a Social Value Framework including progress made with Dublin City Council Committees through workshops held. • An introduction to the Spacehive Civic Crowdfunding platform as selected for Dublin City Council following a competitive tender process. Civic Crowdfunding is the process of how local people can fundraise in a safe and verified system for local projects. • Dublin Tourism Spend, the significant economic role of tourism for the Dublin and indeed State economy and the huge potential to grow maritime tourism in the City.

21 st September	<ul style="list-style-type: none"> • Data Innovative Economic Measurement, the work of Smart Dublin partnerships created and the communication of economic data. • Outcome of the National Review of the LPT Baseline with Dublin City Council's key points on the importance of Dublin to the national economy and the need to fund service improvements not referenced in the Departments assessment. • Further discussion on Visitor Levy Tax/ Accommodation Charge and how its operating successfully in other European cities with agreement to urge to Government Ministers to introduce the necessary enabling legislation as a priority. • Notice of the official launch of Crowdfund Dublin City at the Mansion House on 3rd October. • Discussion around Congestion Charges as another funding method for Dublin City Council.
16 th November	<ul style="list-style-type: none"> • Rent arrears and the Governments rationale that a national rent policy is needed to commence a provision that enables a direct deduction system for social housing tenants from social welfare payments. • New rates legislation introduced and how it will affect the collection of rates. The changes include the removal of payment in two parts (moieties) to the full rates liability being due at the start of the year. • An overview of Dublin City Council's desktop environment and the increase in the numbers of mobile devices used by staff. • Issues around accessibility to staff and information flow to the Elected Members discussed .
Meeting Dates 2024	Themes / Policy Issue addressed
19 th January	<ul style="list-style-type: none"> • An update on rent collection and arrears was given, including the increase in the number of tenancies and the average weekly rent. Initiatives taken include the provision of debt management training for staff, improvements to housing IT systems and greater engagement with tenants. • The workplan for Phase 2 of Community Wealth Building was considered including the development of a Dublin City Council Online learning platform for staff to learn about CWB, the assignment of department leads to create better awareness in each Department and the plan to continue with a values-based and geographically targeted approach to the recruitment of GO's.
21 st March	<ul style="list-style-type: none"> • The consideration of a policy under Community Wealth Building on Values based recruitment. • Summary of SPC Work Programme 2019 to 2024



Motion to the Finance SPC – 21st March 2024

Motion in the name of Cllr. James Geoghegan

That the Finance SPC

- acknowledges the specific and unique challenges the restaurant sector in Dublin city is currently facing, as well as other parts of the country;
- supports the government's Increased Cost of Business (ICOB) grant which benefits over 17,000 rate payers in Dublin City Council and the changes to the tax debt warehousing regime that essentially eliminates interest on tax debt that has been warehoused;
- recognises that more is needed to support the restaurant sector and calls on the Minister for Finance to separate the treatment of bedrooms in hotels from the sale of food in restaurants and cafés and reintroduce the 9% Vat rate for the sector and agrees to write to the Minister seeking this change; and
- write to the Minister for Housing, Local Government and Heritage to make any necessary regulations, as provided for under s.15 (5) of the Local Government Rates and Other Matters Act 2019, to enable Dublin City Council to prepare such a scheme.

Report

The Local Government Rates and Other Matters Act 2019 was passed by the Oireachtas and enacted on 11th July 2019. The purpose of the Act is to modernise the collection of rates, which are a vital source of funding for local authorities representing approximately 30% of the revenue income across all local authorities. The Act contains provision in section 15 relating to potential alleviation schemes. These provisions empower the Elected Members of local authorities to devise and achieve policy objectives through locally targeted rates waiver schemes. This will enhance the capacity of local authorities to address important issues and challenges particular to their local areas and to enable them to support specific objectives to promote community, social and economic development, urban planning.

The regulations to be made under this section will specify the maximum percentage of waiver and other matters particular to the operation of alleviation schemes, which may include time period applying to schemes, the process and sequencing to be followed, public consultation and the review and report on completion of schemes. The Elected Members will have discretion to introduce waiver schemes that support objectives outlined in the City Development Plan, local area plans, the Local Economic and Community Plan or the National Planning Framework. Section 15 was commenced on 1st January 2024. Dublin City Council understands that the intention of the Department of Housing is that **section 15 will apply from 2025 for rates waiver schemes**. The making of such a scheme must be closely aligned to the preparation of the draft budget for the financial year. Dublin City Council await the details of the ICOB scheme and as such the numbers of eligible ratepayers cannot be confirmed at this time. Section 15 of the Act is set out below for information purposes.

Section 15:

- 1) Subject to subsection (4) and in accordance with such regulations as may be made under this section, a local authority may make a scheme providing for the waiver by the authority of all or a portion of the rates due to it by ratepayers in order to support the following
 - a. the implementation of the National Spatial Strategy within the meaning of the Act of 2000
 - b. the implementing of a development plan within the meaning of the Act of 2000
 - c. the implementation of a local area plan within the meaning of the Act of 2000
 - d. the implementation of a local economic and community plan within the meaning of the Act of 2001
- (2) The making of a scheme under this section shall be a reserved function within the meaning of the Act of 2001
- (3) A local authority may amend a scheme under this section
- (4) A local authority shall not make a scheme under this section until the adjustment period within the meaning of section 20 of the Act of 2014 ceases for every specified area within its administration area of the authority
- (5) The Minister may make regulations for the purposes of this section and in particular but without prejudice to the foregoing regulations under this section may make provision in relation to all or any of the following matters:
 - a. the specification of the maximum percentage of rates that may be waived by a local authority under this section
 - b. the period in relation to which a scheme may be made and
 - c. any other matters which appear to the Minister to be necessary or expedient for the purposes of this section.