



POPULAR FINANCIAL REPORT

DUBLIN, IRELAND

For the fiscal year ended
December 31, 2023

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Team Number 19



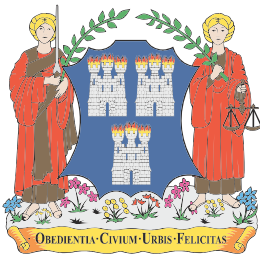


WHAT IS A POPULAR FINANCIAL REPORT?

“The Finance Department of the Dublin City Council is responsible for the city’s financial management.”

City of Dublin, Financial Department:

Civic Offices, Wood Quay, Dublin 8, D08 RF3F, Irlanda.




The Popular Financial Report (**PAFR**) for Dublin is a **summarized** and accessible version of the Annual Financial Statement (AFS), providing an overview of the city’s **financial position and activities undertaken in 2023**. The purpose of the PAFR is to **make this information understandable and transparent for citizens and stakeholders**.

The full AFS is available on the official website of the Dublin City Council and includes an independent review. This document adheres to generally accepted accounting principles, providing details on the city’s financial management, current resources, and the accounting method used to record revenues and expenditures.

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MAYOR'S LETTER



James Geoghegan,
the 356th Lord Mayor of Dublin

Dear citizens,

I'm pleased to share an update on the financial performance of Dublin City Council for 2023. Despite economic challenges, our commitment to supporting Dublin's communities and businesses remains unwavering.

This year, the Council recorded a modest deficit of €5.1 million, bringing our general reserves from €41.9 million to €36.8 million. We maintained a positive bank balance throughout the year, reflecting our stable financial position. Investments totaled €347.6 million, supporting key city projects and services. Trade debts rose to €475.8 million due to increased government and community initiatives, but we are actively managing these to ensure the continued delivery of essential services.

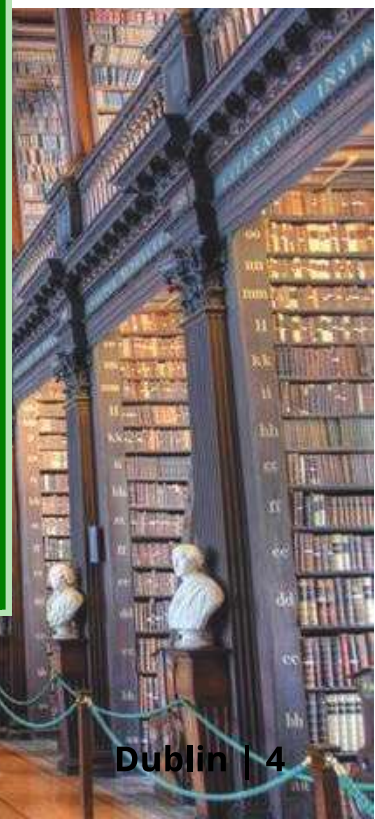
Both businesses and communities have faced significant challenges in recent years, influenced by the effects of the pandemic, the Russian invasion of Ukraine, and sharp rises in the cost of living. As of 2024, we are cautiously optimistic that economic conditions will improve as inflation begins to stabilise.

Looking forward, we are dedicated to aligning our resources with programs that uplift our communities and strengthen our economy. With your resilience and trust, I am confident that we are building a brighter, more sustainable future for our city.

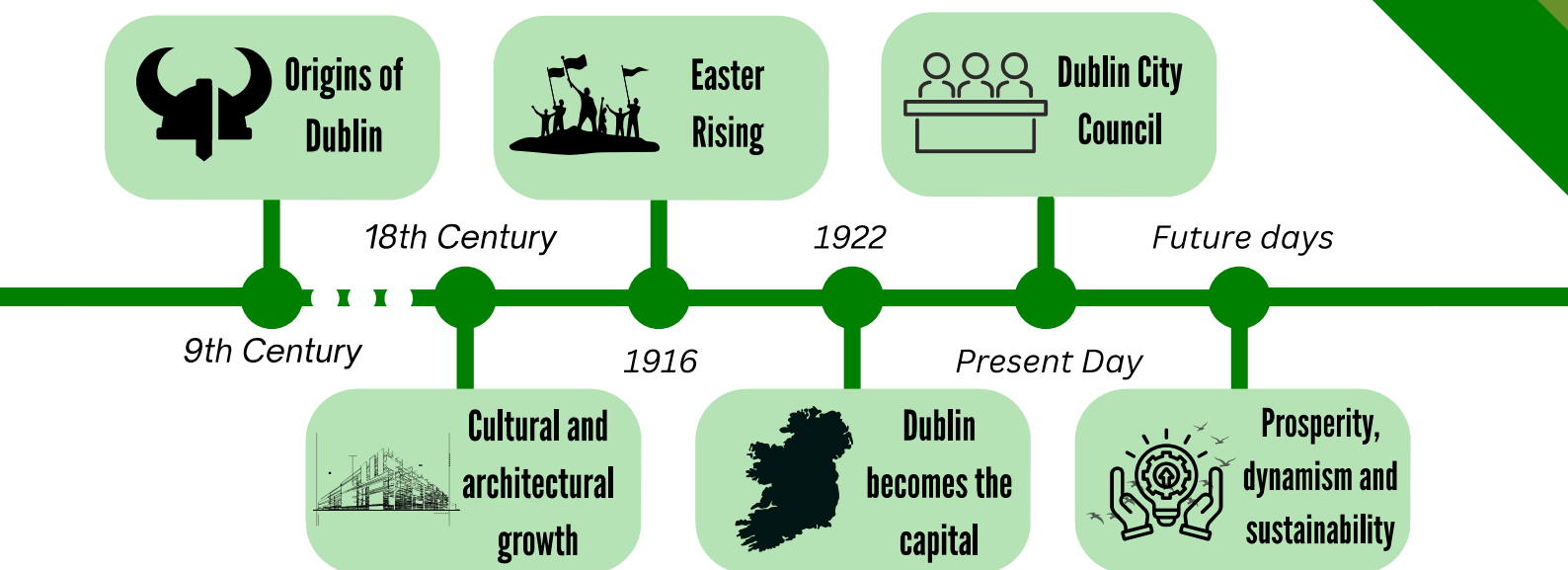
Thank you for being part of this journey.

Warm regards,

James Geoghegan



What about our city?



Dublin, the capital of Ireland, traces its origins back to the **Viking era** and developed as an important administrative center under English rule. In the **18th century**, the city flourished culturally and architecturally, with numerous Georgian buildings constructed during this period.

With **Irish independence in 1922**, Dublin became the capital of the Irish Free State and later of the Republic of Ireland, playing a central role in historic events like the **Easter Rising of 1916**.

Today, **Dublin is administered by the Dublin City Council**, which oversees key city services and collaborates with neighboring counties on regional issues.

In recent years, the city has undergone **significant urban regeneration**, especially in the Docklands area, transformed into a **modern district of offices and residences**.

MISSION

OUR

DUBLIN CITY COUNCIL: LEADING AND DELIVERING FOR THE CITY

To drive the sustainable development of the City through strong civic leadership and delivery of effective services that promote the well-being and quality-of-life of citizens and communities

DUBLIN: A DYNAMIC AND SUSTAINABLE CITY

A dynamic, sustainable city, that is future-ready, built on thriving, inclusive neighbourhoods and communities, a strong economy, a vibrant cultural life, and compact, connected growth

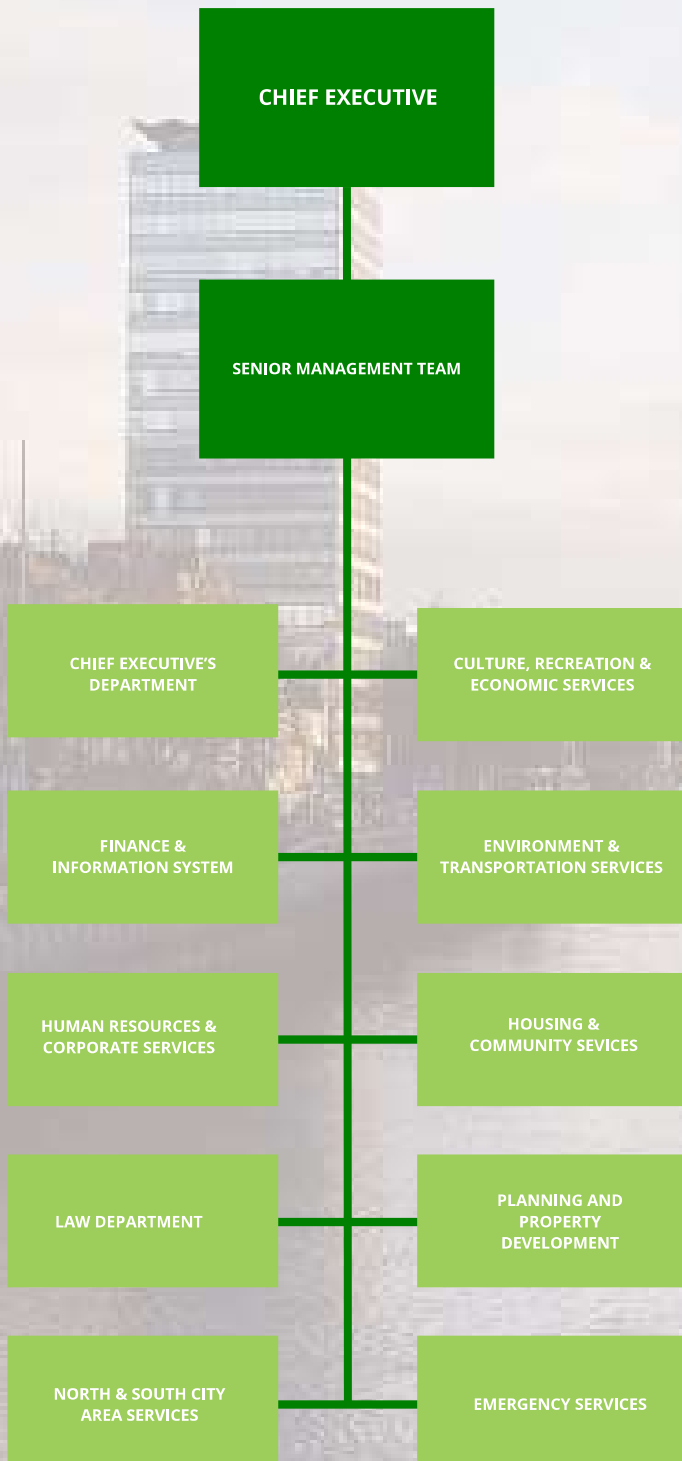
VISION

OUR

GOVERNANCE AND ORGANISATIONAL STRUCTURE

ORGANISATIONAL STRUCTURE

GOVERNANCE





Richard Shakespeare

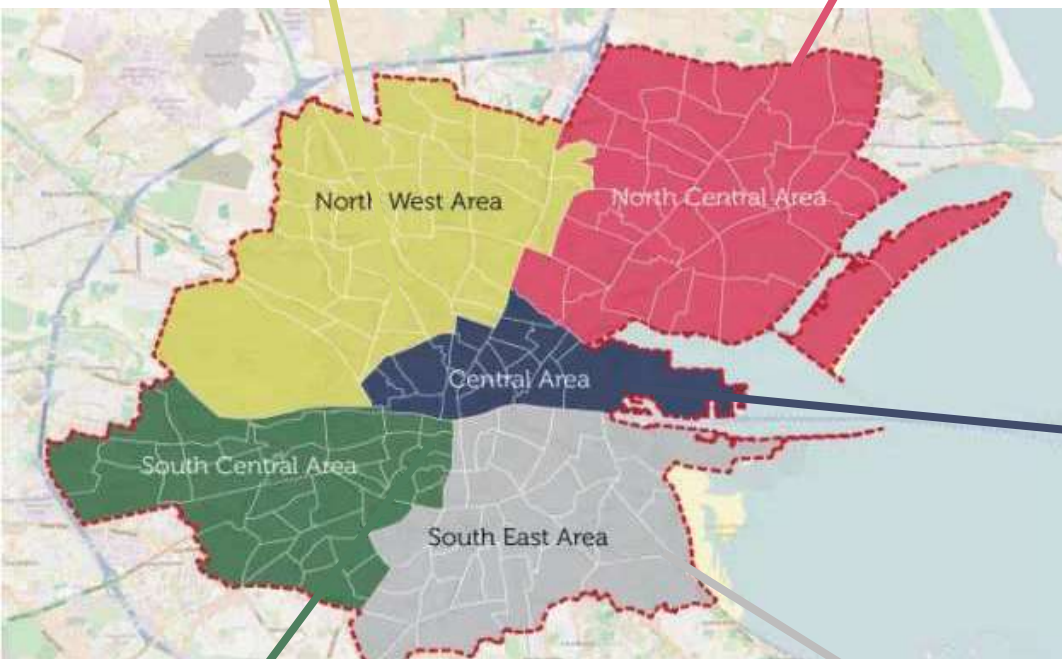
is Chief Executive with responsibility for the:

- The day-to-day operations of the Council.
- Implementation of council decisions.
- Working with the elected representatives (Councillors) and council staff to implement DCC's vision for a creative and sustainable city.

THE 5 COMMITTEES OF DUBLIN

The North West Area includes Finglas and Ballymun. Councillors who represent this area come from the Local Electoral Area of Ballymun-Finglas

The North Central Area includes Artane, Whitehall, Donaghmede and Clontarf. Councillors who represent this area come from the Local Electoral Areas of Clontarf, Artane-Whitehall and Donaghmede



The Central Area is one of 5 administrative areas. This includes Broadstone, North Wall, East Wall, Drumcondra, Ballybough and the north city centre. In this section, you will learn more about the Central Area, the services we offer you and new developments for your community.

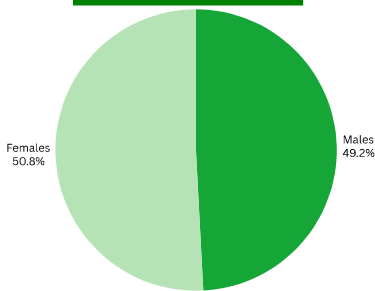
The South Central Area includes Ballyfermot, Inchicore, Crumlin, Drimnagh, Walkinstown, The Liberties and the South West Inner City. Councillors who represent this area come from the Local Electoral Areas of South West Inner City and Ballyfermot-Drimnagh.

The South East Area includes Kimmage, Rathmines, Rathgar, Pembroke, Ringsend, Irishtown, the South East Inner City. Councillors who represent this area come from the Local Electoral Areas of Kimmage-Rathmines, Pembroke and South East Inner City.

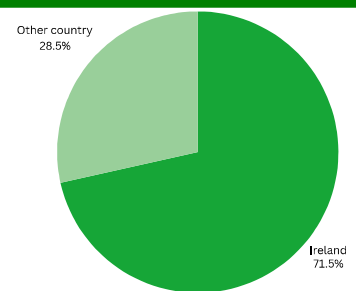


DEMOGRAPHICS

GENDER



COUNTRY OF BIRTH

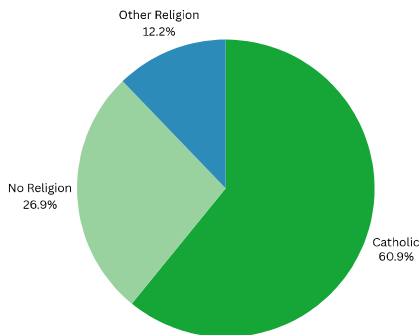


+8%

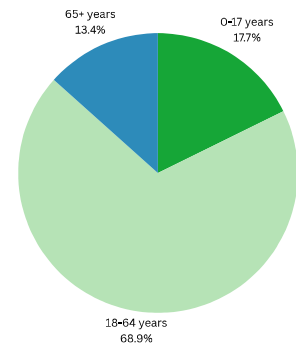
POPULATION INCREASE*



RELIGION



AGE GROUPS

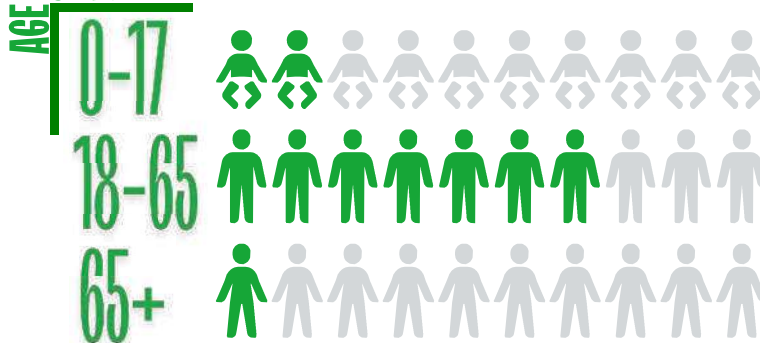


Dublin City counts 592,713 Population [2022] – Census on an area of 116.6 km².

The relatively small size of the city ensures an easy circulation and a good quality of life .

*over the last 6 years

AGE GROUP





FINANCIAL HIGHLIGHTS

The information provided is summarised and represents only selected funds; it is not intended to represent all of the City's component units. The following table is a summary of select financial data for the past two fiscal years

Year, Currency	2023,€ mln	2022,€ mln
ASSETS	12.522	12.223
Fixed Assets	10.963	10.652
Work in Progress and Preliminary Expenses	264	340
Long Term Debtors	602	543
Current Assets	693	688
LIABILITIES	1.072	1.045
Current Liabilities (Amounts falling due within one year)	270	281
Creditors (Amounts falling due after more than one year)	802	764
Total Reserves (EQUITY)	11.500	11.178



+2,5%

ASSETS

+2,8%

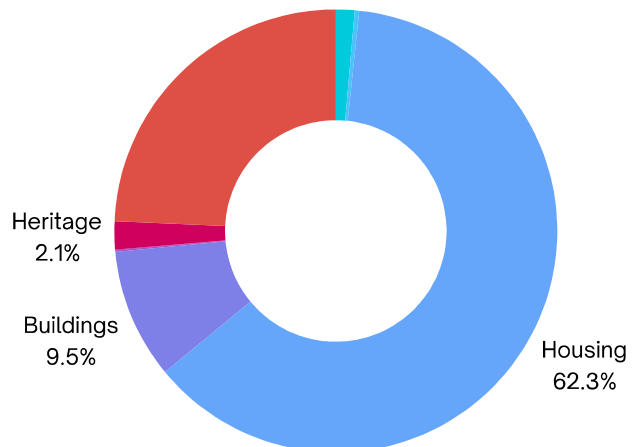
RESERVES

THE CITY'S NET POSITION: *FIXED ASSETS*

Fixed assets, like buildings and infrastructure owned by the local authority, are listed in the **Balance Sheet**, and any money spent on acquiring or building them is recorded over time. Since 2003, all assets are valued according to government guidelines, with assets acquired after January 1, 2004, recorded at their original purchase price. **Maintenance costs** for infrastructure assets aren't currently included but may be reviewed later. Most assets are unique to the local authority and aren't typically sold, but if they are, the proceeds go into a **specific fund**, usually for purchasing new assets, and any income from selling public housing follows government policies.

	Land	Parks	Housing	Buildings	Plant & Machinery (Long & Short Life)	Computers, Furniture & Equipment	Heritage	Roads & Infrastructure, Water & Sewerage Network	Total
Accumulated Costs @ 1/1/2023	146	50	6.528	1.027	35	19	225	3.302	11.331
Purchased	1	0	142	3	1	1	0,45	0	150
Transfers WIP	0	4	133	4	0	5	0	0	145
Disposals\Statutory Transfers	-8	0	-3	-1	-1	0	0	0	-12
Revaluations	10	0	32	6	1	0	0,25	0	50
Historical Cost Adjustments	0	0	0	0	0	0	0	0	0
Accumulated Costs @ 31/12/2023	149	54	6.832	1.039	36	25	226	3.302	11.663
Depreciation @ 1/1/2023	0	16	0	0	25	16	0	622	680
Provision for Year	0	1	0	0	2	2	0	16	22
Disposals\Statutory Transfers	0	0	0	0	-0,8	0	0	0	-0,8
Accumulated Depreciation @ 31/12/2023	0	17	0	0	26	19	0	638	701
Net Book Value @ 31/12/2023	149	37	6.832	1.039	10	6	226	2.663	10.963

Roads & Infrastructure, Water & Sewerage Network
24.3%



Net Book Value @ 31/12/2023

THE CITY'S NET POSITION: DEBTORS AND CREDITORS

LONG TERM DEBT

	31/12/2023, € mln
Long Term Mortgage Advances	217
Tenant Purchases Advances	0,074
Shared Ownership Rented Equity	16
	= 233
Recoupable Loan Advances	158
Housing Related Schemes	252
Long-term Investments	0
Cash	0
Interest in associated companies	0
Other	-30
Total	614
Less: Amounts falling due within one year	-12
Total Amounts falling due after more than one year	602

CREDITORS AND ACCRUALS

	31/12/2023, € mln
Trade creditors	59
Grants	-
Revenue Commissioners	23
Other Local Authorities	0,2
Other Creditors	1
Accruals	64
Deferred Income	88
Add: Amounts falling due within one year	33
Total	270

CREDIT / DEBIT RATIO

Dublin's finances include **long-term debt**, primarily for housing and essential services, and **creditors**, which are amounts owed to suppliers and authorities. While the long-term **debt supports vital projects**, it requires careful management over time to balance ongoing repayments. **Creditors, including some immediate obligations, must also be managed to ensure cash flow remains stable.** This debt structure allows Dublin to invest in important services but requires strategic planning to maintain financial health and meet future needs.



WITHIN 1 YEAR



AFTER MORE THAN 1 YEAR

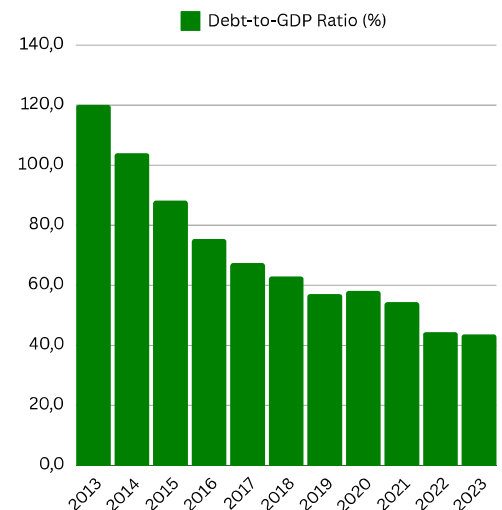
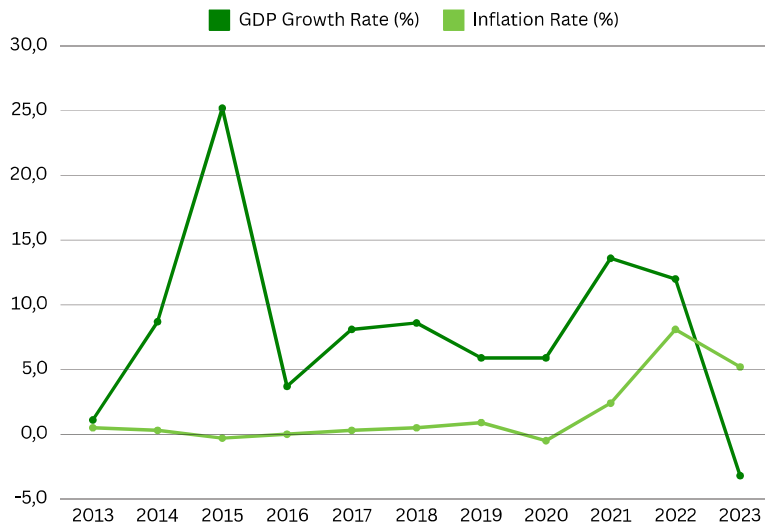
CITY BUDGET & PUBLIC DEBT TREND

CITY BUDGET

2023, € mln	EXPENDITURES		INCOME		NET
	BUDGET	(OVER)/UNDER BUDGET	BUDGET	(OVER)/UNDER BUDGET	(OVER)/UNDER BUDGET
Housing & Building	551	-32	458	43	11
Roads Transportation & Safety	138	5	59	5	10
Water Services	68	8	51	-8	0,7
Development Management	64	0,034	25	5	5
Environmental Services	248	2	118	3	4
Recreation & Amenity	122	-2	13	3	0,9
Agriculture, Food and the Marine	3	0,2	0,9	0,02	0,2
Miscellaneous Services	48	-5	67	9	4
Total Divisions	1.241	-24	792	60	36
Local Property Tax	-	-	26	-4	-4
Rates	-	-	381	2	2
Dr/Cr Balance	-	-	-	-	-43
(Deficit)/Surplus for Year	1.241	-24	1.200	61	-5

In 2023, Dublin experienced a budget deficit primarily due to increased energy costs and inflation. The Dublin City Council's budget for 2023 **estimated an expenditure of €1.24 billion**, an increase of **€110 million over the 2022 budget**. This increase was largely due to **higher spending on Housing and Building services**, which are largely government-funded. Additionally, the council faced an **additional €22.5 million in costs over 2022 and 2023 due to energy and non-energy inflation**. The government provided €5 million to help with rising energy costs, but the council had to cover the rest of the increased expenses. Despite these challenges, **Dublin's economy remains strong**, with ongoing investments in infrastructure and services aimed at fostering sustainable growth and enhancing the quality of life for residents, as demonstrated from the **Public debt trend data**.

GROWTH RATE, INFLATION AND DEBT STATUS

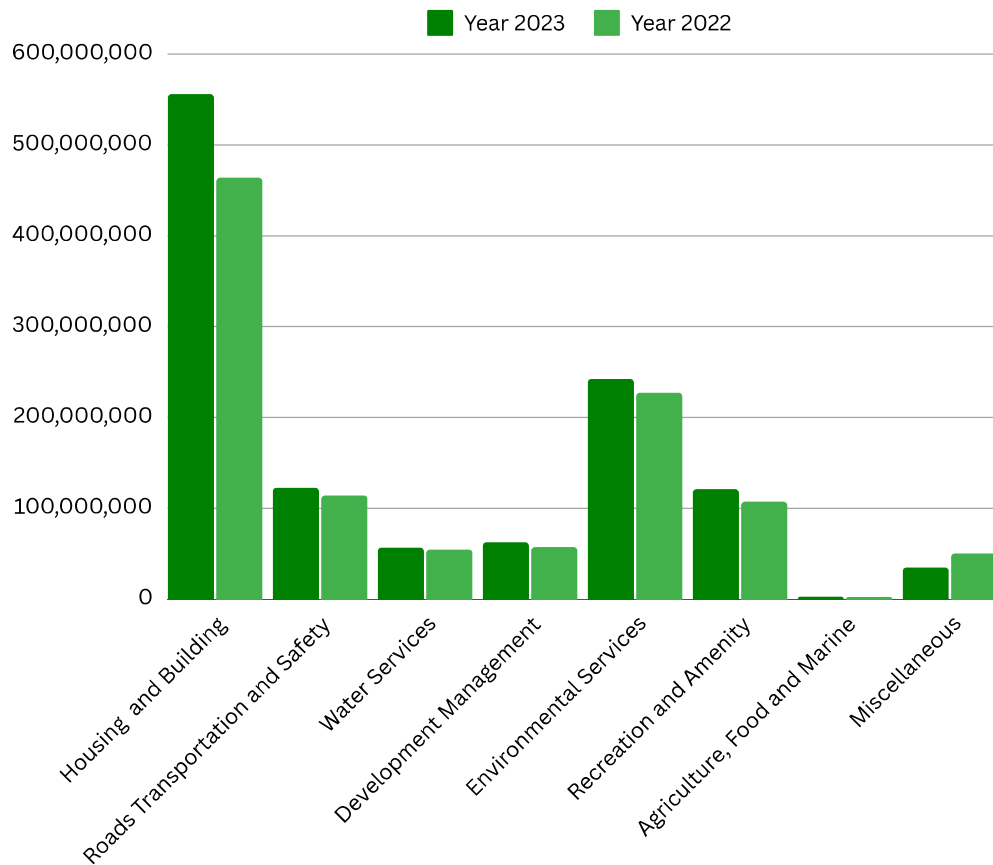




EXPENDITURES

COMPARISON BETWEEN EXPENDITURES

In 2023, Dublin invested heavily in **city development**, with total expenditures reaching € 1.198 billion. The largest portion, over €555 million, was dedicated to housing and building projects, reflecting the **city's commitment to addressing housing needs and urban infrastructure**. Significant funds were also allocated to roads, transportation, and safety, totaling €122 million, to improve mobility and public safety across the city. Other key investments included development management (€62 million), recreation and amenities (€120 million), and environmental services (€242 million), underscoring Dublin's focus on sustainability, community facilities, and quality of life for its residents.



LET'S SEE SOME NUMBERS...

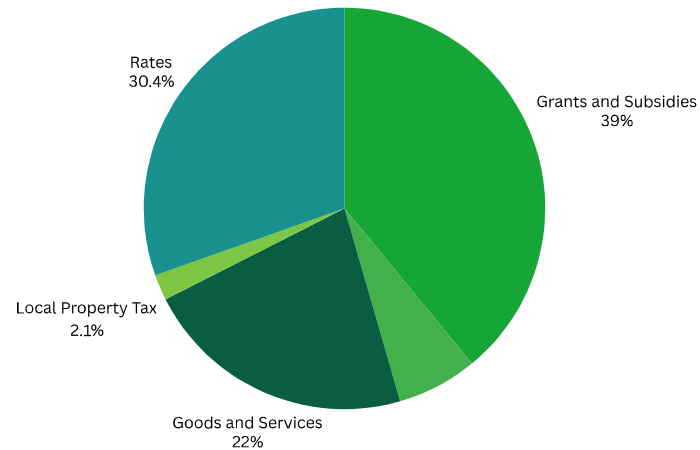
During fiscal year 2023 expenses increased by 121.505.250€ primarily due to investments in housing and building projects, as well as environmental services initiatives.

	2023, mln€	2022, mln€
Housing and Building	555	463
Roads Transportation and Safety	122	114
Water Services	56	54
Development Management	62	57
Environmental Services	242	227
Recreation and Amenity	120	107
Agriculture, Food and Marine	2	2
Miscellaneous	34	50
Total	1.198	1.076



SOURCES OF REVENUE INCOME

	2023, mln€
Grants and Subsidies	490
Contributions from other local authorities	81
Goods and Services	276
Local Property Tax	26
Rates	382
Total Revenue Income	1.257



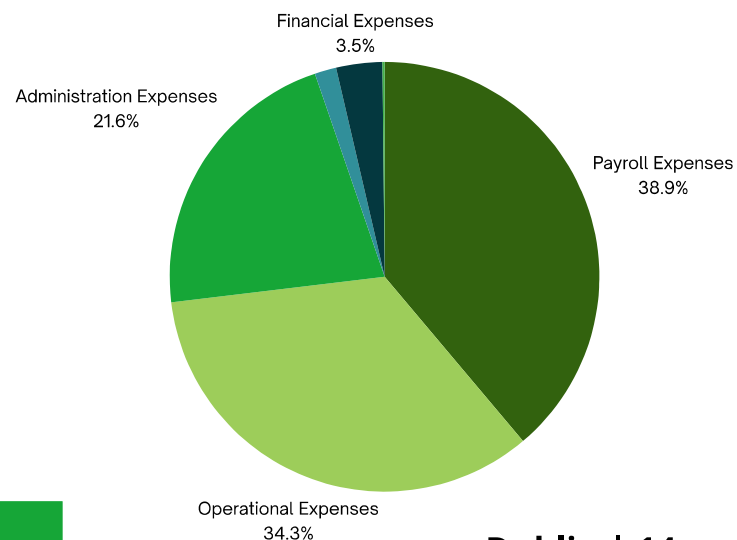
Dublin's total revenue expenditures for 2023 amounted to approximately €1.2 billion. The largest portion, €465.5 million, went towards payroll expenses, supporting the workforce that delivers **essential city services**. Operational expenses followed, totaling €410.4 million, covering day-to-day city operations and maintenance. Administration expenses accounted for €259.2 million, funding the city's administrative activities and support services. Other notable expenditures included financial costs (€41.5 million) and establishment expenses (€19.6 million), which cover facility costs and related services. Miscellaneous expenditures, amounting to €2 million, addressed various smaller-scale needs.

Grants and Subsidies

In 2023, Dublin City Council received the majority of its revenue income from grants and subsidies. These funds came from various sources and supported a range of projects focused on community needs, housing affordability, historical conservation, and economic development.

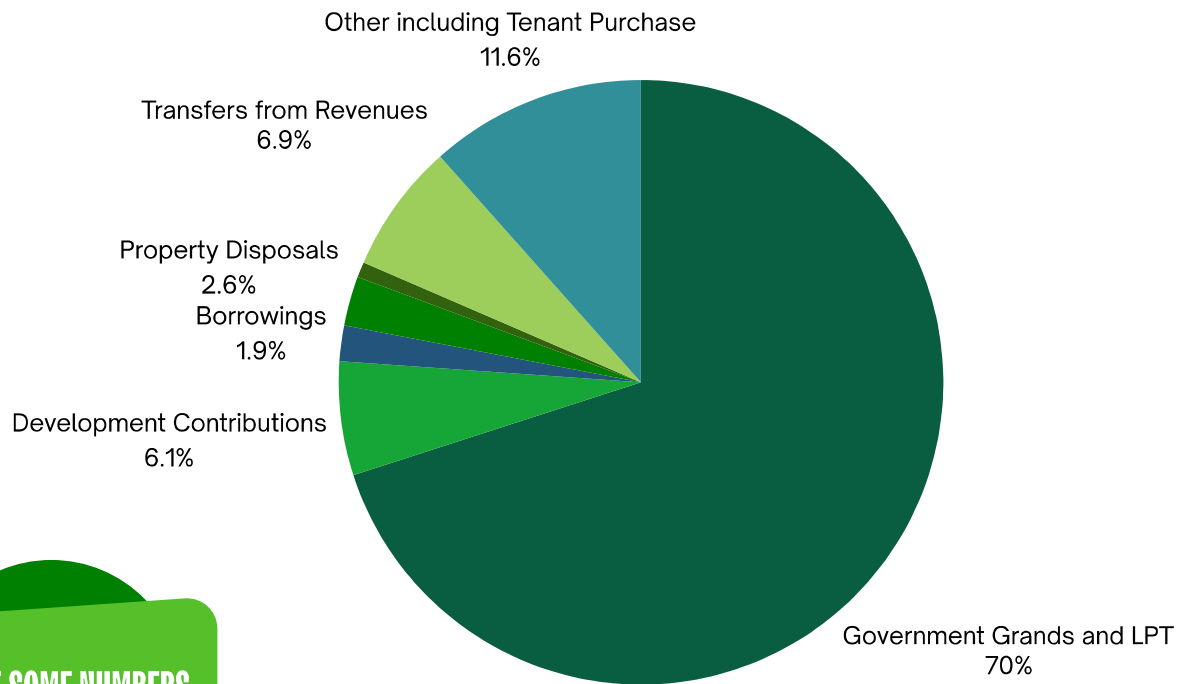
SOURCES OF REVENUE EXPENDITURES

	2023, mln€
Payroll Expenses	465
Operational Expenses	410
Administration Expenses	259
Establishment Expenses	19
Financial Expenses	41
Miscellaneous Expenditures	1
Total Expenditures	1.198





SOURCES OF CAPITAL INCOME



“
LET'S SEE SOME NUMBERS...
”

	2023, mln€
Government Grants and LPT	458
Development Contributions	39
Borrowings	12
Property Disposals	17
Car Parking Income	5
Transfers from Revenues	45
Other including Tenant Purchase	75

Total sources of Capital Income **654**

In 2023, Dublin City Council's capital income totaled approximately €654.7 million. The largest portion, €458.5 million, came from government grants and the Local Property Tax (LPT), which **funded essential community, housing, and infrastructure projects such as road maintenance, street cleaning, parks, libraries, fire services, and public lighting.**

Additional capital income included €39.8 million from development contributions, supporting city growth and infrastructure needs, and €17.3 million from property disposals. Smaller but notable contributions came from car parking fees (€5.4 million), transfers from revenue (€45.4 million), and various other sources, including tenant purchases, totaling €75.8 million.

GREEN AND LOW CARBON CITY



Climate Neutral Dublin 2030 aims to cut greenhouse gas emissions by 51% by 2030 and achieve neutrality by 2050, promoting sustainable lifestyles for all citizens. Strategic priorities include **sustainable mobility** for all ages, focusing on **children's movement**, and the creation of **Circular Economy Hubs** with Belfast to support a transition towards a circular economy across Ireland.

Dublin's ambitious cultural goals include completing the **Parnell Square Cultural Quarter**, featuring a new City Library and performance spaces, by 2028. The city also plans to create **60 new artist workspaces** by 2027 and reduce city center car usage from **29%** in 2019 to **17%** by 2028, enhancing accessibility and fostering a thriving cultural environment.

VIBRANT CULTURAL ACTIVITIES



AFFORDABLE HOUSING



Dublin's affordable housing goals include the **Housing Delivery Action Plan 2022-2026**, aiming to build over 9,300 new social housing units by 2026. The 2024 Budget has allocated **€1.9 billion** towards affordable housing, increasing the target by 200 units compared to 2023. These efforts aim to meet diverse housing needs, promoting **accessibility** and **sustainability** in the housing sector.

Dublin aims to strengthen and diversify its economy through strategic initiatives. The **Dublin City Development Plan 2022-2028** focuses on emerging sectors like green technology and creative industries, targeting **50,000 new jobs by 2028**. Additionally, the 2024 Entrepreneurship Action Plan will support **2,000 start-ups over five years with a €100 million investment**, ensuring sustainable and inclusive growth for the city.

STRONG AND DIVERSE ECONOMY



OPPORTUNITIES FOR YOUNG GENERATIONS



Dublin is committed to creating opportunities for young generations. **The Youth Employment Action Plan 2024-2028** aims to reduce youth unemployment to 4% by 2028 through training and apprenticeships. Additionally, the 2024 Education and Skills Plan will provide **5,000 new scholarships** over the next five years **with a €50 million investment**, ensuring a prosperous future for the city's youth.

COMMITMENT TO A SUSTAINABLE AND EQUITABLE CITY

The City Council is dedicated to building a sustainable city that is both environmentally sustainable and socially equitable for the future. The UN Sustainable Development Goals (SDGs) offer a universal framework guiding this commitment.

Current global and local trends and challenges are increasingly impacting the city and the City Council's work. Our operating environment, influenced by environmental, economic, technological, regulatory, and social factors, requires an agile and proactive approach to leverage the opportunities of ongoing change.



As a local authority, the City Council plays a central role in promoting efforts to adapt to and mitigate climate impacts. Through integrated management **aligned with the Sustainable Development Goals**, we can significantly contribute to creating a resilient and sustainable city.

By aligning the goals and priority objectives of this Plan with the SDGs, we're establishing a foundation for ongoing, SDG-centered development. This linkage allows us to strategically shape and frame our work, ensuring consistent progress toward a more sustainable future.



ALIGNING PLANS WITH THE SDGS

In our planning process, we mapped 30 of our statutory and corporate plans against the **17 SDGs** to evaluate our level of contribution, ranging from high to moderate or low. This mapping exercise highlighted **12 SDGs** that this Plan will actively support, setting a clear path for our actions over the next five years.

Current level of Dublin City Council towards the UN Sustainable Development Goals

High Contribution								
Medium Contribution								
Low Contribution								



CITY'S FUND BALANCE CLASSIFICATIONS

In 2023, Dublin City Council acquired several grants and subsidies from different sources, aiding various community, housing, and infrastructure initiatives. This encompasses both capital and operational funding aimed at meeting community requirements, housing affordability, historical preservation, and economic growth:

Community Recognition Fund (CRF): Distributing €2.14 million throughout Dublin, this fund emphasizes projects that support communities with significant numbers of new arrivals, including playgrounds, parks, and sports amenities. The funding is planned to be completed over several years, with a substantial amount needed to be utilized by 2025.

Community Support Fund (CSF): In 2023, the CSF has an allocation of €574,151 to assist community organizations by covering a range of expenses, excluding salaries. It concentrates on organizations that assist mental health, support the elderly, help marginalized groups, and provide youth programs, striving to enhance resources in underprivileged regions throughout Dublin.

Historic Structures Fund (HSF): This fund offers grants to support the preservation and improvement of historic structures in Dublin, covering up to 80% of eligible expenses for projects that aim to preserve historical shopfronts, buildings, and other public heritage properties. This funding aids community access to and conservation of Dublin's historic locations.





HOUSING FOR ALL

POLICY AIMED AT INCREASING AFFORDABLE HOUSING SUPPLY

Supporting homeownership and increasing affordability **1.**

2. Addressing vacancy and efficient use of existing stock

Eradicating homelessness, increasing social housing delivery and supporting social inclusion **3.**

Dublin City Council obtains funding to improve the availability of affordable housing. This financing backs initiatives such as affordable purchase and cost rental housing, tackling the housing crisis by offering diverse affordable housing choices to residents in need.

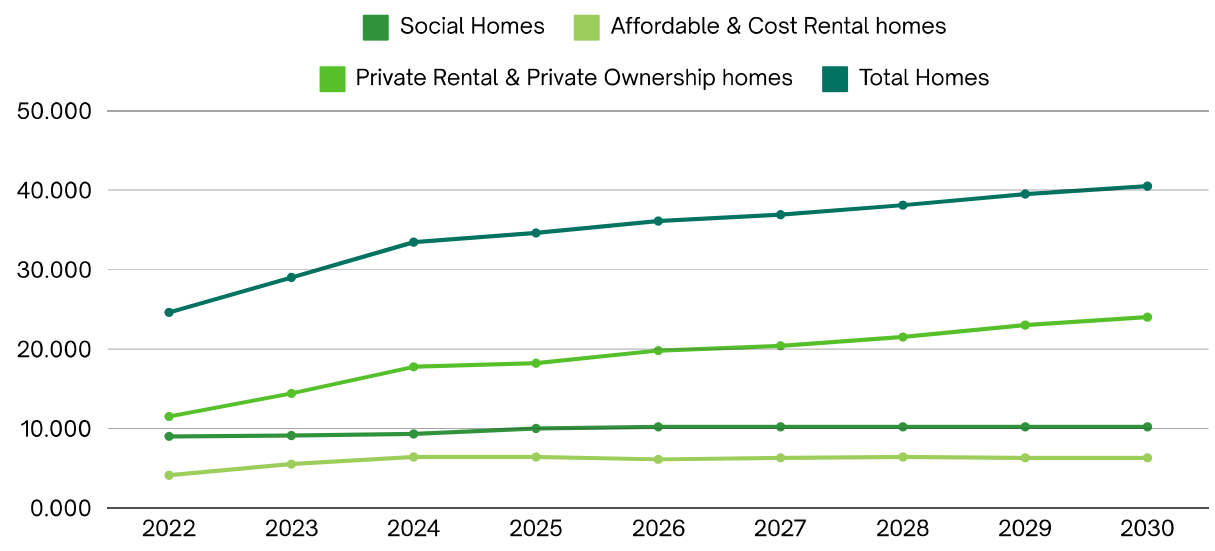


The city also gained from the First Home Scheme, which helps first-time purchasers obtain newly constructed houses through financial assistance. Moreover, the Dublin City Council emphasized compact urban development by revitalizing neglected industrial areas and transforming brownfield locations for housing in proximity to public transport routes.

These measures reflect a strategic approach to balance immediate housing needs with long-term goals of sustainable urban development, social inclusion, and economic revitalization across Dublin. The ongoing and future projects under "Housing for All" underscore a robust commitment by the city and the government to mitigate Dublin's housing crisis comprehensively.



PROJECTED HOUSING OUTPUT





HOUSING FOR ALL

HOUSING NEED AND DEMAND ASSESSMENT PROJECTION

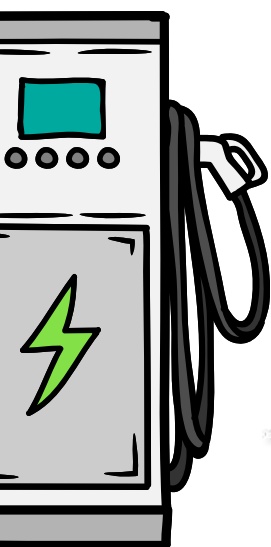
HNDA
Annual 2030
Breakdown by Tenue Type

New private ownership homes	11.800
New private rental homes	6.500
New affordable homes	4.100
New social housing homes	10.300
Total	32.700



SUSTAINABLE MOBILITY AND TRANSPORTATION

In 2023, Dublin made significant advancements in sustainable mobility, focusing on expanding cycling infrastructure, enhancing public transport, and promoting electric vehicle use. Key initiatives included adding **75 km of new bike lanes**, launching the BusConnects program with 50 hybrid-electric buses, and increasing **EV infrastructure by installing 250 new charging points**. Pedestrianization projects, such as transforming College Green into a pedestrian plaza, **reduced car usage in the city center by 15%**. Additionally, Dublin extended its bike-sharing program and introduced electric car-sharing options, **aiming to reduce reliance on private vehicles and encourage multimodal transport solutions across the city**.



+250
-15%
+75KM

EV STATIONS

CAR USAGE

NEW BIKE LINES

Did you know? We're right on track with our goals from the Dublin City Council Corporate Plan 2020-2024! We're working with Transport Infrastructure Ireland and the National Transport Authority to advance **MetroLink** and support the Bus Connects project, including essential cycling infrastructure that links to MetroLink. Plus, the Dublin City Centre Transport Study is underway to **boost public transport and active travel options, making our city greener and more accessible every day.**

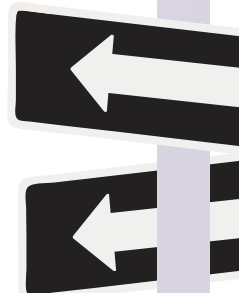
9 INDUSTRY, INNOVATION
AND INFRASTRUCTURE



11 SUSTAINABLE CITIES
AND COMMUNITIES



DID YOU KNOW?





RESOURCE MANAGEMENT



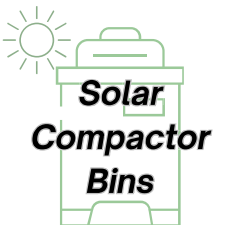
Dublin has advanced urban sustainability through initiatives like the Regional Waste Management Plan 2015–2021, **the annual Team Dublin Clean Up, and the new Bulky Household Waste Collection Service.** The Ballymun Boilerhouse Project, in partnership with the Rediscovery Centre, created a national hub for the circular economy. Major projects like the Spencer Dock **Wastewater Pumping Station and the Dublin Waste to Energy Facility** further enhance waste management and energy production. In 2023, the city launched the National Waste Management Plan for a **Circular Economy 2024–2030.** These initiatives were implemented:



The council launched **educational campaigns** to enhance public awareness about recycling, promoting sustainable practices and reducing landfill waste.



Efforts were made to discourage illegal dumping and littering through community initiatives and monitoring systems, including the use of **CCTV to identify and address littering offenses.**



A total of **379 solar-powered compactor bins** were installed across the city, increasing the **total number of bins to 3,403.** These bins reduce the frequency of waste collection and improve efficiency in waste management.



The council promoted responsible **water usage** through **educational initiatives,** encouraging residents to **adopt water-saving practices** to address challenges related to water availability.

WORKABILITY PROJECT

8 DECENT WORK AND ECONOMIC GROWTH



The primary purpose of the programme is to support people with disabilities to access employment, including self-employment or education and training to improve their employment outcomes. The target group for this programme is people with disabilities. For the purpose of the WorkAbility Programme, people with disabilities are defined as persons with long-term physical, mental, intellectual or sensory impairments, which, in interaction with various barriers, may hinder their full and effective participation in society on an equal basis with others

10 REDUCED INEQUALITIES



Key Developments and Improvements for the WorkAbility Programme

- Duration:** 5 years (min. 3), with time for participant support.
- Age Range:** 16+, focusing on youth and adults with disabilities.
- Lead-in:** 6-month setup period.
- Employer Partnerships:** Strengthened for project impact.
- Stakeholder Collaboration:** Prevents service overlap, encourages innovation.
- WorkAbility:** New initiative for creative employment support.

5 YEARS DURATION

6 MONTHS TO BECOME FUNGIBLE

16 Y.O. MIN. AGE

€36.29 MILLION

The WorkAbility Programme has an overall budget of up to **€36.29million from 2024 to 2028, is co-financed by the European Social Fund Plus (ESF+)** under the Employment, Inclusion, Skills and Training Programme (EIST) 2021-2027 and the Department of Social Protection (DSP) and will be administered by Pobal.

52 ORGANIZATIONS

This includes initiatives focused on developing skills, in-work supports, and employer training **to enhance workplace inclusion**. Fifty-two organizations, including community and disability support groups across Ireland, mainly in Dublin, were selected for funding, enabling them to implement projects aligned with the program's goals.

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- **Facebook:** [Dublin City Council](https://www.facebook.com/DublinCityCouncil)
- **Instagram:** [@DublinCityCouncil](https://www.instagram.com/DublinCityCouncil)

In a constantly evolving environment, the City Council aims to stay adaptable and responsive to meet these challenges and drive Dublin's sustainable development.

For more contacts, visit: dublincity.ie



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