

Cabinet

17 December 2014



Medium Term Financial Plan (5), Council Plan and Service Plans 2015/16-2017/18 and Council Tax Base for 2015/16

Key Decision CORP/R/14/02

Report of Corporate Management Team

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Purpose of the Report

- 1 To provide an update on the 2015/16 Budget and Medium Term Financial Plan MTFP(5), to seek approval for the Council Tax base position for 2015/16 and Council Plan and Service Plans 2015/16 to 2017/18.

Executive Summary

- 2 The financial outlook for the Council continues to be extremely challenging. The Chancellor of the Exchequer's March 2014 Budget confirmed that funding cuts to the public sector will continue until at least 2018/19.
- 3 Between 2011/12 and the end of 2014/15 the Council will have delivered £136.9m of savings. It is forecast that by the end of the MTFP (5) period 2015/16 to 2017/18 additional savings of £88.501m could be required as outlined in medium term financial plan model shown at Appendix 2. The Council's cumulative savings total between 2011/12 and 2017/18 is now £225.4m.
- 4 The Council has utilised reserves of over £10m in 2014/15 to smooth the delivery timetable of some of our savings projects and thereby reduce the immediate impact of service reductions upon the public. It is likely that this approach will become a constant feature of budget planning in the MTFP (5) period and beyond as the Council continues to deal with the uncertainty of future financial settlements, and seeks to delay where practical, the impact of service cuts.
- 5 The Council's proposed savings plans to deliver the £16.283m savings for 2015/16 are shown at Appendix 3.
- 6 The recent party conference season has confirmed our expectation that Health and Education budgets are likely to continue to be protected during this period of austerity. In addition the Scottish Independence Referendum 'no' vote outcome has resulted in a commitment to give more devolved financial powers to Scotland and possibly English regions with no changes at this stage to the Barnett Formula which has been in existence since 1978. The Barnett Formula is having a beneficial financial impact on

public spending in Scotland, Wales and Northern Ireland to the detriment of areas such as the north east.

- 7 All of these announcements clarify that public spending, particularly in Local Government, will continue to face significant funding reductions until possibly 2020 and maybe beyond. The impact upon Local Government could be significantly worse if other Government Departments such as Defence and Overseas Aid are afforded some level of protection.
- 8 Against this background, it is prudent that the Council continues to plan for the future on the basis that Local Government will continue to face significant funding reductions across the MTFP(5) period and beyond. This planning will continue to utilise the output from the extensive 2013 MTFP consultation process. The Council will continue to plan ahead, will assess the impact of savings plans, will identify efficiencies and protect frontline services wherever possible.
- 9 The flexible utilisation of a 'Planned Delivery Programme' (PDP) Reserve, as agreed by Cabinet in the MTFP (5) Strategy Report on 16 July 2014, will be used to best effect from 2016/17 to smooth the impact of having to make further savings from cuts in services.

Background

- 10 The 16 July 2014 MTFP report to Cabinet provided an update on the 2015/16 Budget and MTFP(5) and identified the following savings targets across MTFP(5).

Year	Savings Requirement
	£m
2015/16	16.362
2016/17	32.011
2017/18	39.100
Total	87.473

- 11 The £87.473m of savings required across MTFP(5) would result in total savings over the 2011/12 - 2017/18 period of £224.4m. It was recognised that achievement of savings in the future will become ever more challenging and a Planned Delivery Programme (PDP) Reserve was to be created to provide flexibility to the Council.
- 12 This report provides an updated position in relation to the 2015/16 Budget and MTFP(5) since July 2014, and also provides an update on the development of savings plans.

2014 Autumn Statement

- 13 The Chancellor of the Exchequer presented his Autumn Statement to the House of Commons on 3 December 2014. No additional funding reductions were announced for local authorities for 2015/16. On this basis, the already significant funding reduction forecasts for 2015/16 should remain broadly in line with the council's estimates and are included in our MTFP5 model in Appendix 2.
- 14 The forecast of funding reductions for local authorities beyond 2015/16 however will continue to be extremely challenging. The government is forecasting that the national budget deficit in 2014/15 will be £6bn higher than forecast at £91.3bn. Although public expenditure spending reductions are being achieved in line with government forecasts,

social security spending mainly on the state pension is higher than forecast and income tax receipts are significantly lower than originally forecast.

- 15 The government is forecasting that further public expenditure reductions will be required to 'close the gap' over the next parliament with significant reductions required in every year up to 2019/20. One of the expectations is that public sector pay restraint will continue to be required until the deficit is eradicated.
- 16 An extension to the current reliefs on business rates were announced as detailed below:
- The business rates multiplier increase for 2015/16 will be capped at 2% rather than the 2.3% expected. Local authorities will receive a Section 31 grant to cover the 0.3% lower than expected income level;
 - The doubling of Small Business Rate Relief will continue for a further year into 2015/16;
 - The £1,000 discount to retailers such as pubs, cafes and restaurants with Rateable Values of under £50,000 will be increased in 2015/16 to £1,500 a year.

2015/16 Budget

- 17 The following updates are required to the 2015/16 budget model as a result of Government announcements and updated financial information.

(i) September Retail Price Inflation (RPI)

The September RPI figure is utilised by the Government to set the Business Rates Multiplier, i.e. the amount by which Business Rates bills will increase the following year. Prior to September, RPI had been above 3% for the majority of the previous 12 months with the estimate in the July Cabinet Report forecasting a September 2014 RPI of 2.8%. RPI has reduced significantly however over the last three months, with the actual September RPI figure announced at 2.3%. The 2015/16 budget assumption for increased income from Business Rates and Top Up Grant has therefore needed to be adjusted, as the RPI uplift applies to these income streams. For completeness, the RPI uplift on the Government's Section 31 grant that the Council receives relating to the Government's decision to cap Business Rates at 2% for 2014/15 and the additional small business rate reliefs will be shown separately. The adjusted figures are as follows:-

	Forecasted Additional Income in 2015/16 from 2.3% RPI Uplift
	£m
Business Rates	1.203
Top Up Grant	1.365
Section 31 Grant	0.080

(ii) New Homes Bonus

New Homes Bonus (NHB) has been part of the local government funding system since 2011/12 and is based upon the principle of an incentive for local authorities to encourage the building of new houses. In 2014/15 we are receiving NHB of

£6.783m which is a cumulative amount that has been increasing since 1 April 2011 which shows how the Council's policy to increase the number of houses across the county is working. However, in order to fund the new homes bonus scheme, the government is top slicing the aggregate cost across the whole country from Local Government's Revenue Support Grant (RSG) quantum allocation. As with all schemes of this nature, there are winners and losers and Durham is a definite loser where the amount of top slice from our share of RSG is now £9.241m as at 31 March 2015. On this basis we are £2.458m worse off due to the implementation of this policy.

The sums we have received for each year of NHB are detailed below:

2011/12	£1.300m
2012/13	£1.251m
2013/14	£2.248m
2014/15	£1.985m
TOTAL	£6.783m

The additional income generated from NHB is calculated based upon the Council's forecasted Council Tax Base (CTB1) return to Government which is submitted by the Council in early October of every year based upon the position at 30 September. The CTB1 submitted in October 2014 provides detailed information on forecasted council tax income the Council is likely to collect in 2015/16 and allows comparison with the previous year. The Council is also able to analyse the CTB1 to accurately estimate the additional NHB the Council will receive in 2015/16. Based upon this analysis, additional income of £1.5m is estimated for 2015/16 compared to £750k that we were forecasting in July 2014.

(iii) Council Tax Base

The CTB1 return identifies the Council Tax Base for 2015/16 and the revised tax base position shows growth when compared to last year which will enable the Council to raise an estimated additional £1.891m of council tax which can be utilised to support the 2015/16 Budget.

(iv) Business Rate Tax Base

Under the Business Rate Retention (BRR) scheme the Council is able to retain 49% of all Business rates collected. An assessment has been made of the forecasted business rates yield for 2015/16. The estimated sum is £0.85m (1.6%) higher than 2014/15. This sum can be utilised to support the 2015/16 budget.

(v) Business Rate Collection Fund Surplus

The 2014/15 Quarter 2 Forecast of Outturn report to Cabinet 19 November 2014 detailed a forecast £1.03m surplus on the Business Rate Collection Fund. The Council share of this is £0.5m. This sum is available as a 'one off' sum to support the 2015/16 budget but would need to be reversed out in 2016/17.

(vi) Pay inflation

The pay award settlement for 2014/15 and 2015/16 will exceed the forecasted sums included in the MTFP where a 1% allowance has been included for both 2014/15 and 2015/16. The pay award settlement however, is for increases of between 2.32% and 8.56% for scale points 5 - 10 for the period January 2015 to March 2016. For all scale points above 11 the increase is 2.2%. In addition one-off lump sum payments will be made in December 2014 and April 2015. Overall, it is estimated that the additional budget pressure over and above the 2% included in current MTFP plans across the two years will be £0.600m which will need to be included in the 2015/16 budget model.

(vii) The Durham Living Wage

The Council on 3 December 2014 agreed to implement the 'Durham Living Wage' with effect from 1 January 2015 by removing the bottom five pay spinal column points (SCP) 5 to 9 from the Council's pay structure. This means the Council's lowest paid employees on SCP 10 will be paid £7.43 an hour and an additional £0.250m cost has been built into our 2015/16 Budget Plan model representing the impact of the introduction of the Durham Living Wage.

- 18 The adjustments above have been included in the MTFP(5) model attached at Appendix 2. Based upon these adjustments the saving target for 2015/16 is £16.283m.
- 19 Proposals for achieving the forecasted £16.283m savings for 2015/16 are attached at Appendix 3. These savings will be consulted upon and kept under review over the coming months before being recommended for approval at Cabinet on 11 February 2015 and Council on 25 February 2015.

MTFP (5) – 2015/16 to 2017/18 Update

- 20 The MTFP(5) strategy report to Cabinet on 16 July 2014 provided an update on the savings required to balance MTFP(5). The savings for 2016/17 and 2017/18 at that time were as follows;

Year	Savings Requirement £m
2016/17	32.011
2017/18	39.100
Total	71.111

- 21 For planning purposes the Council is forecasting government funding reductions of circa £33m for both 2016/17 and 2017/18. After considering the announcements at all party conferences in relation to future austerity, it is felt prudent to retain the current forecast level of future funding reductions.

22 The MTFP(5) model for 2016/17 and 2017/18 has been amended as follows based upon up to date information:

(i) RPI Forecasts

At the present time the RPI assumption for 2016/17 and 2017/18 in the MTFP(5) model is 3% based upon forecasts in the Government's 2014 Red Book. RPI at September 2014 however, was 2.3% and some economic commentators are concerned that there could be a future risk of a 'deflation' period. With this in mind it is felt prudent to reduce the RPI assumption in the MTFP(5) model for 2016/17 and 2017/18 from 3% to 2%.

(ii) New Homes Bonus

The additional income generated from NHB for 2015/16 of £1.5m continues the trend of the Council generating an annual NHB sum of over £1m. Based on outcomes to date in relation to NHB income, it is felt prudent at this stage to increase the NHB estimate for 2016/17 from £750k to £1m.

(iii) Council Tax Base

The current MTFP(5) forecast for Council Tax Base increases for both 2016/17 and 2017/18 was £0.750k for each year. After considering the planned level of house building over the next few years, it is felt prudent to increase the 2016/17 estimate to £1m.

(iv) Business Rate Tax Base

An assessment has been made of increases in business rate from new development in future years e.g. Hitachi at Newton Aycliffe. At this stage it is felt prudent to include an increase in business rates in 2016/17 of £0.5m.

(iv) Pay Inflation

The pay inflation assumption for 2016/17 and 2017/18 is currently 1.5%. It is recommended that this remains unchanged but the sum reported has been updated to reflect the impact of the implementation of single status upon the overall pay bill and the 2016/17 national insurance changes. This has resulted in a £0.2m increase in the forecast pay inflation requirement in both 2016/17 and 2017/18.

- 23 After including the above adjustment, the revised 2016/17 and 2017/18 saving targets are as detailed below. Full detail is included in the MTFP(5) model at Appendix 2.

Year	Saving Requirement £m
2016/17	32.389
2017/18	39.829
Total	72.218

- 24 The 16 July 2014 MTFP(5) Cabinet report also introduced the option of the utilisation of a planned delivery programme (PDP) reserve to support the MTFP(5) process. For indicative purposes the utilisation of PDP of £10m in each of 2016/17 and 2017/18 was modelled to enable consideration to be given to utilising PDP to support the MTFP. It is recommended that an initial PDP reserve of £10m be created. A review of Earmarked Reserves has been carried out to identify options for transfer into PDP. The table overleaf identifies the recommended sums for transfer into the PDP Reserve.

Reserve	Sum to Transfer	
	£m	£m
Earmarked Reserves		
Corporate Procurement	1.500	
Housing Benefit Subsidy	1.200	
Cabinet Reserve	0.200	
Local Stock Voluntary Transfer Reserve	<u>0.100</u>	
Total Earmarked Reserve		3.000
Cash Limit Reserves		
ACE	0.216	
CAS	1.580	
NS	0.022	
RED	0.985	
RES	1.197	
		4.000
General Reserve		3.000
PDP Reserve		10.000

Council Tax Base 2015/16

Tax Base 2015/16

Background

- 25 Regulations made under the Local Government Finance Act 1992 (The Local Authorities (Calculation of Council Tax Base) Regulations 1992 (as amended)) require each billing authority to calculate its 'Council Tax Base' for each following financial year.
- 26 The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012 (SI 2012:2914) provides amended statutory guidance to incorporate the changes as a result of the introduction of Local Council Tax Reduction Schemes (LCTRS's) from 1 April 2013.
- 27 The Council Tax Base is a measure of the County Council's 'taxable capacity', for the purpose of setting its Council Tax. Legislation requires the Council to set out the formula for that calculation and that the tax base is formally approved by Cabinet.
- 28 Section 84 of the Local Government Act 2003 enables authorities to set their Council Tax Base, other than by a decision of the full Council, therefore, allowing Cabinet to take the necessary decisions to determine the Council Tax Base for 2015/16.
- 29 Council approved the continuation of the current Local Council Tax Support Scheme on 29 October 2014 into 2015/16, which retains the same level of support to all council tax payers as the previous Council Tax Benefit Scheme, which was abolished on 1 April 2013.
- 30 The extension to the LCTRS is initially for one more year and the Scheme will be kept under continuous review with a further decision to be considered by Cabinet in July/September 2015 and Council by January 2016 with regards proposals for 2016/17. There are no other discount changes impacting on the Tax Base for 2015/16.

Calculating the Tax Base 2015/16

- 31 Appendix 4 shows the number of dwellings in County Durham, allocated across the various Council Tax Bands. At 6 October 2014 there were 238,256 dwellings in County Durham.
- 32 Some of these properties are exempt from council tax (e.g. dwellings occupied solely by students), whilst in single person households only 75% of the tax is payable. Following decisions taken last year, empty properties no longer receive any discount, neither do second homes and long term empty properties (those empty for more than two years) attract a 50% premium.
- 33 The number of dwellings, therefore, needs to be adjusted to reflect these discounts and exemptions, giving a net property base (chargeable dwellings) for each Council Tax band. Council Tax for a Band A property is 6/9ths of the Band D council tax; Band B is 7/9ths and Band C is 8/9ths. Prior to consideration of the impact of the LCTRS, there are 211,557.15 chargeable properties in County Durham. 84.50% of these are within bands A to C, with 59.23% of all properties being in Band A.

- 34 The Council Tax levied varies between the different bands according to proportions laid down in legislation. These proportions are based around Band D, and are fixed so that the bill for a dwelling in Band A will be a third of the bill for a dwelling in Band H. Applying the relevant proportion to each band's net property base produces the number of 'Band D Equivalent' properties for the area. Prior to consideration of the impact of LCTRS, there are 165,753.53 Band D Equivalent properties in County Durham.
- 35 In determining the Council Tax Base for 2015/16, two further issues must be factored into the calculation:
- Forecast reductions in the tax base as a result of the LCTRS, which is a discount rather than a benefit payment and therefore reduces the tax base. The 2015/16 projections include a prudent 4.5% provision for increase in caseload / costs in 2015/16 over the 2014/15 year to date costs of the current LCTRS; and
 - Provision for non-collection.
- 36 In 2014/15, the provision for non-collection was 1.5%, giving a forecast collection rate of 98.5% and based on actual collection performance, it is proposed to retain the same collection rate for 2015/16. In determining the tax base, no provision has been made for new build or other changes in the quantum of discounts and exemptions. This is a prudent approach.
- 37 Taking into account the forecast collection rate and factoring in the adjustments to the Band D Equivalent properties as a result of the LCTRS next year, the Band D Equivalent Tax Base will be 130,493.0 in 2015/16, which compares to the current 2014/15 tax base figure for the County of 129,047.6 – an increase of 1,445.4 (1.12%).
- 38 The council tax base for the County Council will be used by the Police and Crime Commissioner and the Durham and Darlington Fire and Rescue Authority to set their council tax precepts for 2015/16, which will be included in the council tax bills sent to every council tax payer in the County.
- 39 The parish and town councils and the Charter Trust for the City of Durham, council tax bases are set out at Appendix 5 and will be used to calculate the parish and town councils and the Charter Trust for the City of Durham precepts in 2015/16. These will also be added to the council tax bills and sent to every council tax payer in the respective parish and town council areas and includes any approved amendments to the ward boundaries.
- 40 The Council's formula grant payment includes an element relating to Town and Parish (T&P) Councils and whilst the Council has passed the grant on to the Town and Parish Councils in 2013/14 and 2014/15, there is no statutory requirement to do so. Following discussions with Town and Parish Councils, Cabinet on 16 July 2014, resolved to continue to pass on the Town and Parish element of its formula grant in 2015/16 but in doing so apply pro-rata reductions in the Council Tax Support Grant paid to Town and Parish Councils from 2015/16 in line with reductions in the overall formula funding made available to the Council.
- 41 Appendix 6 summarises the financial impact on individual parish and town councils across the county and the Charter Trust for the City of Durham from the combined effects of the changes to tax base, and the distribution of LCTRS grant in 2015/16.

- 42 The LCTSS grant payable to individual Town and Parish Councils has been allocated proportionate to impact on tax raising capacity brought about by the LCTSS, which was agreed as the most appropriate method of distribution.
- 43 In overall terms the net reduction in resource next year for the parish and town councils is circa £167,185.
- 44 To maintain spending at current levels, and assuming no efficiencies are achievable to offset these pressures, the average increase in town and parish precepts would be 1.59% in 2015/16.
- 45 Because the level of precepts and Band D Council Tax varies significantly across the various areas, the average actual £ increase varies considerably, ranging from a potential reduction of £0.79 to an increase of £4.48 per annum increase at Band A.

Next Steps

- 46 Police, Fire and local parish and town councils have been notified of their indicative Council Tax Bases. Subject to Cabinet consideration of this report, this will be confirmed. Town and Parish Councils have been requested to submit their precept requests by 31 January 2015 to enable these to be incorporated into the 2015/16 Budget and Council tax setting reports to Cabinet and Council in February 2015.
- 47 Officers will continue to carefully track and monitor the Council Tax Base and Collection Fund performance. The quarter 2 forecast of outturn report (based on the position to 30 September 2014) included details of the Collection Fund performance. For budget setting purposes the Collection Fund is assumed to be balanced at 31 March 2015, i.e. no surplus or deficit on the Fund to be taken into account at Council Tax setting. The major precepting bodies (Police & Fire) have been notified of this.
- 48 In continuing with the current LCTRS next year, members have committed to a full review of the Scheme in early summer of 2015. This review will draw on experiences elsewhere and the impact of the wider welfare reforms in County Durham during 2013/14 and 2014/15 and put forward options for consideration by Cabinet in July/September next year, with a view to consultation on any changes for 2016/17 being in the Autumn of 2015 and a report being presented to Cabinet on the outcome of the consultation in December 2015. The 2016/17 LCTRS scheme will need to be endorsed by Council before 31 January 2016.

Budget Consultation Process

Proposed Approach to Consultation

- 49 During Autumn 2013, the Council attracted over 10,000 people to take part in the largest public engagement event ever held in County Durham. These events were managed through the Area Action Partnerships (AAPs) and were held across the County. They provided the opportunity for the public to allocate grants to local projects, set AAP priorities and provide views as to how the Council should manage its budget challenges up to March 2017.
- 50 At these events, almost 1,300 people took the time to take part in 270 budget setting group exercises where, over 30-45 minutes they deliberated with other members of the public as to how the Council should allocate savings of £100 million over the next few years. Feedback from those taking part in the activities was very positive, with 97% of participants feeling that it was a good way to involve local people in decision making.
- 51 In addition to the group exercises, comments as to how the Council should achieve its savings target were also provided through different fora, in 2,074 completed paper questionnaires and a further 517 completed online.
- 52 The results of this budget consultation, which included over 4,000 responses, were reported to Cabinet on 12 February 2014. A clear message from the consultation was the requirement to minimise the impact upon frontline service provision wherever possible. These have influenced the development of the budget proposals for 2015/16 as set out in this report and it is anticipated that they will help inform the budget setting process for the next two to three years.
- 53 Having completed such a comprehensive budget consultation in 2013, this year's budget consultation will concentrate on seeking views from the 14 AAPs and the key partner agencies that make up the County Durham Partnership. This will be made up of two distinct elements. The first will focus on the AAP Forums where attendees will be asked to comment on two key issues, namely:
- whether there has been any significant changes in local communities that could affect the priority service areas identified by the 4,000 people who took part in the budget consultation in 2013;
 - seeking views on the Durham Ask and whether there could be opportunities for greater community control of Council assets in local communities.
- 54 The second element of the consultation will focus on AAP Boards and partner agencies. As there is more opportunity for deliberation with these bodies, the form of the consultation will be to seek views on the budget proposed for 2015/16 as set out in this report.
- 55 In line with the Council's approach in previous years, where individual budget proposals, as set out in this report, involve a significant change to the public, these will be subject to specific detailed public consultation prior to a decision being made in line with our established practice.

Council Plan and Service Plans 2015-18

- 56 The Council Plan details the Council's contribution towards achieving the objectives set out in the Sustainable Community Strategy (SCS), together with its own improvement agenda. It has been amended this year to cover a three year timeframe in line with the Council's Medium Term Financial Plan and sets out how we will deliver our corporate priorities and the key actions we will take to support the longer term goals set out in the SCS.
- 57 The Council Plan is refreshed annually and is currently being revised to cover the 2015-18 three year period. The format of this plan is being amended with the aim to introduce a more concise narrative and streamlined performance monitoring arrangements.
- 58 The priorities set out in the current Council Plan reflect the results of an extensive consultation exercise carried out in late 2013 and early 2014 on spending priorities, and include an ongoing focus on protecting frontline services. Our spending plans for this year and 2015/16 are also based on these assumptions.

Draft Objectives and Outcomes

- 59 Overall it is recommended that the 5 key altogether better themes remain unchanged in line with the review of the Altogether Better Durham vision by the County Durham Partnership. It is also recommended that the altogether better council theme is retained giving 6 key themes.
- I. Altogether Wealthier
 - II. Altogether better for children and young people
 - III. Altogether healthier
 - IV. Altogether safer
 - V. Altogether greener
 - VI. Altogether better council
- 60 Sitting beneath each of these six themes are a series of objectives setting out the key goal(s) being pursued over the medium-term. The objectives layer is shared across the SCS and Council Plan. These were agreed by Council last year and are proposed to be retained as unchanged as set out overleaf.

Altogether Wealthier	Altogether Better for Children and Young People	Altogether Healthier	Altogether Safer	Altogether Greener	Altogether Better Council
Thriving Durham City	Children and young people realise and maximise their potential	Children and young people make healthy choices and have the best start in life	Reduce anti-social behaviour	Deliver a cleaner, more attractive and sustainable environment	Putting the customer first
Vibrant and successful towns	Children and young people make healthy choices and have the best start in life	Reduce health inequalities and early deaths	Protect vulnerable people from harm	Maximise the value and benefits of Durham's natural environment	Working with our communities
Sustainable neighbourhoods and rural communities	A Think Family approach is embedded in our support for families	Improve the quality of life, independence and care and support for people with long-term conditions	Reduce re-offending	Reduce carbon emissions and adapt to the impact of climate change	Effective use of resources
Competitive and successful people		Improve the mental and physical wellbeing of the population	Alcohol and substance misuse harm reduction		Support our people through change
Top location for business			Embed the Think Family approach		

- 61 Whilst the SCS is a long-term plan, the Council Plan has a medium-term time horizon of three years and is therefore more detailed in nature. The Council Plan therefore contains an additional layer which is the council's outcomes. These are defined as the impacts on or consequences for the community of the activities of the council. Outcomes reflect the intended results from our actions and provide the rationale for our interventions. These are subject to more frequent change than objectives.
- 62 The draft objectives and outcomes for the 2015-2018 Council Plan are set out in full in Appendix 7. These were considered by Corporate Issues Overview and Scrutiny Committee at its meeting on 21 November 2014. A consultation process with partners, Area Action Partnerships and Overview and Scrutiny is taking place between November 2014 and January 2015 which may change or add to the associated outcomes which are contained within the draft refresh of the Safe Durham Partnership Plan 2015/18.

Next steps

63 Next steps in the corporate timetable for production of the Council Plan and service plans are:

Cabinet receives a report on MTFP scope and Council Plan objectives and outcomes	17 December 2014	Director of Resources and Assistant Chief Executive
Individual Overview and Scrutiny Committees consider Council Plan objectives and outcomes framework and performance indicators for their committee to input into the future requirements	January 2015	Assistant Chief Executive and all service groupings
Joint meeting of Corporate Issues Overview and Scrutiny Committee and Overview and Scrutiny Management Board to consider MTFP report prior to Cabinet meeting	13 February 2015	Director of Resources and Assistant Chief Executive
Cabinet consider final draft of the Council Plan 2015-18 and service plans	18 March 2015	Assistant Chief Executive
Council approves Council Plan 2015-18	1 April 2015	Assistant Chief Executive

Equality Impact Assessment of the Medium Term Financial Plan

- 64 This section updates members on the outcomes of the equality impact assessment of the MTFP (5) to date, and summarises the potential cumulative impact of the 2015/16 proposals.
- 65 Equality impact assessments are an essential part of decision making, building them into the MTFP process supports decisions which are both fair and lawful. The aim of the assessments is to:
- (i) Identify any disproportionate impact on service users or staff based on the protected characteristics of age, gender (including pregnancy/maternity and transgender), disability, race, religion or belief and sexual orientation
 - (ii) Identify any mitigating actions which can be taken to reduce negative impact where possible, and
 - (iii) Ensure that we avoid unlawful discrimination as a result of MTFP decisions.
- 66 The council is subject to the legal responsibilities of the Equality Act 2010 which, amongst other things, make discrimination unlawful in relation to the protected characteristics listed above and require us to make reasonable adjustments for disabled people. In addition, as a public authority, we are subject to legal equality duties in relation to the protected characteristics. The public sector equality duties require us to:

- (i) Eliminate unlawful discrimination, harassment and victimisation;
- (ii) Advance equality of opportunity; and
- (iii) Foster good relations between those who share a protected characteristic and those who do not.

- 67 The Equality and Human Rights Commission (EHRC) issued 'Using the equality duties to make fair financial decisions: a guide for decision makers' in September 2010. The guidance states that "equality duties do not prevent you from making difficult decisions such as reorganisations and relocations, redundancies and service reductions nor do they stop you making decisions which may affect one group more than another. What the equality duties do is enable you to demonstrate that you are making financial decisions in a fair, transparent and accountable way, considering the needs and the rights of different members of your community."
- 68 A number of successful judicial reviews have reinforced the need for robust consideration of the public sector equality duties and the impact on protected characteristics in the decision making process. Members must take full account of the duties and accompanying evidence when considering the MTFP proposals.
- 69 In terms of the ongoing programme of budget decisions the Council has taken steps to ensure that impact assessments:
- (i) Are built in at the formative stages so that they form an integral part of developing proposals with sufficient time for completion ahead of decision making;
 - (ii) Are based on relevant evidence, including consultation where appropriate, to provide a robust assessment;
 - (iii) Objectively consider any negative impacts and alternatives or mitigating actions so that they support fair and lawful decision making;
 - (iv) Are closely linked to the wider MTFP decision-making process;
 - (v) Build on previous assessments to provide an ongoing picture of cumulative impact.
- 70 The process for identifying and completing impact assessments in relation to the MTFP is consistent with previous years. Services, with support from the corporate equalities team, were asked to consider all proposals to identify the level of assessment required – either 'screening' or 'full' depending on the extent of impact and the deadline for the final decision.
- 71 Where proposals are subject to further consultation and further decisions, the relevant impact assessments will be updated as further information becomes available. Final assessments will be considered in the decision making process.

Impact assessments for 2015/16 savings proposals

- 72 A total of 24 assessments are available for Members to inform their decisions on individual proposals. Some are existing assessments from previous years where there is a residual saving or a continuation of a savings proposal. Some are new assessments and a number of proposals do not require an assessment, for example those involving use of cash limits or savings in supplies and services.

Assessments by Service Grouping:

ACE	2
CAS	9
Neighbourhoods	6
RED	1
Resources	4
Corporate	2

- 73 The documentation has been made available for Members via the Member Support team ahead of the 17th December 2014 Cabinet meeting.

Summary of equality impact of 2015/16 MTFP proposals

- 74 Services were required to identify potential impacts likely to arise from implementing each savings proposal. The main equalities impacts in relation to new and continuing savings proposals are summarised below for each service grouping.
- 75 ACE proposals have minimal equality impact and include:
- (i) Staffing proposals and proposals relating to the proposed review and withdrawal of grant funding. Specifically, the grants involved are community buildings grant and grant for the County Durham Foundation (CDF). At this stage neither proposal is thought to have specific impacts on equality groups. However, consultation will take place with community building groups and the CDF to better understand implications of grant withdrawal.
- 76 CAS proposals include potential impacts on age, disability and gender:
- (i) Savings largely relate to the continuation of existing proposals from previous years which continue to produce savings in 2015/16, including non-residential care charging, consistent and effective use of existing eligibility criteria, changes to stairlift maintenance contracts, in house social care provision and efficiencies in relation to management and support services.
 - (ii) Some proposals may lead to positive impacts, for example a proposed procurement exercise to develop additional reablement services in the independent sector is expected to support people to remain in their own homes for longer and lead to fewer, or lower level, care packages. In addition the continuing impact of the Early Help Strategy and the Looked After Children's Reduction Strategy will mean fewer children looked after and more adopted, and fewer children looked after in children's homes.
 - (iii) A further review of in-house day care services will be undertaken looking at reprofiling the service. This may have a potential impact on services users, many of whom are older and /or disabled. Consideration will also be given to the impact on staff which is a predominately female workforce.
 - (iv) The delivery of a new youth support strategy will impact mainly on young people with a key objective to increase the proportion of youth service spend on targeted

support and achieve a more equitable balance between universal provision delivered through open access evening youth provision and targeted youth support.

- (v) The Early Years Strategy and Review was agreed by Cabinet on 19th March 2014. The outcome of the review proposed a new model of service delivery for children and families in early years and a proposed change to the number of children's centres. The identified equalities impact will be on children, young people, families and women. However, the proposed changes are expected to lead to improved service delivery, with an emphasis on targeting resources where deprivation and needs are highest. It will also make better use of existing buildings in the heart of communities to improve access and use of these services.

77 Neighbourhood Services proposals mainly relate to staffing restructures, changes in service delivery and increased income. The assessments indicate potential impacts across all characteristics in relation to staffing reviews whilst there are potential service impacts on age, gender and disability. Fair treatment of staff will be ensured through agreed corporate HR procedures contained within the Change Management Toolkit.

- (i) Existing proposals from previous years produce savings in 2015/16, including the charging for garden waste collection services due to be implemented in 2015, and changes to street lighting provision.
- (ii) The proposal to identify a strategic partner to work with Culture and Sport to develop a cinema, film and catering offer across the county relates in particular to current facilities at the Gala Theatre in Durham and within Bishop Auckland Town Hall. Any changes to services or staffing would be subject to a more detailed impact assessment following agreement for the project to proceed. The Council will expect the provider to maintain the same levels of accessibility and adhere to and advance equality and diversity aims and objectives already embedded within our policies and procedures. This project has the potential to enrich communities and foster good relations between people by providing the opportunity to embrace diversity through film and theatre.
- (iii) Restructure and staffing reviews relating to Direct Services are likely to affect staff and could impact staff from any or all of the protected characteristics. There may be potential service delivery impacts as a result of rationalisation and wherever possible this would be mitigated by better use of resources. The impact on sustainability and continuation of services would be considered where appropriate in specific impact assessments.
- (iv) Restructure and staffing review within Strategic Highways and Culture and Sport will lead to overall reduction in number of posts and changes in responsibilities. However, operational delivery of these services will not be affected.

78 RED and Resources proposals both relate to further staffing restructures, residual savings as a result of previous staffing restructures and efficiencies from supplies and services. Fair treatment of staff will be ensured through agreed corporate HR procedures contained within the Change Management Toolkit.

79 Corporate proposals relate to a reduction in staff car mileage rate to be implemented in 2015 and existing proposals including the use of more sustainable travel options such as use of pool cars and promoting use of video conferencing to minimise travel requirements. Although there are no service delivery impacts identified related to these proposals, and these proposals would be applied consistently to all eligible employees, it should be noted that there may be specific impacts on women and disabled employees. Potential impacts have been identified for low paid female employees and staff with a disability who need to use their own car for work purposes.

Cumulative impacts

- 80 As in previous years the impacts are most likely in relation to increased costs or charges, loss of or reduced access to a particular service or venue and travel to alternative provision. There are potential impacts for community groups with a proposed reduction in grant funding. Overall this is more likely to affect those on low income, people without access to personal transport and those reliant on others for support, with particular impacts on disability, age and gender. There are limited impacts identified in relation to race, religion or belief and no specific impacts on transgender status or sexual orientation which is mainly due to the fact that few council services are provided solely on the basis of these characteristics. However there is also less data and evidence available to show potential impact on these groups.
- 81 Mitigating actions are considered where the assessments have identified negative impacts on protected groups. These generally include ensuring service users can make informed choices or find alternatives, implementing new or improved ways of working, working with partners and providing transition or more flexible arrangements to reduce the initial impact.
- 82 There are a number of 2015/16 proposals relating to staffing restructures and changes, the impacts are comparable to those reported in previous years. Services are required to follow corporate HR procedures to ensure fair and consistent treatment, for example, by making reasonable adjustments for disabled employees. In many cases negative impact can be minimised by progressing requests for early retirement, voluntary redundancy and through redeployment.
- 83 In summary the potential impacts on staff can relate to any of the protected characteristics. In terms of age, employees over 55 may feel at greater risk of redundancy or younger staff who may be more likely to have significant financial burdens in terms of mortgages or young families. There are potential gender impacts on both men and women, for example where reviews relate to senior posts or particular technical roles they are more likely to affect male employees whilst a number of proposals relate to areas with more female employees. Overall the staffing profile still shows significantly more women employed across the council so they are statistically more likely to be affected by change. There are some disabled staff and staff from black or ethnic minority backgrounds included in the reviews and restructures but the overall numbers of those affected are low which reflects the broader workforce profile data. Data on the religion or belief and sexual orientation of staff is collected through Resourcelink but the reporting rates are still very low so this information is not routinely included in equality impact assessments in order that people cannot be identified. Transgender status is not currently monitored.

Key Findings and Next Steps

- 84 The equality impact assessments are vital in order to understand potential outcomes for protected groups and mitigate these where possible. Details of the impacts identified at this stage will be updated for the final Cabinet and Council decision-making meetings.
- 85 The main equalities impacts of the 2015/16 MTFP proposals relate to age, disability and gender. The main mitigating actions include development of alternative provision models, transition arrangements, partnership working and alternative sources of support where possible. The cumulative impacts can increase costs for individuals, reduce access to services and affect their participation in employment, social activities and caring responsibilities. There will be continued focus on equalities issues as we move into future years of this MTFP, with equality impacts revisited and reviewed each year as appropriate. In some cases impact assessments are initial screenings with a full impact assessment to follow at the point of decision, once all necessary stakeholder consultation has been completed.

Recommendations and Reasons

- 86 Cabinet is asked to
- (i) Note the adjustments to the 2015/16 Budget model and the saving requirement of £16.283m
 - (ii) Note the savings included in Appendix 3 to achieve the current 2015/16 saving target of £16.283m
 - (iii) Note the revised savings requirement for 2016/17 and 2017/18 of £72.218m
 - (iv) Note the creation of a Planned Delivery Programme reserve of £10m
 - (v) Approve the Council Tax Base for the financial year 2015/16 for the County, which has been calculated to be 130,493.0 Band D equivalent properties.
 - (vi) Note the process outlined for consultation.
 - (vii) Agree the draft objectives and outcomes framework set out in Appendix 7 as a basis of the development of our plans
 - (viii) Consider the equality impacts identified and mitigating actions both in the report and in the individual equality impact assessments which have been made available in the Members Resource Centre;
 - (ix) Note the programme of future work to ensure full impact assessments are available where appropriate at the point of decision, once all necessary consultations have been completed;
 - (x) Note the ongoing work to assess cumulative impacts over the MTFP period which is regularly reported to Cabinet.

Background Papers

- Local Authorities (Calculation of Council Tax Base) Regulations 2012 (SI:2012:2914)
- Welfare Reform Act 2012
- Local Council Tax Reduction Scheme 2015/16 – Report to Council 29 October 2014.

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Appendix 1: Implications

Finance – The report highlights that at this stage £16.283m of savings are required to balance the 2015/16 budget. The current savings requirement for 2016/17 and 2017/18 is £72.218m.

Council approved the Cabinet's recommendations on 29 October 2014 to extend and continue the current Local Council Tax Reduction Scheme into 2015/16, which retains the same level of support to all council tax payers as the previous Council Tax Benefit Scheme, which was abolished on 1 April 2013.

The extension to the LCTRS is initially for one more year only and the Scheme will be kept under continuous review with a further decision to be considered by Cabinet in July/ September 2015 and Council in January 2016. There are no other discount changes impacting on the Tax Base for 2015/16.

The Council will distribute £1.822m of its formula grant to the Town and Parish Councils and the Charter Trust for the City of Durham in 2015/16, reflecting the Town and Parish element of the LCTRS Grant (as reduced in line with Council formula grant reductions).

Factoring in the Tax Base figures contained in this report, the Council will be able to factor in additional Council Tax revenues of circa £1.891m into MTFP5 in 2015/16.

Staffing – The savings proposals in MTFP(5) could impact upon employees. HR Processes will be followed at all times.

Risk – The key risks associated with this report are financial, in terms of prudence and accuracy of forecasts used to determine the Tax Base.

The Council's performance on recovery of Council Tax, both in year and the overall recovery rate needs careful monitoring. In 2014/15, the provision for non-collection was 1.5%, giving a forecast collection rate of 98.5% and it is proposed to retain the same collection rate for 2015/16.

The tax base forecasts include provision for a 4.5% increase in LCTRS costs and no provision has been made for new build or other changes in the quantum of discounts and exemptions. This is a prudent approach.

Officers will continue to carefully track and monitor the Council Tax Base and Collection Fund performance. The quarter 2 forecast of outturn report (based on the position to 30 September 2014) includes details of the Collection Fund performance. For budget setting purposes the Collection Fund is assumed to be balanced at 31 March 2015, i.e. no surplus or deficit on the Fund to be taken into account at Council Tax setting.

Equality and Diversity/Public Sector Equality Duty – Equality considerations are built into the proposed approach to developing MTFP(5), Council Plan and Services Plans, as a key element of the process.

Accommodation – None

Crime and Disorder – None

Human Rights – Any Human Rights issues will be considered for any detailed MTFP(5) and Council Plan proposals as they are developed and decisions made to take these forward.

Consultation – The approach to consultation on MTFP(5) is detailed in the report.

Towns and Parish Councils were consulted on the proposals to continue to passport an element of the Councils formula grant, equivalent to the Town and Parish share of the Local Council Tax Reduction Scheme grant funding within formula grant for 2015/16.

No further consultation has been undertaken as Cabinet are recommending to Council 3 December 2014 to continue with the current Local Council Tax Support Scheme into 2015/16, thereby retaining the same level of support to all council tax payers as the previous Council Tax Benefit Scheme, which was abolished on 1 April 2013

Procurement – None

Disability Issues – All requirements will be considered as part of the equalities considerations outlined in the main body of the report.

Legal Implications – The Council has a statutory responsibility to set its council tax base for the purpose of levying council tax from its council tax payers in order to raise the required amount of council tax income to balance its 2015/16 revenue budget

There is a statutory requirement for the Council to adopt a local council tax support scheme for 2015/16 by 31 January 2015 and Council will consider continuation of the existing scheme on 3 December 2014.

Appendix 2 - Medium Term Financial Plan (MTFP(5)) 2015/16 - 2017/18 Model

	2015/16	2016/17	2017/18
	£'000	£'000	£'000
Government Funding			
Government Net Funding Reduction	33,195	33,000	33,000
Town and Parish Council RSG Adjustment for LCTSS funding	-285	-196	-211
Business Rates - RPI increase (2.3%/2%/2%)	-1,203	-1,070	-1,090
Top Up Grant - RPI increase (2.3%/2%/2%)	-1,365	-1,210	-1,240
Section 31 Grant (2.3%/2%/2%)	-80	-70	-70
Other Funding Sources			
Council Tax Increase (2% per annum)	-3,370	-3,440	-3,510
New Homes Bonus (Estimate)	-1,500	-1,000	0
Council Tax Base increase	-1,891	-1,000	-750
Business Rates Tax Base Increase	-850	-500	0
Business Rates 2014/15 Collection Fund Surplus	-500	500	0
Replenishment of 2014/15 Use of General Reserve	933	0	0
NHS Funding - Social Care Transformation	-15,864	-4,432	0
Estimated Variance in Resource Base	7,220	20,582	26,129
Pay inflation (2.2% (15 months) - 1.5% - 1.5%)	2,750	3,300	3,200
Price Inflation (1.5% - 1.5% - 1.5%)	2,650	2,450	2,400
Corporate Risk Contingency Budget	-1,217	-2,183	0
Base Budget Pressures			
Employer National Insurance increase - State Pension changes	0	4,700	0
Single Status Implementation	0	0	4,500
Council Housing - costs related to Stock Transfer	3,550	0	0
Additional Employer Pension Contributions	760	940	1,000
Energy Price Increases	500	500	500
Durham Living Wage	250	0	0
Concessionary Fares	320	100	100
CAS Demographic and Hyper Inflationary Pressures	1,000	1,000	1,000
Use of Earmarked Reserve in CAS	-1,000	-1,000	-1,000
Prudential Borrowing to fund new Capital Projects	2,000	2,000	2,000
Capital Financing for current programme	-2,500	0	0
TOTAL PRESSURES	9,063	11,807	13,700
SUM TO BE MET FROM SAVINGS	16,283	32,389	39,829
Savings	-16,283	-32,389	-39,829
Deferred Savings (Utilisation of PDP)	0	0	-10,000
SAVINGS REQUIREMENT	-16,283	-32,389	-49,829
Planned Delivery Programme (PDP)	0	10,000	10,000
REVISED SAVINGS REQUIREMENT	-16,283	-22,389	-39,829
Cumulative Use of PDP Reserve To Support MTFP	0	10,000	20,000

Appendix 3 – MTFP Budget Saving 2015/16**ASSISTANT CHIEF EXECUTIVE**

Saving	Description	2015/16
		£
ACE03	Management Review within ACE	132,340
ACE05	Research Activity	26,000
ACE16	Review of community grants	155,039
ACE19	Review of Parish Budget	34,650
ACE24	Adjustment for previous year use of cash limit	-69,992
TOTAL ACE		278,037

CHILDREN AND ADULTS SERVICE

Saving	Description	2015/16
		£
CAS01	Review of in-house social care provision	940,000
CAS02	Eligibility Criteria - Consistent and effective application of existing criteria	3,311,000
CAS03	Increased charging income in respect of Adult Care Provision	748,105
CAS04	Savings resulting from purchasing new stairlifts with extended warranties	40,000
CAS05	Management and Support Services, staffing structures and service reviews/rationalisation	4,056,386
CAS09	Review of Children's Care Services	1,186,416
CAS11	Adjustment for previous year use of cash limit	-1,879,000
CAS11	Use of Cash Limit	187,000
TOTAL CAS		8,589,907

NEIGHBOURHOODS SERVICE

Saving	Description	2015/16
		£
NS01	Restructure of Sport & Leisure	557,000
NS03	Structural reviews and more efficient ways of working	605,000
NS11	Review of Technical Services	275,000
NS17	Saving Deferred from 2014/15 - Implementation of charging for Garden Waste	933,000
NS24	Review of Heritage and Culture	298,500
NS29	Adjustment for previous years' use of cash limit	-130,000
NS29	Use of cash limit	80,000
TOTAL NS		2,618,500

REGENERATION AND ECONOMIC DEVELOPMENT SERVICE

Saving	Description	2015/16
		£
RED01	RED restructure	719,195
RED14	Review of supplies and services across RED Service grouping	560,500
		1,279,695

RESOURCES

Saving	Description	2015/16
		£
RES02	Reduction in Supplies and services and other non staffing budgets through efficiencies - Corporate Procurement	8,137
RES13	Management restructure of Legal & Democratic Services	130,726
RES14	Restructure of HR Service	648,417
RES16	Restructure of ICT Service	472,155
RES17	Reduction in supplies and services and other non staffing budgets through efficiencies (e-billing, postages etc.) - Financial services	548,699
RES21	Internal Audit and Risk staffing rationalisation	56,808
RES22	Court cost fee income - summons and liability costs recovered - Financial services	85,235
RES23	Welfare Rights	25,000
RES24	Adjustment for previous year use of cash limit	-358,000
	TOTAL RES	1,617,177

CORPORATE

Saving	Description	2015/16
		£
COR12	Reduction in car mileage rate	240,000
COR14	Saving from employees not being a member of the Local Government pension scheme	184,000
COR15	Saving from employees purchasing additional leave	285,000
COR16	Income from capital receipts below de minimis value of £10k	100,000
COR17	Fleet review inc. car mileage volume reduction	591,000
COR18	Durham Villages Regeneration Limited dividend payment	500,000
	TOTAL COR	1,900,000

SUMMARY

Description	2015/16
	£
ASSISTANT CHIEF EXECUTIVES	278,037
CHILDREN AND ADULTS SERVICES	8,589,907
NEIGHBOURHOOD SERVICES	2,618,500
REGENERATION & ECONOMIC DEVELOPMENT	1,279,695
TOTAL RESOURCES	1,617,177
TOTAL CORPORATE	1,900,000
TOTAL SAVINGS	16,283,316

Appendix 4 - Durham County Council Tax Base 2015/16

	Band								Total
	A	B	C	D	E	F	G	H	
Number of Dwellings shown on the valuation list for the Authority on 06/10/2014	143,377.00	30,272.00	28,936.00	19,894.00	9,727.00	3,739.00	2,051.00	260.00	238,256.00
Discounts, Exemptions and Reliefs	(18,065.51)	(3,171.70)	(2,581.80)	(1,640.44)	(722.84)	(249.81)	(143.99)	(122.75)	(26,698.85)
Chargeable Dwellings before LCTSS	125,311.49	27,100.30	26,354.20	18,253.56	9,004.16	3,489.19	1,907.01	137.25	211,557.15
Band D Equivalents prior to LCTSS	83,498.14	21,078.01	23,425.95	18,253.56	11,005.08	5,039.94	3,178.35	274.50	165,753.53
Local Council Tax Support Scheme impact on tax base (Band D Equivalents)	(28,120.84)	(2,571.33)	(1,470.40)	(689.15)	(300.24)	(88.44)	(33.24)	0.00	(33,273.63)
Band D Equivalent Properties	55,377.30	18,506.68	21,955.55	17,564.41	10,704.84	4,951.50	3,145.11	274.50	132,479.90

Tax Base (98.5%)	130,493.0
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% of Properties per Council Tax Band	59.23%	12.81%	12.46%	8.63%	4.26%	1.65%	0.90%	0.06%	100.00%
% Properties in Band A to C	84.50%								

Appendix 5 - Durham County Council & Parish Council Tax Base 2015/16

Tax Base for Council Tax purposes 2014/15	Locality	Parish Area	Number of Dwellings on the Valuation Office List	Band D Equivalent Properties	Tax Base for Council Tax purposes 2015/16	Increase / (Decrease) in Tax Base from 2014/15
No.			No.	No.	No.	No.
1,693.1	Barnard Castle	Barnard Castle	2,681.0	1,748.0	1,721.8	28.7
81.8	Barnard Castle	Barningham	85.0	83.5	82.2	0.4
48.3	Barnard Castle	Boldron	51.0	51.8	51.0	2.7
160.3	Barnard Castle	Bowes	202.0	168.0	165.5	5.2
378.7	Barnard Castle	Cockfield	791.0	383.0	377.3	(1.4)
247.5	Barnard Castle	Cotherstone	281.0	261.3	257.4	9.9
180.4	Barnard Castle	Eggleston	212.0	187.8	185.0	4.6
639.6	Barnard Castle	Etherley	984.0	655.7	645.8	6.2
634.4	Barnard Castle	Evenwood and Barony	1,270.0	674.4	664.3	29.9
58.7	Barnard Castle	Forest and Frith	80.0	55.9	55.1	(3.6)
473.5	Barnard Castle	Gainford & Langton	618.0	493.3	485.9	12.4
179.5	Barnard Castle	Hamsterley	196.0	183.6	180.8	1.3
46.4	Barnard Castle	Hutton Magna	48.0	50.3	49.5	3.1

Tax Base for Council Tax purposes 2014/15	Locality	Parish Area	Number of Dwellings on the Valuation Office List	Band D Equivalent Properties	Tax Base for Council Tax purposes 2015/16	Increase / (Decrease) in Tax Base from 2014/15
No.			No.	No.	No.	No.
180.2	Barnard Castle	Ingleton	207.0	179.8	177.1	(3.1)
61.3	Barnard Castle	Lartington	59.0	64.5	63.5	2.2
42.1	Barnard Castle	Lunedale	44.0	43.5	42.8	0.7
381.5	Barnard Castle	Lynesack and Softley	593.0	396.7	390.7	9.2
191.6	Barnard Castle	Marwood	247.0	208.8	205.7	14.1
168.5	Barnard Castle	Mickleton	218.0	175.6	173.0	4.5
448.8	Barnard Castle	Middleton in Teesdale & Newbiggin in Teesdale	707.0	486.3	479.0	30.2
67.0	Barnard Castle	Ovington	68.0	69.0	68.0	1.0
66.6	Barnard Castle	Rokerby, Brignall and Egglestone Abbey	76.0	71.1	70.0	3.4
86.0	Barnard Castle	Romaldkirk	94.0	92.4	91.0	5.0
76.0	Barnard Castle	South Bedburn	76.0	80.0	78.8	2.8
434.1	Barnard Castle	Staindrop	607.0	447.8	441.1	7.0
342.3	Barnard Castle	Startforth	421.0	354.2	348.9	6.6
152.5	Barnard Castle	Streatlam & Stainton	218.0	156.8	154.4	1.9
395.3	Barnard Castle	Unparished Areas	411.0	414.6	408.4	13.1

Tax Base for Council Tax purposes 2014/15	Locality	Parish Area	Number of Dwellings on the Valuation Office List	Band D Equivalent Properties	Tax Base for Council Tax purposes 2015/16	Increase / (Decrease) in Tax Base from 2014/15
No.			No.	No.	No.	No.
105.8	Barnard Castle	Whorlton & Westwick	120.0	114.4	112.7	6.9
195.2	Barnard Castle	Winston	210.0	203.7	200.6	5.4
74.8	Barnard Castle	Woodland	121.0	76.2	75.1	0.3
573.7	Chester-le-Street	Bournmoor	921.0	589.5	580.7	7.0
137.4	Chester-le-Street	Edmondsley	275.0	141.4	139.3	1.9
1,013.1	Chester-le-Street	Great Lumley	1,656.0	1,042.6	1,027.0	13.9
415.4	Chester-le-Street	Kimbleworth and Plawsworth	749.0	438.2	431.6	16.2
463.8	Chester-le-Street	Little Lumley	712.0	474.3	467.2	3.4
900.1	Chester-le-Street	North Lodge	999.0	911.7	898.0	(2.1)
808.6	Chester-le-Street	Ouston	1,267.0	817.7	805.4	(3.2)
1,374.4	Chester-le-Street	Pelton	2,994.0	1,453.8	1,432.0	57.6
1,233.4	Chester-le-Street	Sacriston	2,429.0	1,260.0	1,241.1	7.7
5,412.8	Chester-le-Street	Unparished Areas	9,716.0	5,510.5	5,427.9	15.1
1,025.4	Chester-le-Street	Urpeth	1,558.0	1,045.1	1,029.5	4.1
1,451.5	Chester-le-Street	Waldridge	1,758.0	1,467.9	1,445.9	(5.6)

Tax Base for Council Tax purposes 2014/15	Locality	Parish Area	Number of Dwellings on the Valuation Office List	Band D Equivalent Properties	Tax Base for Council Tax purposes 2015/16	Increase / (Decrease) in Tax Base from 2014/15
No.			No.	No.	No.	No.
3,920.2	Crook	Bishop Auckland	7,832.0	3,990.6	3,930.8	10.6
687.8	Crook	Dene Valley	1,323.0	718.7	707.9	20.1
1,641.4	Crook	Greater Willington	3,332.0	1,663.7	1,638.7	(2.7)
1,512.4	Crook	Stanhope	2,399.0	1,613.9	1,589.7	77.3
432.1	Crook	Tow Law	1,015.0	458.9	452.0	19.9
6,685.6	Crook	Unparished Areas	12,735.0	6,818.6	6,716.3	30.7
561.5	Crook	West Auckland	1,238.0	558.1	549.7	(11.8)
284.5	Crook	Witton le Wear	326.0	290.1	285.7	1.2
926.2	Crook	Wolsingham	1,307.0	964.5	950.0	23.8
519.4	Durham	Bearpark	991.0	526.4	518.5	(0.9)
2,770.7	Durham	Belmont	4,144.0	2,840.3	2,797.7	27.0
216.7	Durham	Brancepeth	189.0	222.5	219.2	2.5
4,510.4	Durham	Brandon & Byshottles	8,987.0	4,678.3	4,608.1	97.7
1,350.1	Durham	Cassop-cum-Quarrington Hill	2,641.0	1,427.0	1,405.6	55.5
1,192.6	Durham	Coxhoe	1,994.0	1,233.9	1,215.4	22.8

Tax Base for Council Tax purposes 2014/15	Locality	Parish Area	Number of Dwellings on the Valuation Office List	Band D Equivalent Properties	Tax Base for Council Tax purposes 2015/16	Increase / (Decrease) in Tax Base from 2014/15
No.			No.	No.	No.	No.
286.7	Durham	Croxdale & Hett	471.0	287.6	283.3	(3.4)
1,627.7	Durham	Framwellgate Moor	2,486.0	1,671.3	1,646.3	18.6
307.1	Durham	Kelloe	686.0	309.8	305.2	(1.9)
458.1	Durham	Pittington	679.0	465.3	458.4	0.3
530.8	Durham	Shadforth	1,002.0	535.3	527.3	(3.5)
820.5	Durham	Sherburn	1,474.0	848.0	835.3	14.8
717.7	Durham	Shincliffe	709.0	731.0	720.1	2.4
7,141.7	Durham	Unparished Areas	11,942.0	7,362.1	7,251.7	110.0
659.3	Durham	West Rainton	1,165.0	673.6	663.5	4.2
718.0	Durham	Witton Gilbert	1,211.0	739.3	728.2	10.2
297.5	Easington	Castle Eden	275.0	309.4	304.8	7.3
474.7	Easington	Dalton-le-Dale	677.0	484.5	477.3	2.6
1,086.3	Easington	Easington Colliery	2,503.0	1,117.8	1,101.0	14.7
681.6	Easington	Easington Village	1,019.0	693.0	682.6	1.0
436.2	Easington	Haswell	888.0	447.4	440.7	4.5

Tax Base for Council Tax purposes 2014/15	Locality	Parish Area	Number of Dwellings on the Valuation Office List	Band D Equivalent Properties	Tax Base for Council Tax purposes 2015/16	Increase / (Decrease) in Tax Base from 2014/15
No.			No.	No.	No.	No.
202.9	Easington	Hawthorn	228.0	200.8	197.8	(5.1)
1,532.3	Easington	Horden	3,954.0	1,594.4	1,570.5	38.2
395.3	Easington	Hutton Henry	743.0	403.4	397.3	2.0
1,344.5	Easington	Monk Hesleden	2,955.0	1,406.3	1,385.2	40.7
1,670.5	Easington	Murton	3,560.0	1,721.5	1,695.7	25.2
4,157.9	Easington	Peterlee	9,032.0	4,189.8	4,127.0	(30.9)
4,381.0	Easington	Seaham	9,172.0	4,423.2	4,356.8	(24.2)
402.3	Easington	Seaton with Slingley	536.0	414.3	408.1	5.8
879.2	Easington	Shotton	2,084.0	919.5	905.7	26.5
662.1	Easington	South Hetton	1,335.0	680.2	670.0	7.9
573.8	Easington	Thornley	1,184.0	576.9	568.2	(5.6)
338.5	Easington	Trimdon Foundry	692.0	338.4	333.3	(5.2)
55.6	Easington	Unparished Areas	54.0	57.2	56.3	0.7
590.5	Easington	Wheatley Hill	1,430.0	603.0	594.0	3.5
971.2	Easington	Wingate	1,854.0	984.7	969.9	(1.3)

Tax Base for Council Tax purposes 2014/15	Locality	Parish Area	Number of Dwellings on the Valuation Office List	Band D Equivalent Properties	Tax Base for Council Tax purposes 2015/16	Increase / (Decrease) in Tax Base from 2014/15
No.			No.	No.	No.	No.
401.4	Spennymoor	Bishop Middleham	581.0	414.8	408.6	7.2
59.3	Spennymoor	Bradbury	55.0	60.3	59.4	0.1
846.2	Spennymoor	Chilton	1,881.0	894.0	880.6	34.4
591.8	Spennymoor	Cornforth	1,307.0	585.1	576.3	(15.5)
80.1	Spennymoor	Eldon	208.0	81.8	80.6	0.5
2,177.3	Spennymoor	Ferryhill	5,073.0	2,238.6	2,205.0	27.7
619.4	Spennymoor	Fishburn	1,186.0	619.7	610.4	(9.0)
6,294.3	Spennymoor	Great Aycliffe	11,855.0	6,418.0	6,321.7	27.4
115.1	Spennymoor	Middridge	152.0	119.5	117.7	2.6
113.9	Spennymoor	Mordon	109.0	114.5	112.8	(1.1)
1,813.9	Spennymoor	Sedgefield Town Council	2,321.0	1,845.8	1,818.1	4.2
1,979.0	Spennymoor	Shildon	5,016.0	2,031.8	2,001.3	22.3
5,149.0	Spennymoor	Spennymoor Town Council	9,666.0	5,388.6	5,307.8	158.8
1,053.9	Spennymoor	Trimdon	2,189.0	1,082.5	1,066.3	12.4
107.2	Spennymoor	Windlestone	115.0	112.9	111.2	4.0

Tax Base for Council Tax purposes 2014/15	Locality	Parish Area	Number of Dwellings on the Valuation Office List	Band D Equivalent Properties	Tax Base for Council Tax purposes 2015/16	Increase / (Decrease) in Tax Base from 2014/15
No.			No.	No.	No.	No.
379.7	Stanley	Burnhope	745.0	383.7	377.9	(1.8)
242.4	Stanley	Cornsay	500.0	247.1	243.4	1.0
1,306.3	Stanley	Esh	2,294.0	1,326.4	1,306.5	0.2
81.4	Stanley	Greencroft	88.0	82.8	81.6	0.2
495.6	Stanley	Healeyfield	716.0	505.9	498.3	2.7
55.9	Stanley	Hedleyhope	84.0	57.8	56.9	1.0
1,411.6	Stanley	Lanchester	1,931.0	1,450.2	1,428.4	16.8
42.7	Stanley	Muggleswick	56.0	44.6	43.9	1.2
117.8	Stanley	Satley	130.0	122.5	120.7	2.9
7,105.1	Stanley	Stanley	15,665.0	7,276.3	7,167.2	62.1
11,692.8	Stanley	Unparished Areas	20,850.0	11,995.5	11,815.6	122.8
129,047.6			238,256.0	132,479.9	130,493.0	1,445.4
23,827.5	Durham	Chartered Trust	40,771.0	24,551.7	24,183.4	355.9

Appendix 6 - Impact on Parish & Town Councils & The Chartered Trust for the City of Durham 2015/16

Locality	Parish Area	Increase / (Decrease) in Council Tax Base Band D Equivalent in 2015/16	Band D Council Tax 2014/15	Increase / (Loss) of Tax Raising Capacity	Parish Element of LCTSS Grant 2014/15	Parish Element of LCTSS Grant 2015/16	Net Position After Distribution of LCTSS Grant	Increase / (Decrease) in Band D Council Tax Required to retain current Precept	Increase / (Decrease) in Band D Council Tax Required to retain current Precept	Additional Council Tax Amount payable at Band A to retain current Precept
		No.	£	£	£	£	£	%	£	£
Barnard Castle	Barnard Castle Town Council	28.7	88.59	2,542.53	(14,881.00)	11,292.00	(1,046.47)	0.69%	0.61	0.41
Barnard Castle	Barningham Parish Council	0.4	9.17	3.67	0.00	0.00	3.67	-0.49%	(0.04)	(0.03)
Barnard Castle	Boldron Parish Council	2.7	6.73	18.17	(26.00)	7.00	(0.83)	0.24%	0.02	0.01
Barnard Castle	Bowes Parish Council	5.2	21.86	113.67	(47.00)	0.00	66.67	-1.84%	(0.40)	(0.27)
Barnard Castle	Cockfield Parish Council	(1.4)	40.86	(57.20)	(3,667.00)	3,408.00	(316.20)	2.05%	0.84	0.56
Barnard Castle	Cotherstone Parish Council	9.9	23.87	236.31	(193.00)	0.00	43.31	-0.70%	(0.17)	(0.11)
Barnard Castle	Eggleston Parish Council	4.6	33.26	153.00	(145.00)	0.00	8.00	-0.13%	(0.04)	(0.03)
Barnard Castle	Etherly Parish Council	6.2	29.64	183.77	(1,625.00)	1,319.00	(122.23)	0.64%	0.19	0.13

Locality	Parish Area	Increase / (Decrease) in Council Tax Base Band D Equivalent in 2015/16 -	Band D Council Tax 2014/15	Increase / (Loss) of Tax Raising Capacity	Parish Element of LCTSS Grant 2014/15	Parish Element of LCTSS Grant 2015/16	Net Position After Distribution of LCTSS Grant	Increase / (Decrease) in Band D Council Tax Required to retain current Precept	Increase / (Decrease) in Band D Council Tax Required to retain current Precept	Additional Council Tax Amount payable at Band A to retain current Precept
		No.	£	£	£	£	£	%	£	£
Barnard Castle	Evenwood and Barony Parish Council	29.9	27.29	815.97	(2,714.00)	1,737.00	(161.03)	0.89%	0.24	0.16
Barnard Castle	Forest and Frith Parish Council	(3.6)	2.56	(9.22)	(67.00)	70.00	(6.22)	4.41%	0.11	0.07
Barnard Castle	Gainford & Langton Parish Council	12.4	77.22	957.53	(1,305.00)	318.00	(29.47)	0.08%	0.06	0.04
Barnard Castle	Hamsterley Parish Council	1.3	16.71	21.72	(75.00)	49.00	(4.28)	0.14%	0.02	0.01
Barnard Castle	Hutton Magna Parish Council	3.1	10.15	31.47	(26.00)	0.00	5.47	-1.09%	(0.11)	(0.07)
Barnard Castle	Ingleton Parish Council	(3.1)	24.92	(77.25)	(170.00)	226.00	(21.25)	0.48%	0.12	0.08
Barnard Castle	Lartington Parish Council	2.2	20.07	44.15	0.00	0.00	44.15	-3.46%	(0.70)	(0.47)
Barnard Castle	Lunedale Parish Council	0.7	4.75	3.32	0.00	0.00	3.32	-1.64%	(0.08)	(0.05)

Locality	Parish Area	Increase / (Decrease) in Council Tax Base Band D Equivalent in 2015/16	Band D Council Tax 2014/15	Increase / (Loss) of Tax Raising Capacity	Parish Element of LCTSS Grant 2014/15	Parish Element of LCTSS Grant 2015/16	Net Position After Distribution of LCTSS Grant	Increase / (Decrease) in Band D Council Tax Required to retain current Precept	Increase / (Decrease) in Band D Council Tax Required to retain current Precept	Additional Council Tax Amount payable at Band A to retain current Precept
		No.	£	£	£	£	£	%	£	£
Barnard Castle	Lynesack and Softley Parish Council	9.2	21.31	196.05	(669.00)	433.00	(39.95)	0.48%	0.10	0.07
Barnard Castle	Marwood Parish Council	14.1	10.01	141.14	(29.00)	0.00	112.14	-5.45%	(0.55)	(0.37)
Barnard Castle	Mickleton Parish Council	4.5	23.26	104.67	(73.00)	0.00	31.67	-0.79%	(0.18)	(0.12)
Barnard Castle	Middleton in Teesdale & Newbiggin in Teesdale Parish Council	30.2	26.24	792.45	(972.00)	164.00	(15.55)	0.12%	0.03	0.02
Barnard Castle	Ovington Parish Council	1.0	26.87	26.87	(41.00)	13.00	(1.13)	0.06%	0.02	0.01
Barnard Castle	Rokerby, Brignall and Egglestone Abbey Parish Council	3.4	24.32	82.69	(27.00)	0.00	55.69	-3.27%	(0.80)	(0.53)
Barnard Castle	Romaldkirk Parish Council	5.0	22.65	113.25	(47.00)	0.00	66.25	-3.21%	(0.73)	(0.49)

Locality	Parish Area	Increase / (Decrease) in Council Tax Base Band D Equivalent in 2015/16 -	Band D Council Tax 2014/15	Increase / (Loss) of Tax Raising Capacity	Parish Element of LCTSS Grant 2014/15	Parish Element of LCTSS Grant 2015/16	Net Position After Distribution of LCTSS Grant	Increase / (Decrease) in Band D Council Tax Required to retain current Precept	Increase / (Decrease) in Band D Council Tax Required to retain current Precept	Additional Council Tax Amount payable at Band A to retain current Precept
		No.	£	£	£	£	£	%	£	£
Barnard Castle	South Bedburn Parish Council	2.8	9.87	27.64	(5.00)	0.00	22.64	-2.91%	(0.29)	(0.19)
Barnard Castle	Staindrop Parish Council	7.0	31.97	223.79	(1,126.00)	826.00	(76.21)	0.54%	0.17	0.11
Barnard Castle	Startforth Parish Council	6.6	33.60	221.76	(241.00)	18.00	(1.24)	0.01%	0.00	0.00
Barnard Castle	Streatlam & Stainton Parish Council	1.9	25.31	48.09	(132.00)	77.00	(6.91)	0.18%	0.04	0.03
Barnard Castle	Whorlton & Westwick Parish Council	6.9	33.08	228.25	(94.00)	0.00	134.25	-3.60%	(1.19)	(0.79)
Barnard Castle	Winston Parish Council	5.4	20.49	110.65	(6.00)	0.00	104.65	-2.55%	(0.52)	(0.35)
Barnard Castle	Woodland Parish Council	0.3	16.39	4.92	(134.00)	118.00	(11.08)	0.90%	0.15	0.10

Locality	Parish Area	Increase / (Decrease) in Council Tax Base Band D Equivalent in 2015/16 -	Band D Council Tax 2014/15	Increase / (Loss) of Tax Raising Capacity	Parish Element of LCTSS Grant 2014/15	Parish Element of LCTSS Grant 2015/16	Net Position After Distribution of LCTSS Grant	Increase / (Decrease) in Band D Council Tax Required to retain current Precept	Increase / (Decrease) in Band D Council Tax Required to retain current Precept	Additional Council Tax Amount payable at Band A to retain current Precept
		No.	£	£	£	£	£	%	£	£
Chester-le-Street	Bournmoor Parish Council	7.0	19.43	136.01	(1,553.00)	1,297.00	(119.99)	1.06%	0.21	0.14
Chester-le-Street	Edmondsley Parish Council	1.9	35.64	67.72	(1,211.00)	1,046.00	(97.28)	1.96%	0.70	0.47
Chester-le-Street	Great Lumley Parish Council	13.9	17.81	247.56	(2,422.00)	1,990.00	(184.44)	1.01%	0.18	0.12
Chester-le-Street	Kimbleworth and Plawsworth Parish Council	16.2	21.19	343.28	(1,197.00)	781.00	(72.72)	0.80%	0.17	0.11
Chester-le-Street	Little Lumley Parish Council	3.4	11.44	38.90	(695.00)	600.00	(56.10)	1.05%	0.12	0.08
Chester-le-Street	North Lodge Parish Council	(2.1)	19.35	(40.64)	(640.00)	623.00	(57.64)	0.33%	0.06	0.04
Chester-le-Street	Ouston Parish Council	(3.2)	27.21	(87.07)	(1,634.00)	1,575.00	(146.07)	0.67%	0.18	0.12
Chester-le-Street	Pelton Parish Council	57.6	97.56	5,619.46	(20,387.00)	13,515.00	(1,252.54)	0.90%	0.87	0.58

Locality	Parish Area	Increase / (Decrease) in Council Tax Base Band D Equivalent in 2015/16 -	Band D Council Tax 2014/15	Increase / (Loss) of Tax Raising Capacity	Parish Element of LCTSS Grant 2014/15	Parish Element of LCTSS Grant 2015/16	Net Position After Distribution of LCTSS Grant	Increase / (Decrease) in Band D Council Tax Required to retain current Precept	Increase / (Decrease) in Band D Council Tax Required to retain current Precept	Additional Council Tax Amount payable at Band A to retain current Precept
		No.	£	£	£	£	£	%	£	£
Chester-le-Street	Sacriston Parish Council	7.7	40.82	314.31	(7,094.00)	6,205.00	(574.69)	1.13%	0.46	0.31
Chester-le-Street	Urpeth Parish Council	4.1	30.23	123.94	(2,088.00)	1,797.00	(167.06)	0.54%	0.16	0.11
Chester-le-Street	Waldrige Parish Council	(5.6)	20.82	(116.59)	(432.00)	502.00	(46.59)	0.15%	0.03	0.02
Crook	Bishop Auckland Town Council	10.6	36.23	384.04	(20,740.00)	18,629.00	(1,726.96)	1.21%	0.44	0.29
Crook	Dene Valley Parish Council	20.1	16.38	329.24	(1,123.00)	726.00	(67.76)	0.58%	0.10	0.07
Crook	Greater Willington Town Council	(2.7)	46.64	(125.93)	(10,953.00)	10,139.00	(939.93)	1.23%	0.57	0.38
Crook	Stanhope Parish Council	77.3	25.13	1,942.55	(2,916.00)	891.00	(82.45)	0.21%	0.05	0.03
Crook	Tow Law Town Council	19.9	64.81	1,289.72	(6,424.00)	4,699.00	(435.28)	1.49%	0.96	0.64
Crook	West Auckland Parish Council	(11.8)	31.33	(369.69)	(4,611.00)	4,558.00	(422.69)	2.45%	0.77	0.51

Locality	Parish Area	Increase / (Decrease) in Council Tax Base Band D Equivalent in 2015/16 -	Band D Council Tax 2014/15	Increase / (Loss) of Tax Raising Capacity	Parish Element of LCTSS Grant 2014/15	Parish Element of LCTSS Grant 2015/16	Net Position After Distribution of LCTSS Grant	Increase / (Decrease) in Band D Council Tax Required to retain current Precept	Increase / (Decrease) in Band D Council Tax Required to retain current Precept	Additional Council Tax Amount payable at Band A to retain current Precept
		No.	£	£	£	£	£	%	£	£
Crook	Witton le Wear Parish Council	1.2	19.52	23.42	(119.00)	87.00	(8.58)	0.15%	0.03	0.02
Crook	Wolsingham Parish Council	23.8	26.85	639.03	(2,215.00)	1,442.00	(133.97)	0.53%	0.14	0.09
Durham	Bearpark Parish Council	(0.9)	24.57	(22.11)	(1,951.00)	1,806.00	(167.11)	1.31%	0.32	0.21
Durham	Belmont Parish Council	27.0	24.90	672.30	(4,811.00)	3,788.00	(350.70)	0.50%	0.13	0.09
Durham	Brancepeth Parish Council	2.5	47.20	118.00	0.00	0.00	118.00	-1.14%	(0.54)	(0.36)
Durham	Brandon & Byshottles Parish Council	97.7	32.18	3,143.99	(22,124.00)	17,370.00	(1,610.01)	1.09%	0.35	0.23
Durham	Cassop-cum-Quarrington Hill Parish Council	55.5	18.36	1,018.98	(3,246.00)	2,038.00	(189.02)	0.73%	0.13	0.09
Durham	Coxhoe Parish Council	22.8	60.95	1,389.66	(4,555.00)	2,897.00	(268.34)	0.36%	0.22	0.15

Locality	Parish Area	Increase / (Decrease) in Council Tax Base Band D Equivalent in 2015/16 -	Band D Council Tax 2014/15	Increase / (Loss) of Tax Raising Capacity	Parish Element of LCTSS Grant 2014/15	Parish Element of LCTSS Grant 2015/16	Net Position After Distribution of LCTSS Grant	Increase / (Decrease) in Band D Council Tax Required to retain current Precept	Increase / (Decrease) in Band D Council Tax Required to retain current Precept	Additional Council Tax Amount payable at Band A to retain current Precept
		No.	£	£	£	£	£	%	£	£
Durham	Croxdale & Hett Parish Council	(3.4)	33.28	(113.15)	(1,189.00)	1,192.00	(110.15)	1.17%	0.39	0.26
Durham	Framwellgate Moor Parish Council	18.6	24.98	464.63	(1,321.00)	784.00	(72.37)	0.18%	0.04	0.03
Durham	Kelloe Parish Council	(1.9)	30.21	(57.40)	(2,188.00)	2,055.00	(190.40)	2.07%	0.62	0.41
Durham	Pittington Parish Council	0.3	50.21	15.06	(906.00)	815.00	(75.94)	0.33%	0.17	0.11
Durham	Shadforth Parish Council	(3.5)	22.47	(78.65)	(2,072.00)	1,968.00	(182.65)	1.54%	0.35	0.23
Durham	Sherburn Village Parish Council	14.8	24.54	363.19	(3,621.00)	2,981.00	(276.81)	1.35%	0.33	0.22
Durham	Shincliffe Parish Council	2.4	19.68	47.23	0.00	0.00	47.23	-0.33%	(0.07)	(0.05)
Durham	West Rainton Parish Council	4.2	37.92	159.26	(3,470.00)	3,030.00	(280.74)	1.12%	0.42	0.28
Durham	Witton Gilbert Parish Council	10.2	37.52	382.70	(2,561.00)	1,994.00	(184.30)	0.67%	0.25	0.17

Locality	Parish Area	Increase / (Decrease) in Council Tax Base Band D Equivalent in 2015/16 -	Band D Council Tax 2014/15	Increase / (Loss) of Tax Raising Capacity	Parish Element of LCTSS Grant 2014/15	Parish Element of LCTSS Grant 2015/16	Net Position After Distribution of LCTSS Grant	Increase / (Decrease) in Band D Council Tax Required to retain current Precept	Increase / (Decrease) in Band D Council Tax Required to retain current Precept	Additional Council Tax Amount payable at Band A to retain current Precept
		No.	£	£	£	£	£	%	£	£
Easington	Castle Eden Parish Council	7.3	26.34	192.28	(244.00)	47.00	(4.72)	0.06%	0.02	0.01
Easington	Dalton-le-Dale Parish Council	2.6	26.53	68.98	(893.00)	754.00	(70.02)	0.55%	0.15	0.10
Easington	Easington Colliery Parish Council	14.7	257.08	3,779.08	(60,964.00)	52,334.00	(4,850.92)	1.71%	4.41	2.94
Easington	Easington Village Parish Council	1.0	164.00	164.00	(6,437.00)	5,741.00	(532.00)	0.48%	0.78	0.52
Easington	Haswell Parish Council	4.5	141.50	636.75	(13,162.00)	11,463.00	(1,062.25)	1.70%	2.41	1.61
Easington	Hawthorn Parish Council	(5.1)	34.50	(175.95)	(85.00)	239.00	(21.95)	0.32%	0.11	0.07
Easington	Horden Parish Council	38.2	236.81	9,046.14	(118,331.00)	100,014.00	(9,270.86)	2.49%	5.90	3.93
Easington	Hutton Henry Parish Council	2.0	98.20	196.40	(6,807.00)	6,050.00	(560.60)	1.44%	1.41	0.94

Locality	Parish Area	Increase / (Decrease) in Council Tax Base Band D Equivalent in 2015/16 -	Band D Council Tax 2014/15	Increase / (Loss) of Tax Raising Capacity	Parish Element of LCTSS Grant 2014/15	Parish Element of LCTSS Grant 2015/16	Net Position After Distribution of LCTSS Grant	Increase / (Decrease) in Band D Council Tax Required to retain current Precept	Increase / (Decrease) in Band D Council Tax Required to retain current Precept	Additional Council Tax Amount payable at Band A to retain current Precept
		No.	£	£	£	£	£	%	£	£
Easington	Monk Hesleden Parish Council	40.7	167.35	6,811.15	(46,883.00)	36,673.00	(3,398.86)	1.47%	2.45	1.63
Easington	Murton Parish Council	25.2	164.62	4,148.42	(50,203.00)	42,148.00	(3,906.58)	1.40%	2.30	1.53
Easington	Peterlee Town Council	(30.9)	276.62	(8,547.56)	(306,481.00)	288,304.00	(26,724.56)	2.34%	6.48	4.32
Easington	Seaham Town Council	(24.2)	206.79	(5,004.32)	(185,151.00)	174,025.00	(16,130.32)	1.79%	3.70	2.47
Easington	Seaton with Slingley Parish Council	5.8	29.08	168.66	(604.00)	398.00	(37.34)	0.31%	0.09	0.06
Easington	Shotton Parish Council	26.5	98.93	2,621.65	(23,319.00)	18,942.00	(1,755.36)	1.96%	1.94	1.29
Easington	South Hetton Parish Council	7.9	131.80	1,041.22	(15,533.00)	13,262.00	(1,229.78)	1.39%	1.84	1.23
Easington	Thornley Parish Council	(5.6)	229.85	(1,287.16)	(19,578.00)	19,095.00	(1,770.16)	1.36%	3.12	2.08

Locality	Parish Area	Increase / (Decrease) in Council Tax Base Band D Equivalent in 2015/16 -	Band D Council Tax 2014/15	Increase / (Loss) of Tax Raising Capacity	Parish Element of LCTSS Grant 2014/15	Parish Element of LCTSS Grant 2015/16	Net Position After Distribution of LCTSS Grant	Increase / (Decrease) in Band D Council Tax Required to retain current Precept	Increase / (Decrease) in Band D Council Tax Required to retain current Precept	Additional Council Tax Amount payable at Band A to retain current Precept
		No.	£	£	£	£	£	%	£	£
Easington	Trimdon Foundry Parish Council	(5.2)	172.43	(896.64)	(11,160.00)	11,034.00	(1,022.64)	1.78%	3.07	2.05
Easington	Wheatley Hill Parish Council	3.5	161.16	564.06	(32,579.00)	29,299.00	(2,715.94)	2.84%	4.57	3.05
Easington	Wingate Parish Council	(1.3)	133.86	(174.02)	(20,270.00)	18,710.00	(1,734.02)	1.34%	1.79	1.19
Spennymoor	Bishop Middleham Parish Council	7.2	117.28	844.42	(3,436.00)	2,372.00	(219.58)	0.46%	0.54	0.36
Spennymoor	Bradbury and The Isles Parish Council	0.1	23.35	2.34	0.00	0.00	2.34	-0.17%	(0.04)	(0.03)
Spennymoor	Chilton Town Council	34.4	189.48	6,518.11	(37,857.00)	28,680.00	(2,658.89)	1.59%	3.02	2.01
Spennymoor	Cornforth Parish Council	(15.5)	137.99	(2,138.85)	(18,240.00)	18,650.00	(1,728.85)	2.17%	3.00	2.00
Spennymoor	Eldon Parish Council	0.5	110.85	55.43	(3,121.00)	2,806.00	(259.58)	2.91%	3.22	2.15

Locality	Parish Area	Increase / (Decrease) in Council Tax Base Band D Equivalent in 2015/16 -	Band D Council Tax 2014/15	Increase / (Loss) of Tax Raising Capacity	Parish Element of LCTSS Grant 2014/15	Parish Element of LCTSS Grant 2015/16	Net Position After Distribution of LCTSS Grant	Increase / (Decrease) in Band D Council Tax Required to retain current Precept	Increase / (Decrease) in Band D Council Tax Required to retain current Precept	Additional Council Tax Amount payable at Band A to retain current Precept
		No.	£	£	£	£	£	%	£	£
Spennymoor	Ferryhill Town Council	27.7	209.41	5,800.66	(138,202.00)	121,170.00	(11,231.34)	2.43%	5.09	3.39
Spennymoor	Fishburn Parish Council	(9.0)	107.22	(964.98)	(10,297.00)	10,307.00	(954.98)	1.46%	1.56	1.04
Spennymoor	Great Aycliffe Town Council	27.4	209.17	5,731.26	(255,847.00)	228,898.00	(21,217.74)	1.60%	3.36	2.24
Spennymoor	Middridge Parish Council	2.6	52.91	137.57	(488.00)	321.00	(29.43)	0.47%	0.25	0.17
Spennymoor	Mordon Parish Council	(1.1)	17.31	(19.04)	0.00	17.00	(2.04)	0.10%	0.02	0.01
Spennymoor	Sedgefield Town Council	4.2	127.60	535.92	(13,942.00)	12,269.00	(1,137.08)	0.49%	0.63	0.42
Spennymoor	Shildon Town Council	22.3	245.28	5,469.74	(163,916.00)	145,005.00	(13,441.26)	2.74%	6.72	4.48
Spennymoor	Spennymoor Town Council	158.8	204.27	32,438.08	(154,448.00)	111,660.00	(10,349.92)	0.95%	1.95	1.30
Spennymoor	Trimdon Parish Council	12.4	139.59	1,730.92	(24,957.00)	21,256.00	(1,970.08)	1.32%	1.85	1.23
Spennymoor	Windlestone Parish Council	4.0	23.32	93.28	(55.00)	0.00	38.28	-1.48%	(0.34)	(0.23)

Locality	Parish Area	Increase / (Decrease) in Council Tax Base Band D Equivalent in 2015/16 -	Band D Council Tax 2014/15	Increase / (Loss) of Tax Raising Capacity	Parish Element of LCTSS Grant 2014/15	Parish Element of LCTSS Grant 2015/16	Net Position After Distribution of LCTSS Grant	Increase / (Decrease) in Band D Council Tax Required to retain current Precept	Increase / (Decrease) in Band D Council Tax Required to retain current Precept	Additional Council Tax Amount payable at Band A to retain current Precept
		No.	£	£	£	£	£	%	£	£
Stanley	Burnhope Parish Council	(1.8)	13.43	(24.17)	(851.00)	801.00	(74.17)	1.46%	0.20	0.13
Stanley	Cornsay Parish Council	1.0	49.67	49.67	(2,429.00)	2,177.00	(202.33)	1.67%	0.83	0.55
Stanley	Esh Parish Council	0.2	55.58	11.12	(7,626.00)	6,969.00	(645.88)	0.89%	0.49	0.33
Stanley	Greencroft Parish Council	0.2	38.19	7.64	(82.00)	68.00	(6.36)	0.20%	0.08	0.05
Stanley	Healeyfield Parish Council	2.7	17.24	46.55	(524.00)	437.00	(40.45)	0.47%	0.08	0.05
Stanley	Hedleyhope Parish Council	1.0	53.09	53.09	(81.00)	26.00	(1.91)	0.06%	0.03	0.02
Stanley	Lanchester Parish Council	16.8	36.58	614.54	(3,341.00)	2,495.00	(231.46)	0.44%	0.16	0.11
Stanley	Muggleswick Parish Council	1.2	28.10	33.72	(66.00)	30.00	(2.28)	0.18%	0.05	0.03

Locality	Parish Area	Increase / (Decrease) in Council Tax Base Band D Equivalent in 2015/16	Band D Council Tax 2014/15	Increase / (Loss) of Tax Raising Capacity	Parish Element of LCTSS Grant 2014/15	Parish Element of LCTSS Grant 2015/16	Net Position After Distribution of LCTSS Grant	Increase / (Decrease) in Band D Council Tax Required to retain current Precept	Increase / (Decrease) in Band D Council Tax Required to retain current Precept	Additional Council Tax Amount payable at Band A to retain current Precept
		No.	£	£	£	£	£	%	£	£
Stanley	Satley Parish Council	2.9	25.40	73.66	(28.00)	0.00	45.66	-1.49%	(0.38)	(0.25)
Stanley	Stanley Town Council	62.1	86.48	5,370.41	(152,988.00)	135,095.00	(12,522.59)	2.02%	1.75	1.17
		1,153.0	106.54	101,390.98	(2,082,512.00)	1,813,936.00	(167,185.02)	1.59%	1.69	1.13

Durham	The Chartered Trust for the City of Durham	355.9	1.90	676.21	(9,488.00)	8,064.00	(747.79)	1.63%	0.03	0.02
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1,508.90

102,067.19 (2,092,000.00) 1,822,000.00 (167,932.81)

Appendix 7

KEY

No Change

Amended

New











