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Simon W. Baker B.Ed MBA MISPAL
Chief Executive

COUNCIL SUPPLEMENT AGENDA

Date: Thursday, 28 February 2019

Time: 6.30 pm

Venue: The Council Chamber - Moorlands House, Stockwell Street, Leek

Please find below an additional report which was unavailable when the agenda was published.

PART 1

10. Setting the Council Tax (**Pages 3 - 12**)

SIMON BAKER
CHIEF EXECUTIVE

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STAFFORDSHIRE MOORLANDS DISTRICT COUNCIL

Report to Council

28 February 2019

TITLE:	Setting of the Council Tax 2019/20
PORTFOLIO:	Cllr Sybil Ralphs – Leader
OFFICER:	Andrew Stokes - Executive Director and Chief Finance Officer
WARDS:	Non-Specific

1. Reason for the Report

- 1.1 This report sets out the proposed Council Tax level for the financial year 2019/20 in line with current legislation.

2. Recommendations

- 2.1 That the following amounts be now calculated by the Council in accordance with Sections 31A and 31B of the Local Government Finance Act 1992 (as amended by the Localism Act 2011):
- (a) £31,685,984 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (2) of the Act. ***(Gross Expenditure on General Fund Services, Special District Expenses and Parish Precepts)***
 - (b) £25,026,050 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (3) of the Act. ***(Gross Income including External Financing and the Use of Reserves)***
 - (c) £6,659,934 being the amount by which the aggregate at (a) above exceeds the aggregate at (b) above calculated by the Council, in accordance with Section 31A (4) of the Act as its Council Tax requirement for the year ***(Amount to be Funded from Council Tax)***
 - (d) £201.28 being the amount at (c) above divided by the tax base, calculated by the Council, in accordance with Section 31 (B) of the Act, as the basic amount of its Council Tax for the year. ***(Average Local Council Tax)***

- (e) Appendix B being Council Tax for the SMDC District divided by the tax base plus the Parish Precept and any amounts of special items relating to dwellings in those parts of the Council's area divided the local tax base. **(Band D Charges for each Parish)**
- (f) Appendix C being the amounts given by multiplying the amount at (e) above by the number which, in the proportion applicable to dwellings listed in a particular valuation band divided by the number which in that proportion is applicable to dwellings listed in valuation band D, calculated by the Council as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands **(Charges for all Bands)**
- (g) Appendix D being the aggregate of the local charges in (f) above and the amounts levied by major precepting authorities. **(Total Council Tax charge for each Band in each Parish)**

3. Executive Summary

- 3.1 The average Council Tax to be charged to taxpayers in Band D can be summarised as follows:

Element	2018/19	2019/20	Increase	
	Charge	Charge	(Decrease)	
	£	£	£	%
Staffordshire Moorlands DC	146.30	150.54	4.24	2.90
District Council Tax	146.30	150.54	4.24	2.90
Special District Expenses*	11.80	12.16	0.36	3.05
Parish Councils*	36.43	38.58	2.15	5.90
Average Local Council Tax	194.53	201.28	6.75	3.47
Staffordshire County Council	1,210.52	1,246.23	35.71	2.95
Staffordshire Commissioner (Police & Crime)	192.56	216.56	24.00	12.46
Staffordshire Commissioner (Fire & Rescue)	73.53	75.73	2.20	2.99
Total Council Tax	1,671.14	1,739.80	68.66	4.11

* Special District Expenses and Parish Council charges vary between parishes and are shown as average values in the above for illustration purposes.

4. How this report links with Corporate Priorities

4.1 Not applicable

5. Options

5.1 There are no options to consider as this report formally sets the Council Tax following resolutions of all of the relevant precepting authorities.

6. Implications

6.1 Community Safety
None.

6.2 Employees
None.

6.3 Equalities
None.

6.4 Financial
The subject of the report.

6.5 Legal
None.

6.6 Sustainability
None.

6.7 Internal and External Consultation:
None.

6.8 Risk Assessment:
Not applicable

ANDREW P STOKES
Executive Director (Transformation) & Chief Finance Officer

Background Papers

Localism Act 2011
Local Government Finance Act 1992
Local Authorities Finance Settlement 2019/20

Location

Finance and Performance
Moorlands House

Contact

Claire Hazeldene
Finance and Procurement
Manager
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7 Background and Introduction

7.1 As a district council, Staffordshire Moorlands District Council is responsible for the billing and collection of all Council Tax due from local taxpayers. This means that the Council has to collect Council Tax to cover not only its own services but also the precepts set by other authorities. The Council Tax levied is therefore made up of six elements:

- Staffordshire Moorlands District Council element
- Special District Expenses (in respect of expenditure applied to taxpayers in the specified town or parish)
- Parish precepts
- Staffordshire County Council precept
- Precept of the Staffordshire Commissioner (Police and Crime)
- Precept of the Staffordshire Commissioner (Fire and Rescue)

7.2 The setting of the Council Tax follows a prescribed timetable. The process commences with the setting of the tax base in November, and ends with the formal setting of the Council Tax, which has to be completed by no later than 11th March.

7.3 The procedure has to adhere to the requirements of the Local Government Finance Act 1992 (as amended by the Localism Act 2011) and the level of Council Tax is directly related to the net expenditure of the Council after deducting income from central government grant and other sources of income. Council resolutions also have to adhere to the requirements of legislation and recommendations are therefore written in formal language.

8 Council Tax Base & Collection Fund Surplus

8.1 The council tax base for the year 2019/20 is 33,089. A breakdown of the calculation by parish can be seen in column 1 of Appendix A.

8.2 After taking into account previous re-distributions, the Collection Fund for Council Tax is predicted to have a surplus at 31st March 2019 of £617,430. The surplus is shared amongst the major precepting authorities i.e. Staffordshire County Council, Staffordshire Police, Staffordshire Fire & Rescue and this Council. The redistribution is made in proportion to the level of each authority's precept for the year. This Council's share of the surplus is £71,870.

9 Staffordshire Moorlands District Council Tax

9.1 On 12th February 2019, the Cabinet recommended a District Council Tax increase of 2.9%. This involved setting a General Fund Budget of £9,677,270.

9.2 The amount of Council Tax that the district council is to levy is:

	TOTAL
	£
Total Budget	9,677,270
Less Contribution from Balances / Reserves	(4,560)
Less Collection Fund Surplus for council tax (SMDC share)	(71,870)
Plus Collection Fund Deficit for business rates (SMDC share)	266,510
Net Expenditure to be Financed	9,867,350
Less External Financing	(443,760)
Less Business Rate Retention	(4,040,110)
Net Requirement from Council Tax	5,383,480
Less Special District Expenses Levy (see 4.4)	(402,260)
Total Requirement from District Council Tax	4,981,220

9.3 The Band D Council Tax is therefore £150.54 (The total requirement from District Council Tax divided by the tax base of 33,089). This represents an increase of £4.24 (2.9%) on last year.

10 Special District Expenses

10.1 An element of the Council's budget is levied on specific parishes within the district. This element is referred to as Special District Expenses. The element of the budget to be met in this way for 2019/20 is as follows:

	Biddulph	Leek	Total
	£	£	£
2019/20 Net Expenditure	65,810	336,450	402,260

10.2 The additional Council Tax required in the two parishes is as follows:

Parish	Levy Required	Tax Base	Band D Council Tax
	£		£
Biddulph	65,810	6,304	10.44
Leek	336,450	6,479	51.93

11 Parish Council Precepts

11.1 Each parish has notified the Council with its precept requirement for the year. The total required by parishes is £1,276,454.10, which produces an average

Band D Council Tax of £38.58. The actual amount levied will vary from parish to parish. A detailed breakdown of the precept requirements and the band D charge for each parish can be seen in columns 2 and 3 of Appendix A.

12 Staffordshire County Council Precepts

- 12.1 The precept demand issued by Staffordshire County Council is £41,236,504 which produces a Band D Council Tax of £1,246.23. This represents an increase of £35.71 (2.95%) when compared to the level of tax levied in 2018/19. This increase is made up of £0 (0.0%) in respect for Adult Social Care and £35.71 (2.95%) in respect of general Council Tax.

13 Office of the Police & Crime Commissioner for Staffordshire Precept

- 13.1 In December 2018 the Government announced that in 2019/20 Police and Crime Commissioners would be able to raise their precept by up to £24. In line with this, the precept demand issued by Staffordshire Police Authority is £7,165,753.84, which produces a Band D Council Tax of £216.56. This represents an increase of £24.00 (12.46%) when compared to the level of tax levied in 2018/19.

14 Office of the Fire & Rescue Commissioner for Staffordshire Precept

- 14.1 The precept Fire and Rescue demand issued by the Staffordshire Commissioner's Office is £2,505,829.97, which produces a Band D Council Tax of £75.73. This represents an increase of £2.20 (2.99%) when compared with the level of precept for 2018/19.

Parish Councils 2019/20

Parish	(1) Tax Base	(2) Parish Precept	(3) Band D Charge
Alstonefield	152	£7,537.68	£49.59
Alton	522	£15,789.67	£30.25
Bagnall	364	£8,400.00	£23.08
Biddulph	6,304	£348,265.00	£55.25
Blore	41	£800.00	£19.51
Bradnop	132	£1,500.00	£11.36
Brown Edge	814	£21,572.00	£26.50
Butterton	102	£4,920.00	£48.24
Caverswall	394	£8,500.00	£21.57
Cheadle	3,755	£273,108.00	£72.73
Checkley	1,627	£65,991.12	£40.56
Cheddleton	2,224	£70,000.00	£31.47
Consall	61	£1,100.00	£18.03
Cotton	114	£6,000.00	£52.63
Dilhorne	194	£4,329.00	£22.31
Draycott	357	£9,500.00	£26.61
Endon	1,322	£29,500.00	£22.31
Farley	82	£2,802.76	£34.18
Fawfieldhead	115	£5,104.53	£44.39
Forsbrook	1,714	£43,000.00	£25.09
Grindon	94	£2,600.00	£27.66
Heathylee	99	£1,092.00	£11.03
Heaton	154	£1,950.00	£12.66
Hollinsclough	64	£660.00	£10.31
Horton	372	£5,719.00	£15.37
Ilam	43	£800.00	£18.60
Ipstones	578	£23,409.00	£40.50
Kingsley	603	£22,684.75	£37.62
Leek	6,479	£150,550.00	£23.24
Leekfrith	165	£1,650.00	£10.00
Longnor	147	£6,652.80	£45.26
Longsdon	279	£4,500.00	£16.13
Oakamoor	244	£6,700.00	£27.46
Onecote	88	£2,630.00	£29.89
Quarnford	95	£2,000.00	£21.05
Rushton	253	£3,600.00	£14.23
Sheen	107	£1,280.00	£11.96
Tittesworth	103	£2,060.00	£20.00
Warslow	151	£6,380.00	£42.25
Waterhouses	431	£18,000.00	£41.76
Werrington	1,905	£75,333.00	£39.54
Wetton	90	£3,521.70	£39.13
Whiston	155	£4,962.09	£32.01
TOTAL	33,089	£1,276,454.10	£38.58

APPENDIX B**Local Council Tax at Band D – 2019/20**

Parish	£
Alstonefield	200.13
Alton	180.79
Bagnall	173.62
Biddulph	216.23
Blore	170.05
Bradnop	161.90
Brown Edge	177.04
Butterton	198.78
Caverswall	172.11
Cheadle	223.27
Checkley	191.10
Cheddleton	182.01
Consall	168.57
Cotton	203.17
Dilhorne	172.85
Draycott	177.15
Endon	172.85
Farley	184.72
Fawfieldhead	194.93
Forsbrook	175.63
Grindon	178.20
Heathylee	161.57
Heaton	163.20
Hollinsclough	160.85
Horton	165.91
Ilam	169.14
Ipstones	191.04
Kingsley	188.16
Leek	225.71
Leekfrith	160.54
Longnor	195.80
Longsdon	166.67
Oakamoor	178.00
Onecote	180.43
Quarnford	171.59
Rushton	164.77
Sheen	162.50
Tittesworth	170.54
Warslow	192.79
Waterhouses	192.30
Werrington	190.08
Wetton	189.67
Whiston	182.55

APPENDIX C**Local Council Tax All Bands – 2019/20**

Parish	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H
	£	£	£	£	£	£	£	£
Alstonefield	133.42	155.66	177.89	200.13	244.60	289.08	333.55	400.26
Alton	120.53	140.62	160.70	180.79	220.96	261.14	301.32	361.58
Bagnall	115.75	135.04	154.33	173.62	212.20	250.79	289.37	347.24
Biddulph	144.15	168.18	192.20	216.23	264.28	312.34	360.38	432.46
Blore	113.37	132.26	151.15	170.05	207.84	245.63	283.42	340.10
Bradnop	107.93	125.93	143.91	161.90	197.87	233.86	269.83	323.80
Brown Edge	118.03	137.70	157.37	177.04	216.38	255.73	295.07	354.08
Butterton	132.52	154.61	176.69	198.78	242.95	287.13	331.30	397.56
Caverswall	114.74	133.87	152.98	172.11	210.35	248.61	286.85	344.22
Cheadle	148.85	173.66	198.46	223.27	272.88	322.50	372.12	446.54
Checkley	127.40	148.64	169.86	191.10	233.56	276.04	318.50	382.20
Cheddleton	121.34	141.57	161.78	182.01	222.45	262.91	303.35	364.02
Consall	112.38	131.11	149.84	168.57	206.03	243.49	280.95	337.14
Cotton	135.45	158.02	180.59	203.17	248.32	293.47	338.62	406.34
Dilthorne	115.23	134.44	153.64	172.85	211.26	249.68	288.08	345.70
Draycott	118.10	137.79	157.46	177.15	216.51	255.89	295.25	354.30
Endon	115.23	134.44	153.64	172.85	211.26	249.68	288.08	345.70
Farley	123.15	143.67	164.19	184.72	225.77	266.82	307.87	369.44
Fawfieldhead	129.95	151.62	173.27	194.93	238.24	281.57	324.88	389.86
Forsbrook	117.09	136.60	156.11	175.63	214.66	253.69	292.72	351.26
Grindon	118.80	138.60	158.40	178.20	217.80	257.40	297.00	356.40
Heathlyee	107.71	125.67	143.61	161.57	197.47	233.38	269.28	323.14
Heaton	108.80	126.94	145.06	163.20	199.46	235.74	272.00	326.40
Hollinsclough	107.23	125.11	142.97	160.85	196.59	232.34	268.08	321.70
Horton	110.61	129.04	147.47	165.91	202.78	239.65	276.52	331.82
Ilam	112.76	131.56	150.34	169.14	206.72	244.32	281.90	338.28
Ipstones	127.36	148.59	169.81	191.04	233.49	275.95	318.40	382.08
Kingsley	125.44	146.35	167.25	188.16	229.97	271.79	313.60	376.32
Leek	150.47	175.56	200.63	225.71	275.86	326.03	376.18	451.42
Leekfrith	107.03	124.87	142.70	160.54	196.21	231.89	267.57	321.08
Longnor	130.53	152.29	174.04	195.80	239.31	282.83	326.33	391.60
Longsdon	111.11	129.64	148.15	166.67	203.70	240.75	277.78	333.34
Oakamoor	118.67	138.45	158.22	178.00	217.55	257.11	296.67	356.00
Onecote	120.29	140.34	160.38	180.43	220.52	260.62	300.72	360.86
Quarnford	114.39	133.46	152.52	171.59	209.72	247.86	285.98	343.18
Rushton	109.85	128.16	146.46	164.77	201.38	238.00	274.62	329.54
Sheen	108.33	126.39	144.44	162.50	198.61	234.73	270.83	325.00
Tittesworth	113.69	132.65	151.59	170.54	208.43	246.34	284.23	341.08
Warslow	128.53	149.95	171.37	192.79	235.63	278.48	321.32	385.58
Waterhouses	128.20	149.57	170.93	192.30	235.03	277.77	320.50	384.60
Werrington	126.72	147.84	168.96	190.08	232.32	274.56	316.80	380.16
Wetton	126.45	147.52	168.59	189.67	231.82	273.97	316.12	379.34
Whiston	121.70	141.99	162.26	182.55	223.11	263.69	304.25	365.10

APPENDIX D**Total Council Tax – 2019/20**

Parish	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H
	£	£	£	£	£	£	£	£
Alstonefield	1,159.10	1,352.29	1,545.47	1,738.65	2,125.01	2,511.39	2,897.75	3,477.30
Alton	1,146.21	1,337.25	1,528.28	1,719.31	2,101.37	2,483.45	2,865.52	3,438.62
Bagnall	1,141.43	1,331.67	1,521.91	1,712.14	2,092.61	2,473.10	2,853.57	3,424.28
Biddulph	1,169.83	1,364.81	1,559.78	1,754.75	2,144.69	2,534.65	2,924.58	3,509.50
Blore	1,139.05	1,328.89	1,518.73	1,708.57	2,088.25	2,467.94	2,847.62	3,417.14
Bradnop	1,133.61	1,322.56	1,511.49	1,700.42	2,078.28	2,456.17	2,834.03	3,400.84
Brown Edge	1,143.71	1,334.33	1,524.95	1,715.56	2,096.79	2,478.04	2,859.27	3,431.12
Butterton	1,158.20	1,351.24	1,544.27	1,737.30	2,123.36	2,509.44	2,895.50	3,474.60
Caverswall	1,140.42	1,330.50	1,520.56	1,710.63	2,090.76	2,470.92	2,851.05	3,421.26
Cheadle	1,174.53	1,370.29	1,566.04	1,761.79	2,153.29	2,544.81	2,936.32	3,523.58
Checkley	1,153.08	1,345.27	1,537.44	1,729.62	2,113.97	2,498.35	2,882.70	3,459.24
Cheddleton	1,147.02	1,338.20	1,529.36	1,720.53	2,102.86	2,485.22	2,867.55	3,441.06
Consall	1,138.06	1,327.74	1,517.42	1,707.09	2,086.44	2,465.80	2,845.15	3,414.18
Cotton	1,161.13	1,354.65	1,548.17	1,741.69	2,128.73	2,515.78	2,902.82	3,483.38
Dilhorne	1,140.91	1,331.07	1,521.22	1,711.37	2,091.67	2,471.99	2,852.28	3,422.74
Draycott	1,143.78	1,334.42	1,525.04	1,715.67	2,096.92	2,478.20	2,859.45	3,431.34
Endon	1,140.91	1,331.07	1,521.22	1,711.37	2,091.67	2,471.99	2,852.28	3,422.74
Farley	1,148.83	1,340.30	1,531.77	1,723.24	2,106.18	2,489.13	2,872.07	3,446.48
Fawfieldhead	1,155.63	1,348.25	1,540.85	1,733.45	2,118.65	2,503.88	2,889.08	3,466.90
Forsbrook	1,142.77	1,333.23	1,523.69	1,714.15	2,095.07	2,476.00	2,856.92	3,428.30
Grindon	1,144.48	1,335.23	1,525.98	1,716.72	2,098.21	2,479.71	2,861.20	3,433.44
Heathylee	1,133.39	1,322.30	1,511.19	1,700.09	2,077.88	2,455.69	2,833.48	3,400.18
Heaton	1,134.48	1,323.57	1,512.64	1,701.72	2,079.87	2,458.05	2,836.20	3,403.44
Hollinsclough	1,132.91	1,321.74	1,510.55	1,699.37	2,077.00	2,454.65	2,832.28	3,398.74
Horton	1,136.29	1,325.67	1,515.05	1,704.43	2,083.19	2,461.96	2,840.72	3,408.86
Ilam	1,138.44	1,328.19	1,517.92	1,707.66	2,087.13	2,466.63	2,846.10	3,415.32
Ipstones	1,153.04	1,345.22	1,537.39	1,729.56	2,113.90	2,498.26	2,882.60	3,459.12
Kingsley	1,151.12	1,342.98	1,534.83	1,726.68	2,110.38	2,494.10	2,877.80	3,453.36
Leek	1,176.15	1,372.19	1,568.21	1,764.23	2,156.27	2,548.34	2,940.38	3,528.46
Leekfrith	1,132.71	1,321.50	1,510.28	1,699.06	2,076.62	2,454.20	2,831.77	3,398.12
Longnor	1,156.21	1,348.92	1,541.62	1,734.32	2,119.72	2,505.14	2,890.53	3,468.64
Longsdon	1,136.79	1,326.27	1,515.73	1,705.19	2,084.11	2,463.06	2,841.98	3,410.38
Oakamoor	1,144.35	1,335.08	1,525.80	1,716.52	2,097.96	2,479.42	2,860.87	3,433.04
Onecote	1,145.97	1,336.97	1,527.96	1,718.95	2,100.93	2,482.93	2,864.92	3,437.90
Quarnford	1,140.07	1,330.09	1,520.10	1,710.11	2,090.13	2,470.17	2,850.18	3,420.22
Rushton	1,135.53	1,324.79	1,514.04	1,703.29	2,081.79	2,460.31	2,838.82	3,406.58
Sheen	1,134.01	1,323.02	1,512.02	1,701.02	2,079.02	2,457.04	2,835.03	3,402.04
Tittesworth	1,139.37	1,329.28	1,519.17	1,709.06	2,088.84	2,468.65	2,848.43	3,418.12
Warslow	1,154.21	1,346.58	1,538.95	1,731.31	2,116.04	2,500.79	2,885.52	3,462.62
Waterhouses	1,153.88	1,346.20	1,538.51	1,730.82	2,115.44	2,500.08	2,884.70	3,461.64
Werrington	1,152.40	1,344.47	1,536.54	1,728.60	2,112.73	2,496.87	2,881.00	3,457.20
Wetton	1,152.13	1,344.15	1,536.17	1,728.19	2,112.23	2,496.28	2,880.32	3,456.38
Whiston	1,147.38	1,338.62	1,529.84	1,721.07	2,103.52	2,486.00	2,868.45	3,442.14