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COUNCIL SUPPLEMENT AGENDA

Date: Wednesday, 24 February 2021

Time: 6.30 pm

Venue: Virtual Meeting

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

PART 1

9. Setting of the Council Tax 2021/22 (**Pages 3 - 12**)

MARK TRILLO
EXECUTIVE DIRECTOR & MONITORING OFFICER

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STAFFORDSHIRE MOORLANDS DISTRICT COUNCIL

Report to Council

24th February 2021

TITLE:	Setting of the Council Tax 2021/22
PORTFOLIO:	Cllr Sybil Ralphs – Leader
OFFICER:	Claire Hazeldene - Acting Executive Director (Finance & Customer Services)
WARDS:	Non-Specific

1. Reason for the Report

- 1.1 This report sets out the proposed Council Tax level for the financial year 2021/22 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) £29,297,542 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) £22,232,390 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) £7,065,152 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) £212.42 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	2020/21	2021/22	Increase	
	Charge	Charge	(Decrease)	
	£	£	£	%
Staffordshire Moorlands DC	153.40	158.40	5.00	3.26
District Council Tax	153.40	158.40	5.00	3.26
Special District Expenses*	12.37	12.35	(0.02)	0
Parish Councils*	41.31	41.67	0.36	0.87
Average Local Council Tax	207.08	212.42	5.34	2.58
Staffordshire County Council	1,295.95	1,360.62	64.67	4.99
Staffordshire Commissioner (Police & Crime)	225.09	238.57	13.48	5.99
Staffordshire Commissioner (Fire & Rescue)	77.24	78.78	1.54	1.99
Total Council Tax	1,805.36	1,830.39	85.03	4.71

* 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 Climate Change
None.

6.7 Internal and External Consultation:
None.

6.8 Risk Assessment:
Not applicable

CLAIRE HAZELDENE
Acting Executive Director (Finance & Customer Services)

Background Papers

Localism Act 2011
Local Government Finance Act 1992
Local Authorities Finance Settlement 2021/22
Budget Working Papers

Location

Finance and Procurement
Moorlands House Leek

Contact

Keith Pointon
Interim Finance and
Procurement Manager
Tel: (01538) 395400 Ext. 4193

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 2021/22 is 33,260. 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 deficit at 31st March 2021 of £631,633. The deficit 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 deficit is £72,450.

9 Staffordshire Moorlands District Council Tax

9.1 On 9th February 2021, the Cabinet recommended a District Council Tax increase of £5 (3.26%). This involved setting a General Fund Budget of £10,433,060.

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

	TOTAL
	£
Total Budget	10,433,060
Less Use of Balances / Reserves	(4,253,120)
Add Collection Fund Deficit for council tax (SMDC share)	72,450
Add Collection Fund Deficit for business rates (SMDC share)	3,989,340
Net Expenditure to be Financed	10,241,730
Less External Financing	(761,280)
Less Business Rate Retention	(3,801,300)
Net Requirement from Council Tax	5,679,150
Less Special District Expenses Levy (see 4.4)	(410,770)
Total Requirement from District Council Tax	5,268,380

9.3 The Band D Council Tax is therefore £158.40 (The total requirement from District Council Tax divided by the tax base of 33,260). This represents an increase of £5.00 (3.26%) 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 2021/22 is as follows:

	Biddulph	Leek	Total
	£	£	£
2021/22 Net Expenditure	67,110	343,660	410,770

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

Parish	Levy Required	Tax Base	Band D Council Tax
	£		£
Biddulph	67,110	6,494	10.64
Leek	343,660	6,307	52.92

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 £1,386,002.08, which produces an average Band D Council Tax of £41.67. 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 £45,254,221 which produces a Band D Council Tax of £1,360.62. This represents an increase of £64.67 (4.99%) when compared to the level of tax levied in 2020/21. This increase is made up of £38.88 (3.0%) in respect for Adult Social Care and £25.79 (1.99%) in respect of general Council Tax.

13 Office of the Police & Crime Commissioner for Staffordshire Precept

- 13.1 The precept demand issued by Staffordshire Police Authority is £7,934,838.20, which produces a Band D Council Tax of £238.57. This represents an increase of £13.48 (5.99%) when compared to the level of tax levied in 2020/21.

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 £2,620,222.80, which produces a Band D Council Tax of £78.78. This represents an increase of £1.54 (1.99%) when compared with the level of precept for 2020/21.

Parish Councils 2021/22

Parish	(1) Tax Base	(2) Parish Precept	(3) Band D Charge
Alstonefield	151	£7,488.09	£49.59
Alton	526	£16,290.00	£30.97
Bagnall	373	£9,100.00	£24.40
Biddulph	6,307	£370,365.00	£58.72
Blore	40	£800.00	£20.00
Bradnop	130	£1,500.00	£11.54
Brown Edge	823	£23,595.00	£28.67
Butterton	99	£4,970.00	£50.20
Caverswall	406	£8,250.00	£20.32
Cheadle	3,788	£290,023.00	£76.56
Checkley	1,628	£68,359.72	£41.99
Cheddleton	2,247	£70,000.00	£31.15
Consall	62	£1,188.44	£19.17
Cotton	113	£6,600.00	£58.41
Dilhorne	195	£4,420.00	£22.67
Draycott	362	£9,731.00	£26.88
Endon	1,320	£30,000.00	£22.73
Farley	97	£2,800.00	£28.87
Fawfieldhead	117	£5,060.46	£43.25
Forsbrook	1,727	£50,000.00	£28.95
Grindon	98	£2,710.68	£27.66
Heathlee	99	£1,081.00	£10.92
Heaton	159	£1,950.00	£12.26
Hollinsclough	64	£1,300.00	£20.31
Horton	383	£6,000.00	£15.67
Ilam	40	£800.00	£20.00
Ipstones	584	£25,800.00	£44.18
Kingsley	613	£17,364.43	£28.33
Leek	6,494	£181,312.00	£27.92
Leekfrith	165	£1,650.00	£10.00
Longnor	136	£6,155.36	£45.26
Longsdon	282	£5,000.00	£17.73
Oakamoor	247	£6,847.00	£27.72
Onecote	88	£3,000.00	£34.09
Quarnford	92	£2,000.00	£21.74
Rushton	256	£3,600.00	£14.06
Sheen	110	£1,800.00	£16.36
Tittesworth	105	£2,205.00	£21.00
Warslow	149	£7,656.00	£51.38
Waterhouses	435	£19,250.00	£44.25
Werrington	1,899	£100,005.00	£52.66
Wetton	90	£3,445.20	£38.28
Whiston	161	£4,529.70	£28.13
TOTAL	33,260	£1,386,002.08	£41.67

Local Council Tax at Band D – 2021/22

Parish	£
Alstonefield	207.99
Alton	189.37
Bagnall	182.80
Biddulph	227.76
Blore	178.40
Bradnop	169.94
Brown Edge	187.07
Butterton	208.60
Caverswall	178.72
Cheadle	234.96
Checkley	200.39
Cheddleton	189.55
Consall	177.57
Cotton	216.81
Dilhorne	181.07
Draycott	185.28
Endon	181.13
Farley	187.27
Fawfieldhead	201.65
Forsbrook	187.35
Grindon	186.06
Heathlee	169.32
Heaton	170.66
Hollinsclough	178.71
Horton	174.07
Ilam	178.40
Ipstones	202.58
Kingsley	186.73
Leek	239.24
Leekfrith	168.40
Longnor	203.66
Longsdon	176.13
Oakamoor	186.12
Onecote	192.49
Quarnford	180.14
Rushton	172.46
Sheen	174.76
Tittesworth	179.40
Warslow	209.78
Waterhouses	202.65
Werrington	211.06
Wetton	196.68
Whiston	186.53

APPENDIX C**Local Council Tax All Bands – 2021/22**

Parish	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H
	£	£	£	£	£	£	£	£
Alstonefield	138.66	161.77	184.88	207.99	254.21	300.43	346.65	415.98
Alton	126.25	147.29	168.33	189.37	231.45	273.53	315.62	378.74
Bagnall	121.87	142.18	162.49	182.80	223.42	264.04	304.67	365.60
Biddulph	151.84	177.15	202.46	227.76	278.37	328.99	379.60	455.52
Blore	118.93	138.76	158.58	178.40	218.04	257.69	297.33	356.80
Bradnop	113.29	132.18	151.06	169.94	207.70	245.47	283.23	339.88
Brown Edge	124.71	145.50	166.28	187.07	228.64	270.21	311.78	374.14
Butterton	139.07	162.24	185.42	208.60	254.96	301.31	347.67	417.20
Caverswall	119.15	139.00	158.86	178.72	218.44	258.15	297.87	357.44
Cheadle	156.64	182.75	208.85	234.96	287.17	339.39	391.60	469.92
Checkley	133.59	155.86	178.12	200.39	244.92	289.45	333.98	400.78
Cheddleton	126.37	147.43	168.49	189.55	231.67	273.79	315.92	379.10
Consall	118.38	138.11	157.84	177.57	217.03	256.49	295.95	355.14
Cotton	144.54	168.63	192.72	216.81	264.99	313.17	361.35	433.62
Dilthorne	120.71	140.83	160.95	181.07	221.31	261.55	301.78	362.14
Draycott	123.52	144.11	164.69	185.28	226.45	267.63	308.80	370.56
Endon	120.75	140.88	161.00	181.13	221.38	261.63	301.88	362.26
Farley	124.85	145.65	166.46	187.27	228.89	270.50	312.12	374.54
Fawfieldhead	134.43	156.84	179.24	201.65	246.46	291.27	336.08	403.30
Forsbrook	124.90	145.72	166.53	187.35	228.98	270.62	312.25	374.70
Grindon	124.04	144.71	165.39	186.06	227.41	268.75	310.10	372.12
Heathylee	112.88	131.69	150.51	169.32	206.95	244.57	282.20	338.64
Heaton	113.77	132.74	151.70	170.66	208.58	246.51	284.43	341.32
Hollinsclough	119.14	139.00	158.85	178.71	218.42	258.14	297.85	357.42
Horton	116.05	135.39	154.73	174.07	212.75	251.43	290.12	348.14
Ilam	118.93	138.76	158.58	178.40	218.04	257.69	297.33	356.80
Ipstones	135.05	157.56	180.07	202.58	247.60	292.62	337.63	405.16
Kingsley	124.49	145.23	165.98	186.73	228.23	269.72	311.22	373.46
Leek	159.49	186.08	212.66	239.24	292.40	345.57	398.73	478.48
Leekfrith	112.27	130.98	149.69	168.40	205.82	243.24	280.67	336.80
Longnor	135.77	158.40	181.03	203.66	248.92	294.18	339.43	407.32
Longsdon	117.42	136.99	156.56	176.13	215.27	254.41	293.55	352.26
Oakamoor	124.08	144.76	165.44	186.12	227.48	268.84	310.20	372.24
Onecote	128.33	149.71	171.10	192.49	235.27	278.04	320.82	384.98
Quarnford	120.09	140.11	160.12	180.14	220.17	260.20	300.23	360.28
Rushton	114.97	134.14	153.30	172.46	210.78	249.11	287.43	344.92
Sheen	116.51	135.92	155.34	174.76	213.60	252.43	291.27	349.52
Tittesworth	119.60	139.53	159.47	179.40	219.27	259.13	299.00	358.80
Warslow	139.85	163.16	186.47	209.78	256.40	303.02	349.63	419.56
Waterhouses	135.10	157.62	180.13	202.65	247.68	292.72	337.75	405.30
Werrington	140.71	164.16	187.61	211.06	257.96	304.86	351.77	422.12
Wetton	131.12	152.97	174.83	196.68	240.39	284.09	327.80	393.36
Whiston	124.35	145.08	165.80	186.53	227.98	269.43	310.88	373.06

APPENDIX D**Total Council Tax – 2021/22**

Parish	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H
	£	£	£	£	£	£	£	£
Alstonefield	1,257.31	1,466.85	1,676.41	1,885.96	2,305.07	2,724.16	3,143.27	3,771.92
Alton	1,244.90	1,452.37	1,659.86	1,867.34	2,282.31	2,697.26	3,112.24	3,734.68
Bagnall	1,240.52	1,447.26	1,654.02	1,860.77	2,274.28	2,687.77	3,101.29	3,721.54
Biddulph	1,270.49	1,482.23	1,693.99	1,905.73	2,329.23	2,752.72	3,176.22	3,811.46
Blore	1,237.58	1,443.84	1,650.11	1,856.37	2,268.90	2,681.42	3,093.95	3,712.74
Bradnop	1,231.94	1,437.26	1,642.59	1,847.91	2,258.56	2,669.20	3,079.85	3,695.82
Brown Edge	1,243.36	1,450.58	1,657.81	1,865.04	2,279.50	2,693.94	3,108.40	3,730.08
Butterton	1,257.72	1,467.32	1,676.95	1,886.57	2,305.82	2,725.04	3,144.29	3,773.14
Caverswall	1,237.80	1,444.08	1,650.39	1,856.69	2,269.30	2,681.88	3,094.49	3,713.38
Cheadle	1,275.29	1,487.83	1,700.38	1,912.93	2,338.03	2,763.12	3,188.22	3,825.86
Checkley	1,252.24	1,460.94	1,669.65	1,878.36	2,295.78	2,713.18	3,130.60	3,756.72
Cheddleton	1,245.02	1,452.51	1,660.02	1,867.52	2,282.53	2,697.52	3,112.54	3,735.04
Consall	1,237.03	1,443.19	1,649.37	1,855.54	2,267.89	2,680.22	3,092.57	3,711.08
Cotton	1,263.19	1,473.71	1,684.25	1,894.78	2,315.85	2,736.90	3,157.97	3,789.56
Dilhorne	1,239.36	1,445.91	1,652.48	1,859.04	2,272.17	2,685.28	3,098.40	3,718.08
Draycott	1,242.17	1,449.19	1,656.22	1,863.25	2,277.31	2,691.36	3,105.42	3,726.50
Endon	1,239.40	1,445.96	1,652.53	1,859.10	2,272.24	2,685.36	3,098.50	3,718.20
Farley	1,243.50	1,450.73	1,657.99	1,865.24	2,279.75	2,694.23	3,108.74	3,730.48
Fawfieldhead	1,253.08	1,461.92	1,670.77	1,879.62	2,297.32	2,715.00	3,132.70	3,759.24
Forsbrook	1,243.55	1,450.80	1,658.06	1,865.32	2,279.84	2,694.35	3,108.87	3,730.64
Grindon	1,242.69	1,449.79	1,656.92	1,864.03	2,278.27	2,692.48	3,106.72	3,728.06
Heathylee	1,231.53	1,436.77	1,642.04	1,847.29	2,257.81	2,668.30	3,078.82	3,694.58
Heaton	1,232.42	1,437.82	1,643.23	1,848.63	2,259.44	2,670.24	3,081.05	3,697.26
Hollinsclough	1,237.79	1,444.08	1,650.38	1,856.68	2,269.28	2,681.87	3,094.47	3,713.36
Horton	1,234.70	1,440.47	1,646.26	1,852.04	2,263.61	2,675.16	3,086.74	3,704.08
Ilam	1,237.58	1,443.84	1,650.11	1,856.37	2,268.90	2,681.42	3,093.95	3,712.74
Ipstones	1,253.70	1,462.64	1,671.60	1,880.55	2,298.46	2,716.35	3,134.25	3,761.10
Kingsley	1,243.14	1,450.31	1,657.51	1,864.70	2,279.09	2,693.45	3,107.84	3,729.40
Leek	1,278.14	1,491.16	1,704.19	1,917.21	2,343.26	2,769.30	3,195.35	3,834.42
Leekfrith	1,230.92	1,436.06	1,641.22	1,846.37	2,256.68	2,666.97	3,077.29	3,692.74
Longnor	1,254.42	1,463.48	1,672.56	1,881.63	2,299.78	2,717.91	3,136.05	3,763.26
Longsdon	1,236.07	1,442.07	1,648.09	1,854.10	2,266.13	2,678.14	3,090.17	3,708.20
Oakamoor	1,242.73	1,449.84	1,656.97	1,864.09	2,278.34	2,692.57	3,106.82	3,728.18
Onecote	1,246.98	1,454.79	1,662.63	1,870.46	2,286.13	2,701.77	3,117.44	3,740.92
Quarnford	1,238.74	1,445.19	1,651.65	1,858.11	2,271.03	2,683.93	3,096.85	3,716.22
Rushton	1,233.62	1,439.22	1,644.83	1,850.43	2,261.64	2,672.84	3,084.05	3,700.86
Sheen	1,235.16	1,441.00	1,646.87	1,852.73	2,264.46	2,676.16	3,087.89	3,705.46
Tittesworth	1,238.25	1,444.61	1,651.00	1,857.37	2,270.13	2,682.86	3,095.62	3,714.74
Warslow	1,258.50	1,468.24	1,678.00	1,887.75	2,307.26	2,726.75	3,146.25	3,775.50
Waterhouses	1,253.75	1,462.70	1,671.66	1,880.62	2,298.54	2,716.45	3,134.37	3,761.24
Werrington	1,259.36	1,469.24	1,679.14	1,889.03	2,308.82	2,728.59	3,148.39	3,778.06
Wetton	1,249.77	1,458.05	1,666.36	1,874.65	2,291.25	2,707.82	3,124.42	3,749.30
Whiston	1,243.00	1,450.16	1,657.33	1,864.50	2,278.84	2,693.16	3,107.50	3,729.00