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## **COUNCIL (SMDC) SUPPLEMENT AGENDA**

**Date:** Wednesday, 28 February 2024

**Time:** 6.00 pm

**Venue:** Council Chamber - Moorlands House, Leek

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

### **PART 1**

12. Setting of the Council Tax 2024/25

**MARK TRILLO**  
**EXECUTIVE DIRECTOR & MONITORING OFFICER**

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## STAFFORDSHIRE MOORLANDS DISTRICT COUNCIL

### Report to Council

28th February 2024

TITLE:	<b>Setting of the Council Tax 2024/25</b>
PORTFOLIO:	<b>Councillor Chris Wood – Portfolio Holder for Finance</b>
OFFICER:	<b>Keith Pointon – Head of Finance</b>
WARDS:	<b>Non-Specific</b>

#### 1. Reason for the Report

- 1.1 This report sets out the proposed Council Tax level for the financial year 2024/25 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) £31,073,058 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) £23,312,930 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) £7,760,128 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) £230.02 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	2023/24	2024/25	Increase	
	Charge	Charge	(Decrease)	
	£	£	£	%
Staffordshire Moorlands DC	163.14	168.02	4.88	2.99
<b>District Council Tax</b>	<b>163.14</b>	<b>168.02</b>	<b>4.88</b>	<b>2.99</b>
Special District Expenses*	12.29	12.59	0.30	2.44
Parish Councils*	46.71	49.41	2.70	5.78
<b>Average Local Council Tax</b>	<b>222.14</b>	<b>230.02</b>	<b>7.88</b>	<b>3.55</b>
Staffordshire County Council	1,471.23	1,544.64	73.41	4.99
Staffordshire Commissioner (Police & Crime)	260.57	273.57	13.00	4.99
Staffordshire Commissioner (Fire & Rescue)	84.25	86.77	2.52	2.99
<b>Total Council Tax</b>	<b>2,038.19</b>	<b>2,135.00</b>	<b>96.81</b>	<b>4.75</b>

\* 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

**MARTIN OWEN**  
**Executive Director (Finance & Customer Services)**

### **Background Papers**

Localism Act 2011  
Local Government Finance Act 1992  
Local Authorities Finance Settlement 2024/25  
Budget Working Papers

### **Location**

Finance and Procurement  
Moorlands House Leek

### **Contact**

Keith Pointon  
Head of Finance  
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 Deficit**

8.1 The council tax base for the year 2024/25 is 33,737. 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 2024 of £91,030. 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 £9,920.

## **9 Staffordshire Moorlands District Council Tax**

9.1 On 13<sup>th</sup> February 2024, the Cabinet recommended a District Council Tax increase of £4.88 (2.99%). This involved setting a General Fund Budget of £12,713,400.

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

	<b>TOTAL</b>
	£
Total Budget	12,713,400
Less Use of Balances / Reserves	(1,159,850)
Less Collection Fund Deficit for council tax (SMDC share)	9,920
Less Collection Fund Deficit for business rates (SMDC share)	475,190
<b>Net Expenditure to be Financed</b>	<b>12,038,660</b>
Less External Financing	(750,770)
Less Business Rate Retention	(5,194,540)
<b>Net Requirement from Council Tax</b>	<b>6,093,350</b>
Less Special District Expenses Levy	(424,860)
<b>Total Requirement from District Council Tax</b>	<b>5,668,490</b>

9.3 The Band D Council Tax is therefore £168.02 (The total requirement from District Council Tax divided by the tax base of 33,737). This represents an increase of £4.88 (2.99%) on last year.

9.4 Following on from a review, the Council will retain the same Council Tax Reduction Scheme for working age claimants in 2024/25.

## 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 2024/25 is as follows:

	<b>Biddulph</b>	<b>Leek</b>	<b>Total</b>
	£	£	£
2024/25 Net Expenditure	66,465	355,395	424,860

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

<b>Parish</b>	<b>Levy Required</b>	<b>Tax Base</b>	<b>Band D Council Tax</b>
	£		£
Biddulph	69,465	6,338	10.96
Leek	355,395	6,521	54.50

## **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 £1,666,777.95, which produces an average Band D Council Tax of £49.41. 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 £52,111,520 which produces a Band D Council Tax of £1,544.64. This represents an increase of £73.41 (4.99%) when compared to the level of tax levied in 2023/24. This increase is made up of £29.42 (2.00%) in respect of Adult Social Care and £43.99 (2.99%) 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 £9,229,431, which produces a Band D Council Tax of £273.57. This represents an increase of £13.00 (4.99%) when compared to the level of tax levied in 2023/24.

## **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 £2,927,359, which produces a Band D Council Tax of £86.77. This represents an increase of £2.52 (2.99%) when compared with the level of precept for 2023/24.



**Parish Councils 2024/25**

<b>Parish</b>	<b>(1) Tax Base</b>	<b>(2) Parish Precept</b>	<b>(3) Band D Charge</b>
Alstonefield	152	£8,500.00	£55.92
Alton	545	£17,225.00	£31.61
Bagnall	375	£11,475.00	£30.60
Biddulph	6,338	£419,195.00	£66.14
Blore	43	£680.00	£15.81
Bradnop	133	£1,500.00	£11.28
Brown Edge	837	£28,442.00	£33.98
Butterton	102	£5,640.00	£55.29
Caverswall	400	£8,500.00	£21.25
Cheadle	3,945	£352,015.00	£89.23
Checkley	1,638	£75,119.93	£45.86
Cheddleton	2,260	£82,000.00	£36.28
Consall	70	£1,513.84	£21.63
Cotton	114	£7,500.00	£65.79
Dilhorne	204	£4,600.00	£22.55
Draycott	366	£10,134.00	£27.69
Endon	1,326	£36,300.00	£27.38
Farley	98	£2,800.00	£28.57
Fawfieldhead	123	£5,319.75	£43.25
Forsbrook	1,830	£140,000.00	£76.50
Grindon	98	£2,903.74	£29.63
Heathylee	96	£1,048.32	£10.92
Heaton	160	£2,000.00	£12.50
Hollinsclough	65	£1,700.00	£26.15
Horton	374	£10,000.00	£26.74
Ilam	42	£800.00	£19.05
Ipstones	581	£26,952.59	£46.39
Kingsley	622	£19,115.37	£30.73
Leek	6,521	£188,705.00	£28.94
Leekfrith	173	£2,250.00	£13.01
Longnor	138	£6,245.88	£45.26
Longsdon	298	£5,250.00	£17.62
Oakamoor	253	£7,212.00	£28.51
Onecote	89	£3,104.00	£34.88
Quarnford	99	£2,178.00	£22.00
Rushton	247	£3,600.00	£14.57
Sheen	104	£2,600.00	£25.00
Tittesworth	107	£2,472.00	£23.10
Warslow	157	£14,000.00	£89.17
Waterhouses	443	£21,500.00	£48.53
Werrington	1,919	£108,580.00	£56.58
Wetton	86	£11,000.00	£127.91
Whiston	166	£5,101.53	£30.73
<b>Total</b>	<b>33,737</b>	<b>£1,666,777.95</b>	<b>£49.41</b>

**Local Council Tax at Band D – 2024/25**

<b>Parish</b>	<b>£</b>
Alstonefield	223.94
Alton	199.63
Bagnall	198.62
Biddulph	245.12
Blore	183.83
Bradnop	179.30
Brown Edge	202.00
Butterton	223.31
Caverswall	189.27
Cheadle	257.25
Checkley	213.88
Cheddleton	204.30
Consall	189.65
Cotton	233.81
Dilhome	190.57
Draycott	195.71
Endon	195.40
Farley	196.59
Fawfieldhead	211.27
Forsbrook	244.52
Grindon	197.65
Heathylee	178.94
Heaton	180.52
Hollinsclough	194.17
Horton	194.76
Ilam	187.07
Ipstones	214.41
Kingsley	198.75
Leek	251.46
Leekfrith	181.03
Longnor	213.28
Longsdon	185.64
Oakamoor	196.53
Onecote	202.90
Quarnford	190.02
Rushton	182.59
Sheen	193.02
Tittesworth	191.12
Warslow	257.19
Waterhouses	216.55
Werrington	224.60
Wetton	295.93
Whiston	198.75

**APPENDIX C****Local Council Tax All Bands – 2024/25**

Parish	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H
	£	£	£	£	£	£	£	£
Alstonefield	149.29	174.17	199.06	223.94	273.71	323.47	373.23	447.88
Alton	133.08	155.27	177.45	199.63	243.99	288.36	332.71	399.26
Bagnall	132.41	154.48	176.55	198.62	242.76	286.90	331.03	397.24
Biddulph	163.41	190.64	217.88	245.12	299.60	354.07	408.53	490.24
Blore	122.55	142.98	163.40	183.83	224.68	265.54	306.38	367.66
Bradnop	119.53	139.45	159.38	179.30	219.15	258.99	298.83	358.60
Brown Edge	134.66	157.11	179.55	202.00	246.89	291.78	336.66	404.00
Butterton	148.87	173.68	198.50	223.31	272.94	322.56	372.18	446.62
Caverswall	126.18	147.21	168.24	189.27	231.33	273.39	315.45	378.54
Cheadle	171.50	200.08	228.67	257.25	314.42	371.59	428.75	514.50
Checkley	142.58	166.35	190.11	213.88	261.41	308.94	356.46	427.76
Cheddleton	136.20	158.90	181.60	204.30	249.70	295.10	340.50	408.60
Consall	126.43	147.50	168.58	189.65	231.80	273.94	316.08	379.30
Cotton	155.87	181.85	207.83	233.81	285.77	337.73	389.68	467.62
Dilhome	127.04	148.22	169.39	190.57	232.92	275.27	317.61	381.14
Draycott	130.47	152.22	173.96	195.71	239.20	282.70	326.18	391.42
Endon	130.26	151.98	173.69	195.40	238.82	282.25	325.66	390.80
Farley	131.06	152.90	174.75	196.59	240.28	283.97	327.65	393.18
Fawfieldhead	140.84	164.32	187.79	211.27	258.22	305.17	352.11	422.54
Forsbrook	163.01	190.18	217.35	244.52	298.86	353.20	407.53	489.04
Grindon	131.76	153.73	175.69	197.65	241.57	285.50	329.41	395.30
Heathylee	119.29	139.17	159.06	178.94	218.71	258.47	298.23	357.88
Heaton	120.34	140.40	160.46	180.52	220.64	260.76	300.86	361.04
Hollinsclough	129.44	151.02	172.59	194.17	237.32	280.47	323.61	388.34
Horton	129.84	151.48	173.12	194.76	238.04	281.32	324.60	389.52
Ilam	124.71	145.50	166.28	187.07	228.64	270.22	311.78	374.14
Ipstones	142.94	166.76	190.59	214.41	262.06	309.71	357.35	428.82
Kingsley	132.50	154.58	176.67	198.75	242.92	287.09	331.25	397.50
Leek	167.63	195.58	223.51	251.46	307.34	363.22	419.09	502.92
Leekfrith	120.68	140.80	160.91	181.03	221.26	261.49	301.71	362.06
Longnor	142.18	165.88	189.58	213.28	260.68	308.08	355.46	426.56
Longsdon	123.76	144.38	165.01	185.64	226.90	268.15	309.40	371.28
Oakamoor	131.02	152.85	174.69	196.53	240.21	283.88	327.55	393.06
Onecote	135.26	157.81	180.35	202.90	247.99	293.08	338.16	405.80
Quarnford	126.68	147.79	168.91	190.02	232.25	274.48	316.70	380.04
Rushton	121.72	142.01	162.30	182.59	223.17	263.75	304.31	365.18
Sheen	128.68	150.12	171.57	193.02	235.92	278.81	321.70	386.04
Tittesworth	127.41	148.65	169.88	191.12	233.59	276.07	318.53	382.24
Warslow	171.46	200.03	228.61	257.19	314.35	371.50	428.65	514.38
Waterhouses	144.36	168.43	192.49	216.55	264.67	312.80	360.91	433.10
Werrington	149.73	174.69	199.64	224.60	274.51	324.43	374.33	449.20
Wetton	197.28	230.17	263.05	295.93	361.69	427.46	493.21	591.86
Whiston	132.50	154.58	176.67	198.75	242.92	287.09	331.25	397.50

**APPENDIX D****Total Council Tax – 2024/25**

<b>Parish</b>	<b>BAND A</b>	<b>BAND B</b>	<b>BAND C</b>	<b>BAND D</b>	<b>BAND E</b>	<b>BAND F</b>	<b>BAND G</b>	<b>BAND H</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Alstonefield	1,419.28	1,655.83	1,892.37	2,128.92	2,602.01	3,075.11	3,548.20	4,257.84
Alton	1,403.07	1,636.93	1,870.76	2,104.61	2,572.29	3,040.00	3,507.68	4,209.22
Bagnall	1,402.40	1,636.14	1,869.86	2,103.60	2,571.06	3,038.54	3,506.00	4,207.20
Biddulph	1,433.40	1,672.30	1,911.19	2,150.10	2,627.90	3,105.71	3,583.50	4,300.20
Blore	1,392.54	1,624.64	1,856.71	2,088.81	2,552.98	3,017.18	3,481.35	4,177.62
Bradnop	1,389.52	1,621.11	1,852.69	2,084.28	2,547.45	3,010.63	3,473.80	4,168.56
Brown Edge	1,404.65	1,638.77	1,872.86	2,106.98	2,575.19	3,043.42	3,511.63	4,213.96
Butterton	1,418.86	1,655.34	1,891.81	2,128.29	2,601.24	3,074.20	3,547.15	4,256.58
Caverswall	1,396.17	1,628.87	1,861.55	2,094.25	2,559.63	3,025.03	3,490.42	4,188.50
Cheadle	1,441.49	1,681.74	1,921.98	2,162.23	2,642.72	3,123.23	3,603.72	4,324.46
Checkley	1,412.57	1,648.01	1,883.42	2,118.86	2,589.71	3,060.58	3,531.43	4,237.72
Cheddleton	1,406.19	1,640.56	1,874.91	2,109.28	2,578.00	3,046.74	3,515.47	4,218.56
Consall	1,396.42	1,629.16	1,861.89	2,094.63	2,560.10	3,025.58	3,491.05	4,189.26
Cotton	1,425.86	1,663.51	1,901.14	2,138.79	2,614.07	3,089.37	3,564.65	4,277.58
Dilhome	1,397.03	1,629.88	1,862.70	2,095.55	2,561.22	3,026.91	3,492.58	4,191.10
Draycott	1,400.46	1,633.88	1,867.27	2,100.69	2,567.50	3,034.34	3,501.15	4,201.38
Endon	1,400.25	1,633.64	1,867.00	2,100.38	2,567.12	3,033.89	3,500.63	4,200.76
Farley	1,401.05	1,634.56	1,868.06	2,101.57	2,568.58	3,035.61	3,502.62	4,203.14
Fawfieldhead	1,410.83	1,645.98	1,881.10	2,116.25	2,586.52	3,056.81	3,527.08	4,232.50
Forsbrook	1,433.00	1,671.84	1,910.66	2,149.50	2,627.16	3,104.84	3,582.50	4,299.00
Grindon	1,401.75	1,635.39	1,869.00	2,102.63	2,569.87	3,037.14	3,504.38	4,205.26
Heathylee	1,389.28	1,620.83	1,852.37	2,083.92	2,547.01	3,010.11	3,473.20	4,167.84
Heaton	1,390.33	1,622.06	1,853.77	2,085.50	2,548.94	3,012.40	3,475.83	4,171.00
Hollinsclough	1,399.43	1,632.68	1,865.90	2,099.15	2,565.62	3,032.11	3,498.58	4,198.30
Horton	1,399.83	1,633.14	1,866.43	2,099.74	2,566.34	3,032.96	3,499.57	4,199.48
Ilam	1,394.70	1,627.16	1,859.59	2,092.05	2,556.94	3,021.86	3,486.75	4,184.10
Ipstones	1,412.93	1,648.42	1,883.90	2,119.39	2,590.36	3,061.35	3,532.32	4,238.78
Kingsley	1,402.49	1,636.24	1,869.98	2,103.73	2,571.22	3,038.73	3,506.22	4,207.46
Leek	1,437.62	1,677.24	1,916.82	2,156.44	2,635.64	3,114.86	3,594.06	4,312.88
Leekfrith	1,390.67	1,622.46	1,854.22	2,086.01	2,549.56	3,013.13	3,476.68	4,172.02
Longnor	1,412.17	1,647.54	1,882.89	2,118.26	2,588.98	3,059.72	3,530.43	4,236.52
Longsdon	1,393.75	1,626.04	1,858.32	2,090.62	2,555.20	3,019.79	3,484.37	4,181.24
Oakamoor	1,401.01	1,634.51	1,868.00	2,101.51	2,568.51	3,035.52	3,502.52	4,203.02
Onecote	1,405.25	1,639.47	1,873.66	2,107.88	2,576.29	3,044.72	3,513.13	4,215.76
Quarnford	1,396.67	1,629.45	1,862.22	2,095.00	2,560.55	3,026.12	3,491.67	4,190.00
Rushton	1,391.71	1,623.67	1,855.61	2,087.57	2,551.47	3,015.39	3,479.28	4,175.14
Sheen	1,398.67	1,631.78	1,864.88	2,098.00	2,564.22	3,030.45	3,496.67	4,196.00
Tittesworth	1,397.40	1,630.31	1,863.19	2,096.10	2,561.89	3,027.71	3,493.50	4,192.20
Warslow	1,441.45	1,681.69	1,921.92	2,162.17	2,642.65	3,123.14	3,603.62	4,324.34
Waterhouses	1,414.35	1,650.09	1,885.80	2,121.53	2,592.97	3,064.44	3,535.88	4,243.06
Werrington	1,419.72	1,656.35	1,892.95	2,129.58	2,602.81	3,076.07	3,549.30	4,259.16
Wetton	1,467.27	1,711.83	1,956.36	2,200.91	2,689.99	3,179.10	3,668.18	4,401.82
Whiston	1,402.49	1,636.24	1,869.98	2,103.73	2,571.22	3,038.73	3,506.22	4,207.46



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