

STAFFORDSHIRE MOORLANDS DISTRICT COUNCIL

Report to Council

26th February 2020

TITLE:	Setting of the Council Tax 2020/21
PORTFOLIO HOLDER:	Cllr Sybil Ralphs – Leader
CONTACT 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 2020/21 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) £30,042,339 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) £23,162,020 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) £6,880,319 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) £207.08 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	2019/20	2020/21	Increase	
	Charge	Charge	(Decrease)	
	£	£	£	%
Staffordshire Moorlands DC	150.54	153.40	2.86	1.90
District Council Tax	150.54	153.40	2.86	1.90
Special District Expenses*	12.16	12.37	0.21	1.73
Parish Councils*	38.58	41.31	2.73	7.08
Average Local Council Tax	201.28	207.08	5.80	2.88
Staffordshire County Council	1,246.23	1,295.95	49.72	3.99
Staffordshire Commissioner (Police & Crime)	216.56	225.09	8.53	3.94
Staffordshire Commissioner (Fire & Rescue)	75.73	77.24	1.51	1.99
Total Council Tax	1,739.80	1,805.36	65.56	3.77

* 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

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Finance and Procurement
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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 2020/21 is 33,225. 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 2020 of £297,720. 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 £34,440.

9 Staffordshire Moorlands District Council Tax

9.1 On 11th February 2020, the Cabinet recommended a District Council Tax increase of 1.9%. This involved setting a General Fund Budget of £9,838,870.

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

	TOTAL
	£
Total Budget	9,838,870
Plus Contribution to Balances / Reserves	268,310
Less Collection Fund Surplus for council tax (SMDC share)	(34,440)
Less Collection Fund Surplus for business rates (SMDC share)	(344,770)
Net Expenditure to be Financed	9,727,970
Less External Financing	(194,890)
Less Business Rate Retention	(4,025,430)
Net Requirement from Council Tax	5,507,650
Less Special District Expenses Levy (see 4.4)	(410,930)
Total Requirement from District Council Tax	5,096,720

9.3 The Band D Council Tax is therefore £153.40 (The total requirement from District Council Tax divided by the tax base of 33,225). This represents an increase of £2.86 (1.9%) 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 2020/21 is as follows:

	Biddulph	Leek	Total
	£	£	£
2020/21 Net Expenditure	67,320	343,610	410,930

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

Parish	Levy Required	Tax Base	Band D Council Tax
	£		£
Biddulph	67,320	6,327	10.64
Leek	343,610	6,493	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 £1,372,668.50, which produces an average Band D Council Tax of £41.31. 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 £43,057,939 which produces a Band D Council Tax of £1,295.95. This represents an increase of £49.72 (3.99%) when compared to the level of tax levied in 2019/20. This increase is made up of £24.92 (2.0%) in respect for Adult Social Care and £24.80 (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 £7,478,615.25, which produces a Band D Council Tax of £225.09. This represents an increase of £8.53 (3.94%) when compared to the level of tax levied in 2019/20.

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 £2,566,299.00, which produces a Band D Council Tax of £77.24. This represents an increase of £1.51(1.99%) when compared with the level of precept for 2019/20.

APPENDIX A**Parish Councils 2020/21**

Parish	(1) Tax Base	(2) Parish Precept	(3) Band D Charge
Alstonefield	152	£7,537.68	£49.59
Alton	521	£15,789.67	£30.31
Bagnall	368	£8,600.00	£23.37
Biddulph	6,327	£362,215.00	£57.25
Blore	43	£800.00	£18.60
Bradnop	129	£1,500.00	£11.63
Brown Edge	825	£22,959.75	£27.83
Butterton	100	£4,920.00	£49.20
Caverswall	402	£8,250.00	£20.52
Cheadle	3,786	£290,194.00	£76.65
Checkley	1,628	£67,350.36	£41.37
Cheddleton	2,238	£70,000.00	£31.28
Consall	66	£1,220.04	£18.49
Cotton	113	£6,300.00	£55.75
Dilhorne	191	£4,329.00	£22.66
Draycott	364	£9,784.00	£26.88
Endon	1,320	£30,000.00	£22.73
Farley	82	£2,800.00	£34.15
Fawfieldhead	114	£5,060.46	£44.39
Forsbrook	1,714	£45,150.00	£26.34
Grindon	98	£2,710.68	£27.66
Heathlee	98	£1,081.00	£11.03
Heaton	160	£1,950.00	£12.19
Hollinsclough	67	£1,300.00	£19.40
Horton	373	£6,000.00	£16.09
Ilam	41	£800.00	£19.51
Ipstones	586	£25,909.00	£44.21
Kingsley	609	£19,827.40	£32.56
Leek	6,493	£181,284.00	£27.92
Leekfrith	166	£1,650.00	£9.94
Longnor	143	£6,471.76	£45.26
Longsdon	282	£5,000.00	£17.73
Oakamoor	243	£6,735.00	£27.72
Onecote	89	£2,760.00	£31.01
Quarnford	96	£2,000.00	£20.83
Rushton	251	£3,600.00	£14.34
Sheen	108	£2,300.00	£21.30
Tittesworth	105	£2,205.00	£21.00
Warslow	149	£7,656.00	£51.38
Waterhouses	429	£18,540.00	£43.22
Werrington	1,907	£100,005.00	£52.44
Wetton	92	£3,521.70	£38.28
Whiston	157	£4,602.00	£29.31
TOTAL	33,225	£1,372,668.50	£41.31

APPENDIX B**Local Council Tax at Band D – 2020/21**

Parish	£
Alstonefield	202.99
Alton	183.71
Bagnall	176.77
Biddulph	221.29
Blore	172.00
Bradnop	165.03
Brown Edge	181.23
Butterton	202.60
Caverswall	173.92
Cheadle	230.05
Checkley	194.77
Cheddleton	184.68
Consall	171.89
Cotton	209.15
Dilhorne	176.06
Draycott	180.28
Endon	176.13
Farley	187.55
Fawfieldhead	197.79
Forsbrook	179.74
Grindon	181.06
Heathylee	164.43
Heaton	165.59
Hollinsclough	172.80
Horton	169.49
Ilam	172.91
Ipstones	197.61
Kingsley	185.96
Leek	234.24
Leekfrith	163.34
Longnor	198.66
Longsdon	171.13
Oakamoor	181.12
Onecote	184.41
Quarnford	174.23
Rushton	167.74
Sheen	174.70
Tittesworth	174.40
Warslow	204.78
Waterhouses	196.62
Werrington	205.84
Wetton	191.68
Whiston	182.71

APPENDIX C**Local Council Tax All Bands – 2020/21**

Parish	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H
	£	£	£	£	£	£	£	£
Alstonefield	135.33	157.88	180.44	202.99	248.10	293.21	338.32	405.98
Alton	122.48	142.88	163.30	183.71	224.54	265.36	306.19	367.42
Bagnall	117.85	137.49	157.13	176.77	216.05	255.34	294.62	353.54
Biddulph	147.53	172.12	196.71	221.29	270.46	319.64	368.82	442.58
Blore	114.67	133.78	152.89	172.00	210.22	248.45	286.67	344.00
Bradnop	110.02	128.36	146.70	165.03	201.70	238.38	275.05	330.06
Brown Edge	120.82	140.96	161.10	181.23	221.50	261.78	302.05	362.46
Butterton	135.07	157.58	180.09	202.60	247.62	292.65	337.67	405.20
Caverswall	115.95	135.27	154.60	173.92	212.57	251.22	289.87	347.84
Cheadle	153.37	178.93	204.49	230.05	281.17	332.30	383.42	460.10
Checkley	129.85	151.49	173.13	194.77	238.05	281.34	324.62	389.54
Cheddleton	123.12	143.64	164.16	184.68	225.72	266.76	307.80	369.36
Consall	114.60	133.69	152.80	171.89	210.09	248.29	286.49	343.78
Cotton	139.44	162.67	185.92	209.15	255.63	302.11	348.59	418.30
Dilthorne	117.38	136.93	156.50	176.06	215.19	254.31	293.44	352.12
Draycott	120.19	140.22	160.25	180.28	220.34	260.41	300.47	360.56
Endon	117.42	136.99	156.56	176.13	215.27	254.41	293.55	352.26
Farley	125.04	145.87	166.72	187.55	229.23	270.91	312.59	375.10
Fawfieldhead	131.86	153.84	175.82	197.79	241.74	285.70	329.65	395.58
Forsbrook	119.83	139.80	159.77	179.74	219.68	259.63	299.57	359.48
Grindon	120.71	140.82	160.95	181.06	221.30	261.53	301.77	362.12
Heathlyee	109.62	127.89	146.16	164.43	200.97	237.51	274.05	328.86
Heaton	110.40	128.79	147.20	165.59	202.39	239.19	275.99	331.18
Hollinsclough	115.20	134.40	153.60	172.80	211.20	249.60	288.00	345.60
Horton	113.00	131.82	150.66	169.49	207.16	244.82	282.49	338.98
Ilam	115.28	134.48	153.70	172.91	211.34	249.76	288.19	345.82
Ipstones	131.74	153.70	175.66	197.61	241.52	285.44	329.35	395.22
Kingsley	123.98	144.63	165.30	185.96	227.29	268.61	309.94	371.92
Leek	156.16	182.19	208.22	234.24	286.29	338.35	390.40	468.48
Leekfrith	108.90	127.04	145.20	163.34	199.64	235.94	272.24	326.68
Longnor	132.44	154.51	176.59	198.66	242.81	286.96	331.10	397.32
Longsdon	114.09	133.10	152.12	171.13	209.16	247.19	285.22	342.26
Oakamoor	120.75	140.87	161.00	181.12	221.37	261.62	301.87	362.24
Onecote	122.94	143.43	163.92	184.41	225.39	266.37	307.35	368.82
Quarnford	116.16	135.51	154.88	174.23	212.95	251.67	290.39	348.46
Rushton	111.83	130.46	149.11	167.74	205.02	242.29	279.57	335.48
Sheen	116.47	135.88	155.29	174.70	213.52	252.35	291.17	349.40
Tittesworth	116.27	135.64	155.03	174.40	213.16	251.91	290.67	348.80
Warslow	136.52	159.27	182.03	204.78	250.29	295.80	341.30	409.56
Waterhouses	131.08	152.93	174.78	196.62	240.31	284.01	327.70	393.24
Werrington	137.23	160.10	182.97	205.84	251.58	297.33	343.07	411.68
Wetton	127.79	149.08	170.39	191.68	234.28	276.87	319.47	383.36
Whiston	121.81	142.11	162.41	182.71	223.31	263.92	304.52	365.42

APPENDIX D**Total Council Tax – 2020/21**

Parish	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H
	£	£	£	£	£	£	£	£
Alstonefield	1,200.85	1,400.99	1,601.14	1,801.27	2,201.55	2,601.84	3,002.12	3,602.54
Alton	1,188.00	1,385.99	1,584.00	1,781.99	2,177.99	2,573.99	2,969.99	3,563.98
Bagnall	1,183.37	1,380.60	1,577.83	1,775.05	2,169.50	2,563.97	2,958.42	3,550.10
Biddulph	1,213.05	1,415.23	1,617.41	1,819.57	2,223.91	2,628.27	3,032.62	3,639.14
Blore	1,180.19	1,376.89	1,573.59	1,770.28	2,163.67	2,557.08	2,950.47	3,540.56
Bradnop	1,175.54	1,371.47	1,567.40	1,763.31	2,155.15	2,547.01	2,938.85	3,526.62
Brown Edge	1,186.34	1,384.07	1,581.80	1,779.51	2,174.95	2,570.41	2,965.85	3,559.02
Butterton	1,200.59	1,400.69	1,600.79	1,800.88	2,201.07	2,601.28	3,001.47	3,601.76
Caverswall	1,181.47	1,378.38	1,575.30	1,772.20	2,166.02	2,559.85	2,953.67	3,544.40
Cheadle	1,218.89	1,422.04	1,625.19	1,828.33	2,234.62	2,640.93	3,047.22	3,656.66
Checkley	1,195.37	1,394.60	1,593.83	1,793.05	2,191.50	2,589.97	2,988.42	3,586.10
Cheddleton	1,188.64	1,386.75	1,584.86	1,782.96	2,179.17	2,575.39	2,971.60	3,565.92
Consall	1,180.12	1,376.80	1,573.50	1,770.17	2,163.54	2,556.92	2,950.29	3,540.34
Cotton	1,204.96	1,405.78	1,606.62	1,807.43	2,209.08	2,610.74	3,012.39	3,614.86
Dilhorne	1,182.90	1,380.04	1,577.20	1,774.34	2,168.64	2,562.94	2,957.24	3,548.68
Draycott	1,185.71	1,383.33	1,580.95	1,778.56	2,173.79	2,569.04	2,964.27	3,557.12
Endon	1,182.94	1,380.10	1,577.26	1,774.41	2,168.72	2,563.04	2,957.35	3,548.82
Farley	1,190.56	1,388.98	1,587.42	1,785.83	2,182.68	2,579.54	2,976.39	3,571.66
Fawfieldhead	1,197.38	1,396.95	1,596.52	1,796.07	2,195.19	2,594.33	2,993.45	3,592.14
Forsbrook	1,185.35	1,382.91	1,580.47	1,778.02	2,173.13	2,568.26	2,963.37	3,556.04
Grindon	1,186.23	1,383.93	1,581.65	1,779.34	2,174.75	2,570.16	2,965.57	3,558.68
Heathylee	1,175.14	1,371.00	1,566.86	1,762.71	2,154.42	2,546.14	2,937.85	3,525.42
Heaton	1,175.92	1,371.90	1,567.90	1,763.87	2,155.84	2,547.82	2,939.79	3,527.74
Hollinsclough	1,180.72	1,377.51	1,574.30	1,771.08	2,164.65	2,558.23	2,951.80	3,542.16
Horton	1,178.52	1,374.93	1,571.36	1,767.77	2,160.61	2,553.45	2,946.29	3,535.54
Ilam	1,180.80	1,377.59	1,574.40	1,771.19	2,164.79	2,558.39	2,951.99	3,542.38
Ipstones	1,197.26	1,396.81	1,596.36	1,795.89	2,194.97	2,594.07	2,993.15	3,591.78
Kingsley	1,189.50	1,387.74	1,586.00	1,784.24	2,180.74	2,577.24	2,973.74	3,568.48
Leek	1,221.68	1,425.30	1,628.92	1,832.52	2,239.74	2,646.98	3,054.20	3,665.04
Leekfrith	1,174.42	1,370.15	1,565.90	1,761.62	2,153.09	2,544.57	2,936.04	3,523.24
Longnor	1,197.96	1,397.62	1,597.29	1,796.94	2,196.26	2,595.59	2,994.90	3,593.88
Longsdon	1,179.61	1,376.21	1,572.82	1,769.41	2,162.61	2,555.82	2,949.02	3,538.82
Oakamoor	1,186.27	1,383.98	1,581.70	1,779.40	2,174.82	2,570.25	2,965.67	3,558.80
Onecote	1,188.46	1,386.54	1,584.62	1,782.69	2,178.84	2,575.00	2,971.15	3,565.38
Quarnford	1,181.68	1,378.62	1,575.58	1,772.51	2,166.40	2,560.30	2,954.19	3,545.02
Rushton	1,177.35	1,373.57	1,569.81	1,766.02	2,158.47	2,550.92	2,943.37	3,532.04
Sheen	1,181.99	1,378.99	1,575.99	1,772.98	2,166.97	2,560.98	2,954.97	3,545.96
Tittesworth	1,181.79	1,378.75	1,575.73	1,772.68	2,166.61	2,560.54	2,954.47	3,545.36
Warslow	1,202.04	1,402.38	1,602.73	1,803.06	2,203.74	2,604.43	3,005.10	3,606.12
Waterhouses	1,196.60	1,396.04	1,595.48	1,794.90	2,193.76	2,592.64	2,991.50	3,589.80
Werrington	1,202.75	1,403.21	1,603.67	1,804.12	2,205.03	2,605.96	3,006.87	3,608.24
Wetton	1,193.31	1,392.19	1,591.09	1,789.96	2,187.73	2,585.50	2,983.27	3,579.92
Whiston	1,187.33	1,385.22	1,583.11	1,780.99	2,176.76	2,572.55	2,968.32	3,561.98