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COUNCIL SUPPLEMENT AGENDA

Date: Wednesday, 22 February 2023

Time: 6.30 pm

Venue: Council Chamber - Moorlands House, Leek

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

PART 1

14. Setting of the Council Tax 2023/24 (**Pages 3 - 14**)

MARK TRILLO
EXECUTIVE DIRECTOR & MONITORING OFFICER

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STAFFORDSHIRE MOORLANDS DISTRICT COUNCIL

Report to Council

22nd February 2023

TITLE:	Setting of the Council Tax 2023/24
PORTFOLIO:	Councillor Worthington – Portfolio Holder for Finance
OFFICER:	Keith Pointon – Head of Finance
WARDS:	Non-Specific

1. Reason for the Report

- 1.1 This report sets out the proposed Council Tax level for the financial year 2023/24 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) £31,485,335 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) £24,071,670 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) £7,413,665 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) £222.14 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	2022/23	2023/24	Increase	
	Charge	Charge	(Decrease)	
	£	£	£	%
Staffordshire Moorlands DC	163.14	163.14	0.00	0.00
District Council Tax	163.14	163.14	0.00	0.00
Special District Expenses*	12.40	12.29	(0.11)	(0.89)
Parish Councils*	44.08	46.71	2.63	5.97
Average Local Council Tax	219.62	222.14	2.52	1.15
Staffordshire County Council	1,401.30	1,471.23	69.93	4.99
Staffordshire Commissioner (Police & Crime)	248.57	260.57	12.00	4.83
Staffordshire Commissioner (Fire & Rescue)	80.35	84.25	3.90	4.85
Total Council Tax	1,949.84	2,038.19	88.35	4.53

* 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 2023/24
Budget Working Papers

Location

Finance and Procurement
Moorlands House Leek

Contact

Keith Pointon
Head of Finance
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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 2023/24 is 33,374. 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 2023 of £915,430. 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 £102,860.

9 Staffordshire Moorlands District Council Tax

- 9.1 On 14th February 2023, the Cabinet recommended a District Council Tax increase of £0.00 (0.00%). This involved setting a General Fund Budget of £11,694,640.
- 9.2 The amount of Council Tax that the District Council is to levy is:

	TOTAL
	£
Total Budget	11,694,640
Less Use of Balances / Reserves	(5,130)
Less Collection Fund Surplus for council tax (SMDC share)	(102,860)
Less Collection Fund Surplus for business rates (SMDC share)	(170,460)
Net Expenditure to be Financed	11,416,190
Less External Financing	(677,880)
Less Business Rate Retention	(4,883,440)
Net Requirement from Council Tax	5,854,870
Less Special District Expenses Levy (see 4.4)	(410,240)
Total Requirement from District Council Tax	5,444,630

9.3 The Band D Council Tax is therefore £163.14 (The total requirement from District Council Tax divided by the tax base of 33,374). This represents an increase of £0.00 (0.00%) 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 2023/24 is as follows:

	Biddulph	Leek	Total
	£	£	£
2023/24 Net Expenditure	66,890	343,350	410,240

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

Parish	Levy Required	Tax Base	Band D Council Tax
	£		£
Biddulph	66,890	6,287	10.64
Leek	343,350	6,488	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 £1,558,794.72, which produces an average Band D Council Tax of £46.71. 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 £49,100,830 which produces a Band D Council Tax of £1,471.23. This represents an increase of £69.93 (4.99%) when compared to the level of tax levied in 2022/23. This increase is made up of £28.03 (2.00%) in respect of Adult Social Care and £41.90 (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 £8,696,263.18, which produces a Band D Council Tax of £260.57. This represents an increase of £12.00 (4.83%) when compared to the level of tax levied in 2022/23.

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 £2,811,759.50, which produces a Band D Council Tax of £84.25. This represents an increase of £3.90 (4.85%) when compared with the level of precept for 2022/23.

Parish Councils 2023/24

Parish	(1) Tax Base	(2) Parish Precept	(3) Band D Charge
Alstonefield	153	£8,500.00	£55.56
Alton	534	£17,225.00	£32.26
Bagnall	368	£10,600.00	£28.80
Biddulph	6,287	£397,030.00	£63.15
Blore	41	£650.00	£15.85
Bradnop	132	£1,500.00	£11.36
Brown Edge	831	£26,265.00	£31.61
Butterton	98	£5,271.00	£53.79
Caverswall	400	£8,124.00	£20.31
Cheadle	3,837	£323,769.00	£84.38
Checkley	1,627	£70,009.81	£43.03
Cheddleton	2,256	£81,000.00	£35.90
Consall	66	£1,323.84	£20.06
Cotton	112	£7,200.00	£64.29
Dilhome	205	£4,600.00	£22.44
Draycott	346	£9,487.00	£27.42
Endon	1,321	£33,000.00	£24.98
Farley	94	£2,800.00	£29.79
Fawfieldhead	119	£5,146.75	£43.25
Forsbrook	1,796	£130,000.00	£72.38
Grindon	97	£2,738.34	£28.23
Heathylee	99	£1,081.00	£10.92
Heaton	157	£2,500.00	£15.92
Hollinsclough	65	£1,700.00	£26.15
Horton	372	£10,000.00	£26.88
Ilam	40	£800.00	£20.00
Ipstones	582	£25,712.76	£44.18
Kingsley	608	£18,006.54	£29.62
Leek	6,488	£178,826.00	£27.56
Leekfrith	167	£2,250.00	£13.47
Longnor	140	£6,245.88	£44.61
Longsdon	292	£5,000.00	£17.12
Oakamoor	254	£7,125.00	£28.05
Onecote	86	£3,000.00	£34.88
Quarnford	95	£2,000.00	£21.05
Rushton	246	£3,600.00	£14.63
Sheen	108	£2,200.00	£20.37
Tittesworth	105	£2,205.00	£21.00
Warslow	162	£14,000.00	£86.42
Waterhouses	438	£20,500.00	£46.80
Werrington	1,904	£101,005.00	£53.05
Wetton	84	£0.00	£0.00
Whiston	162	£4,797.80	£29.62
TOTAL	33,374	£1,558,794.72	£46.71

Local Council Tax at Band D – 2023/24

Parish	£
Alstonefield	218.70
Alton	195.40
Bagnall	191.94
Biddulph	236.93
Blore	178.99
Bradnop	174.50
Brown Edge	194.75
Butterton	216.93
Caverswall	183.45
Cheadle	247.52
Checkley	206.17
Cheddleton	199.04
Consall	183.20
Cotton	227.43
Dilhome	185.58
Draycott	190.56
Endon	188.12
Farley	192.93
Fawfieldhead	206.39
Forsbrook	235.52
Grindon	191.37
Heathylee	174.06
Heaton	179.06
Hollinsclough	189.29
Horton	190.02
Ilam	183.14
Ipstones	207.32
Kingsley	192.76
Leek	243.62
Leekfrith	176.61
Longnor	207.75
Longsdon	180.26
Oakamoor	191.19
Onecote	198.02
Quarnford	184.19
Rushton	177.77
Sheen	183.51
Tittesworth	184.14
Warslow	249.56
Waterhouses	209.94
Werrington	216.19
Wetton	163.14
Whiston	192.76

APPENDIX C**Local Council Tax All Bands – 2023/24**

Parish	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H
	£	£	£	£	£	£	£	£
Alstonefield	145.80	170.10	194.40	218.70	267.30	315.90	364.50	437.40
Alton	130.27	151.98	173.69	195.40	238.82	282.25	325.67	390.80
Bagnall	127.96	149.29	170.61	191.94	234.59	277.25	319.90	383.88
Biddulph	157.95	184.29	210.60	236.93	289.57	342.24	394.88	473.86
Blore	119.33	139.22	159.10	178.99	218.76	258.54	298.32	357.98
Bradnop	116.33	135.73	155.11	174.50	213.27	252.06	290.83	349.00
Brown Edge	129.83	151.48	173.11	194.75	238.02	281.31	324.58	389.50
Butterton	144.62	168.73	192.82	216.93	265.13	313.35	361.55	433.86
Caverswall	122.30	142.69	163.06	183.45	224.21	264.99	305.75	366.90
Cheadle	165.01	192.52	220.01	247.52	302.52	357.53	412.53	495.04
Checkley	137.45	160.36	183.26	206.17	251.98	297.80	343.62	412.34
Cheddleton	132.69	154.81	176.92	199.04	243.27	287.51	331.73	398.08
Consall	122.13	142.49	162.84	183.20	223.91	264.63	305.33	366.40
Cotton	151.62	176.89	202.16	227.43	277.97	328.51	379.05	454.86
Dilhome	123.72	144.34	164.96	185.58	226.82	268.06	309.30	371.16
Draycott	127.04	148.22	169.38	190.56	232.90	275.26	317.60	381.12
Endon	125.41	146.32	167.21	188.12	229.92	271.73	313.53	376.24
Farley	128.62	150.06	171.49	192.93	235.80	278.68	321.55	385.86
Fawfieldhead	137.59	160.53	183.45	206.39	252.25	298.12	343.98	412.78
Forsbrook	157.01	183.19	209.35	235.52	287.85	340.20	392.53	471.04
Grindon	127.58	148.85	170.10	191.37	233.89	276.43	318.95	382.74
Heathylee	116.04	135.38	154.72	174.06	212.74	251.42	290.10	348.12
Heaton	119.37	139.27	159.16	179.06	218.85	258.65	298.43	358.12
Hollinsclough	126.19	147.23	168.25	189.29	231.35	273.42	315.48	378.58
Horton	126.68	147.80	168.90	190.02	232.24	274.48	316.70	380.04
Ilam	122.09	142.45	162.79	183.14	223.83	264.54	305.23	366.28
Ipstones	138.21	161.25	184.28	207.32	253.39	299.47	345.53	414.64
Kingsley	128.51	149.93	171.34	192.76	235.59	278.43	321.27	385.52
Leek	162.41	189.49	216.55	243.62	297.75	351.90	406.03	487.24
Leekfrith	117.74	137.37	156.98	176.61	215.85	255.11	294.35	353.22
Longnor	138.50	161.59	184.66	207.75	253.91	300.09	346.25	415.50
Longsdon	120.17	140.21	160.23	180.26	220.31	260.38	300.43	360.52
Oakamoor	127.46	148.71	169.94	191.19	233.67	276.17	318.65	382.38
Onecote	132.01	154.02	176.01	198.02	242.02	286.03	330.03	396.04
Quarnford	122.79	143.26	163.72	184.19	225.12	266.06	306.98	368.38
Rushton	118.51	138.27	158.01	177.77	217.27	256.78	296.28	355.54
Sheen	122.34	142.73	163.12	183.51	224.29	265.07	305.85	367.02
Tittesworth	122.76	143.22	163.68	184.14	225.06	265.98	306.90	368.28
Warslow	166.37	194.11	221.83	249.56	305.01	360.48	415.93	499.12
Waterhouses	139.96	163.29	186.61	209.94	256.59	303.25	349.90	419.88
Werrington	144.13	168.15	192.17	216.19	264.23	312.28	360.32	432.38
Wetton	108.76	126.89	145.01	163.14	199.39	235.65	271.90	326.28
Whiston	128.51	149.93	171.34	192.76	235.59	278.43	321.27	385.52

APPENDIX D**Total Council Tax – 2023/24**

Parish	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H
	£	£	£	£	£	£	£	£
Alstonefield	1,356.50	1,582.59	1,808.67	2,034.75	2,486.91	2,939.08	3,391.25	4,069.50
Alton	1,340.97	1,564.47	1,787.96	2,011.45	2,458.43	2,905.43	3,352.42	4,022.90
Bagnall	1,338.66	1,561.78	1,784.88	2,007.99	2,454.20	2,900.43	3,346.65	4,015.98
Biddulph	1,368.65	1,596.78	1,824.87	2,052.98	2,509.18	2,965.42	3,421.63	4,105.96
Blore	1,330.03	1,551.71	1,773.37	1,995.04	2,438.37	2,881.72	3,325.07	3,990.08
Bradnop	1,327.03	1,548.22	1,769.38	1,990.55	2,432.88	2,875.24	3,317.58	3,981.10
Brown Edge	1,340.53	1,563.97	1,787.38	2,010.80	2,457.63	2,904.49	3,351.33	4,021.60
Butterton	1,355.32	1,581.22	1,807.09	2,032.98	2,484.74	2,936.53	3,388.30	4,065.96
Caverswall	1,333.00	1,555.18	1,777.33	1,999.50	2,443.82	2,888.17	3,332.50	3,999.00
Cheadle	1,375.71	1,605.01	1,834.28	2,063.57	2,522.13	2,980.71	3,439.28	4,127.14
Checkley	1,348.15	1,572.85	1,797.53	2,022.22	2,471.59	2,920.98	3,370.37	4,044.44
Cheddleton	1,343.39	1,567.30	1,791.19	2,015.09	2,462.88	2,910.69	3,358.48	4,030.18
Consall	1,332.83	1,554.98	1,777.11	1,999.25	2,443.52	2,887.81	3,332.08	3,998.50
Cotton	1,362.32	1,589.38	1,816.43	2,043.48	2,497.58	2,951.69	3,405.80	4,086.96
Dilhome	1,334.42	1,556.83	1,779.23	2,001.63	2,446.43	2,891.24	3,336.05	4,003.26
Draycott	1,337.74	1,560.71	1,783.65	2,006.61	2,452.51	2,898.44	3,344.35	4,013.22
Endon	1,336.11	1,558.81	1,781.48	2,004.17	2,449.53	2,894.91	3,340.28	4,008.34
Farley	1,339.32	1,562.55	1,785.76	2,008.98	2,455.41	2,901.86	3,348.30	4,017.96
Fawfieldhead	1,348.29	1,573.02	1,797.72	2,022.44	2,471.86	2,921.30	3,370.73	4,044.88
Forsbrook	1,367.71	1,595.68	1,823.62	2,051.57	2,507.46	2,963.38	3,419.28	4,103.14
Grindon	1,338.28	1,561.34	1,784.37	2,007.42	2,453.50	2,899.61	3,345.70	4,014.84
Heathylee	1,326.74	1,547.87	1,768.99	1,990.11	2,432.35	2,874.60	3,316.85	3,980.22
Heaton	1,330.07	1,551.76	1,773.43	1,995.11	2,438.46	2,881.83	3,325.18	3,990.22
Hollinsclough	1,336.89	1,559.72	1,782.52	2,005.34	2,450.96	2,896.60	3,342.23	4,010.68
Horton	1,337.38	1,560.29	1,783.17	2,006.07	2,451.85	2,897.66	3,343.45	4,012.14
Ilam	1,332.79	1,554.94	1,777.06	1,999.19	2,443.44	2,887.72	3,331.98	3,998.38
Ipstones	1,348.91	1,573.74	1,798.55	2,023.37	2,473.00	2,922.65	3,372.28	4,046.74
Kingsley	1,339.21	1,562.42	1,785.61	2,008.81	2,455.20	2,901.61	3,348.02	4,017.62
Leek	1,373.11	1,601.98	1,830.82	2,059.67	2,517.36	2,975.08	3,432.78	4,119.34
Leekfrith	1,328.44	1,549.86	1,771.25	1,992.66	2,435.46	2,878.29	3,321.10	3,985.32
Longnor	1,349.20	1,574.08	1,798.93	2,023.80	2,473.52	2,923.27	3,373.00	4,047.60
Longsdon	1,330.87	1,552.70	1,774.50	1,996.31	2,439.92	2,883.56	3,327.18	3,992.62
Oakamoor	1,338.16	1,561.20	1,784.21	2,007.24	2,453.28	2,899.35	3,345.40	4,014.48
Onecote	1,342.71	1,566.51	1,790.28	2,014.07	2,461.63	2,909.21	3,356.78	4,028.14
Quarnford	1,333.49	1,555.75	1,777.99	2,000.24	2,444.73	2,889.24	3,333.73	4,000.48
Rushton	1,329.21	1,550.76	1,772.28	1,993.82	2,436.88	2,879.96	3,323.03	3,987.64
Sheen	1,333.04	1,555.22	1,777.39	1,999.56	2,443.90	2,888.25	3,332.60	3,999.12
Tittesworth	1,333.46	1,555.71	1,777.95	2,000.19	2,444.67	2,889.16	3,333.65	4,000.38
Warslow	1,377.07	1,606.60	1,836.10	2,065.61	2,524.62	2,983.66	3,442.68	4,131.22
Waterhouses	1,350.66	1,575.78	1,800.88	2,025.99	2,476.20	2,926.43	3,376.65	4,051.98
Werrington	1,354.83	1,580.64	1,806.44	2,032.24	2,483.84	2,935.46	3,387.07	4,064.48
Wetton	1,319.46	1,539.38	1,759.28	1,979.19	2,419.00	2,858.83	3,298.65	3,958.38
Whiston	1,339.21	1,562.42	1,785.61	2,008.81	2,455.20	2,901.61	3,348.02	4,017.62

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