

STAFFORDSHIRE MOORLANDS DISTRICT COUNCIL

Report to Council

26th February 2025

TITLE:	Setting of the Council Tax 2025/26
PORTFOLIO:	Councillor Chris Wood – 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 2025/26 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) £31,876,679 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) £23,646,390 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) £8,230,289 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) £239.38 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	2024/25	2025/26	Increase	
	Charge	Charge	(Decrease)	
	£	£	£	%
Staffordshire Moorlands DC	168.02	173.04	5.02	2.99
District Council Tax	168.02	173.04	5.02	2.99
Special District Expenses*	12.59	12.92	0.33	2.62
Parish Councils*	49.41	53.42	4.01	8.12
Average Local Council Tax	230.02	239.38	9.36	4.07
Staffordshire County Council	1,544.64	1,621.71	77.07	4.99
Staffordshire Commissioner (Police & Crime)	273.57	287.57	14.00	5.12
Staffordshire Commissioner (Fire & Rescue)	86.77	91.77	5.00	5.76
Total Council Tax	2,135.00	2,240.43	105.43	4.94

* 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 (Resources) and S151 Officer

Background Papers

Localism Act 2011
Local Government Finance Act 1992
Local Authorities Finance Settlement 2025/26
Budget Working Papers

Location

Finance and Procurement
Moorlands House Leek

Contact

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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 Deficit

8.1 The council tax base for the year 2025/26 is 34,382. 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 2025 of £906,640. 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 £97,680.

9 Staffordshire Moorlands District Council Tax

9.1 On 11th February 2025, the Cabinet recommended a District Council Tax increase of £5.02 (2.99%). This involved setting a General Fund Budget of £13,590,930.

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

	TOTAL
	£
Total Budget	13,590,930
Less Use of Balances / Reserves	(96,930)
Less Collection Fund surplus for council tax (SMDC share)	(97,680)
Plus Collection Fund Deficit for business rates (SMDC share)	76,890
Net Expenditure to be Financed	13,473,210
Less External Financing	(1,577,620)
Less Business Rate Retention	(5,502,050)
Net Requirement from Council Tax	6,393,540
Less Special District Expenses Levy	(444,080)
Total Requirement from District Council Tax	5,949,460

9.3 The Band D Council Tax is therefore £173.04 (The total requirement from District Council Tax divided by the tax base of 34,382). This represents an increase of £5.02 (2.99%) 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 2025/26 is as follows:

	Biddulph	Leek	Total
	£	£	£
2025/26 Net Expenditure	72,270	371,810	444,080

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

Parish	Levy Required	Tax Base	Band D Council Tax
	£		£
Biddulph	72,270	6,401	11.29
Leek	371,810	6,624	56.13

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 £1,836,748.94, which produces an average Band D Council Tax of £53.42. 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 £55,757,633 which produces a Band D Council Tax of £1,621.71. This represents an increase of £77.07 (4.99%) when compared to the level of tax levied in 2024/25.

13 Office of the Police & Crime Commissioner for Staffordshire Precept

- 13.1 The precept demand issued by Staffordshire Police Authority is £9,887,231.74, which produces a Band D Council Tax of £287.57. This represents an increase of £14.00 (5.12%) when compared to the level of tax levied in 2024/25.

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 £3,155,236, which produces a Band D Council Tax of £91.77. This represents an increase of £5.00 (5.76%) when compared with the level of precept for 2024/25.

Parish Councils 2025/26

Parish	(1) Tax Base	(2) Parish Precept	(3) Band D Charge
Alstonefield	175	£10,250.00	£58.57
Alton	566	£18,086.25	£31.95
Bagnall	378	£11,819.00	£31.27
Biddulph	6,401	£481,920.00	£75.29
Blore	44	£696.00	£15.82
Bradnop	135	£2,000.00	£14.81
Brown Edge	850	£33,215.00	£39.08
Butterton	105	£5,922.00	£56.40
Caverswall	399	£8,800.00	£22.06
Cheadle	4,053	£376,842.00	£92.98
Checkley	1,656	£79,100.31	£47.77
Cheddleton	2,292	£85,500.00	£37.30
Consall	66	£1,797.00	£27.23
Cotton	119	£7,800.00	£65.55
Dilhorne	225	£5,000.00	£22.22
Draycott	383	£10,605.00	£27.69
Endon	1,354	£36,300.00	£26.81
Farley	104	£2,800.00	£26.92
Fawfieldhead	126	£5,449.50	£43.25
Forsbrook	1,857	£160,000.00	£86.16
Grindon	100	£3,111.15	£31.11
Heathylee	100	£1,048.32	£10.48
Heaton	159	£2,000.00	£12.58
Hollinsclough	68	£1,800.00	£26.47
Horton	393	£10,000.00	£25.45
Ilam	41	£800.00	£19.51
Ipstones	601	£31,952.59	£53.17
Kingsley	632	£21,435.56	£33.92
Leek	6,624	£220,446.00	£33.28
Leekfrith	176	£2,250.00	£12.78
Longnor	159	£7,196.34	£45.26
Longsdon	296	£5,250.00	£17.74
Oakamoor	266	£7,590.00	£28.53
Onecote	87	£3,104.00	£35.68
Quarnford	96	£2,386.56	£24.86
Rushton	252	£3,600.00	£14.29
Sheen	109	£2,400.00	£22.02
Tittesworth	107	£2,472.00	£23.10
Warslow	159	£14,000.00	£88.05
Waterhouses	444	£22,500.00	£50.68
Werrington	1,959	£110,840.22	£56.58
Wetton	99	£11,000.00	£111.11
Whiston	167	£5,664.14	£33.92
TOTAL	34,382	£1,836,748.94	£53.42

Local Council Tax at Band D – 2025/26

Parish	£
Alstonefield	231.61
Alton	204.99
Bagnall	204.31
Biddulph	259.62
Blore	188.86
Bradnop	187.85
Brown Edge	212.12
Butterton	229.44
Caverswall	195.10
Cheadle	266.02
Checkley	220.81
Cheddleton	210.34
Consall	200.27
Cotton	238.59
Dilhome	195.26
Draycott	200.73
Endon	199.85
Farley	199.96
Fawfieldhead	216.29
Forsbrook	259.20
Grindon	204.15
Heathlee	183.52
Heaton	185.62
Hollinsclough	199.51
Horton	198.49
Ilam	192.55
Ipstones	226.21
Kingsley	206.96
Leek	262.45
Leekfrith	185.82
Longnor	218.30
Longsdon	190.78
Oakamoor	201.57
Onecote	208.72
Quarnford	197.90
Rushton	187.33
Sheen	195.06
Tittesworth	196.14
Warslow	261.09
Waterhouses	223.72
Werrington	229.62
Wetton	284.15
Whiston	206.96

APPENDIX C**Local Council Tax All Bands – 2025/26**

Parish	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H
	£	£	£	£	£	£	£	£
Alstonefield	154.41	180.14	205.87	231.61	283.08	334.55	386.02	463.22
Alton	136.66	159.44	182.21	204.99	250.54	296.10	341.65	409.98
Bagnall	136.21	158.91	181.61	204.31	249.71	295.12	340.52	408.62
Biddulph	173.08	201.93	230.77	259.62	317.31	375.01	432.70	519.24
Blore	125.91	146.89	167.87	188.86	230.83	272.80	314.77	377.72
Bradnop	125.23	146.11	166.97	187.85	229.59	271.34	313.08	375.70
Brown Edge	141.41	164.99	188.55	212.12	259.25	306.40	353.53	424.24
Butterton	152.96	178.46	203.94	229.44	280.42	331.42	382.40	458.88
Caverswall	130.07	151.75	173.42	195.10	238.45	281.81	325.17	390.20
Cheadle	177.35	206.91	236.46	266.02	325.13	384.25	443.37	532.04
Checkley	147.21	171.74	196.27	220.81	269.88	318.95	368.02	441.62
Cheddleton	140.23	163.60	186.97	210.34	257.08	303.83	350.57	420.68
Consall	133.51	155.77	178.01	200.27	244.77	289.28	333.78	400.54
Cotton	159.06	185.57	212.08	238.59	291.61	344.63	397.65	477.18
Dilhome	130.17	151.87	173.56	195.26	238.65	282.05	325.43	390.52
Draycott	133.82	156.13	178.42	200.73	245.33	289.95	334.55	401.46
Endon	133.23	155.44	177.64	199.85	244.26	288.68	333.08	399.70
Farley	133.31	155.53	177.74	199.96	244.39	288.83	333.27	399.92
Fawfieldhead	144.19	168.23	192.25	216.29	264.35	312.42	360.48	432.58
Forsbrook	172.80	201.60	230.40	259.20	316.80	374.40	432.00	518.40
Grindon	136.10	158.79	181.46	204.15	249.51	294.89	340.25	408.30
Heathylee	122.35	142.74	163.13	183.52	224.30	265.09	305.87	367.04
Heaton	123.75	144.37	164.99	185.62	226.87	268.12	309.37	371.24
Hollinsclough	133.01	155.18	177.34	199.51	243.84	288.18	332.52	399.02
Horton	132.33	154.38	176.43	198.49	242.60	286.71	330.82	396.98
Ilam	128.37	149.76	171.15	192.55	235.34	278.13	320.92	385.10
Ipstones	150.81	175.94	201.07	226.21	276.48	326.75	377.02	452.42
Kingsley	137.97	160.97	183.96	206.96	252.95	298.95	344.93	413.92
Leek	174.97	204.13	233.28	262.45	320.77	379.10	437.42	524.90
Leekfrith	123.88	144.53	165.17	185.82	227.11	268.41	309.70	371.64
Longnor	145.53	169.79	194.04	218.30	266.81	315.33	363.83	436.60
Longsdon	127.19	148.39	169.58	190.78	233.17	275.57	317.97	381.56
Oakamoor	134.38	156.78	179.17	201.57	246.36	291.16	335.95	403.14
Onecote	139.15	162.34	185.53	208.72	255.10	301.49	347.87	417.44
Quarnford	131.93	153.93	175.91	197.90	241.87	285.86	329.83	395.80
Rushton	124.89	145.70	166.51	187.33	228.96	270.59	312.22	374.66
Sheen	130.04	151.72	173.38	195.06	238.40	281.76	325.10	390.12
Tittesworth	130.76	152.56	174.34	196.14	239.72	283.32	326.90	392.28
Warslow	174.06	203.07	232.08	261.09	319.11	377.13	435.15	522.18
Waterhouses	149.15	174.01	198.86	223.72	273.43	323.15	372.87	447.44
Werrington	153.08	178.60	204.10	229.62	280.64	331.68	382.70	459.24
Wetton	189.43	221.01	252.57	284.15	347.29	410.44	473.58	568.30
Whiston	137.97	160.97	183.96	206.96	252.95	298.95	344.93	413.92

APPENDIX D**Total Council Tax – 2025/26**

Parish	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H
	£	£	£	£	£	£	£	£
Alstonefield	1,488.44	1,736.52	1,984.58	2,232.66	2,728.80	3,224.96	3,721.10	4,465.32
Alton	1,470.69	1,715.82	1,960.92	2,206.04	2,696.26	3,186.51	3,676.73	4,412.08
Bagnall	1,470.24	1,715.29	1,960.32	2,205.36	2,695.43	3,185.53	3,675.60	4,410.72
Biddulph	1,507.11	1,758.31	2,009.48	2,260.67	2,763.03	3,265.42	3,767.78	4,521.34
Blore	1,459.94	1,703.27	1,946.58	2,189.91	2,676.55	3,163.21	3,649.85	4,379.82
Bradnop	1,459.26	1,702.49	1,945.68	2,188.90	2,675.31	3,161.75	3,648.16	4,377.80
Brown Edge	1,475.44	1,721.37	1,967.26	2,213.17	2,704.97	3,196.81	3,688.61	4,426.34
Butterton	1,486.99	1,734.84	1,982.65	2,230.49	2,726.14	3,221.83	3,717.48	4,460.98
Caverswall	1,464.10	1,708.13	1,952.13	2,196.15	2,684.17	3,172.22	3,660.25	4,392.30
Cheadle	1,511.38	1,763.29	2,015.17	2,267.07	2,770.85	3,274.66	3,778.45	4,534.14
Checkley	1,481.24	1,728.12	1,974.98	2,221.86	2,715.60	3,209.36	3,703.10	4,443.72
Cheddleton	1,474.26	1,719.98	1,965.68	2,211.39	2,702.80	3,194.24	3,685.65	4,422.78
Consall	1,467.54	1,712.15	1,956.72	2,201.32	2,690.49	3,179.69	3,668.86	4,402.64
Cotton	1,493.09	1,741.95	1,990.79	2,239.64	2,737.33	3,235.04	3,732.73	4,479.28
Dilhorne	1,464.20	1,708.25	1,952.27	2,196.31	2,684.37	3,172.46	3,660.51	4,392.62
Draycott	1,467.85	1,712.51	1,957.13	2,201.78	2,691.05	3,180.36	3,669.63	4,403.56
Endon	1,467.26	1,711.82	1,956.35	2,200.90	2,689.98	3,179.09	3,668.16	4,401.80
Farley	1,467.34	1,711.91	1,956.45	2,201.01	2,690.11	3,179.24	3,668.35	4,402.02
Fawfieldhead	1,478.22	1,724.61	1,970.96	2,217.34	2,710.07	3,202.83	3,695.56	4,434.68
Forsbrook	1,506.83	1,757.98	2,009.11	2,260.25	2,762.52	3,264.81	3,767.08	4,520.50
Grindon	1,470.13	1,715.17	1,960.17	2,205.20	2,695.23	3,185.30	3,675.33	4,410.40
Heathlyee	1,456.38	1,699.12	1,941.84	2,184.57	2,670.02	3,155.50	3,640.95	4,369.14
Heaton	1,457.78	1,700.75	1,943.70	2,186.67	2,672.59	3,158.53	3,644.45	4,373.34
Hollinsclough	1,467.04	1,711.56	1,956.05	2,200.56	2,689.56	3,178.59	3,667.60	4,401.12
Horton	1,466.36	1,710.76	1,955.14	2,199.54	2,688.32	3,177.12	3,665.90	4,399.08
Ilam	1,462.40	1,706.14	1,949.86	2,193.60	2,681.06	3,168.54	3,656.00	4,387.20
Ipstones	1,484.84	1,732.32	1,979.78	2,227.26	2,722.20	3,217.16	3,712.10	4,454.52
Kingsley	1,472.00	1,717.35	1,962.67	2,208.01	2,698.67	3,189.36	3,680.01	4,416.02
Leek	1,509.00	1,760.51	2,011.99	2,263.50	2,766.49	3,269.51	3,772.50	4,527.00
Leekfrith	1,457.91	1,700.91	1,943.88	2,186.87	2,672.83	3,158.82	3,644.78	4,373.74
Longnor	1,479.56	1,726.17	1,972.75	2,219.35	2,712.53	3,205.74	3,698.91	4,438.70
Longsdon	1,461.22	1,704.77	1,948.29	2,191.83	2,678.89	3,165.98	3,653.05	4,383.66
Oakamoor	1,468.41	1,713.16	1,957.88	2,202.62	2,692.08	3,181.57	3,671.03	4,405.24
Onecote	1,473.18	1,718.72	1,964.24	2,209.77	2,700.82	3,191.90	3,682.95	4,419.54
Quarnford	1,465.96	1,710.31	1,954.62	2,198.95	2,687.59	3,176.27	3,664.91	4,397.90
Rushton	1,458.92	1,702.08	1,945.22	2,188.38	2,674.68	3,161.00	3,647.30	4,376.76
Sheen	1,464.07	1,708.10	1,952.09	2,196.11	2,684.12	3,172.17	3,660.18	4,392.22
Tittesworth	1,464.79	1,708.94	1,953.05	2,197.19	2,685.44	3,173.73	3,661.98	4,394.38
Warslow	1,508.09	1,759.45	2,010.79	2,262.14	2,764.83	3,267.54	3,770.23	4,524.28
Waterhouses	1,483.18	1,730.39	1,977.57	2,224.77	2,719.15	3,213.56	3,707.95	4,449.54
Werrington	1,487.11	1,734.98	1,982.81	2,230.67	2,726.36	3,222.09	3,717.78	4,461.34
Wetton	1,523.46	1,777.39	2,031.28	2,285.20	2,793.01	3,300.85	3,808.66	4,570.40
Whiston	1,472.00	1,717.35	1,962.67	2,208.01	2,698.67	3,189.36	3,680.01	4,416.02