



# Shetland Islands Council

## Council Tax

### 2009/10

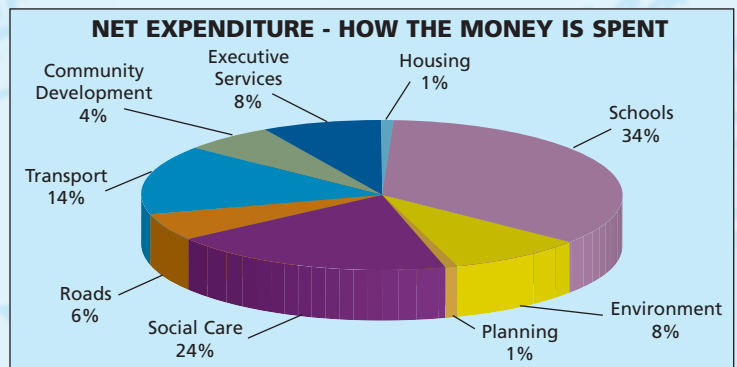
The Shetland Islands Council (SIC) plays an important part in the lives of most people in Shetland, providing a range of services that materially affect the standard of living throughout the islands. The SIC is responsible for providing the major strategic services of roads, transport, education, social care, plus housing and local amenity functions such as museums, libraries, planning and environmental services.

There is no increase in Council Tax levels in Shetland in 2009/10, they will remain at the same level as last year with Band D at £1,053 per year. Out of the SIC's total General Fund net revenue expenditure of £105,535,000 the Council Tax Payers contribute some £7,908,000 (8%).

Remember that your final bill will also include water and sewerage charges for 2009/10. Whilst these charges are collected alongside your Council Tax, they are set and administered by Scottish Water.

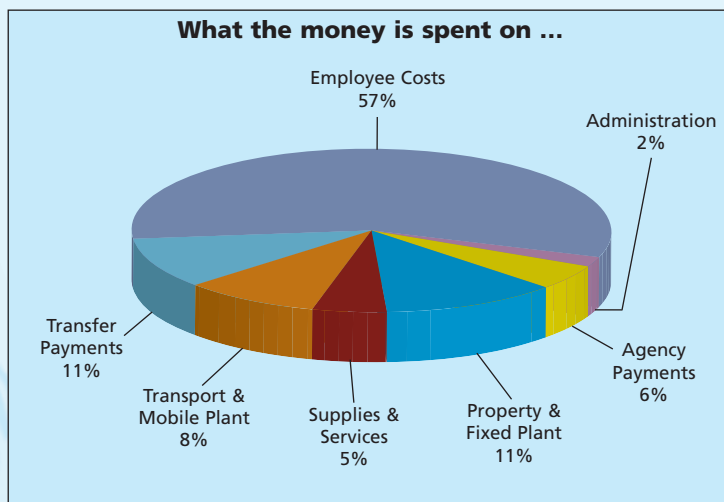
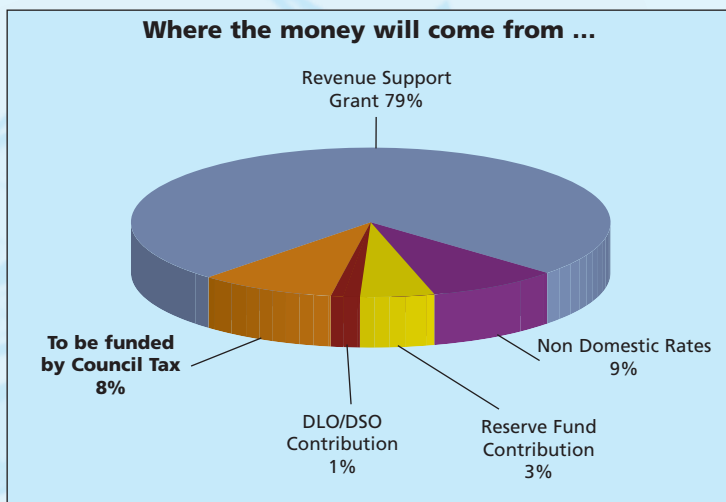
### Shetland Islands Council Revenue Budget 2009/10

Property	Valuation Band	Weighting	Amount £
A	Up to £27,000	Disabled	585
A	Up to £27,000	6/9	702
B	£27,001 to £35,000	7/9	819
C	£35,001 to £45,000	8/9	936
D	£45,001 to £58,000	9/9	1,053
E	£58,001 to £80,000	11/9	1,287
F	£80,001 to £106,000	13/9	1,521
G	£106,001 to £212,000	15/9	1,755
H	Over £212,000	18/9	2,106



### Calculation of Council Tax ...

	(£000)						
	<b>125,211</b>						
	<b>(20,480)</b>						
Net Spending	<b>104,731</b>						
	Net Expenditure 2009/10 £000	Capital Charges 2009/10 £000	Total Net Expenditure 2009/10 £000	Total Net Expenditure 2008/09 £000	Change from Previous Year £000	Change from Previous Year %	Band D Council Tax Equivalent £
<b>SPENDING PER SERVICE</b>							
Schools	38,169	1,604	39,773	36,937	2,836	8	5,296
Social Care	25,821	156	25,977	24,473	1,504	6	3,459
Housing	1,303	53	1,356	1,068	288	27	180
Community Development	4,518	27	4,545	5,553	(1,008)	(18)	605
Environment	8,539	1,135	9,674	8,912	762	9	1,288
Planning	1,013	0	1,013	1,214	(201)	(17)	135
Roads	6,138	1,423	7,561	7,224	337	5	1,007
Transport	14,760	2,451	17,211	15,473	1,738	11	2,292
Executive Services	8,348	1,192	9,540	8,025	1,515	19	1,270
Expected savings across all services	(3,074)	0	(3,074)	(1,313)	(1,761)	134	(409)
	<b>105,535</b>	<b>8,041</b>	<b>113,576</b>	<b>107,566</b>	<b>6,010</b>	<b>6</b>	<b>15,123</b>
<b>Adj for Notional Capital Charges</b>		<b>(8,845)</b>	<b>(8,845)</b>	<b>(5,365)</b>	<b>(3,480)</b>	<b>65</b>	<b>(1,178)</b>
	<b>105,535</b>	<b>(804)</b>	<b>104,731</b>	<b>102,201</b>	<b>2,530</b>	<b>2</b>	<b>13,945</b>
<b>Financed By:</b>							
Revenue Support Grant			<b>(83,878)</b>				<b>(11,168)</b>
Council Tax Freeze Support			<b>(256)</b>				<b>(34)</b>
Non Domestic Rates			<b>(9,076)</b>				<b>(1,208)</b>
DLO/DSO Contribution			<b>(613)</b>				<b>(82)</b>
Contribution from Balances			<b>(3,000)</b>				<b>(400)</b>
<b>To be Funded by Council Tax</b>			<b>7,908</b>				<b>1,053</b>



The above charts show how the net expenditure required to provide the various service costs will be financed. It should be noted that Council Tax is required to meet 8% of the Council's total expenditure.

## Comparison with government provision for current expenditure in 2009/10

### Per Band D Dwelling

£

Expenditure used by Scottish Executive in Aggregated External Finance (Govt Support) Calculations	10,665
Proposed expenditure by SIC on comparable basis	13,419

## Band D Council Tax

Band D Council Tax set by Shetland Islands Council 2009/10	£1,053
Band D Council Tax set by Shetland Islands Council 2008/09	£1,053
Scottish Average Band D Council Tax 2008/09	£1,149

It should be noted that these figures do not include water or sewerage charges.

## Council Employees

Number of whole time staff equivalents 2009/10	2,826
Number of whole time staff equivalents 2008/09	2,754
Increase	<u>72</u>

This increase is predominantly the result of front-line staffing requirements in the Social Care Service to meet increasing client base.

Increase as % of total wage bill	3.4%
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## Further Information on Council Tax:

**Local Taxation Office (01595) 744683**