

Shetland Islands Council

Council Tax Information 2022/23



How do we spend your money?

Revenue spend

In 2022/23 we will spend **£139 million** on services across Shetland including:



Education



Transport



Environment &
Economic Development

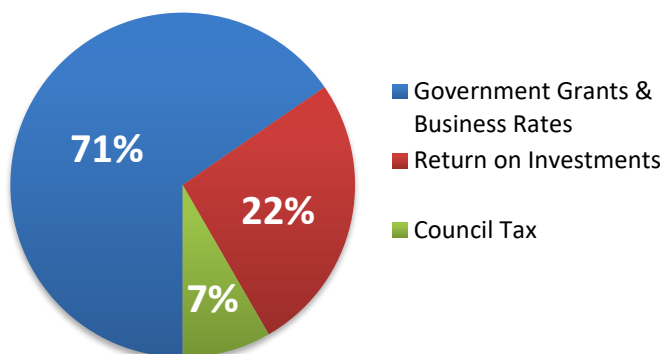


Communities



Care

Where the money comes from

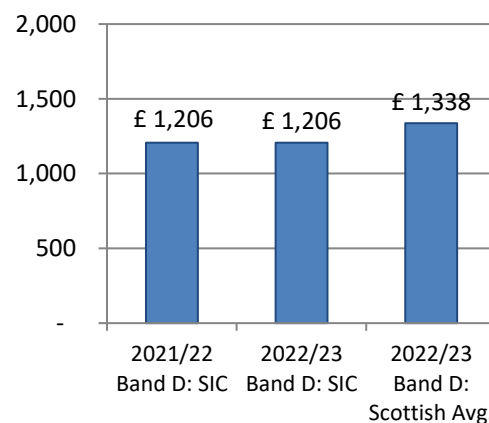


7% of our annual budget is raised from Council Tax

Changes and how they affect me

The table below shows that there is no increase in each of the Council Tax Bands*:

Band	Property Values	2021/22 Charge Per Band	2022/23 Charge per Band	Change (0% increase)	No. of Dwellings 2022
A	£0-£27,000	£804	£804	£0	2,958
B	£27,000 - £35,000	£938	£938	£0	1,852
C	£35,000- £45,000	£1,072	£1,072	£0	2,889
D	£45,000 - £58,000	£1,206	£1,206	£0	1,902
E	£58,000 - £80,000	£1,585	£1,585	£0	1,499
F	£80,000 - £106,000	£1,960	£1,960	£0	314
G	£106,000 - £212,000	£2,362	£2,362	£0	67
H	£212,000 -	£2,956	£2,956	£0	2



*The above figures exclude water and sewerage charges for 2022/23. These charges are collected alongside your Council Tax and are set by Scottish Water. The Council does not receive any of this income.

Council Tax Calculation

Council Tax is a property based tax calculated on the value of your home and the number of adults living there. The Assessor estimates how much each home is worth based on market values as at 1 April 1991 and allocates it to valuation bands ranging from Band A to Band H. Once the amount of money to be raised from Council Tax has been established, the sum that would be payable by a Band D property is calculated. This then allows the other Bands to be calculated using proportions set down in legislation.

Comparison with Government provision for current expenditure

Per Band D Dwelling	£
Expenditure figure used by Scottish Government in Aggregate External Finance (Government Support) calculations	11,297
Proposed expenditure by Shetland Islands Council on comparable basis	16,310

The Scottish Government annually assesses the level of expenditure that it considers each local authority needs to incur in order for a uniform level of local authority services to be provided across Scotland. This table compares the level of expenditure calculated by the Scottish Government with the Council's proposed expenditure. This shows that the Council proposes to spend 44% more than the Scottish Government uniform level of service.

Shetland Islands Council Services Budget 2022/23

Overall Spend:	£000
Gross Expenditure	171,448
Less Fees and Charges	(32,108)
Total	139,340

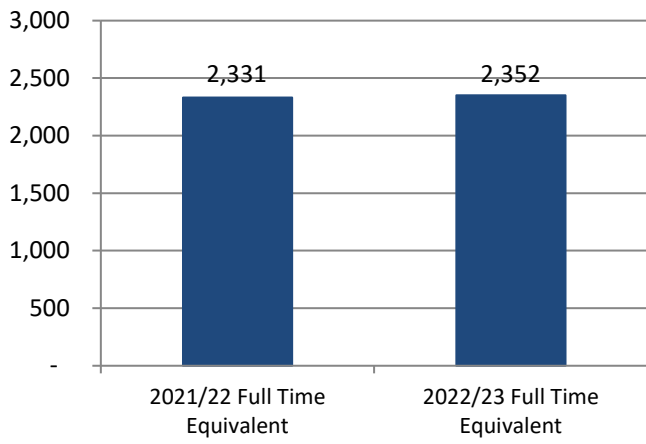
The purpose of this table is to demonstrate how the Council's General Fund net expenditure is allocated across the service areas and how it is funded, including the Council Tax contribution.

Spending by Service:	Total Net Expenditure (including capital charges)	Total Net Expenditure (excluding capital charges)	Capital Charges	Total Net Expenditure (including capital charges)	Change from Previous Year	Change from Previous Year	Band D Council Tax Equivalent
	2021/22 £000	2022/23 £000	2022/23 £000	2022/23 £000	Year £000	Year %	** £
Children's Services	54,211	53,739	4,781	58,520	(4,309)	(8)	6,850
Community Care Services	24,806	26,916	649	27,565	(2,760)	(11)	3,227
Corporate Services	12,139	12,082	1,171	13,252	(1,113)	(9)	1,551
Development Services	18,248	16,205	2,144	18,348	(101)	(1)	2,148
Infrastructure Services	29,411	35,520	7,060	42,580	(13,169)	(45)	4,984
Executive Office	2,158	2,095	320	2,415	(257)	(12)	283
Fund Manager Fees	1,316	1,699		1,699	(383)	(29)	199
Contribution from IJB	(1,263)	(1,263)		(1,263)	0	0	(148)
Contingencies & Budget Pressures	1,875	1,875		1,875	0	0	219
Capital Financing Costs	1,607	1,541		1,541	66	4	180
Other Interest/Economic Income	(2,345)	(6,045)		(6,045)	3,700	(158)	(708)
Adj for charges to other Accounts*	(4,945)	(5,024)		(5,024)	79	(2)	(588)
Adj for Notional Capital Charges	(14,771)		(16,125)	(16,125)	1,354	(9)	(1,887)
	122,447	139,340	0	139,340	(16,893)	(14)	16,310
Financed By:							
Scottish Government Grant				(98,912)			(11,578)
Use of Reserves, Trading Income & Investment Income				(30,122)			(3,526)
To be Funded by Council Tax				(10,306)			1,206

* Support Costs which do not relate to the General Fund, i.e. relating to Harbour, Housing Revenue and Capital Accounts.

** This shows the cost of providing each service per Band D Equivalent property.

Staffing Levels



Contact us for more information

If you have any enquiries regarding your Council Tax, please contact:

By E-Mail: local.taxation@shetland.gov.uk

By Telephone: 01595 744683.

By Post: Revenues & Benefits, Finance Services, Shetland Islands Council, 8 North Ness Business Park, Lerwick, Shetland, ZE1 0LZ.

All figures in this document are rounded to whole thousands or numbers, unless otherwise stated.