

Shetland Islands Council

Council Tax Information 2023/24



How do we spend your money?

Revenue spend

In 2023/24 we will spend £155 million on services across Shetland including:



Education



Transport



Environment &
Economic Development

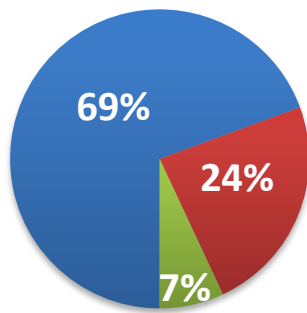


Communities



Care

Where the money comes from



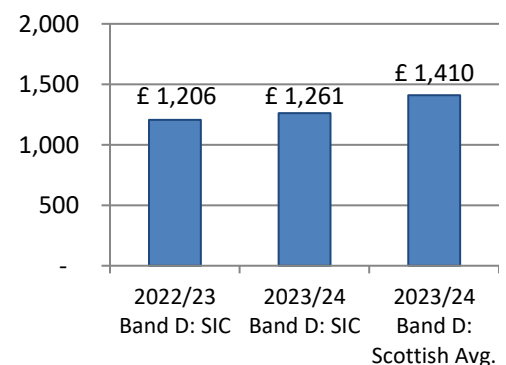
- Government Grants & Business Rates
- Return on Investments
- Council Tax

7% of our annual budget is raised from Council Tax

Changes and how they affect me

The table below shows that there is a 4.5% increase in each of the Council Tax Bands*:

Band	Property Values	2022/23 Charge Per Band	2023/24 Charge per Band	Change (4.5% increase)	No. of Dwellings 2023
A	£0-£27,000	£804	£840	£36	2,973
B	£27,000 - £35,000	£938	£980	£42	1,862
C	£35,000- £45,000	£1,072	£1,121	£48	2,908
D	£45,000 - £58,000	£1,206	£1,261	£54	1,906
E	£58,000 - £80,000	£1,585	£1,656	£71	1,520
F	£80,000 - £106,000	£1,960	£2,048	£88	318
G	£106,000 - £212,000	£2,362	£2,469	£106	69
H	£212,000 -	£2,956	£3,088	£133	2



*The above figures exclude water and sewerage charges
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	11,968
Proposed expenditure by Shetland Islands Council on comparable basis	18,155

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 52% more than the Scottish Government uniform level of service.

Shetland Islands Council Services Budget 2023/24

Overall Spend:	£000
Gross Expenditure	187,567
Less Fees and Charges	(32,462)
Total	155,105

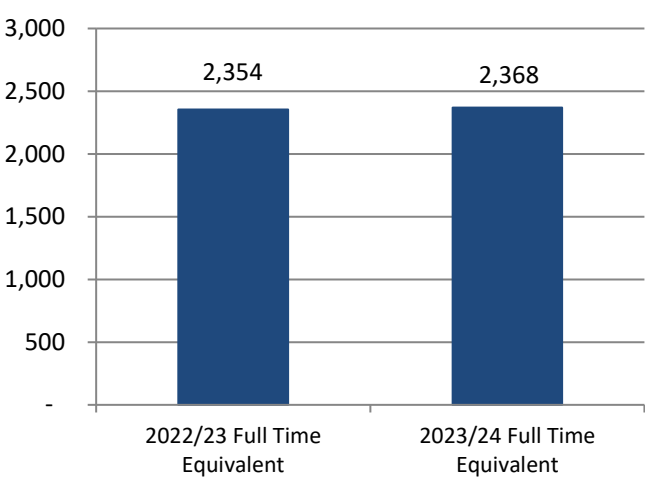
The purpose of this table is to demonstrate how the Council's General Fund net expenditure is allocated across the service areas and how it is funded, including the Council Tax contribution.

Spending by Service:	Total Net Expenditure (including capital charges) 2022/23 £000	Total Net Expenditure (excluding capital charges) 2023/24 £000	Capital Charges 2023/24 £000	Total Net Expenditure (including capital charges) 2023/24 £000	Change from Previous Year £000	Change from Previous Year %	Band D Council Tax Equivalent** £
Children's Services	58,520	56,668	4,921	61,589	(3,069)	(5)	7,209
Community Care Services	27,565	27,989	821	28,810	(1,245)	(5)	3,372
Corporate Services	13,252	12,549	1,178	13,727	(475)	(4)	1,607
Development Services	18,348	17,512	2,488	20,000	(1,652)	(9)	2,341
Infrastructure Services	42,580	41,158	6,933	48,090	(5,510)	(13)	5,629
Executive Office	2,415	2,039	358	2,397	18	1	281
Fund Managers Fees	1,699	1,400		1,400	299	18	164
Contribution from the IJB	(1,263)	(1,263)		(1,263)		0	(148)
Contingencies & Budget Pressures	1,875	3,500		3,500	(1,625)	(87)	410
Capital Financing Costs	1,541	1,618		1,618	(77)	(5)	189
Other Interest/Economic Income/Savings	(6,045)	(4,221)		(4,221)	(1,825)	30	(494)
Adj for charges to other Accounts*	(5,024)	(3,844)		(3,844)	(1,180)	23	(450)
Adj for Notional Capital Charges	(16,125)		(16,699)	(16,699)	575	(4)	(1,955)
	139,340	155,105		155,105	(15,765)	(11)	18,155
Financed By:							
Scottish Government Grant	(98,912)			(107,636)			(12,599)
Return on Investments	(30,122)			(36,699)			(4,296)
To be Funded by Council Tax	10,306			10,770			1,261

* 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.