

# Shetland Islands Council

## Council Tax Information 2026/27



### How do we spend your money?

#### Revenue spend

In 2026/27 we will spend **£189 million** on services across Shetland including:



Education



Transport



Environment & Economic Development

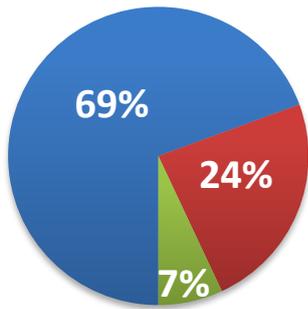


Communities



Care

### Where the money comes from



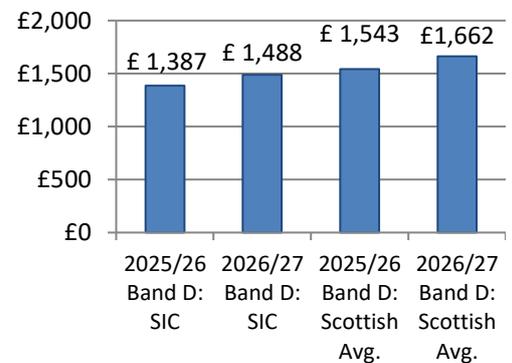
- Government Grants & Business Rates
- Return on Investments
- Council Tax

**7% of our annual budget is raised from Council Tax**

### Changes and how they affect me

The table below shows the increase in each of the Council Tax Bands\*:

Band	Property Values	2025/26 Charge Per Band	2026/27 Charge per Band	Change (0% increase)	No. of Dwellings
A	£0-£27,000	£924	£992	7.3%	2,976
B	£27,000 - £35,000	£1,078	£1,157	7.3%	1,884
C	£35,000- £45,000	£1,233	£1,323	7.3%	2,930
D	£45,000 - £58,000	£1,387	£1,488	7.3%	1,948
E	£58,000 - £80,000	£1,822	£1,955	7.3%	1,557
F	£80,000 - £106,000	£2,253	£2,418	7.3%	331
G	£106,000 - £212,000	£2,716	£2,914	7.3%	77
H	£212,000 -	£3,397	£3,645	7.3%	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	14,352
Proposed expenditure by Shetland Islands Council on comparable basis	20,818

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 45% more than the Scottish Government uniform level of service.

## Shetland Islands Council Services Budget 2026/27

Overall Spend:	£000
Gross Expenditure	222,721
Less Fees and Charges	(33,314)
<b>Total</b>	<b>189,406</b>

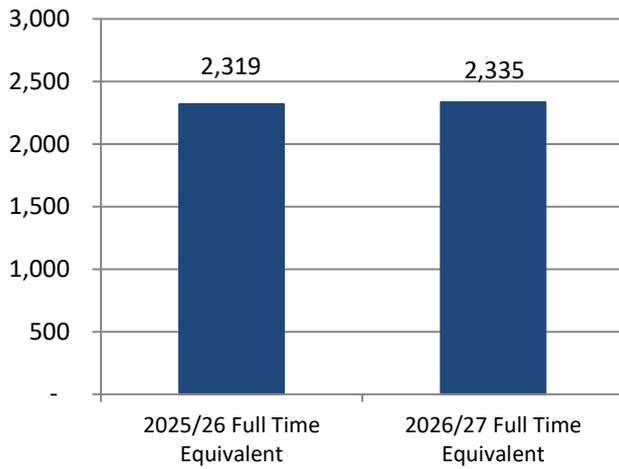
The purpose of this table is to demonstrate how the Council's General Fund net expenditure is allocated across the service areas and how it is funded, including the Council Tax contribution.

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**
	2025/26 £000	2026/27 £000	2026/27 £000	2026/27 £000	£000	%	£
Children's Services	69,190	69,641	6,831	76,472	(7,282)	(11)	8,405
Community Care Services	35,218	40,165	1,318	41,483	(6,265)	(18)	4,559
Corporate Services	15,626	13,004	1,673	14,677	949	6	1,613
Development Services	22,010	19,208	2,707	21,915	95	0	2,409
Infrastructure Services	50,172	44,610	8,157	52,767	(2,595)	(5)	5,800
Executive Office	2,394	4,547	129	4,676	(2,282)	(95)	514
Fund Managers Fees	1,560	1,468		1,468	92	6	161
Valuation Joint Board	519	592		592	(73)	(14)	65
Contribution from the IJB	(1,259)	(1,259)		(1,259)	0	0	(138)
Contingencies & Budget Pressures	5,500	2,148		2,148	3,352	61	236
Capital Financing Costs	2,815	3,555		3,555	(740)	(26)	391
Other Interest/Economic Income	(3,397)	(3,638)		(3,638)	241	(7)	(400)
Adj for charges to other Accounts*	(4,961)	(4,635)		(4,635)	326	7	(509)
Adj for Notional Capital Charges	(16,986)		(20,815)	(20,815)	3,829	(23)	(2,288)
	<b>178,401</b>	<b>189,406</b>	<b>0</b>	<b>189,406</b>	<b>(11,006)</b>	<b>(6)</b>	<b>20,818</b>
<b>Financed By:</b>							
Scottish Government Grant	(124,062)			(130,176)			(14,308)
Return on Investments	(41,723)			(45,693)			(5,022)
<b>To be Funded by Council Tax</b>	<b>12,616</b>			<b>13,537</b>			<b>1,488</b>

\* 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](mailto: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.