

Shetland Islands Council

Council Tax Information 2017/18



How do we spend our budget?

Revenue spend

Each year, on average, we spend **£110 million** on services across Shetland including:



Education



Transport



Care

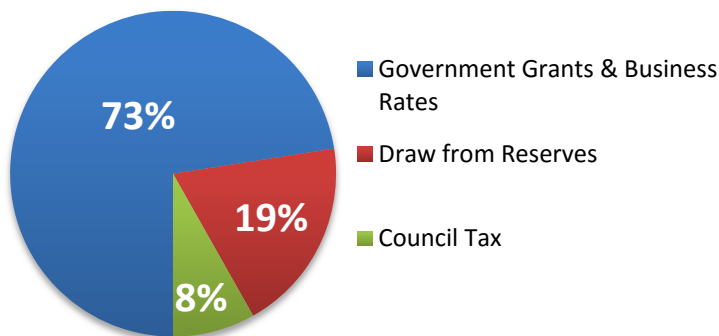


Communities



Environment & Economic Development

Where our money comes from



8% of our annual budget is raised from Council Tax collected

What changes are coming to Council Tax charges?

National changes to Council Tax

A Scottish Parliament change to how Council Tax is calculated will result in an increase in Council Tax for Bands E-H.

Local changes to Council Tax

Councillors agreed a 3% increase in Council Tax for 2017/18, the first increase in 9 years with the average Band D charge of £1,085 per year.

How does this affect me?

The table below shows how the changes will affect each of the Council Tax Bands*:

Band	2016/17 Charge Per Band	2017/18 Charge per Band	Change Scottish Gov't	Change SIC (3% increase)	Total Increase	No. Of Dwellings 2016
A	£702	£723	£0	£21	£21	2,968
B	£819	£844	£0	£25	£25	1,827
C	£936	£964	£0	£28	£28	2,770
D	£1,053	£1,085	£0	£32	£32	1,805
E	£1,287	£1,425	£96	£42	£138	1,367
F	£1,521	£1,762	£190	£51	£241	271
G	£1,755	£2,124	£307	£62	£369	62
H	£2,106	£2,657	£474	£77	£551	1

*The above figures exclude water and sewerage charges for 2017/18. Whilst these charges are collected alongside your Council Tax, they are set by Scottish Water and the Council does not receive any of this income.

Shetland Islands Council Services Budget 2017/18

Overall Spend:	£000
Gross Expenditure	131,219
Less Fees and Charges	(21,083)
	110,136

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.

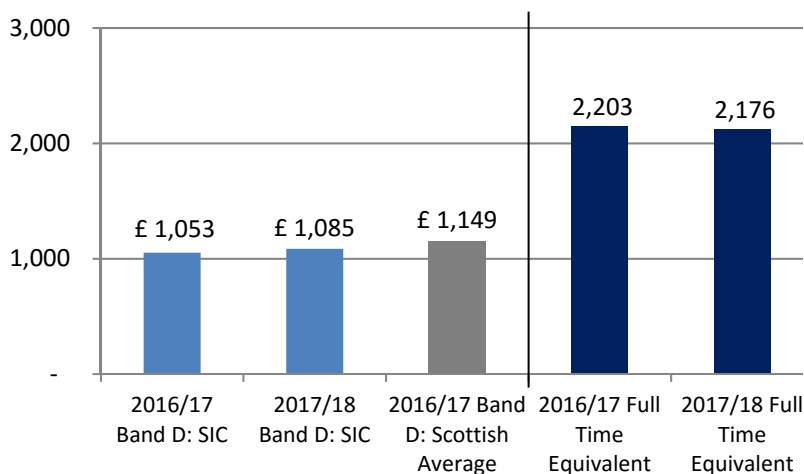
Spending by Service:	Net Expenditure 2017/18 £000	Capital Charges 2017/18 £000	Total Net Expenditure 2017/18 £000	Change from Previous Year £000	Change from Previous Year %	Band D Council Tax Equivalent** £
Children's Services	41,852	3,350	45,202	3,837	9	5,446
Community Care Services	19,231	445	19,676	(693)	(3)	2,370
Corporate Services	8,329	439	8,768	(129)	(1)	1,056
Development Services	14,902	408	15,310	(1,248)	(8)	1,844
Infrastructure Services	19,809	5,545	25,354	(829)	(3)	3,054
Chief Executive's Office	1,872	163	2,035	74	4	245
Fund Manager Fees	895	0	895	21	2	108
Contingencies & Budget Pressures	6,218	0	6,218	1,284	26	749
Other Interest/Economic Income	(927)	0	(927)	(101)	12	(112)
Adj for charges to other Accounts*	(2,044)	0	(2,044)	(286)	16	(246)
Adj for Notional Capital Charges	0	(10,350)	(10,350)	(2,070)	25	(1,247)
	110,136	0	110,136	(140)		13,267
Financed By:						
Scottish Government Grant			(79,886)			(9,624)
Contribution from Reserves			(21,247)			(2,560)
To be Funded by Council Tax			9,003			1,085

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

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

Band D Council Tax & Staffing Levels

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 one of the valuation bands 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 which 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	8,876
Proposed expenditure by Shetland Islands Council on comparable basis	13,267

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.

Contact us for further information on Council Tax

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

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

By Post: Revenues & Benefits, Finance Services, Shetland Islands Council, 6 North Ness Business Park, Lerwick, Shetland, ZE1 0LZ.

By Telephone: 01595 744683.

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