

Shetland Islands Council Council Tax Information 2018/19



How do we spend your money?

Revenue spend

In 2018/19 we will spend **£108 million** on services across Shetland including:



Education



Transport



Environment &
Economic Development

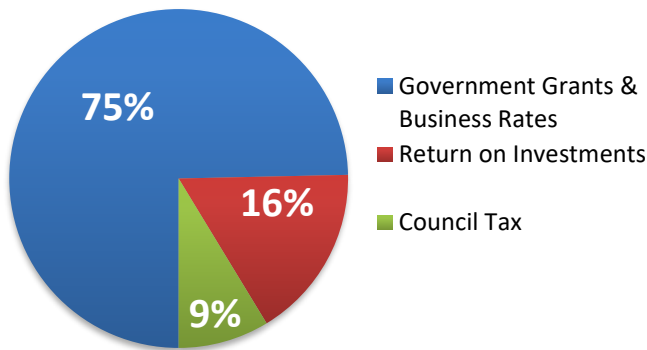


Communities



Care

Where the money comes from

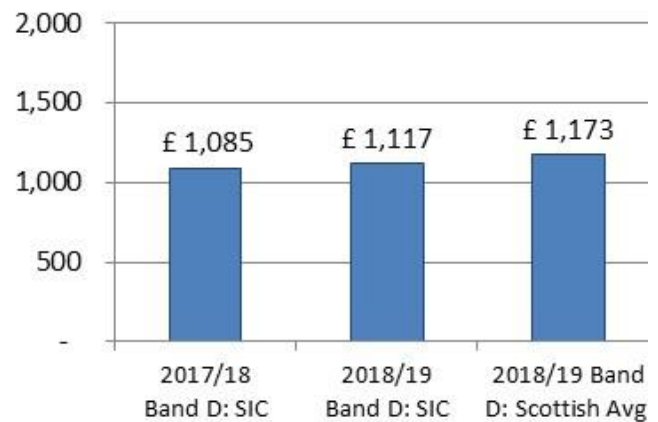


9% of our annual budget is raised from Council Tax collected

Changes and how they affect me

The table below shows how the 3% increases will affect each of the Council Tax Bands*:

Band	2017/18 Charge Per Band	2018/19 Charge per Band	Change (3% increase)	No. of Dwellings 2017
A	£723	£745	£22	2,970
B	£844	£869	£25	1,828
C	£964	£993	£29	2,821
D	£1,085	£1,117	£33	1,842
E	£1,425	£1,468	£43	1,417
F	£1,762	£1,815	£53	289
G	£2,124	£2,188	£64	67
H	£2,657	£2,737	£80	2



*The above figures exclude water and sewerage charges for 2018/19. These charges are collected alongside your Council Tax, they are set by Scottish Water and 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 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	8,950
Proposed expenditure by Shetland Islands Council on comparable basis	12,857

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 2018/19

Overall Spend:	£000
Gross Expenditure	140,062
Less Fees and Charges	(32,295)
Total	107,761

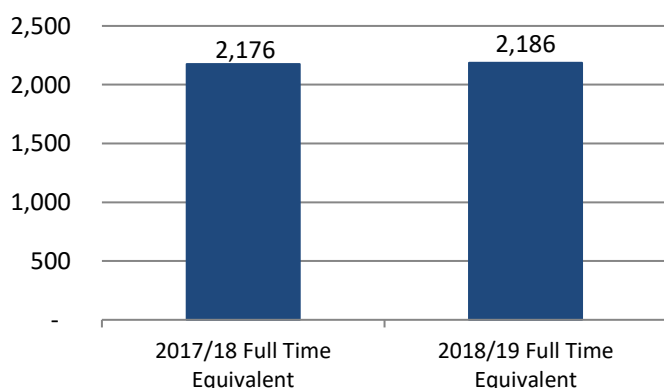
The purpose of this table is to demonstrate how the Council's General Fund net expenditure is allocated across the service areas and how it is funded, including the Council Tax contribution.

Spending by Service:	Budget Book 2018/19 £000	Service Redesign Projects £000	Centralised Service Adjustments £000	Net Expenditure 2018/19 £000	Capital Charges 2018/19 £000	Total Net Expenditure 2018/19 £000	Band D Council Tax Equivalent** £
Children's Services	42,180		2,611	44,791	3,467	48,258	5,757
Community Care Services	21,053	(200)	1,216	22,069	514	22,584	2,695
Corporate Services	10,750	(1,250)	211	9,711	498	10,209	1,218
Development Services	14,143	(290)	265	14,118	524	14,642	1,747
Infrastructure Services	19,864	(150)	(4,313)	15,401	8,444	23,845	2,845
Executive Office	1,701		10	1,711	48	1,758	210
Fund Manager Fees	895			895		895	107
Contribution from IJB	(1,263)			(1,263)		(1,263)	(151)
Contingencies & Budget Pressures	1,517			1,517		1,517	181
Capital Financing Costs	1,580			1,580		1,580	189
Other Interest/Economic Income	(1,094)			(1,094)		(1,094)	(131)
Adj for charges to other Accounts*	(1,675)			(1,675)		(1,675)	(200)
Adj for Notional Capital Charges					(13,495)	(13,495)	(1,610)
	109,651	(1,890)	-	107,761	-	107,761	12,857
Financed By:							
Scottish Government Grant						(80,451)	(9,599)
Return on Investments						(17,947)	(2,141)
To be Funded by Council Tax						(9,363)	1,117

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

** This shows the cost of providing each of the 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, 6 North Ness Business Park, Lerwick, Shetland, ZE1 0LZ.

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