

Shetland Islands Council

Council Tax Information 2019/20



How do we spend your money?

Revenue spend

In 2019/20 we will spend **£114 million** on services across Shetland including:



Education



Transport



Environment &
Economic Development

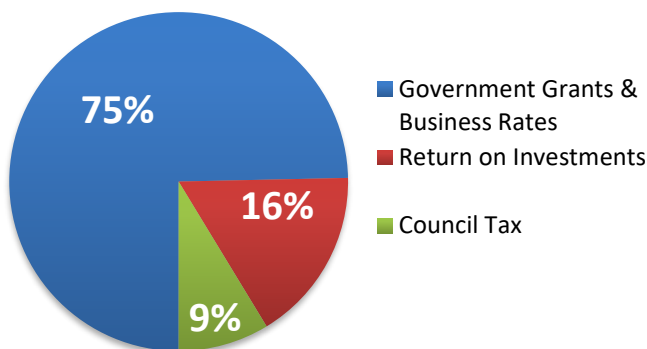


Communities



Care

Where the money comes from

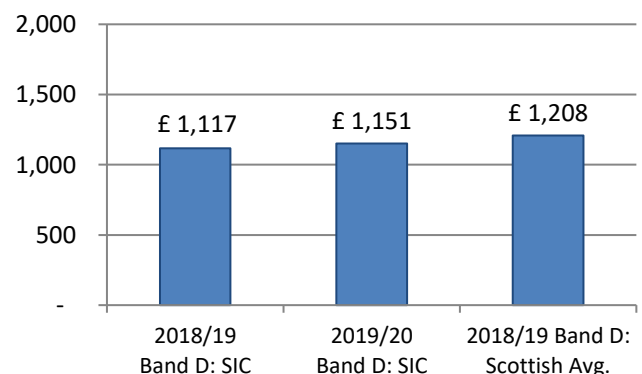


9% of our annual budget is raised from Council Tax

Changes and how they affect me

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

Band	2018/19 Charge Per Band	2019/20 Charge per Band	Change (3% increase)	No. of Dwellings 2018
A	£745	£767	£22	2,970
B	£869	£895	£26	1,828
C	£993	£1,023	£30	2,821
D	£1,117	£1,151	£34	1,842
E	£1,468	£1,512	£44	1,417
F	£1,815	£1,870	£55	289
G	£2,188	£2,253	£65	67
H	£2,737	£2,819	£82	2



*The above figures exclude water and sewerage charges for 2019/20. 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	9,747
Proposed expenditure by Shetland Islands Council on comparable basis	13,438

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 38% more than the Scottish Government uniform level of service.

Shetland Islands Council Services Budget 2019/20

Overall Spend:	£000
Gross Expenditure	150,135
Less Fees and Charges	(36,410)
Total	113,725

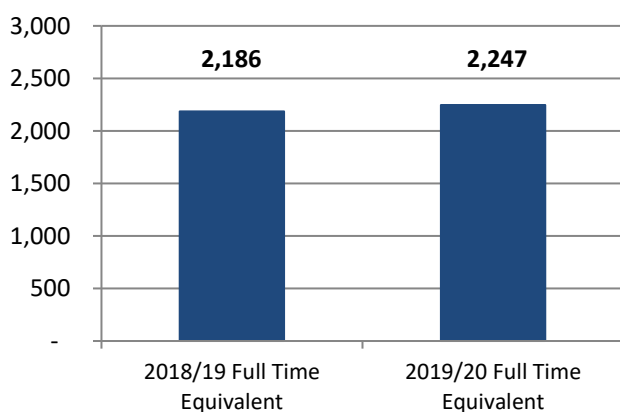
The purpose of this table is to demonstrate how the Council's General Fund net expenditure is allocated across the service areas and how it is funded, including the Council Tax contribution.

Spending by Service:	Budget Book 2019/20 £000	Centralised Service Adjustments £000	Net Expenditure 2019/20 £000	Capital Charges 2019/20 £000	Total Net Expenditure 2019/20 £000	Band D Council Tax Equivalent** £
Children's Services	44,588	2,788	47,377	5,176	52,553	6,210
Community Care Services	22,028	1,254	23,282	596	23,878	2,822
Corporate Services	9,488	162	9,650	563	10,212	1,207
Development Services	13,644	293	13,936	1,897	15,834	1,871
Infrastructure Services	22,444	(4,506)	17,938	6,339	24,277	2,869
Executive Office	1,721	10	1,731	29	1,759	208
Fund Manager Fees	1,387		1,387		1,387	164
Contribution from IJB	(1,263)		(1,263)		(1,263)	(149)
Contingencies & Budget Pressures	2,154		2,154		2,154	255
Capital Financing Costs	1,592		1,592		1,592	188
Other Interest/Economic Income	(1,148)		(1,148)		(1,148)	(136)
Adj for charges to other Accounts*	(2,910)		(2,910)		(2,910)	(344)
Adj for Notional Capital Charges				(14,600)	(14,600)	(1,725)
	113,725	-	113,725	-	113,725	13,438
Financed By:						
Scottish Government Grant					(79,315)	(9,372)
Return on Investments					(24,672)	(2,915)
To be Funded by Council Tax					(9,738)	1,151

* 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, 6 North Ness Business Park, Lerwick, Shetland, ZE1 0LZ.

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