Shetland Islands in full

The council tax bill and who receives it, spending by service, payments over £500, senior pay, the report card and how the council compares.

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Executive summary

The key figures from each part of this report, with the change on a year earlier where the source gives one.

Shetland Islands: your area

£1,488
Band D council tax, 2026-27
+£101 (+7.3%) vs 2025-26
As of 6 April 2026

–£53,000
Parking deficit, 2024-25
As of 6 April 2024

20.5%
Household waste recycled, 2024

Council tax in Shetland Islands

£1,488
Band D a year, 2026-27
+£101 (+7.3%) vs 2025-26
As of 6 April 2026

£992
Band A, the lowest
As of 6 April 2026

–£166
Band D against the Scotland average of £1,653
Below average
As of 6 April 2026

Where your council tax goes in Shetland Islands

£1,487.90
Band D bill, 2026-27
As of 6 April 2026

£1,487.90
Goes to Shetland Islands itself (100%)
As of 6 April 2026

£647.57
Largest line: education
As of 3 February 2026

Parking income in Shetland Islands

£-0.05m
Parking deficit
–£0.04m (–253.3%) vs 2023–24
2024–25

£0.06m
Parking income
–£0.03m (–35.5%) vs 2023–24
2024–25

£0.11m
Spending on parking
+£0.01m (+4.6%) vs 2023–24
2024–25

Shetland Islands: your area

Your area · Last updated 13 November 2026 · https://whereyourmoneygoes.co.uk/your-area/shetland-islands/

Shetland Islands sets a Band D council tax of **£1,488** for 2026-27, 31 of 32 councils in Scotland from the highest. Police: Police Scotland. Fire and rescue: Scottish Fire and Rescue Service. Health: NHS Shetland. This page links to everything the site holds on the area; the full bill, the report card and parking each have a page of their own.

Key figures

£1,488
Band D council tax, 2026-27
+£101 (+7.3%) vs 2025-26
As of 6 April 2026

–£53,000
Parking deficit, 2024-25
As of 6 April 2024

20.5%
Household waste recycled, 2024

93%
Reserves as a share of spending, 2024-25

What is the council tax in Shetland Islands?

Band D is **£1,488** a year for 2026-27, and Band A, the lowest, **£992**. That is £166 below the Scotland average of £1,653, 31 of 32 in Scotland from the highest.

Every band, who gets the money and how Shetland Islands compares

Where your council tax goes: from your bill to each service

How does the council compare?

- Council tax rise this year 7.3% Higher than the Scotland figure of 7.1%
- Council tax per head £569 Lower than the Scotland figure of £638
- Reserves as a share of net spending 93% Higher than the Scotland figure of 16%
- Recycling rate 20.5% Lower than the Scotland figure of 44.3%
- Planning decisions on time 50.8% Lower than the Scotland figure of 62.9%

Each figure is set against the figure for Scotland as a whole. They are plain comparisons, one measure at a time: there is no overall score and no ranking of councils. Higher is not always better or worse; what each measure does and does not show is on the methodology page.

The full report card: complaints, finances, audit, pay and services

Roads, bins and planning

Roads, recycling and planning in Shetland Islands

Measure	Figure	Period
Household waste reused, recycled or composted	20.5%	2024
Planning decisions made on time	50.8%	2024-25

Road condition is not published in the same form for Scotland councils. Road condition is from the Department for Transport; each figure is compared with Scotland as a whole in the report card.

What does the council make from parking?

Parking income and surplus for Shetland Islands

Authority	Year	Income	Surplus
Shetland Islands	2024-25	£60,000	−£53,000

What the law lets a council spend a parking surplus on is on parking fines and council parking income.

Who is your MP?

A council area can span several constituencies, so your MP depends on your address. Enter your postcode in the box at the top of this page to see your MP and what their office cost, find any MP by name or constituency , or see every constituency and its MP on the MP map.

How much crime is recorded here?

In April 2025 to March 2026, Shetland Islands had **20.7 total crimes recorded (groups 1 to 5) per 1,000 residents**, against 56.9 across Scotland, from Scottish Government, Recorded Crime in Scotland. Scotland counts crime under its own rules, so this is not comparable with figures for England and Wales.

Shetland Islands on the crime map

Your police precept

There is no police precept here: Police Scotland is funded by the Scottish Government. Police Scotland serves the whole of Scotland, and its budget is set and spent nationally.

Police Scotland: funding, precept and results for the whole force

Who runs police, fire, health and ambulances here?

The bodies that serve Shetland Islands, and their latest money

Service	Body	Latest	Per resident
Police	Police Scotland	£1.4bn (2024-25)	£252
Fire and rescue	Scottish Fire and Rescue Service	£305m (2023-24)	£55.39
Ambulance	Scottish Ambulance Service	£479m (2024-25)	£86.36
NHS	NHS Shetland	£82m (2024-25)	£3,606
Roads	Shetland Islands	£7m (2024-25)	£298
Schools	Shetland Islands	£59m (2024-25)	£2,575
Council spending	Shetland Islands	£123m (2024-25)	£5,399
Social care	Shetland Islands	£45m (2024-25)	£1,983
Housing	Shetland Islands	£2m (2024-25)	£103
Waste and recycling	Shetland Islands	not published	—

Each body serves a wider area than Shetland Islands, and its money is for the whole of that area. Its page has its funding over time and what is recorded alongside it; public services near you looks them up for any postcode. Water is not covered yet: see Scottish Water.

Which bodies cover Shetland Islands: ONS lookups of local authorities to police force areas, fire and rescue authorities, integrated care boards and local health boards (Open Government Licence v3.0).

How does Shetland Islands look against other councils?

See Shetland Islands on the council map, alongside every other council on council tax, complaints, reserves, audit and inspections, or browse every council.

Common questions

- **How much is council tax in Shetland Islands?** Band D is £1,488 a year for 2026-27. Every band.
- **Which police force covers Shetland Islands?** Police Scotland. Fire and rescue: Scottish Fire and Rescue Service.

Council tax in Shetland Islands

Your area · Last updated 13 November 2026 · https://whereyourmoneygoes.co.uk/council-tax/scotland/shetland-islands/

Council tax in **Shetland Islands** for 2026-27 is **£1,488 a year for a Band D home**, £992 for Band A and £3,645 for the top band. That is £166 below the Scotland average of £1,653. It ranks 31 of 32 billing areas in Scotland. Figures are the council's own set rates.

Key figures

£1,488
Band D a year, 2026-27
+£101 (+7.3%) vs 2025-26
As of 6 April 2026

£992
Band A, the lowest
As of 6 April 2026

−£166
Band D against the Scotland average of £1,653
Below average
As of 6 April 2026

31 of 32
Rank in Scotland, highest first
As of 6 April 2026

What is the bill for each band?

Council tax by band in Shetland Islands, bands A to H

Band	A year	A month
Band A	£991.93	£82.66
Band B	£1,157.26	£96.44
Band C	£1,322.58	£110.21
Band D	£1,487.90	£123.99
Band E	£1,954.94	£162.91
Band F	£2,417.84	£201.49
Band G	£2,913.80	£242.82
Band H	£3,645.36	£303.78

Who gets the money?

In Scotland the whole bill goes to the council. Police and fire have been funded centrally since 2013, so there is no police or fire precept. Water and sewerage charges appear on the same bill but belong to Scottish Water and are not council tax.

Where your council tax goes: from your bill to each service

How does it compare?

Band D here is **£166 below** the Scotland average, 31 of 32 councils from the highest.

Shetland Islands among the Scotland councils nearest it, Band D 2026-27



Ranked highest first. Every council is in the full table.

How does Shetland Islands compare? The report card

Official figures on complaints, finances, audit, pay and services for Shetland Islands, each from the body that published it and set against the figure for Scotland. See every council on the council map.

- Council tax rise this year 7.3% Higher than the Scotland figure of 7.1%
- Council tax per head £569 Lower than the Scotland figure of £638
- Reserves as a share of net spending 93% Higher than the Scotland figure of 16%
- Recycling rate 20.5% Lower than the Scotland figure of 44.3%
- Planning decisions on time 50.8% Lower than the Scotland figure of 62.9%

Each figure is set against the figure for Scotland as a whole. They are plain comparisons, one measure at a time: there is no overall score and no ranking of councils. Higher is not always better or worse; what each measure does and does not show is on the methodology page.

What do complaints to the ombudsman show?

Scottish Public Services Ombudsman: Shetland Islands, 2025-26

Measure	Shetland Islands	For comparison
Complaints received	15	—
Complaints determined	15	—
Investigations	0	—
Investigations fully or partly upheld	0	61% of investigations across Scottish councils

Source: Scottish Public Services Ombudsman, SPSO annual statistics: complaints by authority, 2025-26.

How healthy are its finances?

Reserves, spending and borrowing: Shetland Islands

Measure	Shetland Islands	For comparison
Net revenue spending, 2024-25	£123.1m	—
Reserves at the end of 2024-25	£113.9m	—
Reserves as a share of net spending	93%	16% for Scotland
Outstanding borrowing at 30 June 2026	£46.0m	—

General fund reserves (including amounts earmarked within it) at 31 March, as a share of general fund net revenue expenditure. Much of any council's reserves is set aside for particular purposes. Borrowing is total outstanding loans of every kind; councils borrow mainly to pay for buildings, roads and housing, and the figure does not show what the borrowing was for.

Source: Scottish Government, Scottish Local Government Finance Statistics, 2024-25; Ministry of Housing, Communities and Local Government, Local authority borrowing and investment live table, 30 June 2026.

What have the auditors said?

Audit reports: Shetland Islands

Report	Title	Published
Latest Best Value report (Accounts Commission)	Best Value: Shetland Islands Council	5 March 2026
Latest annual audit report (Audit Scotland)	Shetland Islands Council annual audit 2024/25	18 December 2025

The Accounts Commission reports on each council's Best Value duty in a rolling programme, so the date of the latest report differs from council to council. Follow each link for the findings in full.

Source: Accounts Commission and Audit Scotland, Best Value and annual audit reports, latest report. Checked 22 September 2026.

What are senior staff and councillors paid?

Senior pay and councillor allowances for Shetland Islands have not yet been read from its statement of accounts. There is no central dataset of either; they are being added council by council, each with a link to the page of the accounts it comes from.

How are its services rated?

Service ratings and performance: Shetland Islands

Measure	Shetland Islands	For comparison
Household waste recycled, calendar year, 2024	20.5%	44.3% for Scotland
Planning decisions on time, 2024-25	50.8%	62.9% for Scotland

Inspections happen at different times, so a rating can be several years old; the date is shown with each. Planning figures are measured differently in each nation: share of local applications decided within two months, without processing agreements. Recycling rates are measured differently in England, Scotland and Wales, so compare within a nation.

Source: Scottish Environment Protection Agency, Household waste data, 2024; Scottish Government, Planning applications statistics, 2024-25.

What has happened recently?

Decisions and publications by official bodies about Shetland Islands, newest first. Each links to the body that made or published it. News reports are not included.

1. 1 April 2026 Council tax Council tax for 2026-27: Band D £1,488, up 7.3% on the year before Scottish Government
2. 5 March 2026 Audit Best Value: Shetland Islands Council Accounts Commission
3. 18 December 2025 Audit Shetland Islands Council annual audit 2024/25 Audit Scotland

Does the council think something here is wrong?

If you represent Shetland Islands and think a figure here is wrong, out of date or unfairly presented, email hello@whereyourmoneygoes.co.uk with this page's address and the source you would point to. Every correction is logged, with its date, on the corrections page.

How much of the council's spending does this cover?

Council tax paid for **4.9%** of the money Shetland Islands had to spend in 2024-25. The rest came from government grants (44.7%), business rates (11.8%) and fees, charges and other income (38.6%). That is why a grant cut can raise your bill even when the council has not changed what it does. See where it goes.

Where can I find out more?

What council tax is and why it works this way, including why the bands are still based on 1991 property values in England and Scotland, and how every area compares, everything else on Shetland Islands: parking, roads, your MP and local services, and Shetland Islands on the council map.

Common questions

- **How much is council tax in Shetland Islands?** Band D is £1,488 a year for 2026-27. Band A is £992 and the top band £3,645.
- **Is council tax in Shetland Islands higher than average?** No. Band D here is £166 below the Scotland average of £1,653.

Where your council tax goes in Shetland Islands

Your area · Last updated 13 November 2026 · https://whereyourmoneygoes.co.uk/council-tax/scotland/shetland-islands/where-it-goes/

A Band D council tax bill in **Shetland Islands** is **£1,487.90** for 2026-27, split between Shetland Islands £1,487.90. Shared out in proportion to what each body spends, the largest single line is education at Shetland Islands: **£647.57** of the bill. Council tax pays for 5% of the council's own spending; the rest is government grant, business rates and fees.

Key figures

£1,487.90
Band D bill, 2026-27
As of 6 April 2026

£1,487.90
Goes to Shetland Islands itself (100%)
As of 6 April 2026

£647.57
Largest line: education
As of 3 February 2026

4.9%
Of the council's money that comes from council tax, 2024-25
As of 3 February 2026

Who gets your bill

Figures are for a **Band D** home. Bands A to H pay a fixed fraction of this, set in law.

In Scotland the whole bill goes to the council. Police and fire have been funded nationally since 2013, and the water and sewerage charges on the same bill belong to Scottish Water.

And where does that bit go?

Choose any part of the bill to see how it divides, then keep going as far as the published returns allow. Every level has its own link you can share.

An interactive map or explorer appears here on the live page.

Parks, street cleaning and roads here

What Shetland Islands spent, net of income, on the lines readers ask about most. Roads and street cleaning are also shown per mile of road the council looks after, where it is the highway authority. Gully cleaning and verge cutting are inside routine maintenance; no return splits them out.

Shetland Islands, 2024-25

Line	Net spending	Per resident	Similar councils, per resident	Per mile of road	Change
Parks and open spaces (including play areas)	£1.0m	£45	£26	—	up 8.2% on 2023-24
Road and bridge maintenance	£4.5m	£197	£43	£6,955 (similar: £3,987)	up 17.2% on 2023-24
Winter service (gritting)	£1.8m	£80	£13	£2,816 (similar: £2,327)	down 13.9% on 2023-24
Street lighting (including energy)	£480k	£21	£19	£748 (similar: £2,940)	up 5.7% on 2023-24

Miles of road: Department for Transport road lengths, 2025; locally managed major roads and all minor roads. More on what council tax does and doesn't pay for.

What it adds up to

Shetland Islands: net spending per resident by service, 2024-25, against the median for Scottish councils

Service	Per resident	Median
Education	£2,584	£1,442
Adult social care	£1,606	£695
Roads and transport	£436	£88
Children's social care	£384	£170
Running the council	£311	£82
Parks, leisure, libraries and culture	£238	£110
Environment and regulation	£226	£135
Housing (not council homes)	£103	£56
Planning and development	£49	£34
Other services	£-516.56	£-0.65

- Shetland Islands spent **46.1%** of its gross service spending on its own staff in 2024-25 (median for Scottish councils: 41.9%); the rest went on suppliers, contractors, grants, benefits and other running costs.

What this data does and doesn't show

- These are each body's own figures, as reported to government in its revenue outturn return. Net spending is after the fees, charges and grants a service brings in.
- Your bill is for 2026-27; it is shared out using the latest published return, which covers an earlier year. The mix of spending changes little from one year to the next, but it does change.
- Council tax is not ring-fenced: this shows your bill in proportion to spending, not what your money bought. Where a precept is set aside for adult social care, it is shown against adult social care.
- No council publishes spending at street or property level, so nothing here says what was spent near you.
- Sub-service lines are the ones the national returns itemise. Councils describe their own budgets differently; their budget books and statements of accounts have more detail.

Sources

- Scottish Government, Council Tax by Band. Open Government Licence v3.0.
- Scottish Government, Scottish Local Government Finance Statistics, published 3 February 2026. Open Government Licence v3.0.

How the split is worked out, and how the three nations' returns are matched to one list of services, is on the methodology page. The dataset is on the data page. See also council tax in Shetland Islands and everything else about Shetland Islands.

Common questions

- **What does council tax pay for in Shetland Islands?** A Band D bill of £1,487.90 is split between Shetland Islands. In proportion to spending, the largest line is education, £647.57.
- **Is council tax ring-fenced for particular services?** No. Council tax is pooled with grants, business rates and fees. The adult social care precept is the exception: councils raise it for adult social care.

Parking income in Shetland Islands

Your area · Last updated 13 November 2026 · https://whereyourmoneygoes.co.uk/parking/shetland-islands/

In 2024–25 Shetland Islands took **£0.1m** in parking income and spent £0.1m, a **deficit of £0.1m** against £-0.0m in 2023–24 (−253%), the 20th largest of 32 councils in Scotland. Figures are from the council's own return to the Scottish Government.

Key figures

£-0.05m
Parking deficit
−£0.04m (−253.3%) vs 2023–24
2024–25

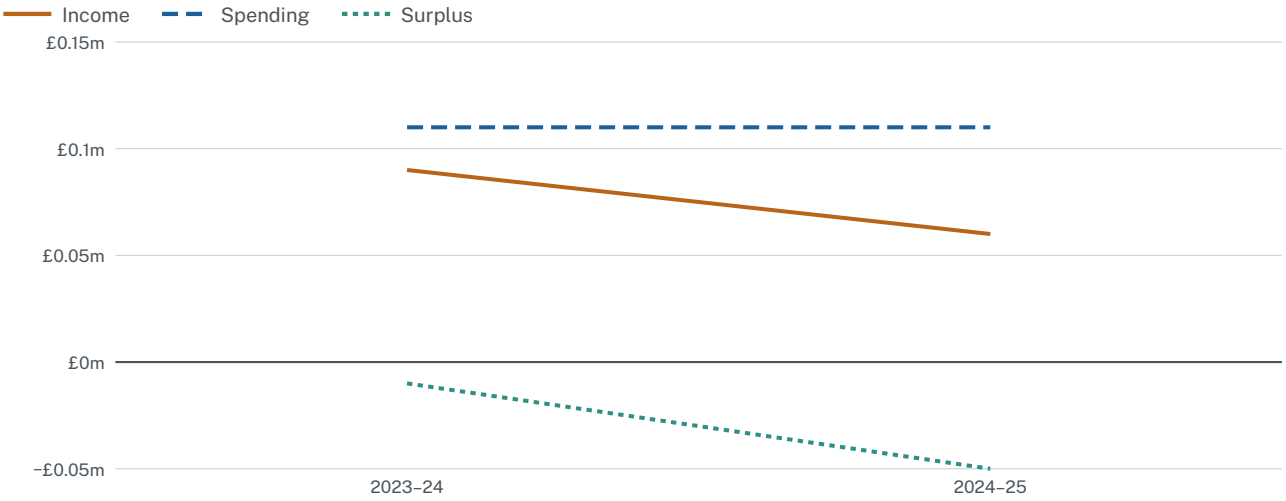
£0.06m
Parking income
−£0.03m (−35.5%) vs 2023–24
2024–25

£0.11m
Spending on parking
+£0.01m (+4.6%) vs 2023–24
2024–25

20 of 32
Rank in Scotland, largest surplus first
2024–25

How much has Shetland Islands made from parking each year?

Shetland Islands: parking income, spending and surplus, £ million



Shetland Islands: parking income, spending and surplus, £ million. Income: £0.09m in 2023–24, £0.06m in 2024–25. Spending: £0.11m in 2023–24, £0.11m in 2024–25. Surplus: £-0.01m in 2023–24, £-0.05m in 2024–25.

Scotland reports parking as a single line, so there is no on-street and car park split.

All figures are cash, in the council's own return. The most recent year is a first release and may be revised. Shetland Islands is recorded as: Council.

What can Shetland Islands spend a surplus on?

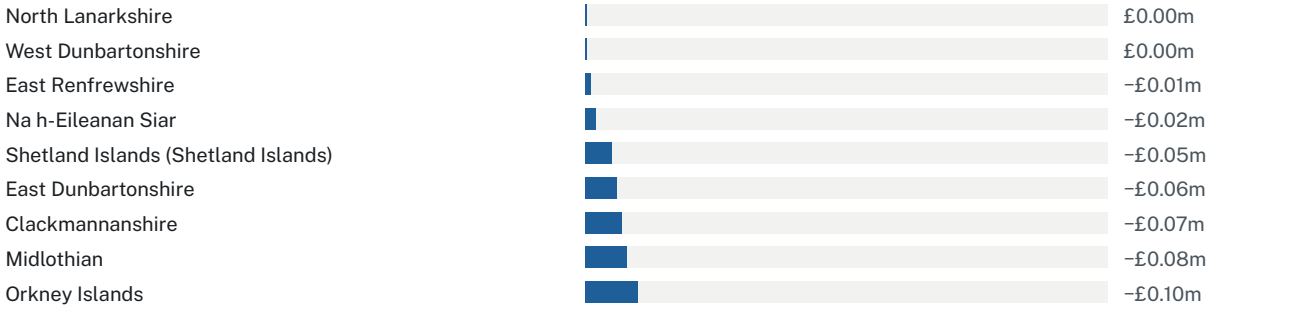
Council parking penalty charges in Scotland

Ring-fenced by law a parking account whose surplus is limited to transport-related purposes, as Transport Scotland describes it. Not verified

Road Traffic Regulation Act 1984, s55, as described by Transport Scotland

How does Shetland Islands compare with other councils?

Shetland Islands among the Scotland councils nearest it, parking surplus 2024–25



Ranked largest surplus first; a negative figure is a deficit. Every council is in the full tables.

Every council's parking surplus, penalty charge levels and the national trend. A deficit means parking cost the council more than it brought in; the law requires the gap to be met from the general fund.

Sources and licences

Every dataset behind the figures in this document, with its publisher, the date its figures are as of, and the licence they are used under.

Source	Publisher	Figures as of	Licence	Used in
Council Tax Assumptions: Council Tax by Band https://www.gov.scot/publications/council-tax-datasets/	Scottish Government	the 2026–27 financial year	Open Government Licence v3.0	Shetland Islands: your area; Council tax in Shetland Islands; Where your council tax goes in Shetland Islands
Scottish Local Government Finance Statistics, LFR 05 roads and transport https://www.gov.scot/collections/local-government-finance-statistics/	Scottish Government	the 2024–25 financial year	Open Government Licence v3.0	Shetland Islands: your area; Parking income in Shetland Islands
Scottish Local Government Finance Statistics https://www.gov.scot/binaries/content/documents/govscot/publications/statistics/2026/02/scottish-local-government-finance-statistics-2024-25/documents/la-level---net-revenue-expenditure-by-subservice/la-level---net-revenue-expenditure-by-subservice/govscot%3Adocument/Scottish%2BLocal%2BGovernment%2BFinance%2BStatistics%2B%2528SLGFS%2529%2B2024-25%2B-%2BLA%2BLevel%2B-%2BNet%2BRevenue%2BExpenditure%2Bby%2BSubservice%2B-%2B2026-01-09.xlsx	Scottish Government	3 February 2026	Open Government Licence v3.0	Where your council tax goes in Shetland Islands
legislation.gov.uk and official guidance, provision by provision https://www.legislation.gov.uk/	legislation.gov.uk	22 September 2026	Open Government Licence v3.0 (legislation.gov.uk)	Parking income in Shetland Islands

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