

Council Tax fact sheets

Duilleagan fiosrachaidh mun Chìs Chomhairle

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Council expenditure Caiteachas na Comhairle

1st April 2024 - 31st March 2025

Council expenditure

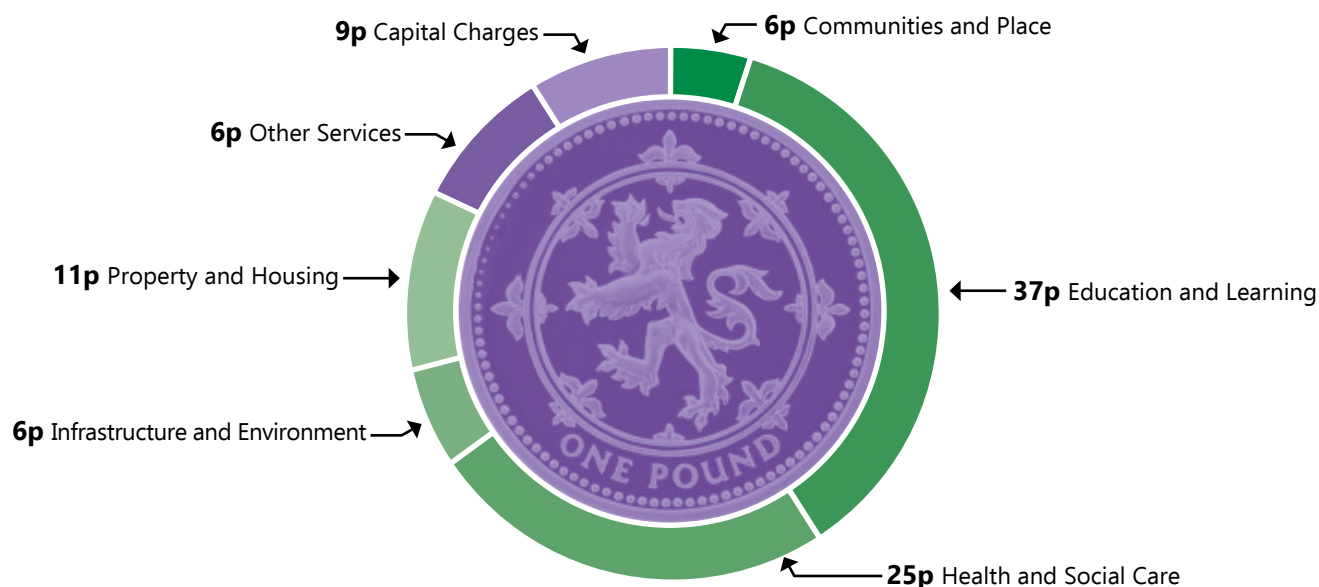
Caiteachas na Comhairle

At the meeting of The Highland Council on 29th February 2024 it was agreed to freeze Council Tax from 1st April 2024 to 31st March 2025. As a result, the council benefits from additional 2024/25 grant funding of £6.865m from the Scottish Government which was conditional on a Council Tax freeze.

The budget of £775.442 million includes grant funding of £602.499 million from the Scottish Government, income from the Council Tax of £150.950 million and a contribution from balances of £21.993 million.



How we plan to spend every pound of the Council's budget



Net Revenue Expenditure allocated by Service

	Net expenditure excluding Capital Charges* £m	Capital charges £m	Total net expenditure £m	Change from previous year £m	% change from previous year %	Band D Council Tax equivalent £
Communities and Place	45.889	3.031	48.920	4.635	10.5%	463
Education and Learning	286.884	33.490	320.374	12.956	4.2%	3,029
Health and Social Care	195.347	1.107	196.454	5.567	2.9%	1,857
Infrastructure and Environment	47.479	37.887	85.366	6.329	8.0%	807
Property and Housing	86.832	2.695	89.527	8.023	9.8%	846
Other services	48.651	5.961	54.612	2.134	4.1%	516
Adjustment for Capital Charges		(19.809)	(19.809)	(0.006)	0.0%	(187)
Total	£711.082	£64.360	£775.442	£39.638	5.4%	£7,331

* Net expenditure before any further additions from reserves that may be drawn down during the year.

Calculation of Council Tax

2023/24* £m		2024/25 £m	Movement £m
791.442	Expenditure on Services (excl. Council Housing)	841.076	49.634
55.638	Less: Income from Service Charges	65.634	9.996
735.804	Net Expenditure	775.442	39.638
Financed by:			
411.992	Government Grants	442.657	30.665
156.979	Non Domestic Rates (NDR)	159.842	2.863
568.971	Sub-total	602.499	33.528
23.270	Contribution from Balances	21.993	(1.277)
592.241	Sub-total	624.492	32.251
143.563	Total amount needed from Council Tax	150.950	7.387

* 2023/24 restated to show council tax net of Council Tax Reduction in line with presentation of budget in 29th February 2024 budget report.

Band D Tax

2023/24		2024/25	% increase
£1,427.19	Highland	£1,427.19	0.00%
£1,417	Scottish Average	Figures not yet available	

The charge for all other property bands is derived from the Band D charge. The factors used and the charge for each band are as follows:

Band	A	B	C	D	E	F	G	H
Factor	240/360	280/360	320/360	360/360	473/360	585/360	705/360	882/360
Charge	£951.46	£1,110.04	£1,268.61	£1,427.19	£1,875.17	£2,319.18	£2,794.91	£3,496.62

Local Authority Employees

	Budgeted Full-time Equivalents
Present year	8,277*
Previous year	8,330
Decrease	-53
Change as a percentage of total wage bill	-0.6%

*Forecasted figure

Comparison with Government Provision for Current Expenditure

	£ per Dwelling
Expenditure figure used by Government in Aggregate External Finance (Government Support) calculations.	£6,263
Proposed Expenditure by Authority on comparable basis.	£6,692

How we are performing: www.highland.gov.uk/performance

Help us to help you

Pay your Council Tax and Water Services charges by direct debit. Complete an online form at:

www.highland.gov.uk/counciltax or phone us today on **0800 393 811**

Remember to have your bank account number, sort code and details of the account holders ready.



93,711 customers in the Highlands already pay Council Tax by Direct Debit.

We hold an Equalities Register of people who have particular needs e.g. visual impairment. To have your name added to this Register or to request this fact sheet and further information/application forms regarding Council Tax and Housing Benefit in an alternative format e.g. Large print, braille, audio or suitable language, please contact us.



www.highland.gov.uk



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