

Council Tax fact sheets

Duilleagan fiosrachaidh mun Chìs Chomhairle

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Council expenditure Caiteachas na Comhairle

1st April 2025 - 31st March 2026

Council expenditure

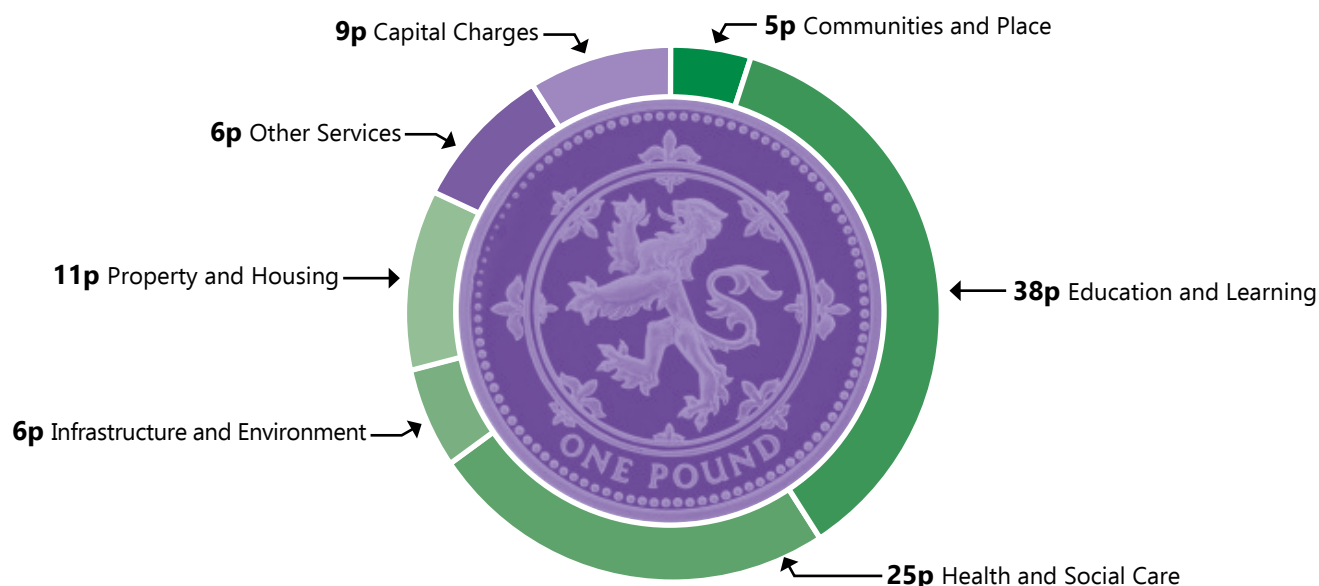
Caiteachas na Comhairle

The Scottish Government has placed no constraints on the level of council tax increase that councils may choose to apply for 2025/26. At the meeting of The Highland Council on 6th March 2025 it was agreed to increase Council Tax on all properties from 1st April 2025 by 7%, comprising a base 5% increase to balance the budget for the year plus an additional 2% earmarked for capital investment through the Highland Investment Plan.

The budget of £818.423 million includes grant funding of £642.469 million from the Scottish Government, income from the Council Tax of £164.376 million and a contribution from balances of £11.578 million to fund specific costs and activities.



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	36.717	3.306	40.023	(8.897)	(18.2%)	£ 372
Education and Learning	311.382	29.217	340.599	20.225	6.3%	£ 3,164
Health and Social Care	208.011	1.119	209.130	12.676	6.5%	£ 1,943
Infrastructure and Environment	50.564	37.031	87.595	2.230	2.6%	£ 814
Property and Housing	88.278	3.042	91.321	1.794	2.0%	£ 848
Other services	50.689	5.317	56.006	(4.606)	(7.6%)	£ 520
Adjustment for Capital Charges		(6.250)	(6.250)	13.560	(68.4%)	(£58)
Total	745.641	72.782	818.423	36.981	4.7%	£ 7,603

* Net expenditure before any further additions from reserves that may be drawn down during the year. Reduction in Communities & Place net expenditure reflects the significant new income stream related to the Waste Extended Producer Responsibility Scheme.

Calculation of Council Tax

2024/25* £m		2025/26 £m	Movement £m
847.076	Expenditure on Services (excl. Council Housing)	893.224	46.148
65.634	Less: Income from Service Charges	74.801	9.167
781.442	Net Expenditure	818.423	36.981
Financed by:			
442.657	Government Grants	474.483	31.826
159.842	Non Domestic Rates (NDR)	167.986	8.144
602.499	Sub-total	642.469	39.970
27.993	Contribution from Balances	11.578	(16.415)
630.492	Sub-total	654.047	23.555
150.950	Total amount needed from Council Tax	164.376	13.426

* 2024/25 restated for consistency of presentation with 2025/26 budget.

Band D Tax

2024/25		2025/26	% increase
£1,427.19	Highland	£1,527.09	7.00%
£1,418	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	£1,018.06	£1,187.74	£1,357.41	£1,527.09	£2,006.43	£2,481.52	£2,990.55	£3,741.37

Local Authority Employees

	Budgeted Full-time Equivalents
Present year	8,471*
Previous year	8,410
Increase	61
Change as a percentage of total wage bill	0.7%

*Forecasted figure

Comparison with Government Provision for Current Expenditure

	£ per Dwelling
Expenditure figure used by Government in Aggregate External Finance (Government Support) calculations.	£6,598
Proposed Expenditure by Authority on comparable basis.	£6,900

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.



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