

Council Tax fact sheets

Duilleagan fiosrachaidh mun Chìs Chomhairle

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Council expenditure Caiteachas na Comhairle

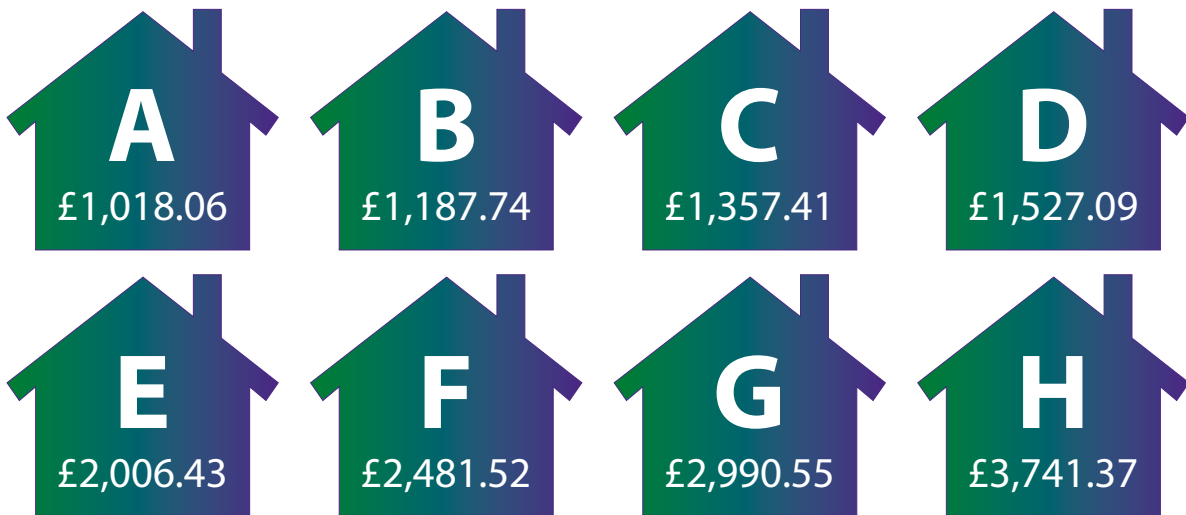
1st April 2026 - 31st March 2027

Council expenditure

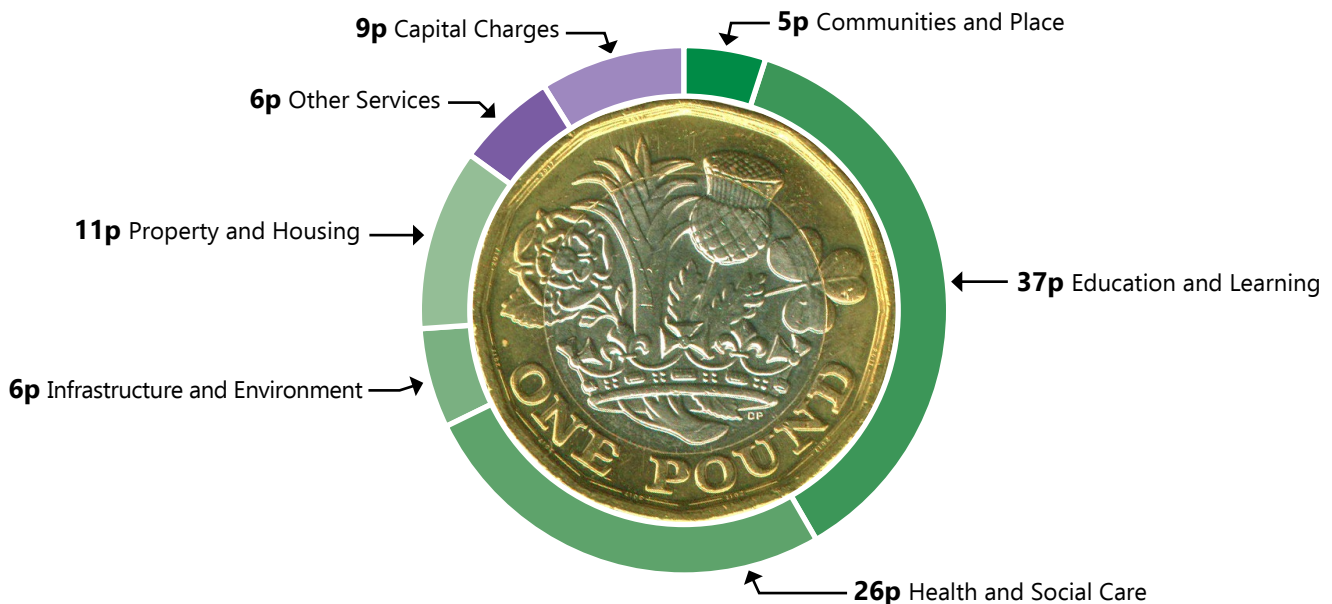
Caiteachas na Comhairle

The Scottish Government has placed no constraints on the level of council tax increase that councils may choose to apply for 2026/27. At the meeting of The Highland Council on 5th March 2026 it was agreed to increase Council Tax on all properties from 1st April 2026 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 £867.976 million includes grant funding of £666.062 million from the Scottish Government, income from the Council Tax of £183.323 million and a contribution from balances of £18.591 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

Services	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	44.650	3.248	47.898	6.366	15.3%	427
Education and Learning	322.899	26.032	348.931	9.898	2.9%	3,110
Health and Social Care	225.630	1.013	226.644	20.763	10.1%	2,020
Infrastructure and Environment	48.287	36.618	84.906	2.653	3.2%	757
Property and Housing	92.513	4.607	97.120	1.869	2.0%	866
Other services	56.831	4.422	61.253	0.530	0.9%	546
Adjustment for Capital Charges	0	1.226	1.226	7.476	(119.6%)	11
Total	790.809	77.167	867.976	49.553	6.1%	£ 7,737

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

Calculation of Council Tax

2025/26* £m	Expenditure:	2026/27 £m	Movement £m
893.224	Expenditure on Services (excl. Council Housing)	943.829	50.605
74.801	Less: Income from Service Charges	75.853	1.052
818.423	Net Expenditure	867.976	49.553

2025/26* £m	Financed by:	2026/27 £m	Movement £m
474.483	Government Grants	469.622	(4.861)
167.986	Non Domestic Rates (NDR)	196.440	28.454
642.469	Sub-total	666.062	23.593
11.578	Contribution from Balances	18.591	7.013
654.047	Sub-total	684.653	30.606
164.376	Total amount needed from Council Tax	183.323	18.947

*2025/26 restated for consistency of presentation with 2026/27 budget.

Band D Tax

2025/26	Highland/Scotland	2026/27	% 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	£1,089.33	£1,270.88	£1,452.44	£1,633.99	£2,146.88	£2,655.23	£3,199.90	£4,003.28

Local Authority Employees

Present year	Budgeted Full-time Equivalents	8,731*
Previous year	Budgeted Full-time Equivalents	8,471
Increase	Budgeted Full-time Equivalents	+260
Change as a percentage of total wage bill		3.1%

*Forecasted figure

Comparison with Government Provision for Current Expenditure

Expenditure figure used by Government in Aggregate External Finance (Government Support) calculations	£6,585 per Dwelling
Proposed Expenditure by Authority on comparable basis	£7,040 per Dwelling

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.



95,840 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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