

Highland 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.

Figures as of: 22 September 2026

Generated on: 25 September 2026

Version: 25 September 2026. Earlier versions stay available at <https://whereyourmoneygoes.co.uk/reports/>

Live version: <https://whereyourmoneygoes.co.uk/reports/#council-highland>

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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.

Highland: your area

£1,634

Band D council tax, 2026-27
+£107 (+7.0%) vs 2025-26
As of 6 April 2026

£2.0m

Parking surplus, 2024-25
As of 6 April 2024

42.5%

Household waste recycled, 2024

Council tax in Highland

£1,634

Band D a year, 2026-27
+£107 (+7.0%) vs 2025-26
As of 6 April 2026

£1,089

Band A, the lowest
As of 6 April 2026

-£19

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

Where your council tax goes in Highland

£1,633.99

Band D bill, 2026-27
As of 6 April 2026

£1,633.99

Goes to Highland itself (100%)
As of 6 April 2026

£833.95

Largest line: education
As of 3 February 2026

Parking income in Highland

£1.98m

Parking surplus
+£0.02m (+0.9%) vs 2023-24
2024-25

£5.08m

Parking income
+£0.55m (+12.2%) vs 2023-24
2024-25

£3.10m

Spending on parking
+£0.54m (+20.8%) vs 2023-24
2024-25

Highland: senior pay and councillor allowances

£194,531

Chief Executive, 2025-26

23

Staff paid £100,000 or more,
2025-26

£2,207,000

Members' allowances, 2025-26

Highland: your area

Your area · Last updated 23 September 2026 · <https://whereyourmoneygoes.co.uk/your-area/highland/>

Highland sets a Band D council tax of **£1,634** for 2026-27, 21 of 32 councils in Scotland from the highest. Police: Police Scotland. Fire and rescue: Scottish Fire and Rescue Service. Health: NHS Highland. 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

£1,634

Band D council tax, 2026-27
+£107 (+7.0%) vs 2025-26
As of 6 April 2026

£2.0m

Parking surplus, 2024-25
As of 6 April 2024

42.5%

Household waste recycled, 2024

17%

Reserves as a share of spending,
2024-25

What is the council tax in Highland?

Band D is **£1,634** a year for 2026-27, and Band A, the lowest, **£1,089**. That is £19 below the Scotland average of £1,653, 21 of 32 in Scotland from the highest.

[Every band, who gets the money and how Highland compares](#)

[Where your council tax goes: from your bill to each service](#)

[Highland: senior pay and councillors' allowances](#)

How does the council compare?

- Council tax rise this year 7.0% Lower than the Scotland figure of 7.1%
- Reserves as a share of net spending 17% Higher than the Scotland figure of 16%
- Recycling rate 42.5% Lower than the Scotland figure of 44.3%
- Planning decisions on time 49.0% 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 Highland

Measure	Figure	Period
Household waste reused, recycled or composted	42.5%	2024
Planning decisions made on time	49.0%	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 Highland

Authority	Year	Income	Surplus
Highland	2024-25	£5.1m	£2.0m

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, or [find any MP by name or constituency](#).

How much crime is recorded here?

Police Scotland does not publish to police.uk, so Scotland is not on the site's crime map. The Scottish Government publishes [recorded crime in Scotland](#) for each council area.

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 Highland, 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)	£55.45
Ambulance	Scottish Ambulance Service	£479m (2024-25)	£86.31
NHS	NHS Highland	£1.1bn (2024-25)	£3,338
Roads	Highland	£31m (2024-25)	£129
Schools	Highland	£367m (2024-25)	£1,543
Council spending	Highland	£714m (2024-25)	£3,006
Social care	Highland	£215m (2024-25)	£905
Housing	Highland	£21m (2024-25)	£86.38
Waste and recycling	Highland	not published	—

Each body serves a wider area than Highland, 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 Highland: 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 Highland look against other councils?

See Highland 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 Highland? Band D is £1,634 a year for 2026-27. [Every band](#).
- Which police force covers Highland? Police Scotland. Fire and rescue: Scottish Fire and Rescue Service.

Council tax in Highland

Your area · Last updated 23 September 2026 · <https://whereyourmoneygoes.co.uk/council-tax/scotland/highland/>

Council tax in Highland for 2026-27 is **£1,634 a year for a Band D home**, £1,089 for Band A and £4,003 for the top band. That is £19 below the Scotland average of £1,653. It ranks 21 of 32 billing areas in Scotland. Figures are the council's own set rates.

Key figures

£1,634

Band D a year, 2026-27
+£107 (+7.0%) vs 2025-26
As of 6 April 2026

£1,089

Band A, the lowest
As of 6 April 2026

-£19

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

21 of 32

Rank in Scotland, highest first
As of 6 April 2026

What is the bill for each band?

Council tax by band in Highland, bands A to H

Band	A year	A month
Band A	£1,089.33	£90.78
Band B	£1,270.88	£105.91
Band C	£1,452.44	£121.04
Band D	£1,633.99	£136.17
Band E	£2,146.88	£178.91
Band F	£2,655.23	£221.27
Band G	£3,199.90	£266.66
Band H	£4,003.28	£333.61

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 **£19 below** the Scotland average, 21 of 32 councils from the highest.

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

West Dunbartonshire	£1,682
Inverclyde	£1,674
Perth & Kinross	£1,674
Orkney Islands	£1,669
Highland (Highland)	£1,634
West Lothian	£1,628
City of Edinburgh	£1,626
East Renfrewshire	£1,620
Scottish Borders	£1,619

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

How does Highland compare? The report card

Official figures on complaints, finances, audit, pay and services for Highland, 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 7.0% Lower than the Scotland figure of 7.1%
- Reserves as a share of net spending 17% Higher than the Scotland figure of 16%
- Recycling rate 42.5% Lower than the Scotland figure of 44.3%
- Planning decisions on time 49.0% 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: Highland, 2025-26

Measure	Highland	For comparison
Complaints received	108	—
Complaints determined	99	—
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: Highland

Measure	Highland	For comparison
Net revenue spending, 2024-25	£714.1m	—
Reserves at the end of 2024-25	£120.7m	—
Reserves as a share of net spending	17%	16% for Scotland
Outstanding borrowing at 30 June 2026	£1.43bn	—

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: Highland

Report	Title	Published
Latest Best Value report (Accounts Commission)	Best Value: The Highland Council	24 April 2025
Latest annual audit report (Audit Scotland)	Highland Council annual audit 2024/25	10 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?

Pay and allowances: Highland, from the statement of accounts

Measure	2025-26	2024-25
Employees paid £50,000 or more	2,052	1,307
Councillors' allowances	£2,207,000	£1,830,000

The count is up 745 on the year before. Table 4 'General Disclosure by Pay Band': 'The number of Highland Council employees who received remuneration of £50,000 or more during the year ... If there are no employees within a band, the band is omitted'. 2024/25 restated. No total row is printed (our sums: 2,052 for 2025/26; 1,308 for 2024/25). The table does not say whether teachers or senior employees are included. Dashes recorded as 0. The accounts describe the allowances figure as "Members' Allowances and Expenses: Remuneration 2,072 (2024/25 1,698); Travel and subsistence 125 (122); All other expenses 10 (10); Total 2,207 (1,830) £000". These are draft accounts and may change at audit. Thresholds are not adjusted for inflation, so more staff cross them each year as pay rises.

Source: [Highland, The Highland Council Annual Accounts 2025/26 \(unaudited\)](#), PDF page 44 (printed page 43), Remuneration report Table 4. Checked 24 September 2026.

How are its services rated?

Service ratings and performance: Highland

Measure	Highland	For comparison
Household waste recycled, calendar year, 2024	42.5%	44.3% for Scotland
Planning decisions on time, 2024-25	49.0%	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 Highland, newest first. Each links to the body that made or published it. News reports are not included.

- 1 April 2026 Council tax [Council tax for 2026-27: Band D £1,634, up 7.0% on the year before](#) Scottish Government
- 10 December 2025 Audit [Highland Council annual audit 2024/25](#) Audit Scotland
- 24 April 2025 Audit [Best Value: The Highland Council](#) Accounts Commission

Does the council think something here is wrong?

If you represent Highland 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 16.5% of the money Highland had to spend in 2024-25. The rest came from government grants (56.3%), business rates (17.3%) and fees, charges and other income (9.9%). 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 [Highland: parking, roads, your MP and local services](#), and [Highland on the council map](#).

Common questions

- **How much is council tax in Highland?** Band D is £1,634 a year for 2026-27. Band A is £1,089 and the top band £4,003.
- **Is council tax in Highland higher than average?** No. Band D here is £19 below the Scotland average of £1,653.

Where your council tax goes in Highland

Your area · Last updated 23 September 2026 · <https://whereyourmoneygoes.co.uk/council-tax/scotland/highland/where-it-goes/>

A Band D council tax bill in Highland is £1,633.99 for 2026-27, split between Highland £1,633.99. Shared out in proportion to what each body spends, the largest single line is education at Highland: £833.95 of the bill. Council tax pays for 16% of the council's own spending; the rest is government grant, business rates and fees.

Key figures

£1,633.99

Band D bill, 2026-27
As of 6 April 2026

£1,633.99

Goes to Highland itself (100%)
As of 6 April 2026

£833.95

Largest line: education
As of 3 February 2026

16.5%

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 Highland 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.

Highland, 2024-25

Line	Net spending	Per resident	Similar councils, per resident	Per mile of road	Change
Parks and open spaces (including play areas)	£3.3m	£14	£32	—	down 16.3% on 2023-24
Road and bridge maintenance	£14.9m	£63	£21	£3,396 (similar: £3,551)	up 6.1% on 2023-24
Winter service (gritting)	£9.6m	£41	£12	£2,197 (similar: £2,532)	down 7.3% on 2023-24
Street lighting (including energy)	£6.1m	£26	£12	£1,381 (similar: £2,887)	up 28.7% 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

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

Service	Per resident	Median
Education	£1,545	£1,442
Adult social care	£665	£707
Children's social care	£241	£170
Roads and transport	£181	£88
Environment and regulation	£174	£135
Parks, leisure, libraries and culture	£91	£115
Housing (not council homes)	£87	£56
Running the council	£44	£89
Planning and development	£-0.37	£35
Other services	£-17.18	£-0.65

- Highland spent **47.2%** 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 Highland](#) and [everything else about Highland](#).

Common questions

- **What does council tax pay for in Highland?** A Band D bill of £1,633.99 is split between Highland. In proportion to spending, the largest line is education, £833.95.
- **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 Highland

Your area · Last updated 23 September 2026 · <https://whereyourmoneygoes.co.uk/parking/highland/>

In 2024–25 Highland took **£5.1m** in parking income and spent **£3.1m**, a **surplus of £2.0m** against £2.0m in 2023–24 (+1%), the 5th largest of 32 councils in Scotland. Figures are from the council's own return to the Scottish Government.

Key figures

£1.98m

Parking surplus
+£0.02m (+0.9%) vs 2023–24
2024–25

£5.08m

Parking income
+£0.55m (+12.2%) vs 2023–24
2024–25

£3.10m

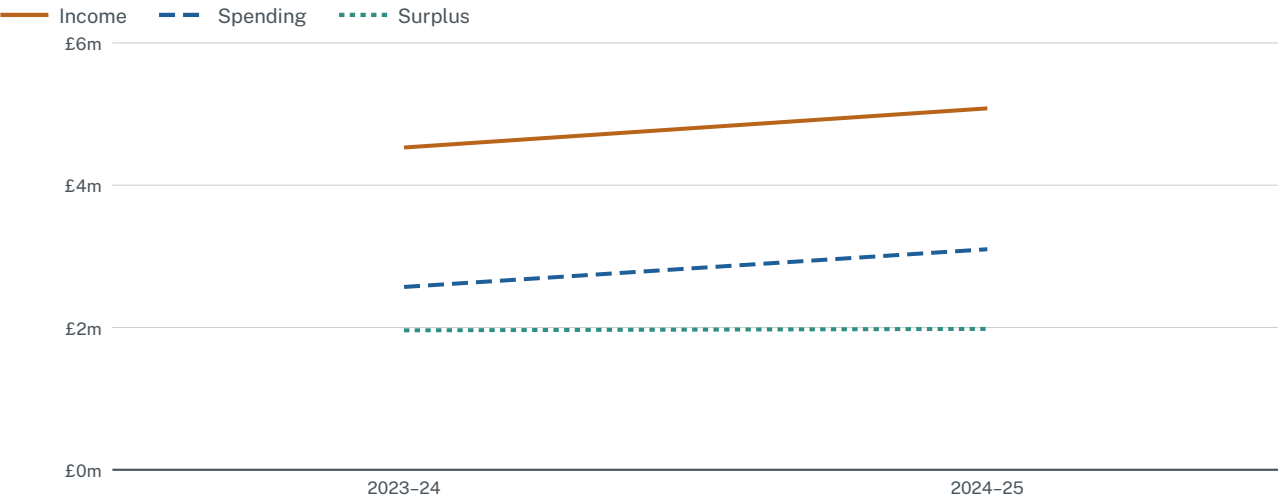
Spending on parking
+£0.54m (+20.8%) vs 2023–24
2024–25

5 of 32

Rank in Scotland, largest surplus
first
2024–25

How much has Highland made from parking each year?

Highland: parking income, spending and surplus, £ million



Highland: parking income, spending and surplus, £ million. Income: £4.53m in 2023–24, £5.08m in 2024–25. Spending: £2.57m in 2023–24, £3.1m in 2024–25. Surplus: £1.96m in 2023–24, £1.98m 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. Highland is recorded as: Council.

What can Highland spend a surplus on?

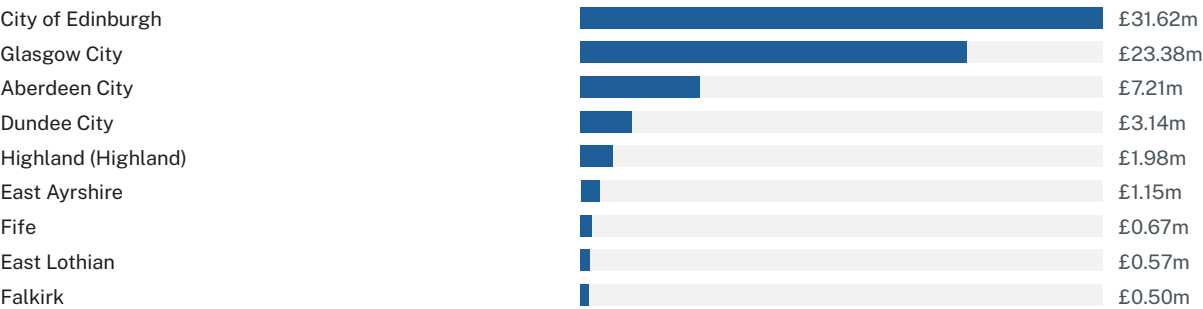
Council parking penalty charges in Scotland

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 Highland compare with other councils?

Highland 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.

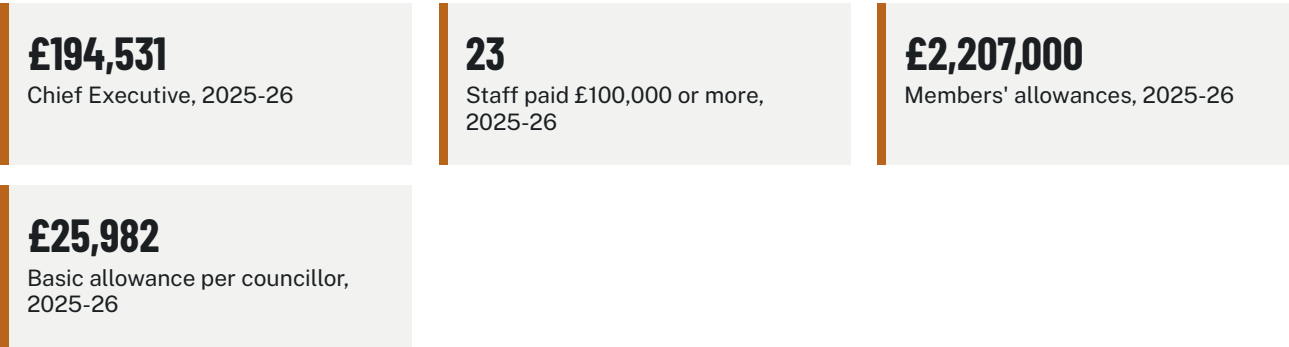
[Every council's parking surplus](#), penalty charge levels and the national trend.

Highland: senior pay and councillor allowances

Your area · Last updated 23 September 2026 · <https://whereyourmoneygoes.co.uk/councils/pay-and-allowances/highland/>

In its draft statement of accounts for 2025-26, Highland reports total remuneration of **£194,531** for its chief executive (excluding employer pension contributions), **23** employees paid £100,000 or more, and **£2,207,000** paid in members' allowances.

Key figures



Chief Executive

Total remuneration of **£194,531** in 2025-26, excluding employer pension contributions. That is up 5.7% on 2024-25 (£184,000). The median among the 4 other Scottish councils collected so far is £210,884.

From the accounts: Derek Brown, Chief Executive. Salary, fees & allowances 194,531; taxable expenses -; total remuneration 194,531 (2024/25 total 184,000). Pension contributions shown separately in Table 7a: 33,499 (2025/26) and 32,200 (2024/25). A total including pension is not printed. The chief executive salary is set by reference to SJNC national arrangements.

PDF page 41 (printed page 40), Table 3a; pension contributions in Table 7a

Employees paid £50,000 or more

2,052 employees in 2025-26, up 57.0% on 2024-25 (1,307). 23 were paid £100,000 or more, 9.7 per 100,000 residents. The median among the 4 other Scottish councils collected so far is 10.2 per 100,000.

Highland: employees by pay band, as printed

Band	2025-26	2024-25
£50,000 to £54,999	1,017	423
£55,000 to £59,999	264	277
£60,000 to £64,999	279	218
£65,000 to £69,999	167	138
£70,000 to £74,999	120	120
£75,000 to £79,999	100	50
£80,000 to £84,999	38	29
£85,000 to £89,999	26	19
£90,000 to £94,999	12	6
£95,000 to £99,999	6	7
£100,000 to £104,999	3	8
£105,000 to £109,999	6	5
£110,000 to £114,999	10	1
£120,000 to £124,999	0	2
£125,000 to £129,999	0	2
£130,000 to £134,999	3	1
£150,000 to £154,999	0	0
£180,000 to £184,999	0	1
£190,000 to £194,999	1	0

From the accounts: Table 4 'General Disclosure by Pay Band': 'The number of Highland Council employees who received remuneration of £50,000 or more during the year ... If there are no employees within a band, the band is omitted'. 2024/25 restated. No total row is printed (our sums: 2,052 for 2025/26; 1,308 for 2024/25). The table does not say whether teachers or senior employees are included. Dashes recorded as 0.

Source: Highland, [The Highland Council Annual Accounts 2025/26 \(unaudited\)](#) (draft), PDF page 44 (printed page 43), Remuneration report Table 4. Read by hand; checked 2026-09-24.

Councillors' allowances

£2,207,000 in 2025-26, up 20.6% on 2024-25 (£1,830,000), or £9.30 per resident. The median among the 4 other Scottish councils collected so far is £4.65 per resident.

The basic allowance for each councillor is £25,982 a year (2025-26). It is set nationally: £25,982 for 2025-26.

From the accounts: "Members' Allowances and Expenses: Remuneration 2,072 (2024/25 1,698); Travel and subsistence 125 (122); All other expenses 10 (10); Total 2,207 (1,830) £000" (PDF page 40 (printed page 39), Table 2)

Published allowances: .

What this data does and doesn't show

- Every figure is as Highland printed it, in accounts that have not yet been audited. Counts in the £100,000 figure are our sum of the council's bands.
- Comparisons are with the other Scottish councils read so far; no national figure is published for England.
- Scottish councillors are paid salaries under national regulations; basic rate is the national councillor remuneration for 2025-26 (SSI 2025/8). The council's separate councillors' salaries and expenses publication was not retrieved in the time available.

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	Scottish Government	the 2026–27 financial year	Open Government Licence v3.0	Highland: your area; Council tax in Highland; Where your council tax goes in Highland
https://www.gov.scot/publications/council-tax-datasets/				
Scottish Local Government Finance Statistics, LFR 05 roads and transport	Scottish Government	the 2024–25 financial year	Open Government Licence v3.0	Highland: your area; Parking income in Highland
https://www.gov.scot/collections/local-government-finance-statistics/				
Scottish Local Government Finance Statistics	Scottish Government	3 February 2026	Open Government Licence v3.0	Where your council tax goes in Highland
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				
legislation.gov.uk and official guidance, provision by provision	legislation.gov.uk	22 September 2026	Open Government Licence v3.0 (legislation.gov.uk)	Parking income in Highland
https://www.legislation.gov.uk/				

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