A Common Sense Plan for Highland Council

SCOTTISH CONSERVATIVE BUDGET

2026 / 2027

Cllr Ruraidh Stewart Conservative Group Leader

FORWARD
SCU GROUP BUDGET



This budget sets out **a common sence alternative** for Highland Council, one rooted in financial discipline and practical support for working families.

Across our communities, households continue to face sustained cost-of-living pressures. Mortgage rates, food prices, fuel costs and everyday bills remain high. At a time like this, **local government must focus on protecting residents, strengthening frontline services** and delivering value for every pound of public money.

We keep Council Tax increases to a minimum. We freeze bereavement fees to protect families at their most difficult moments. **We maintain the 200% premium on second homes** while focusing action on long-term empty properties. **We double additional roads investment** to £1 million to begin tackling more than 30,000 outstanding defects and a £233 million maintenance backlog. **We introduce free Saturday parking to support Highland businesses**. And we deliver fully funded universal primary school meals, real help for working families.

Under a Conservative administration Highland families could be up to £1,386 per year better off. That is the difference responsible tax policy and pro-growth economic management can make to household finances.

This budget demonstrates that it is possible to **support families,** invest in infrastructure, **protect frontline services** and strengthen financial resilience, all while living within our means.

We **prioritise frontline services** over bureaucracy. We streamline structures rather than cutting services. We focus resources on statutory responsibilities and direct representation for Highland's interests. We accelerate fleet savings, reduce overheads and embed innovation across the organisation to ensure sustainable efficiency.

Every proposal in this document reflects a simple principle: **Every pound of taxpayers' money must be respected.**

The Highlands deserve leadership that is financially responsible, economically ambitious and firmly on the side of working people. This budget is a practical plan to deliver exactly that, and It if for these reason that I am proud to commend this budget

RURIADH STEWART CONSERVATIVE GROUP LEADER

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KEEPING COUNCIL TAX INCREASES TO A MINIMUM

3.5% COUNCIL TAX INCREASE

Council Tax is funded directly by local taxpayers and forms a core part of the Council's annual budget. In the current cost of living climate, where households continue to face sustained pressure from energy costs, food prices, mortgages and rents, it is essential that any increase is kept to the minimum necessary.

This budget limits the **Council Tax increase to 3.5%** only. 2% of this reflects an existing recurring commitment already embedded within the financial framework. No additional increase is proposed beyond that level. Every percentage point increase translates directly into higher bills for Highland taxpayers, and it is therefore critical that the Council lives within its means and prioritises efficiencies before asking residents to contribute more.

In relation to Council Tax premiums, this budget takes a targeted and outcome-focused approach. The priority is long-term empty properties, where stronger financial incentives can directly support increased housing supply. Empty homes represent stock not contributing to local housing need, and higher premiums create a clear incentive to bring properties back into active use. The financial modelling incorporated within the budget already assumes a behavioural response, with a reduction in liable properties as increased charges encourage properties to return to use.

Second homes are already subject to a 200% Council Tax premium. This budget maintains that level and does not propose further escalation. In the Highland context, second homes can reflect legitimate circumstances linked to employment, family ties and the geographic realities of a dispersed rural economy. Increasing premiums beyond 200% risks unintended consequences without demonstrably improving housing availability.

By **keeping the general Council Tax increase to 3.5%,** focusing additional pressure on long-term empty properties and maintaining the current 200% premium on second homes, this budget protects taxpayers, supports housing supply and delivers a balanced, proportionate and financially responsible approach.





FOCUSED ACTION ON LONG-TERM EMPTY HOMES

DOUBLING ADDITIONAL FUNDING TO £1M

BOOSTING ROADS INVESTMENT

TThe SNP Administration's budget includes an additional £500,000 (INV/03) for Roads Maintenance in 2026/27. That increase is a step in the right direction.

This amendment strengthens that commitment by **doubling the additional investment to £1 million for 2026/27.**

With more than 30,000 outstanding defects and a roads and structures maintenance **backlog of £233 million**, a stronger revenue commitment is required to stabilise the network.

By **doubling the proposed uplift**, this budget provides a more proportionate and proactive response to the scale of the challenge facing Highland's road



A PRACTICAL BUDGET STEP

FREE SATURDAY PARKING FOR HIGHLAND TOWNS

A BOOST FOR LOCAL BUSINESS

This budget introduces **free on-street parking** on Saturdays across town centres in the Highland Council area.

The measure is designed to **support local businesses,** increase footfall and reduce costs for residents choosing to shop locally. Loading arrangements and maximum stay restrictions will remain unchanged to ensure proper space turnover.

The annual cost is £73,500, fully funded from identified savings within the budget. No additional Council Tax increase is required.

This reflects a Conservative approach: backing local enterprise, keeping taxes down, and using existing resources more efficiently to support economic activity on our high streets.



SMARTER SPENDING, STRONGER TOWN CENTRES

INVESTING IN FRONTLINE PROTECTION FOR HIGHLAND COMMUNITIES

DOUBLING RANGERS TO PROTECT THE HIGHLANDS

Tourism is a cornerstone of the Highland economy. However, managing visitor pressure requires more than advice and signage; it requires visible presence and effective enforcement. Rangers must have clear and practical enforcement powers if behaviour is to change.

This amendment **doubles the number of Countryside Rangers,** expanding the service to strengthen frontline oversight across the Highlands. The enhanced model ensures Rangers are not solely advisory, but are equipped with the **enforcement powers** required to address irresponsible parking, littering, dog fouling and fly-tipping.

The 2025 Seasonal Access Rangers Annual Report evidences sustained pressure across the network . It records an 8% increase in MotorHomes per patrol and a 60% increase in blackwater dumping compared to 2023. Rangers extinguished 236 fires during periods of high wildfire risk and issued 590 parking warning notices.

At present, Rangers are limited to issuing warning notices. This proposal introduces formal parking **enforcement powers,** providing a proportionate deterrent where voluntary compliance is insufficient.

The total cost of expansion is £1,170,000, fully funded within the amendment and delivered at a lower cost than the Administration's previous provision due to reduced fleet requirements.

There is also a defined revenue component. Benchmarking against 19 full-time Parking Officers, who generate c.£850,000 annually (£44,846 per officer), a model of 36 Rangers, with 50% of time allocated to enforcement activity, produces a projected income of: £807,228

A SMARTER APPROACH TO VISITOR MANAGEMENT

FULLY FUNDED MEALS FOR EVERY HIGHLAND PRIMARY CHILD

INVESTING IN PUPILS, STRENGTHENING OUTCOMES

This budget provides for the introduction of **fully funded universal school meal** provision for all primary pupils.

The policy is designed to **support children's wellbeing** and ease cost pressures on **working families** across the Highlands. Providing a consistent, nutritious meal during the school day supports concentration, behaviour and attainment.

The estimated cost from August to the end of the financial year is £1,887000, with a full-year recurring cost of £2,574000 These figures are based on an anticipated 75% uptake rate, reflecting established participation levels and accounting for absences and pupils who choose packed lunches.

For families, **this represents a saving of approximately £48 per child per month**, delivering practical financial support at a time of continued cost-of-living pressures.
This fully funded provision reflects Conservative priorities: strengthening educational outcomes, supporting working families, and ensuring consistent access for every primary pupil within a responsible and sustainable budget framework.



IMPROVING EDUCATION

HELPING WORKING FAMILIES

REDUCING COSTS



PRACTICAL COST SUPPORT FOR WORKING FAMILIES

SUSTAINING COMMUNITY VOICE WITHIN A BALANCED BUDGET

ENHANCING WARD BUDGETS TO DELIVER LOCAL IMPACT

This budget maintains strong support for community investment by **increasing** both the **Ward Discretionary Fund** (INV/06), **The Comfort Scheme** (INV/07) and the **Community Council Grant** budget (IVN/10) by 3.8%. The Ward Discretionary Fund gives local councillors the ability to allocate modest, flexible funding within their wards that reflect local priorities. An additional £11,400 will be directed into Ward Discretionary budgets, strengthening the ability to respond to community needs.

The **uplift to Community Council funding** recognises their role in representing local views. While community councils are small bodies with a limited membership base, they provide a structured channel for local feedback and help reflect neighbourhood perspectives within the wider decision-making framework. This balanced approach sustains meaningful local empowerment while ensuring resources are managed responsibly within the overall budget framework.

In addition, there is provision for a 3.8% **uplift to existing Highland Council Comfort Scheme** providers. This ensures that participating venues are supported to continue offering accessible facilities within their communities, recognising rising operating costs while maintaining the stability of the current network. By strengthening established provision rather than creating new structures, this measured increase protects valued local services, sustains community partnerships, and delivers practical support in a financially responsible way.

GETTING STAFF BACK TO WORK SOONER, DELIVERING BETTER SERVICES

REDUCING ABSENCE, PROTECTING TAXPAYERS' MONEY

Our workforce underpins every service delivered by Highland Council. Education, social care, roads, waste and housing all rely on a healthy, supported and productive workforce. Improving staff wellbeing is therefore essential not only for service performance, but for delivering better outcomes for communities and value for money for taxpayers.

Ongoing **pressures within the NHS,** including extended waits for GP appointments and diagnostics are directly contributing to prolonged sickness absence and delayed returns to work. These systemic delays are outside the Council's control, but their impact on our workforce is immediate and measurable. These delays have operational and financial consequences, increasing absence costs and placing additional strain on teams. They also affect staff wellbeing, with uncertainty and waiting times adding stress to already difficult circumstances.

This amendment proposes the introduction of a corporate private healthcare benefit for staff as a practical and preventative intervention. The aim is to provide **faster access to routine healthcare**, support early diagnosis and reduce the duration of sickness absence and improve overall staff wellbeing. Quicker access to care benefits both the individual and the organisation, supporting recovery, morale and sustained productivity.

The proposal complements the Administration's plan to re-tender the Employee Assistance Programme (Corp/12), which focuses primarily on counselling and advisory support. It also sits alongside the proposal to recruit three additional Attendance Officers (Place /40 Stat /3) to manage absence more effectively. This measure supports earlier clinical intervention, helping to **prevent absence and shorten recovery times.** Together, these steps create a more comprehensive and modern workforce wellbeing strategy.

Strategic and Financial Rationale
Highland Council's **sickness absence costs are approximately £20 million per annum**. Industry benchmarking indicates that access to private healthcare can reduce absence levels by 5–10%, largely through faster diagnosis, earlier treatment and quicker return to work.

This equates to potential savings of:
5% reduction: approximately £1.0 million per annum
10% reduction: approximately £2.0 million per annum
Indicative market pricing suggests a corporate scheme could be delivered at a cost of £0.6 million - £1.0 million per annum.

At modest levels of absence reduction, the scheme would be broadly cost-neutral. At higher levels, it would generate net savings. This is therefore a positive, structured invest-to-save proposal: improving staff wellbeing, reducing avoidable absence, strengthening service resilience and delivering responsible financial management.

A RESPONSIBLE APPROACH TO FEES AND CHARGES

PROTECTING FAMILIES AT DIFFICULT TIMES

This budget adopts a **proportionate and responsible approach to fees and charges,** balancing affordability with financial sustainability.

Bereavement service fees will be frozen, recognising the need to protect families from additional costs at a difficult time and prioritising fairness where services are most sensitive.

CalMac harbour dues will increase by 10%, aligning with the prior years fare increases applied by CalMac. This ensures cost alignment, maintains consistency across related charges and supports the sustainable operation of harbour infrastructure.

This approach targets protection where it is most needed while ensuring income levels remain appropriate and financially responsible.

TRANSFORMATION SUPPORTING RESPONSIBLE SAVINGS

FLATTENING STRUCTURES, MAINTAINING PERFORMANCE

Current Costs

- HC10-11: £21.22 million
- HC12-14: £7.66 million
- HC9: £20.47 million

Proposed Reductions

- 5% reduction in HC10-14 staffing (approximately 9.5 FTE per annum): £1.530 million
- 5% reduction in HC9 staffing (approximately 12.5 FTE per annum): £2.625 million

Total Estimated Savings: £4.155 million, phased over two years.

This amendment enhances the Administration's Strategic/1: Targeted Reduction of Staffing Budgets through a structured two-year workforce realignment focused exclusively on management grades. **The proposal applies only to HC9 and above. All posts at HC8 and below are explicitly excluded, as are posts funded through Devolved School Management (DSM), including teaching and school-based support staff roles. Frontline service delivery roles are fully protected.**

The approach builds on the previously delivered 20% reduction in senior management and focuses on middle management and supervisory tiers rather than operational staff.

Delivery will be **achieved through natural turnover, vacancy management** and redeployment, supported by an **average annual staff turnover rate of approximately 14%**. There will be no requirement for compulsory redundancies. The turnover rate provides sufficient flexibility to deliver the 5% adjustment in a controlled and proportionate way over the two-year period.

The restructuring also reflects new ways of working. Continued digital transformation, improved IT systems and the responsible use of automation and will reduce administrative burden, streamline reporting and remove duplication. By modernising processes and improving data management, the Council can reduce management overhead while maintaining service delivery.

This is a targeted efficiency measure designed to reduce overhead costs, flatten management structures and improve spans of control, while safeguarding frontline services and maintaining operational performance.

ALIGNING RESOURCES WITH STATUTORY RESPONSIBILITIES

FOCUSED REFORM TO SUPPORT GROWTH

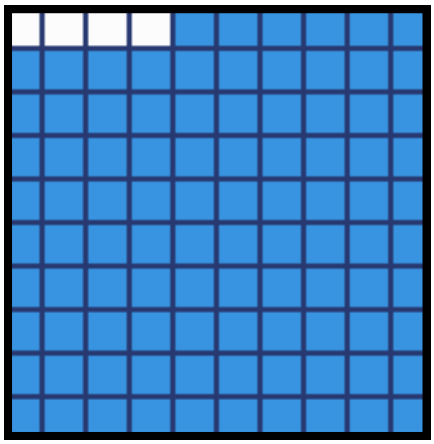
This proposal delivers a saving of £643,340 through **the rationalisation of non-statutory internal consultee functions** within the planning service.

Historic Environment (Conservation) – £46,508
Historic Environment – £50,197
Forestry Team – £66,725
Ecology Team – £106,660
Access Officers – £113,881
Flood Risk Management – £104,120
Transport Planning – £155,250
Total Saving – £643,340

The saving relates solely to the planning consultation element of these services. Wider operational, environmental and strategic responsibilities undertaken by the broader teams remain unaffected.

Community councils and residents will continue to engage fully through the established planning process, and all statutory consultees will continue to be consulted where legally required. In several areas, matters are already covered by external statutory bodies, while **the internal consultee functions affected by this proposal are non-statutory.** This reform removes duplication and streamlines the planning process while maintaining full statutory compliance.

This is a positive modernisation step designed to improve efficiency, reduce avoidable internal process layers and align resources with core statutory duties, while delivering a defined and responsible budget saving.



Scottish Housing News 19th June 2025

96%

Of SME's cite slow planning decisions as a key issue for their busienss

SMARTER SYSTEMS, FASTER DECISIONS

PRIORITISING FRONTLINE SERVICES OVER MEMBERSHIP FEES

PUTTING HIGHLAND PRIORITIES FIRST

This proposal delivers savings of **£240,171** through a targeted review of non-essential external memberships and contributions, ensuring Council expenditure is focused on frontline delivery and statutory priorities, with £28,510 to be delivered in year one.

Savings Identified
COSLA Membership: £169,129 (Year two Onwards)
APSE (Association for Public Service Excellence): £28,510

This is a strategic reprioritisation. In a period of financial constraint, it is appropriate to direct resources toward services that deliver direct outcomes for Highland residents.

In relation to **COSLA, the annual membership cost is significant.** There has been growing concern about whether Highland's specific interests, particularly in relation to national funding distribution, are being sufficiently reflected. Given the distinct geography, demographics and service pressures of the Highlands, **a stronger case can be made for direct engagement and negotiation with the Scottish Government** on funding and policy matters. Redirecting the membership cost allows those resources to be invested in core statutory services while maintaining the Council's ability to represent Highland priorities directly.

APSE membership primarily provides access to benchmarking, awards programmes and networking activity. While these have professional value, they are **not essential to statutory service delivery** and can reasonably be paused in the current financial climate.

The Council is also actively participating in Investors in People, demonstrating a continued commitment to workforce development and organisational improvement without reliance on additional external membership frameworks.

This proposal represents a responsible **reallocation of expenditure, prioritising frontline services** and direct representation of Highland's interests while maintaining strong organisational standards.

ACCELERATING FLEET SAVINGS TO STRENGTHEN FINANCIAL RESILIENCE

£300K SAVINGS THROUGH FLEET RATIONALISATION

The savings agreed in the previous financial year under C&P/6 and I&E/18 will be re-profiled and accelerated to bring forward delivery and maximise financial benefit. This approach strengthens the original commitments by ensuring efficiencies are realised earlier in the budget cycle while supporting the Council's net zero objectives.

I&E/18 focuses on **fleet efficiencies** and cross-service savings across the Car Club, Grey Fleet and private hire arrangements. C&P/6 addresses improved staff travel utilisation, including more effective use of the Car Club and reductions in Grey Fleet mileage.

As part of this enhanced delivery, **a further reduction of 15 vehicles will be implemented this year,** generating an additional saving of approximately £300,000 (£20,000 per vehicle).

Further measures include strengthening governance around Car Club use, introducing shared fleet arrangements at key operational locations and continuing to reduce reliance on Grey Fleet mileage.

This accelerated programme delivers earlier savings, improves fleet efficiency and strengthens financial resilience. It reduces unnecessary vehicle costs while supporting net zero commitments, demonstrating that sound financial management and environmental responsibility can be delivered together without affecting service delivery..



IMPROVING HOUSING OUTCOMES WHILE REDUCING COSTS

REDUCING THE HOUSING BENEFIT GAP

Saving: £600,000 in 2026/27, rising to £1.2 million per annum in year 2
This proposal delivers a saving of £600,000 in 2026/27, increasing to £1.2 million per annum thereafter, by **reducing the Council's General Fund contribution** toward the Housing Benefit shortfall for households in temporary accommodation.

The Department of Work and Pensions (DWP) caps Housing Benefit subsidy at £87.23 per week for a one-bedroom property and £103.84 per week for a two-bedroom property. **Any amount paid above these levels is not reimbursed** and is currently met from the Council's General Fund, effectively by local council taxpayers. In 2024/25, this shortfall totalled £1,214,771.

The saving will be **achieved through service redesign,** including reducing reliance on high-cost nightly accommodation (some exceeding £190 per night), accelerating move-on into permanent housing, improving void turnaround times, bringing empty properties back into use and reviewing temporary accommodation procurement.

The objective is to move households more quickly into stable housing, reduce time spent in expensive temporary placements and improve housing system performance.

By reducing the taxpayer-funded subsidy gap in stages, £600,000 in year one and a further £600,000 in year two this reform strengthens financial sustainability, improves operational efficiency and protects core Council services from avoidable budget pressure, while continuing to meet all statutory homelessness duties.

Impact:
This saving maintains all statutory housing duties while improving how temporary accommodation is delivered. It shifts the focus away from high-cost emergency placements and toward quicker access to stable, permanent housing.

The current position involves absorbing a £1.2 million annual shortfall funded by the General Fund. This reform addresses that pressure by improving housing flow, making better use of existing stock and reducing reliance on expensive temporary accommodation.

The proposal strengthens financial sustainability, enhances housing system performance and protects core Council services, while supporting households to move more quickly into settled homes.

BETTER VALUE FROM WASTE FLEET OPERATIONS

ANNUAL SAVING THROUGH BULK FUELLING

This proposal moves the Waste fleet onto bunkered diesel supply wherever practical, rather than using retail petrol stations.

Between August 2024 and July 2025, the **Waste service used in excess of 830,000 litres of diesel.** Bunkered fuel currently costs £1.34 per litre (inc. VAT) compared with £1.39 per litre (inc. VAT) at the pump a **difference of £0.05 per litre.**

Applied across annual usage, this delivers a **recurring saving of approximately £41,744 per year,** subject to fuel price changes.

Waste vehicles already return to the waste transfer station to offload. Refuelling at the transfer station removes the need for separate trips to petrol stations, reducing unnecessary mileage and improving operational efficiency.

This is a simple, practical saving that improves value for money without affecting frontline service delivery.



OPERATIONAL EFFICIENCY IN ACTION

EMBEDDING INNOVATION BUILDING ON SUCCESS

EMPOWERING TEAMS TO DELIVER BETTER VALUE

This proposal sets a **2% annual operational efficiency target,** building upon the previously agreed CS:35 saving, and embedding continuous improvement across Council services.

This efficiency **will not impact Education budgets relating to teacher numbers, Adult Social Care, High Life Highland, or Ward Discretionary Budgets.** These areas are explicitly protected to ensure frontline delivery and community priorities remain unaffected.

The approach is **flexible and service led**. Teams and managers will identify and implement efficiencies suited to their operational context. Frontline staff are best placed to recognise where processes can be streamlined, duplication reduced and resources better aligned. This model encourages innovation and local ownership of improvement.

A 2% in-year target is proportionate and achievable across the wider organisation. Efficiencies will be delivered through process redesign, improved procurement, better use of digital systems and automation.

By building on CS:35 and embedding a culture of continuous improvement, the Council strengthens financial discipline, modernises operations and improves productivity, while safeguarding essential services and maintaining service standards.

AMENDMENT

Agrees: to adopt the additional spending, savings and income commitments outlined in this budget amendment and sets the Highland Council Tax for the financial year at 3.5%.

Notes: This includes providing fully funded universal school meals for every Highland primary pupil, doubling the number of Countryside Rangers and strengthening their enforcement role, doubling the additional Roads Maintenance investment to £1 million in 2026/27, introducing free on-street parking on Saturdays in Highland town centres, increasing Ward Discretionary Funds, uplifting Community Council grants and the Highland Comfort Scheme, retaining the 200% premium on second homes.

Notes: that the appended proposals will allow Highland families to be up to £1,386 per year better off compared to the SNP Administration's proposals.

	26/27 Saved	26/27 Invest	27/28 Saved	27/28 Invest
	£	£	£	£
Keeping Council Tax Increases to a Minimum		5,609,000		6,001,630
Second Home and LTE		250,000		510,000
Doubling additional funding (INV/03)	-	500,000		
Free Saturday Parking for Highland Towns		73,000		73,000
Investing in Frontline Protection for Highland Communities	655,000	362,772	655,000	362,772
Fully Funded Meals for Every Highland Primary Child		1,887,000		2,664,000
Sustaining Community Voice Within a Balanced Budget (INV/06)	105,000	11,400	105,000	11,400
Sustaining Community Voice Within a Balanced Budget (INV/07)	72,000	5,320	72,000	5,320
Sustaining Community Voice Within a Balanced Budget (INV/10)	55,000	3,400	55,000	3,400
Getting Staff Back to Work Sooner, Delivering Better Services (Corp/12, Place/40, Strat /3)	1,000,000	600,000	1,000,000	600,000
A Responsible Approach to Fees and Charges (CalMac Harbour Dues)	146,700		146,700	
A Responsible Approach to Fees and Charges (Bereavement service)		21,000		21,000
Transformation Supporting Responsible Savings (Strategic/1)	1,530,000	900,000	4,155,000	2,725,000
Aligning Resources with Statutory Responsibilities	643,340		643,340	
Prioritising Frontline Services Over Membership Fees	28,639		197,639	
Accelerating Fleet Savings to Strengthen Financial Resilience (C&P/6 & I&E/18)	350,000		350,000	
Improving Housing Outcomes While Reducing Costs	600,000		600,000	
Better Value from Waste Fleet Operations	41,744		41,744	
Embedding Innovation Building on Success (CS:35 saving)	4,500,000		4,500,000	
INV/01 : Poverty and Equality	500,000		500,000	
Totals	10,227,423	10,222,892	13,021,423	12,977,522
	Net Surplus	4,531	Net Surplus	43,901

All figures shown on a total cost per year (rather than incremental cost) basis.

	SNP Budget		SCU Budget	
	2026/27	2027/28	2026/27	2027/28
Tax Charge - 2nd Homes	300%	350%	200%	200%
Tax Charge - LTEs 0-2 years	250%	250%	400%	550%
Tax Charge - LTEs >2 years	250%	350%	400%	550%
Estimated Annual Reduction in Property Numbers - 2nd Homes	-10.00%	-5.00%	0.00%	0.00%
Estimated Annual Reduction in Property Numbers - LTEs	-10.00%	-10.00%	-15.00%	-15.00%

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