

<b>Total expenditure (£m)</b>	£1,582.4	<b>Council Staff (full-time equivalent)</b>	
Less: customer and client receipts	(£182.9)	Dec-22	14,997
Less: Contribution to Earmarked Reserves	(£38.8)	Dec-23	15,472
Less: Government grants	(£598.4)	Movement	475
Less: Non Domestic Rates	(£406.4)	Year-on-year change in total wage bill	11.70%*

This leaves the amount we need to raise from Council Tax as £355.9 million

\* - figure reflects combined impact of inflation-linked pay award and increase in overall staffing numbers.

The net funding requirement shown above differs from the funding by service area analysis as it reflects gross Council Tax income including sums supported through the Council Tax Reduction Scheme (£27.5m).

#### **Band D Council Tax Set by Authority**

2024/25 Financial Year - City of Edinburgh Council	£1,447.69
2024/25 Financial Year - Scottish Average	£1,417.00
2023/24 Financial Year - City of Edinburgh Council	£1,447.69
2023/24 Financial Year - Scottish Average (per Scottish Government)	£1,417.00

#### **Where does the Council's income come from?**

The Council's budget for 2024/25 is £1,344.7 million. Council Tax funds 26.5% (£355.9 million) of this with 43.3% coming from Government Grants and 30.2% from Non-Domestic Rates. The sum of £1,344.7 million is based on the combined level of external grant funding included in Finance Circular 2/2024 prior to the confirmation of sums to be provided in respect of freezing Council Tax at 2023/24 levels.

#### **Comparison with Government provision for planned spending**

The expenditure figure for the Council used by the Scottish Government in Aggregate External Finance (Total Central Government Support) calculations is £1,203.143m, which provides for a spend of £4,563 per dwelling. The Council's budget provides for a spend of £4,791 per dwelling.