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| Total expenditure (£m) | £1,683.6 | Council Staff (full-time equivalent) | |
| Less: customer and client receipts | (£187.2) | Dec-23 | 15,472 |
| Less: Contribution to Earmarked Reserves | (£30.5) | Dec-24 | 15,624 |
| Less: Government grants | (£675.1) | Movement | 152 |
| Less: Non Domestic Rates | (£400.8) | Year on year change in total wage bill | 4.12% |

This leaves the amount we need to raise from Council Tax as £390.0 million

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 (£29.6m).

Band D Council Tax Set by Authority

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|---|-----------|
| 2025/26 Financial Year - City of Edinburgh Council | £1,563.51 |
| 2025/26 Financial Year - Scottish Average | £1,541.00 |
| 2024/25 Financial Year - City of Edinburgh Council | £1,447.69 |
| 2024/25 Financial Year - Scottish Average (per Scottish Government) | £1,418.00 |

Where does the Council's income come from?

The Council's budget for 2025/26 is £1,454.3 million. Council Tax funds 26.8% (£390 million) of this with 45.6% coming from Government Grants and 27.6% from Non-Domestic Rates. The sum of £1,454.3 million is based on the combined level of external grant funding included in Finance Circular 01/2025 prior to the confirmation of sums to be provided in respect of Employers' National Insurance increases.

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 £1,290.274m, which provides for a spend of £4,818 per dwelling. The Council's budget provides for a spend of £5,057 per dwelling.