

Total expenditure (£m)	£1,722.4	Council Staff (full-time equivalent)	
Less: customer and client receipts	(£187.9)	Dec-24	15,624
Less: Contribution to Earmarked Reserves	£9.3	Dec-25	15,463
Less: Government grants	(£697.0)	Movement	-161
Less: Non Domestic Rates	(£435.1)	Year on year change in total wage bill	7.34% *

This leaves the amount we need to raise from Council Tax as £411.8 million

* figure reflects combined impact of inflation-linked pay award and increase in Employers National Insurance contributions

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 (£30.77m).

Band D Council Tax Set by Authority

2026/27 Financial Year - City of Edinburgh Council	£1,626.05
2026/27 Financial Year - Scottish Average	£1,661.92
2025/26 Financial Year - City of Edinburgh Council	£1,563.51
2025/26 Financial Year - Scottish Average (per Scottish Government)	£1,543.00

Where does the Council's income come from?

The Council's budget for 2026/27 is £1,543.9 million. Council Tax funds 26.7% (£412 million) of this with 45.1% coming from Government Grants and 28.2% from Non-Domestic Rates.

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 £1,321.409m, which provides for a spend of £4,882 per dwelling. The Council's budget provides for a spend of £5,365 per dwelling.