

City of Edinburgh 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.

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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.

City of Edinburgh: your area

£1,626

Band D council tax, 2026-27
+£63 (+4.0%) vs 2025-26
As of 6 April 2026

£31.6m

Parking surplus, 2024-25
As of 6 April 2024

37.5%

Household waste recycled, 2024

Council tax in City of Edinburgh

£1,626

Band D a year, 2026-27
+£63 (+4.0%) vs 2025-26
As of 6 April 2026

£1,084

Band A, the lowest
As of 6 April 2026

-£27

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

Where your council tax goes in City of Edinburgh

£1,626.05

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

£1,626.05

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

£761.84

Largest line: education
As of 3 February 2026

Parking income in City of Edinburgh

£31.62m

Parking surplus
+£3.03m (+10.6%) vs 2023-24
2024-25

£45.03m

Parking income
+£4.30m (+10.5%) vs 2023-24
2024-25

£13.41m

Spending on parking
+£1.27m (+10.4%) vs 2023-24
2024-25

City of Edinburgh: senior pay and councillor allowances

£213,914

Chief Executive, 2025-26

56

Staff paid £100,000 or more,
2025-26

£2,048,048

Members' allowances, 2025-26

City of Edinburgh: your area

[Your area](#) · Last updated 23 September 2026 · <https://whereyourmoneygoes.co.uk/your-area/city-of-edinburgh/>

City of Edinburgh sets a Band D council tax of £1,626 for 2026-27, 23 of 32 councils in Scotland from the highest. Police: Police Scotland. Fire and rescue: Scottish Fire and Rescue Service. Health: NHS Lothian. 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

£1,626

Band D council tax, 2026-27
+£63 (+4.0%) vs 2025-26
As of 6 April 2026

£31.6m

Parking surplus, 2024-25
As of 6 April 2024

37.5%

Household waste recycled, 2024

24%

Reserves as a share of spending,
2024-25

What is the council tax in City of Edinburgh?

Band D is £1,626 a year for 2026-27, and Band A, the lowest, £1,084. That is £27 below the Scotland average of £1,653, 23 of 32 in Scotland from the highest.

[Every band, who gets the money and how City of Edinburgh compares](#)

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

[City of Edinburgh: senior pay and councillors' allowances](#)

How does the council compare?

- Council tax rise this year 4.0% Lower than the Scotland figure of 7.1%
- Ombudsman investigations upheld 50% (1 of 2) Lower than the Scotland figure of 61%
- Reserves as a share of net spending 24% Higher than the Scotland figure of 16%
- Recycling rate 37.5% Lower than the Scotland figure of 44.3%
- Planning decisions on time 55.3% 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 City of Edinburgh

Measure	Figure	Period
Household waste reused, recycled or composted	37.5%	2024
Planning decisions made on time	55.3%	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 City of Edinburgh

Authority	Year	Income	Surplus
City of Edinburgh	2024-25	£45.0m	£31.6m

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 City of Edinburgh, 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 Lothian	£2.9bn (2024-25)	£3,057
Roads	City of Edinburgh	£19m (2024-25)	£35.71
Schools	City of Edinburgh	£582m (2024-25)	£1,094
Council spending	City of Edinburgh	£1.2bn (2024-25)	£2,334
Social care	City of Edinburgh	£452m (2024-25)	£849
Housing	City of Edinburgh	£49m (2024-25)	£92.48
Waste and recycling	City of Edinburgh	not published	—

Each body serves a wider area than City of Edinburgh, 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 City of Edinburgh: 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 City of Edinburgh look against other councils?

See City of Edinburgh 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 City of Edinburgh? Band D is £1,626 a year for 2026-27. [Every band](#).
- Which police force covers City of Edinburgh? Police Scotland. Fire and rescue: Scottish Fire and Rescue Service.

Council tax in City of Edinburgh

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

Council tax in City of Edinburgh for 2026-27 is **£1,626** a year for a **Band D** home, £1,084 for Band A and £3,984 for the top band. That is £27 below the Scotland average of £1,653. It ranks 23 of 32 billing areas in Scotland. Figures are the council's own set rates.

Key figures

£1,626

Band D a year, 2026-27
+£63 (+4.0%) vs 2025-26
As of 6 April 2026

£1,084

Band A, the lowest
As of 6 April 2026

-£27

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

23 of 32

Rank in Scotland, highest first
As of 6 April 2026

What is the bill for each band?

Council tax by band in City of Edinburgh, bands A to H

Band	A year	A month
Band A	£1,084.03	£90.34
Band B	£1,264.71	£105.39
Band C	£1,445.38	£120.45
Band D	£1,626.05	£135.50
Band E	£2,136.45	£178.04
Band F	£2,642.33	£220.19
Band G	£3,184.35	£265.36
Band H	£3,983.82	£331.99

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 **£27 below** the Scotland average, 23 of 32 councils from the highest.

City of Edinburgh among the Scotland councils nearest it, Band D 2026-27

Perth & Kinross	£1,674
Orkney Islands	£1,669
Highland	£1,634
West Lothian	£1,628
City of Edinburgh (City of Edinburgh)	£1,626
East Renfrewshire	£1,620
Scottish Borders	£1,619
Angus	£1,599
Dumfries & Galloway	£1,579

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

How does City of Edinburgh compare? The report card

Official figures on complaints, finances, audit, pay and services for City of Edinburgh, 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 4.0% Lower than the Scotland figure of 7.1%
- Ombudsman investigations upheld 50% (1 of 2) Lower than the Scotland figure of 61%
- Reserves as a share of net spending 24% Higher than the Scotland figure of 16%
- Recycling rate 37.5% Lower than the Scotland figure of 44.3%
- Planning decisions on time 55.3% 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: City of Edinburgh, 2025-26

Measure	City of Edinburgh	For comparison
Complaints received	200	—
Complaints determined	176	—
Investigations	2	—
Investigations fully or partly upheld	1	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: City of Edinburgh

Measure	City of Edinburgh	For comparison
Net revenue spending, 2024-25	£1.24bn	—
Reserves at the end of 2024-25	£297.4m	—
Reserves as a share of net spending	24%	16% for Scotland
Outstanding borrowing at 30 June 2026	£2.18bn	—

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: City of Edinburgh

Report	Title	Published
Latest Best Value report (Accounts Commission)	Best Value: The City of Edinburgh Council	24 October 2024
Latest annual audit report (Audit Scotland)	The City of Edinburgh Council annual audit 2024/25	15 October 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: City of Edinburgh, from the statement of accounts

Measure	2025-26	2024-25
Employees paid £50,000 or more	3,244	2,827
Councillors' allowances	£2,048,048	£1,766,456

The count is up 417 on the year before. 'The total number of Council employees receiving more than £50,000 remuneration for the year (including early retirement / voluntary release costs)'. Note 1: 'The total number of Council employees in the table above includes the Council's Senior Officers'. Totals 3,244 (2025/26) and 2,827 (2024/25). The note does not say whether teachers are included. The accounts describe the allowances figure as "Salaries 2,017,640 (2024/25 1,730,980); Expenses claimed by councillors 0 (325); paid directly by the Council 30,408 (35,151); Total 2,048,048 (1,766,456)". 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: [City of Edinburgh, Unaudited annual accounts 2025-26 – The City of Edinburgh Council](#), PDF page 137 (printed page 136), Remuneration report. Checked 24 September 2026.

How are its services rated?

Service ratings and performance: City of Edinburgh

Measure	City of Edinburgh	For comparison
Household waste recycled, calendar year, 2024	37.5%	44.3% for Scotland
Planning decisions on time, 2024-25	55.3%	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 City of Edinburgh, 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 £1,626, up 4.0% on the year before](#) Scottish Government
- 15 October 2025 Audit [The City of Edinburgh Council annual audit 2024/25](#) Audit Scotland
- 24 October 2024 Audit [Best Value: The City of Edinburgh Council](#) Accounts Commission

Does the council think something here is wrong?

If you represent City of Edinburgh 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 13.6% of the money City of Edinburgh had to spend in 2024-25. The rest came from government grants (36.2%), business rates (16.7%) and fees, charges and other income (33.6%). 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 [City of Edinburgh: parking, roads, your MP and local services](#), and [City of Edinburgh on the council map](#).

Common questions

- How much is council tax in City of Edinburgh? Band D is £1,626 a year for 2026-27. Band A is £1,084 and the top band £3,984.
- Is council tax in City of Edinburgh higher than average? No. Band D here is £27 below the Scotland average of £1,653.

Where your council tax goes in City of Edinburgh

[Your area](#) · Last updated 23 September 2026 · <https://whereyourmoneygoes.co.uk/council-tax/scotland/city-of-edinburgh/where-it-goes/>

A Band D council tax bill in City of Edinburgh is £1,626.05 for 2026-27, split between City of Edinburgh £1,626.05. Shared out in proportion to what each body spends, the largest single line is education at City of Edinburgh: £761.84 of the bill. Council tax pays for 14% of the council's own spending; the rest is government grant, business rates and fees.

Key figures

£1,626.05

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

£1,626.05

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

£761.84

Largest line: education
As of 3 February 2026

13.6%

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 City of Edinburgh 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.

City of Edinburgh, 2024-25

Line	Net spending	Per resident	Similar councils, per resident	Per mile of road	Change
Parks and open spaces (including play areas)	£6.9m	£13	£26	—	up 17.7% on 2023-24
Road and bridge maintenance	£11.2m	£21	£27	£11,540 (similar: £5,610)	down 1.4% on 2023-24
Winter service (gritting)	£2.0m	£3.72	£11	£2,034 (similar: £2,334)	up 5.9% on 2023-24
Street lighting (including energy)	£5.8m	£11	£15	£5,922 (similar: £3,266)	up 14.6% 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

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

Service	Per resident	Median
Education	£1,096	£1,454
Adult social care	£680	£707
Children's social care	£170	£174
Environment and regulation	£124	£139
Housing (not council homes)	£93	£56
Parks, leisure, libraries and culture	£85	£115
Running the council	£82	£89
Planning and development	£8.84	£35
Roads and transport	£-0.88	£89

- City of Edinburgh spent **32.8%** of its gross service spending on its own staff in 2024-25 (median for Scottish councils: 42.2%); 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 City of Edinburgh](#) and [everything else about City of Edinburgh](#).

Common questions

- **What does council tax pay for in City of Edinburgh?** A Band D bill of £1,626.05 is split between City of Edinburgh. In proportion to spending, the largest line is education, £761.84.
- **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 City of Edinburgh

Your area · Last updated 23 September 2026 · <https://whereyourmoneygoes.co.uk/parking/city-of-edinburgh/>

In 2024–25 City of Edinburgh took **£45.0m** in parking income and spent **£13.4m**, a **surplus of £31.6m** against £28.6m in 2023–24 (+11%), the largest of 32 councils in Scotland. Figures are from the council's own return to the Scottish Government.

Key figures

£31.62m

Parking surplus
+£3.03m (+10.6%) vs 2023–24
2024–25

£45.03m

Parking income
+£4.30m (+10.5%) vs 2023–24
2024–25

£13.41m

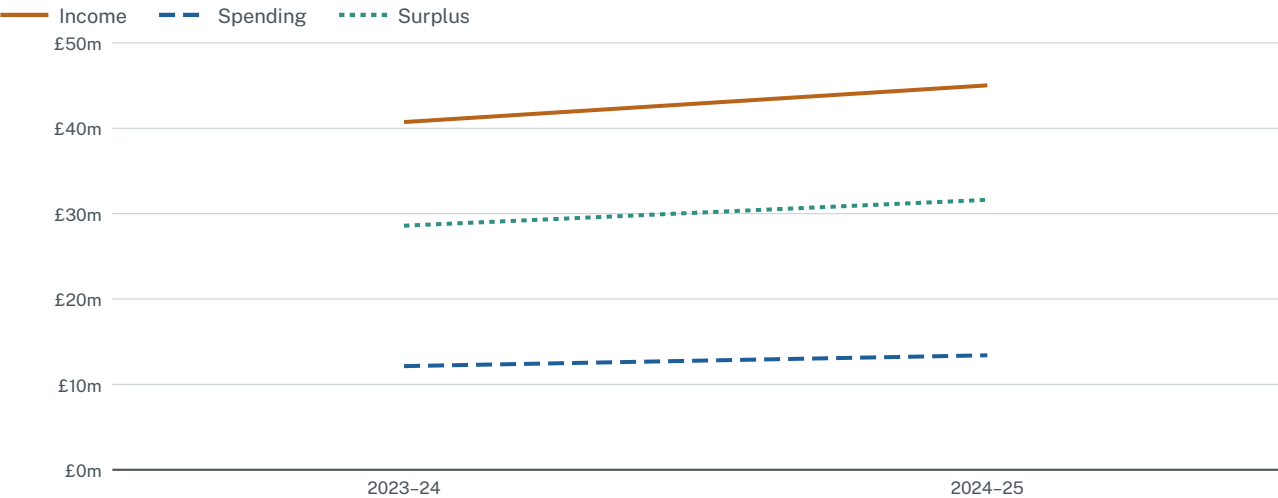
Spending on parking
+£1.27m (+10.4%) vs 2023–24
2024–25

1 of 32

Rank in Scotland, largest surplus
first
2024–25

How much has City of Edinburgh made from parking each year?

City of Edinburgh: parking income, spending and surplus, £ million



City of Edinburgh: parking income, spending and surplus, £ million. Income: £40.73m in 2023–24, £45.03m in 2024–25. Spending: £12.14m in 2023–24, £13.41m in 2024–25. Surplus: £28.59m in 2023–24, £31.62m 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. City of Edinburgh is recorded as: Council.

What can City of Edinburgh spend a surplus on?

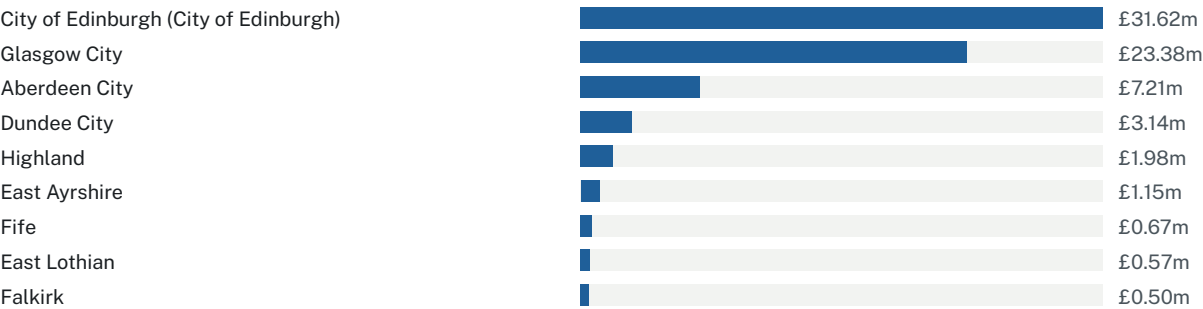
Council parking penalty charges in Scotland

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 City of Edinburgh compare with other councils?

City of Edinburgh 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.

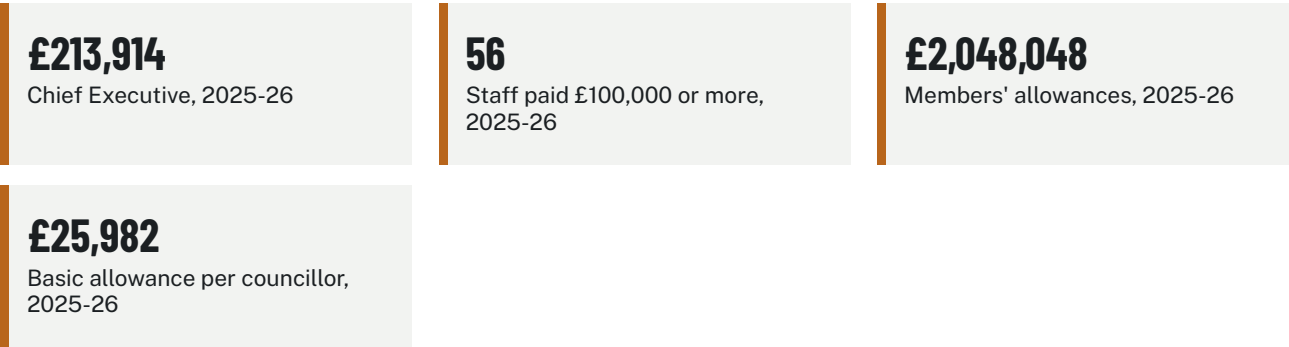
[Every council's parking surplus](#), penalty charge levels and the national trend.

City of Edinburgh: senior pay and councillor allowances

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

In its draft statement of accounts for 2025-26, City of Edinburgh reports total remuneration of **£213,914** for its chief executive (excluding employer pension contributions), **56** employees paid £100,000 or more, and **£2,048,048** paid in members' allowances.

Key figures



Chief Executive

Total remuneration of **£213,914** in 2025-26, excluding employer pension contributions. That is up 8.2% on 2024-25 (£197,711). The median among the 4 other Scottish councils collected so far is £201,192.

From the accounts: P. Lawrence, Chief Executive. 2025/26: salary, fees and allowances 213,014; non-cash expenses/benefits-in-kind 900; total remuneration 213,914 (2024/25 197,711). Excludes returning officer fees (£234 approved for 2025/26). In-year pension contributions shown separately: 37,490 (year to 31.03.2026) and 34,479 (year to 31.03.2025). A total including pension is not printed.

PDF pages 136 and 140 (printed pages 135 and 139)

Employees paid £50,000 or more

3,244 employees in 2025-26, up 14.8% on 2024-25 (2,827). 56 were paid £100,000 or more, 10.5 per 100,000 residents. The median among the 4 other Scottish councils collected so far is 9.8 per 100,000.

City of Edinburgh: employees by pay band, as printed

Band	2025-26	2024-25
£50,000 to £54,999	1,735	1,509
£55,000 to £59,999	412	298
£60,000 to £64,999	303	413
£65,000 to £69,999	275	186
£70,000 to £74,999	163	170
£75,000 to £79,999	150	82
£80,000 to £84,999	79	65
£85,000 to £89,999	29	31
£90,000 to £94,999	29	20
£95,000 to £99,999	13	28
£100,000 to £104,999	28	4
£105,000 to £109,999	7	6
£110,000 to £114,999	3	0
£115,000 to £119,999	1	1
£120,000 to £124,999	1	1
£125,000 to £129,999	2	3
£130,000 to £134,999	0	0
£135,000 to £139,999	2	0
£140,000 to £144,999	2	3
£145,000 to £149,999	5	3
£150,000 to £164,999	0	0
£165,000 to £169,999	1	0
£170,000 to £174,999	0	1
£175,000 to £189,999	0	0
£190,000 to £194,999	3	2
£195,000 to £199,999	0	0
£200,000 to £204,999	0	1
£205,000 to £209,999	0	0
£210,000 to £214,999	1	0
£215,000 to £219,999	0	0

Includes senior officers. From the accounts: 'The total number of Council employees receiving more than £50,000 remuneration for the year (including early retirement / voluntary release costs)'. Note 1: 'The total number of Council employees in the table above includes the Council's Senior Officers'. Totals 3,244 (2025/26) and 2,827 (2024/25). The note does not say whether teachers are included.

Source: City of Edinburgh, [Unaudited annual accounts 2025-26 – The City of Edinburgh Council](#) (draft), PDF page 137 (printed page 136), Remuneration report. Read by hand; checked 2026-09-24.

Councillors' allowances

£2,048,048 in 2025-26, up 15.9% on 2024-25 (£1,766,456), or £3.85 per resident. The median among the 4 other Scottish councils collected so far is £5.58 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: "Salaries 2,017,640 (2024/25 1,730,980); Expenses claimed by councillors 0 (325); paid directly by the Council 30,408 (35,151); Total 2,048,048 (1,766,456)" (PDF page 135 (printed page 134), Remuneration report 'Members' Salaries and Expenses')

Published allowances: .

What this data does and doesn't show

- Every figure is as City of Edinburgh 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; there is no separate local basic allowance/SRA split. Basic rate is the national councillor remuneration for 2025-26 (SSI 2025/8). The accounts note the overall pay award for Senior Councillors in 2025/26 was 11.6%. The council's separate annual councillors' salaries and expenses publication was not located in the time available.

Sources and licences

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Council Tax Assumptions: Council Tax by Band	Scottish Government	the 2026–27 financial year	Open Government Licence v3.0	City of Edinburgh: your area; Council tax in City of Edinburgh; Where your council tax goes in City of Edinburgh
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	City of Edinburgh: your area; Parking income in City of Edinburgh
https://www.gov.scot/collections/local-government-finance-statistics/				
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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				
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