

Local Authority Parking Finances in Scotland 2020-21

This note covers parking finances for the 32 local authorities in Scotland. They are required to submit details of their finances to the Scottish Government annually in a standard format. The figures are normally published in March, nearly a year after the financial year end. This note looks at the section on parking income and expenditure for 2016-17 to 2020-21 and is based primarily on Scottish Local Government Finance Statistics data (Scottish Government (2022)), as well as data reported by English and Welsh Local Government authorities which is used for comparison, all of the sources of which are listed in the references¹. *N.B. Aberdeen City does not publish its data in the LGF figures and therefore data has been extracted from its annual accounts where necessary (see Aberdeen City Council (2019 and 2020)).*

In addition, Transport Scotland is now publishing an annual report on decriminalised parking - the latest being: *Decriminalised Parking Enforcement – Local Authorities' Income and Expenditure: 2020 to 2021* (Transport Scotland (2022)), which follows on from a report released in 2016 by the Scottish Parliament Rural Economy and Connectivity Committee that showed for the first time the number of Penalty Charge Notices (PCNs) issued and penalty income raised in Scotland for the years 2013-14 to 2015-16 (Transport Scotland (2016)).

The Transport Scotland report deals with the statutory returns which are required by councils operating Decriminalised Parking Enforcement (DPE) to show how the surpluses are reinvested in transport activities. The local finance figures also include non-DPE activities, primarily off-street parking.

1 Introduction

Table 1 shows that as of the end of 2021, 21 councils were operating DPE (using local traffic wardens and civil enforcement), while two more were actively working towards DPE. The remaining ten authorities were not currently considering DPE, but still use fixed penalty notices issued instead of fines enforced by the Justice of the Peace courts. See Figure 1 for the map².

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²Boundary data for this and all further maps is from Office for National Statistics (2017). Contains public sector information licensed under the Open Government Licence v3.0.

Police Scotland no longer enforces parking offences but now deals only with dangerous parking (e.g. on pedestrian crossings) by local arrangement. Several of the authorities not using DPE have rejected it because of the cost of setting it up and running it for the small number of parking offences.

Table 1: Parking arrangements for local authorities in Scotland

Using DPE	Considering using DPE	Not using DPE
Angus (2017)		Aberdeenshire
Argyll and Bute (2014)		Clackmannanshire
Edinburgh City (1998)		Dumfries and Galloway
Dundee City (2004)		Moray
East Ayrshire (2012)		Na h-Eileanan an Iar
East Dunbartonshire (2014)		North Ayrshire
East Lothian (2017)		Orkney Islands
East Renfrewshire (2013)		Scottish Borders
Falkirk (2018)		Shetland Islands
Fife (2013)		West Dunbartonshire
Glasgow City (1999)		West Lothian
Highland (2016)		
Inverclyde (2014)		
Midlothian (2018)		
North Lanarkshire (2017)		
Perth and Kinross (2002)		
Renfrewshire (2010)		
South Ayrshire (2012)		
South Lanarkshire (2005)		
Stirling (2017)		
Aberdeen City (2003)		

2 Summary

Table 2 and Figure 2 show the summary accounts for local authorities in Scotland for fiscal years 2016-17 to 2020-21. The income has fallen by 54.0%, the expenditure has stayed approximately the same, and the surplus has fallen by 103.9% compared to the previous fiscal year. Total transport expenditures have stayed approximately the same and the surplus now represents -0.4% of net transport expenditure. Parking makes a NA contribution to overall transport expenditure in Scotland compared with England where it is NaN% of total transport.

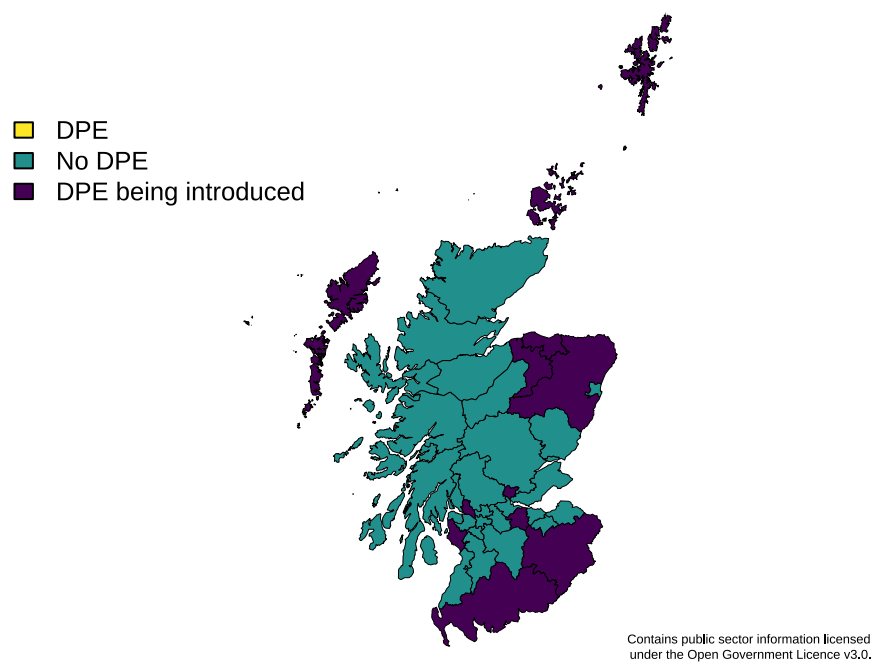


Figure 1: Map showing implementation of decriminalised parking in Scotland (Boundary data for this map is from Office for National Statistics (2017))

Table 2: Summary of parking accounts for Scotland (£ millions)

		2016-17	2017-18	2018-19	2019-20	2020-21	Change 2020-21 on 2019-20
Parking	Income	82.6	88.2	88.6	92.8	42.7	-54.0%
	Expenditure	40.0	43.6	41.6	43.5	44.7	2.6%
	Surplus	42.6	44.6	47.0	49.3	-1.9	-103.9%
Total transport	Net expenditure	412.9	426.7	375.3	366.0	456.0	24.6%
	Parking surplus as percentage of net transport expenditure	10.3	10.4	12.5	13.5	-0.4	

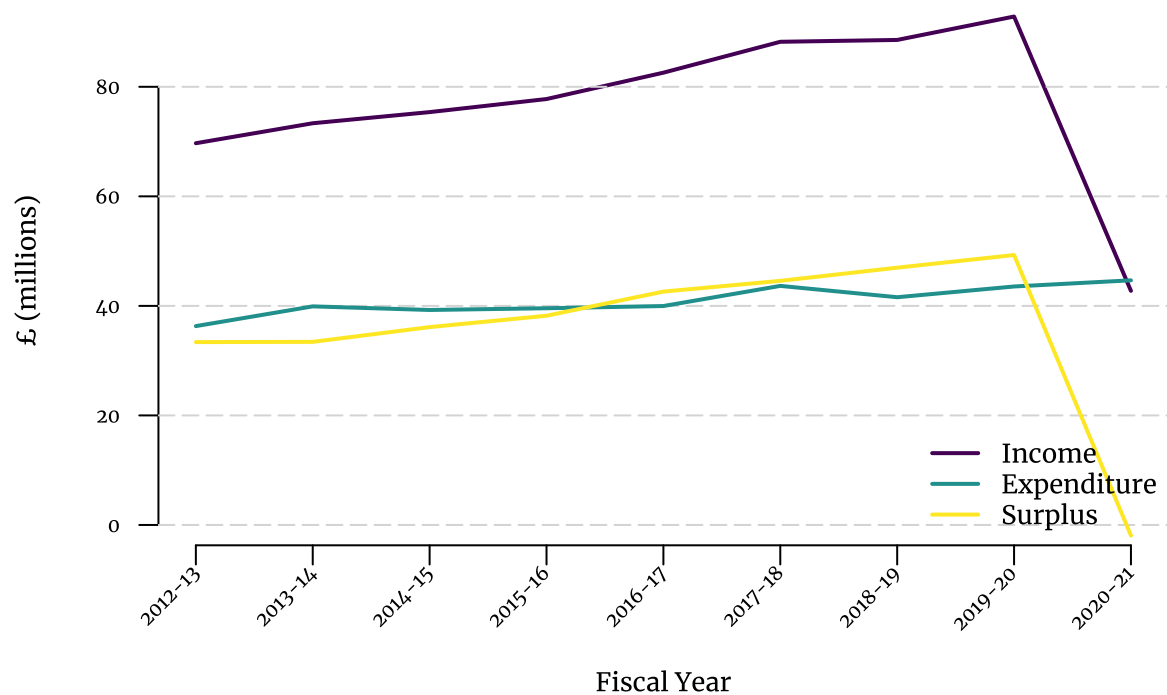


Figure 2: Parking revenues—Scotland

Since 2016-17 income has fallen by -48.2% and expenditure has risen by 11.7%. Over the same period the surplus has fallen by -104.5%. Figure 2 gives a longer term overview of the trends in incomes, expenditures and surpluses.

Table 3: Comparison of parking income and expenditure in across the nations of Great Britain (£ millions, latest year available)

	England without London	London	Scotland	Wales	Great Britain
Fiscal year	(2018-19)	(2018-19)	(2020-21)	(2020-21)	(2019-20)
Parking income	1021.3	728.0	42.7	17.0	135.8
Parking expenditure	539.6	273.5	44.7	26.3	28.1
Surplus	481.7	454.4	-1.9	-9.2	107.7
Surplus as proportion of income	47.2%	62.4%	-4.5%	-54.1%	79.3%

Table 3 provides a comparison with London, England excluding London, and Wales for the most recent available data, while Table 4 compares the changes between 2020-21 and the previous year, with the average annual change over the four-year period starting in 2016-17 (or the most recent four-year period for which data is available). In the last year the surpluses for Scotland have decreased by -103.9%, which is NA than the average annual increase observed over the preceding four years, which was NA%.

On average, parking surpluses in Great Britain have decreased by about 89.7% annually over the four years compared with 2.8% annually for the Retail Prices Index during the same period (Office for National Statistics (2023)).³

Table 4: Changes in parking income and expenditure over previous four years (from most recent year available) across the nations of Great Britain

	England without London	London	Scotland	Wales	Great Britain
Most recent year available	(2018-19)	(2018-19)	(2020-21)	(2020-21)	(2019-20)
Average annual change in income	4.3 %	5.8 %	-15.2 %	-17.9 %	-46.1 %
Change in income since previous year	4.2 %	7.1 %	-54.0 %	-60.4 %	-92.8 %
Average annual change in expenditure	2.8 %	0.0 %	2.8 %	2.9 %	-56.8 %
Change in expenditure since previous year	5.1 %	-0.1 %	2.6 %	-270.4 %	-96.6 %
Average annual change in surplus	6.1 %	10.2 %	NaN %	NaN %	-39.5 %
Change in surplus since previous year	3.1 %	11.9 %	-103.9 %	-115.8 %	-89.7 %

³The most recent data available for Great Britain as a whole is from the year 2019-20 and all calculations are therefore performed for the four years previous i.e. from 2015-16.

3 Income

Total council parking income from all sources in Scotland for 2020-21 was £42.7 million, 54.0% lower than 2019-20. Note that this includes meter and penalty income for on- and off-street parking, but does not include income received by private parking companies. Table 5 ranks the Scottish councils in terms of parking income.

In Scotland as a whole One council increased their income over the past year and 28 decreased their income. Another three councils' incomes stayed the same. The changes from 2019-20 are mapped in Figure 3. The annualised changes over the previous four years are plotted in Figure 4, using the same colour palette.

The top three Scottish cities by income were Edinburgh City, Glasgow City, and Aberdeen City, and between them accounted for 73.5% of parking income.

The three councils which had the largest year-on-year percentage increases in income were East Lothian (up 26.1%), South Ayrshire (up -34.6%) and Midlothian (up -35.4%). North Lanarkshire, West Dunbartonshire, and West Lothian showed a larger percentage change but parking income was under £30,000. The biggest decreases were in Aberdeenshire (90.3%), and Moray (88.5 %) (excluding East Renfrewshire, and Dumfries and Galloway where income was under £30,000).

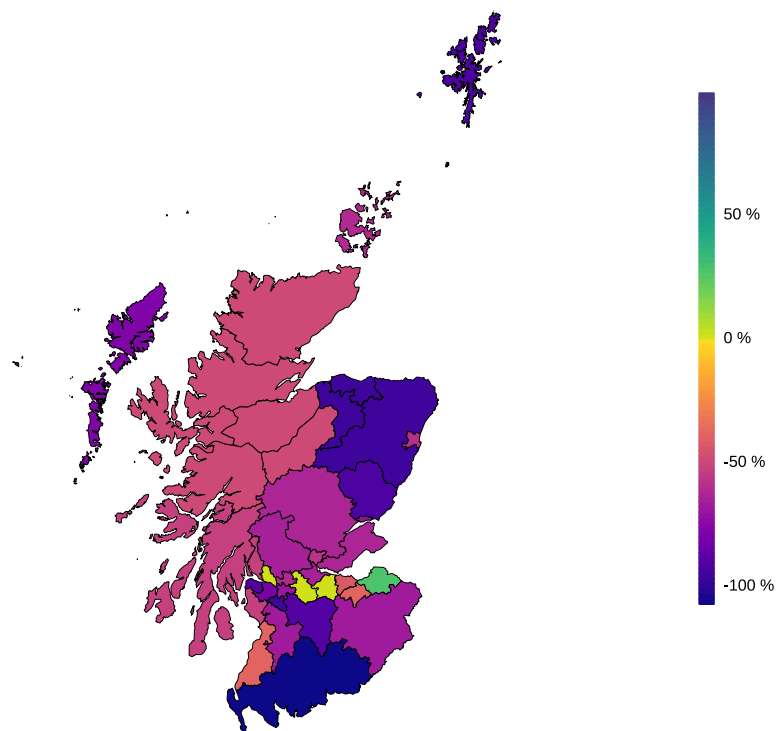
Table 5: Parking income for Scotland (£,000)

Local Authority	2016-17	2017-18	2018-19	2019-20	2020-21	Change 2020-21 on 2019-20	Average annual change since 2016-17
Edinburgh City	30,234	32,556	32,481	33,541	20,102	-40.1%	-9.7%
Glasgow City	20,203	20,086	19,291	21,438	7,580	-64.6%	-21.7%
Aberdeen City	8,040	8,397	7,869	8,154	3,717	-54.4%	-17.5%
Dundee City	3,751	5,094	5,140	5,252	1,743	-66.8%	-17.4%
Fife	3,467	3,579	3,814	4,000	1,664	-58.4%	-16.8%
Perth and Kinross	2,905	3,225	3,546	3,555	1,465	-58.8%	-15.7%
Highland	1,815	2,251	2,552	2,680	1,454	-45.7%	-5.4%
Stirling	1,620	2,218	2,040	2,161	839	-61.2%	-15.2%
East Lothian	84	458	482	501	632	26.1%	65.6%
Argyll and Bute	1,089	1,052	1,191	1,202	618	-48.6%	-13.2%
East Ayrshire	1,790	2,084	1,358	1,400	515	-63.2%	-26.8%
South Ayrshire	1,187	886	1,009	736	481	-34.6%	-20.2%
South Lanarkshire	2,352	2,275	2,301	2,327	378	-83.8%	-36.7%
Falkirk	462	411	529	772	299	-61.3%	-10.3%
East Dunbartonshire	184	323	617	579	246	-57.5%	7.5%
Renfrewshire	1,052	1,021	1,080	891	223	-75.0%	-32.1%
Midlothian	0	0	194	271	175	-35.4%	
Moray	690	676	873	877	101	-88.5%	-38.1%
North Ayrshire	195	185	195	186	94	-49.5%	-16.7%
Angus	6	0	351	593	80	-86.5%	91.1%

Table 5: Parking income for Scotland (£,000) (continued)

Local Authority	2016-17	2017-18	2018-19	2019-20	2020-21	Change 2020-21 on 2019-20	Average annual change since 2016-17
Inverclyde	385	396	507	472	80	-83.1%	-32.5%
Orkney Islands	110	149	150	158	69	-56.3%	-11.0%
Scottish Borders	174	165	186	177	67	-62.1%	-21.2%
Aberdeenshire	488	443	466	544	53	-90.3%	-42.6%
Na h-Eileanan an Iar	36	47	74	71	20	-71.8%	-13.7%
Clackmannanshire	0	0	33	38	18	-52.6%	
East Renfrewshire	216	193	201	154	16	-89.6%	-47.8%
Shetland Islands	27	28	13	91	13	-85.7%	-16.7%
Dumfries and Galloway	15	17	11	8	0	-100.0%	-100.0%
North Lanarkshire	0	0	0	0	0	0.0%	0.0%
West Dunbartonshire	0	0	0	0	0	0.0%	0.0%
West Lothian	0	0	0	0	0	0.0%	0.0%
Total	82,577	88,215	88,554	92,829	42,742	-54.0%	-15.2%

Table 6 shows the number of PCNs issued council by council in Scotland for the years 2016-17 to 2020-21, with the average income per PCN for 2020-21. The total number of PCNs has decreased by around 12.5% a year on average. The average recovery per PCN was £30.8 in 2020-21.



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Figure 3: Map of change in parking income from 2019-20 to 2020-21 (Boundary data for this map is from Office for National Statistics (2017))

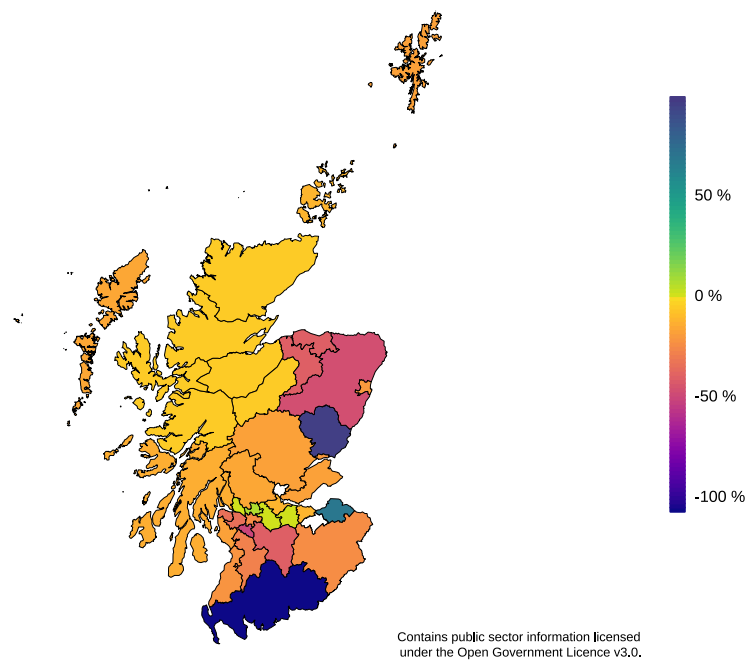


Figure 4: Map of average annual change in parking income over the past four years from 2016-17 to 2020-21 (Boundary data for this map is from Office for National Statistics (2017))

Table 6: Number of PCNs for councils using DPE and average 2020-21 income per PCN

Local Authority	2016-17	2017-18	2018-19	2019-20	2020-21	£/PCN (2020-21)
Aberdeen City	37,754	40,392	38,967	36,842	35,295	£ 33.7
Angus		6,273	6,626	8,217	2,404	£ 26.4
Argyll and Bute	13,018	6,269	6,696	5,775	4,401	£ 28.8
Dundee City	29,266	21,837	29,130	31,949	18,680	£ 28.3
East Ayrshire	5,995	6,262	6,900	6,097	2,550	£ 38.2
East Dunbartonshire	4,704	5,301	6,348	6,137	4,900	£ 31.7
East Lothian	953	10,040	9,540	10,063	10,154	£ 24.2
East Renfrewshire	3,742	5,176	4,859	3,614	77	£159.5
Edinburgh City	192,381	191,563	183,965	191,479	98,721	£ 29.2
Falkirk			2,881	7,689	2,741	£ 18.4
Fife	20,142	21,890	21,768	19,864	7,294	£ 33.4
Glasgow City	133,901	125,505	146,412	152,579	65,686	£ 30.3
Highland	4,101	9,477	10,000	10,386	8,070	£ 31.2
Inverclyde	7,200	8,059	9,117	8,635	1,017	£ 56.3
Midlothian			6,855	6,939	4,696	£ 27.2
North Lanarkshire			6,018	11,863	2,707	£ 39.9
Perth and Kinross	7,805	14,469	15,852	13,401	5,872	£ 44.1
Renfrewshire	6,160	6,823	6,974	5,191	2,470	£ 14.8
South Ayrshire	5,238	5,824	7,213	8,991	3,025	£ 37.9
South Lanarkshire	23,693	20,952	21,281	22,320	5,065	£ 50.1
Stirling		9,975	9,586	12,189	4,551	£ 34.1
Total	496,053	516,087	556,988	580,220	290,376	£ 30.8

Table 7: Proportion of parking income from PCNs in Scottish councils using DPE with London, and England excluding London, for comparison

Local Authority	2016-17	2017-18	2018-19	2019-20	2020-21
Aberdeen City	20.1%	20.7%	17.6%	16.1%	32.0%
Argyll and Bute	38.3%	17.8%	17.7%	14.8%	20.5%
Dundee City	27.0%	24.9%	17.1%	20.2%	30.3%
East Ayrshire	13.8%	10.4%	21.1%	18.5%	18.9%
East Dunbartonshire	77.9%	53.1%	35.0%	35.3%	63.2%
East Lothian	33.5%	60.9%	65.5%	63.1%	38.8%
East Renfrewshire	97.9%	98.7%	93.0%	86.5%	76.8%
Edinburgh City	18.6%	18.1%	16.3%	17.6%	14.3%
Fife	17.7%	16.4%	15.9%	13.1%	14.6%
Glasgow City	23.8%	22.0%	26.0%	25.6%	26.3%
Highland	3.9%	11.8%	12.0%	11.4%	17.3%
Inverclyde	81.5%	70.5%	81.3%	78.3%	71.6%
Perth and Kinross	10.8%	16.0%	16.6%	14.8%	17.7%
Renfrewshire	15.5%	17.6%	15.2%	14.7%	16.4%
South Ayrshire	16.7%	21.8%	22.3%	40.4%	23.9%
South Lanarkshire	32.1%	30.7%	31.5%	32.2%	67.2%
Scottish DPE authorities	20.0%	20.0%	20.0%	20.6%	20.9%
London	42.0%	43.1%	45.1%		
England without London	12.8%	13.8%	12.3%		

Scottish councils with DPE earn 32.0% of their income from PCNs (see Table 7).

4 Expenditure

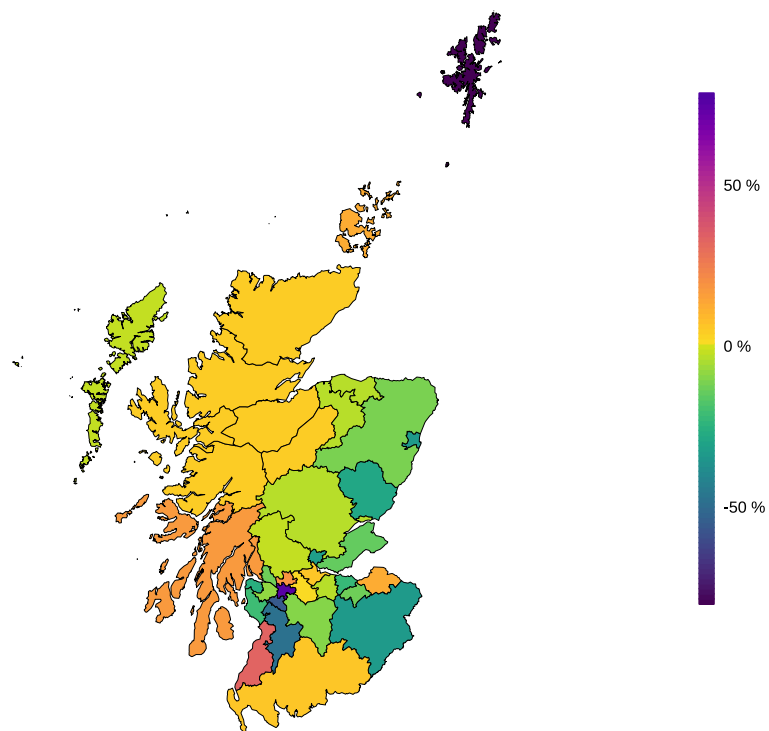
Table 8 ranks the councils in terms of expenditure on parking.

Overall expenditure has risen by £1.1 million (2.6%) after a rise of £2.0 million last year.

In Scotland as a whole Nine councils increased their expenditures over the past year and 22 decreased them. Another single council's expenditure stayed the same. The changes from 2019-20 are mapped in Figure 5. The average annual changes over the previous four years are plotted in Figure 6, using the same colour palette.

The largest increase in expenditure occurred in Glasgow City where it increased by 72.7% while South Ayrshire and East Dunbartonshire increased by 31.6% and 17.4% respectively. The biggest decreases were in East Renfrewshire (51.2%), and East Ayrshire (44.8 %) (excluding Shetland Islands with expenditure under £30,000).

The table also shows the proportion of income taken up by costs in 2020-21. Nationally in Scotland it is 104.5% with Glasgow at 34.5% and Edinburgh at 188.0%.



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Figure 5: Map of change in parking expenditure from 2019-20 to 2020-21 (Boundary data for this map is from Office for National Statistics (2017))

Table 8: Parking expenditure for Scotland (£,000)

Local Authority	2016-17	2017-18	2018-19	2019-20	2020-21	Change 2020-21 on 2019-20	Average annual change since 2016-17	Expenditure as proportion of income
Glasgow City	6,952	7,544	6,490	8,254	14,253	72.7%	19.7%	188.0%
Edinburgh City	8,365	8,737	8,399	8,769	6,943	-20.8%	-4.6%	34.5%
Fife	3,013	3,204	3,306	3,272	2,829	-13.5%	-1.6%	170.0%
Aberdeen City	4,821	5,075	4,981	4,077	2,814	-31.0%	-12.6%	75.7%
Perth and Kinross	2,395	2,499	2,668	2,847	2,748	-3.5%	3.5%	187.6%
Dundee City	2,848	3,401	3,018	2,828	2,710	-4.2%	-1.2%	155.5%
Stirling	1,546	1,693	1,661	1,752	1,705	-2.7%	2.5%	203.2%
Highland	1,334	1,607	1,422	1,588	1,646	3.7%	5.4%	113.2%
South Lanarkshire	1,696	1,502	1,560	1,646	1,480	-10.1%	-3.3%	391.5%
Argyll and Bute	726	705	834	769	888	15.5%	5.2%	143.7%
Aberdeenshire	589	625	645	673	598	-11.1%	0.4%	1128.3%
East Ayrshire	955	1,698	977	1,029	568	-44.8%	-12.2%	110.3%
South Ayrshire	706	579	505	427	562	31.6%	-5.5%	116.8%
East Lothian	170	463	483	480	535	11.5%	33.2%	84.7%
East Dunbartonshire	341	513	535	403	473	17.4%	8.5%	192.3%
Moray	362	434	350	474	457	-3.6%	6.0%	452.5%
Falkirk	320	275	324	430	452	5.1%	9.0%	151.2%
Renfrewshire	289	424	576	447	409	-8.5%	9.1%	183.4%
Scottish Borders	390	387	333	595	405	-31.9%	0.9%	604.5%
North Ayrshire	336	437	399	443	359	-19.0%	1.7%	381.9%
Inverclyde	346	397	463	449	341	-24.1%	-0.4%	426.2%
Midlothian	229	211	358	375	331	-11.7%	9.6%	189.1%
Dumfries and Galloway	210	213	200	200	211	5.5%	0.1%	
East Renfrewshire	345	336	365	412	201	-51.2%	-12.6%	1256.2%
West Lothian	149	144	173	175	169	-3.4%	3.2%	
Orkney Islands	134	134	136	142	158	11.3%	4.2%	229.0%
Angus	190	159	139	210	152	-27.6%	-5.4%	190.0%
Na h-Eileanan an Iar	102	130	115	118	115	-2.5%	3.0%	575.0%
West Dunbartonshire	77	98	91	104	91	-12.5%	4.3%	
Clackmannanshire	0	0	43	56	39	-30.4%		216.7%
Shetland Islands	36	24	33	97	25	-74.2%	-8.7%	192.3%
North Lanarkshire	0	0	0	0	0	0.0%	0.0%	100.0%
Total	39,972	43,648	41,582	43,541	44,667	2.6%	2.8%	104.5%

Table 9 shows the proportion of income taken up by expenditure over the previous four years. Across Scotland it was 104.5% compared to 46.9% in the previous year.

Edinburgh's expenditure was 34.5% having risen since last year, and Glasgow's has risen to 188.0%. Care should be taken in interpreting the percentages towards the bottom of the table, as the very low parking incomes can lead to extreme values which are less meaningful.

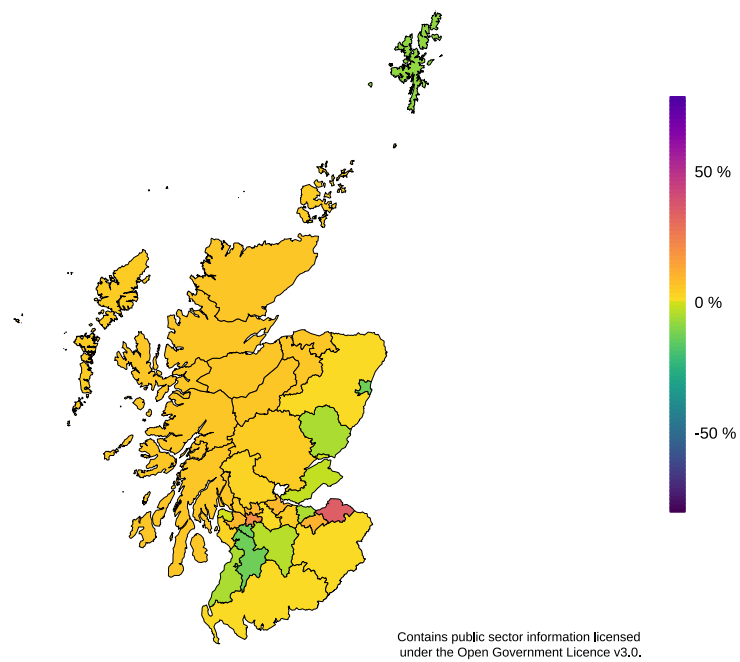


Figure 6: Map of average annual change in parking expenditure over the past four years from 2016-17 to 2020-21 (Boundary data for this map is from Office for National Statistics (2017))

Table 9: Parking expenditure as proportion of parking income

Local Authority	2016-17	2017-18	2018-19	2019-20	2020-21
Glasgow City	34.4%	37.6%	33.6%	38.5%	188.0%
Edinburgh City	27.7%	26.8%	25.9%	26.1%	34.5%
Fife	86.9%	89.5%	86.7%	81.8%	170.0%
Aberdeen City	60.0%	60.4%	63.3%	50.0%	75.7%
Perth and Kinross	82.4%	77.5%	75.2%	80.1%	187.6%
Dundee City	75.9%	66.8%	58.7%	53.8%	155.5%
Stirling	95.4%	76.3%	81.4%	81.1%	203.2%
Highland	73.5%	71.4%	55.7%	59.3%	113.2%
South Lanarkshire	72.1%	66.0%	67.8%	70.7%	391.5%
Argyll and Bute	66.7%	67.0%	70.0%	64.0%	143.7%
Aberdeenshire	120.7%	141.1%	138.4%	123.7%	1128.3%
East Ayrshire	53.4%	81.5%	71.9%	73.5%	110.3%
South Ayrshire	59.5%	65.3%	50.0%	58.0%	116.8%
East Lothian	202.4%	101.1%	100.2%	95.8%	84.7%
East Dunbartonshire	185.3%	158.8%	86.7%	69.6%	192.3%
Moray	52.5%	64.2%	40.1%	54.0%	452.5%
Falkirk	69.3%	66.9%	61.2%	55.7%	151.2%
Renfrewshire	27.5%	41.5%	53.3%	50.2%	183.4%
Scottish Borders	224.1%	234.5%	179.0%	336.2%	604.5%
North Ayrshire	172.3%	236.2%	204.6%	238.2%	381.9%
Inverclyde	89.9%	100.3%	91.3%	95.1%	426.2%
Midlothian			184.5%	138.4%	189.1%
Dumfries and Galloway	1400.0%	1252.9%	1818.2%	2500.0%	
East Renfrewshire	159.7%	174.1%	181.6%	267.5%	1256.2%
West Lothian					
Orkney Islands	121.8%	89.9%	90.7%	89.9%	229.0%
Angus	3166.7%		39.6%	35.4%	190.0%
Na h-Eileanan an Iar	283.3%	276.6%	155.4%	166.2%	575.0%
West Dunbartonshire					
Clackmannanshire			130.3%	147.4%	216.7%
Shetland Islands	133.3%	85.7%	253.8%	106.6%	192.3%
North Lanarkshire					
Total	48.4%	49.5%	47.0%	46.9%	104.5%

* Empty cells indicate the council reported no income and/or no expenditure

5 Surpluses

Table 10 shows the parking surpluses from 2016-17 to 2020-21 and the change from 2019-20 to 2020-21. It also shows the proportion that parking surpluses represent of total transport expenditure.

The total *surpluses* for Scotland amounted to £14.2 million between 4 authorities, of which the top three—Edinburgh City, Aberdeen City, and East Lothian—accounted for 100.0%. 28 councils made a loss with the total of parking deficits rising to £16.1 million from £1.7 million last year.

Overall, parking contributed £-1.9 million to local authority finances in Scotland in 2020-21 compared with £49.3 million in 2019-20.

East Lothian increased their surplus by 361.9% while Edinburgh City and Aberdeen City increased by -46.9% and -77.9% respectively (excluding North Lanarkshire with a surplus under £30,000). The biggest decreases were in Aberdeen City (77.9%), and Edinburgh City (46.9 %).

Aberdeenshire increased their deficits by 322.5% while Na h-Eileanan an Iar and Midlothian increased by 102.1% and 50.0% respectively (excluding Shetland Islands with a deficit under £30,000) The biggest decreases were in East Renfrewshire (28.3%), and Scottish Borders (19.1%)

Table 10: Parking surpluses for Scotland (£,000)

Local Authority	2016-17	2017-18	2018-19	2019-20	2020-21	Change 2020-21 on 2019-20	Surplus as proportion of transport spending
Edinburgh City	21,869	23,819	24,082	24,772	13,159	-46.9%	73.8%
Aberdeen City	3,219	3,322	2,888	4,077	903	-77.9%	8.2%
East Lothian	-86	-5	-1	21	97	361.9%	1.4%
North Lanarkshire	0	0	0	0	0	0.0%	0.0%
Shetland Islands	-9	4	-20	-6	-12	100.0%	-0.1%
Clackmannanshire	0	0	-10	-18	-21	16.7%	-0.8%
East Ayrshire	835	386	381	371	-53		-0.5%
Angus	-184	-159	212	383	-72		-0.6%
South Ayrshire	481	307	504	309	-81		-0.8%
Orkney Islands	-24	15	14	16	-89		-0.8%
West Dunbartonshire	-77	-98	-91	-104	-91	-12.5%	-1.5%
Na h-Eileanan an Iar	-66	-83	-41	-47	-95	102.1%	-1.4%
Falkirk	142	136	205	342	-153		-1.6%
Midlothian	-229	-211	-164	-104	-156	50.0%	-2.4%
West Lothian	-149	-144	-173	-175	-169	-3.4%	-1.2%
East Renfrewshire	-129	-143	-164	-258	-185	-28.3%	-2.0%
Renfrewshire	763	597	504	444	-186		-1.4%
Highland	481	644	1,130	1,092	-192		-0.5%
Dumfries and Galloway	-195	-196	-189	-192	-211	9.9%	-1.8%
East Dunbartonshire	-157	-190	82	176	-227		-2.7%
Inverclyde	39	-1	44	23	-261		-4.9%
North Ayrshire	-141	-252	-204	-257	-265	3.1%	-2.3%
Argyll and Bute	363	347	357	433	-270		-2.0%
Scottish Borders	-216	-222	-147	-418	-338	-19.1%	-2.5%
Moray	328	242	523	403	-356		-4.8%
Aberdeenshire	-101	-182	-179	-129	-545	322.5%	-2.3%
Stirling	74	525	379	409	-866		-8.9%
Dundee City	903	1,693	2,122	2,424	-967		-9.8%
South Lanarkshire	656	773	741	681	-1,102		-4.5%
Fife	454	375	508	728	-1,165		-4.0%
Perth and Kinross	510	726	878	708	-1,283		-8.6%
Glasgow City	13,251	12,542	12,801	13,184	-6,673		-14.8%
Total deficit	-1,763	-1,886	-1,383	-1,708	-16,084	841.7%	-4.1%
Total surplus	44,368	46,453	48,355	50,996	14,159	-72.2%	23.6%
Total	42,605	44,567	46,972	49,288	-1,925		-0.4%

* Where the change in surplus is actually a change in deficit, the values are in italics

6 Comparison between Local Government Finance figures and Transport Scotland decriminalised parking enforcement figures

As mentioned in the introduction, there are now two sources of information from Scottish local authorities giving the income, expenditure and surpluses for parking: the Local Government Finance (LGF) figures, which cover all the parking activities; and the Transport Scotland figures (for those authorities operating DPE), which cover only the statutory elements of on-street parking and penalties, and do not include council-run off-street parking. Table 11 compares the two sets of figures. *The differences between the two sources may not be due solely to off-street income and expenditure only being included in the LGF figures as it is possible that councils use different figures for overheads and other costs in reporting the two sets of figures. Also, Aberdeen City does not publish its data in the LGF figures and therefore this data has been extracted from its annual accounts (see Aberdeen City Council (2019 and 2020)).*

The biggest difference in reported income is in Highland where the LGF figures show £0.9 million more income than the Transport Scotland set. Its expenditure is reported by LGF as £0.8 million higher, making the difference in the two surpluses £0.0 million. Glasgow's off-street car parks and on-street enforcement have been run by City Parking (Glasgow) LLP, a wholly-owned subsidiary of Glasgow Council since 2007.

In Edinburgh City, the LGF income is £0.8 million higher. On the other hand Glasgow City has LGF income £2.2 million less than the DPE income, and Aberdeen City has LGF income reported to be £0.5 million less.

Table 11: Comparison of Local Government Finance and Transport for Scotland DPE parking accounts for 2020-21 (£,000)

Local Authority	Local Government Finance				Transport Scotland				Difference	
	Income	Expenditure	Surplus		Income	Expenditure	Surplus		Income	Expenditure
Aberdeen City	3,717	2,814	903		4,184	3,098	1,086		-467	-284
Aberdeenshire	53	598	-545							-183
Angus	80	152	-72		64	291	-228		16	-139
Argyll and Bute	618	888	-270		618	275	343		0	613
Clackmannanshire	18	39	-21							-613
Dumfries and Galloway	0	211	-211							
Dundee City	1,743	2,710	-967		1,620	2,508	-888		123	202
East Ayrshire	515	588	-53		515	711	-196		0	-143
East Dunbartonshire	246	473	-227		248	316	-68		-2	157
East Lothian	632	535	97		647	464	183		-15	71
East Renfrewshire	16	201	-185		12	151	-139		4	50
Edinburgh City	20,102	6,943	13,159		19,262	7,007	12,254		840	-64
Falkirk	299	452	-153		296	364	-68		3	88
Fife	1,664	2,829	-1,165		1,380	2,441	-1,061		284	388
Glasgow City	7,580	14,253	-6,673		9,734	6,965	2,769		-2,154	7,288
Highland	1,454	1,646	-192		589	823	-234		865	823
Inverclyde	80	341	-261		62	330	-269		18	11
Midlothian	175	331	-156		146	271	-125		29	60
Moray	101	457	-356							-31
Na h-Eileanan Siar	20	115	-95							
North Ayrshire	94	359	-265							
North Lanarkshire	0	0	0		108	180	-72		-108	-180
Orkney Islands	69	158	-89							72
Perth and Kinross	1,465	2,748	-1,283		1,465	2,784	-1,319		0	-36
Renfrewshire	223	409	-186		227	337	-110		-4	72
Scottish Borders	67	405	-338							-76
Shetland Islands	13	25	-12							
South Ayrshire	481	562	-81		418	367	51		63	195
South Lanarkshire	378	1,480	-1,102		496	1,508	-1,013		-118	-28
Stirling	839	1,705	-866		452	716	-265		388	989
West Dunbartonshire	0	91	-91							-601
West Lothian	0	169	-169							
Total	42,742	44,667	-1,925		42,543	31,908	10,634		-236	10,132
										-10,367

* The totals calculated in the final 'Differences' column only take into account LAs that have DPE

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