

Local Authority Parking Finances in Scotland 2018-19

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 2014-15 to 2018-19 and is based primarily on Scottish Local Government Finance Statistics data (Scottish Government (2020)), 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 (2017 and 2018)).*

In addition, Transport Scotland is now publishing an annual report on decriminalised parking - the latest being: *Decriminalised Parking Enforcement – Local Authorities' Income and Expenditure: 2018 to 2019* (Transport Scotland (2018b)), 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 2019, 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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² Boundary 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)	North Ayrshire	Aberdeenshire
Argyll and Bute (2014)	Orkney Islands	Clackmannanshire
Edinburgh City (1998)		Dumfries and Galloway
Dundee City (2004)		Moray
East Ayrshire (2012)		Na h-Eileanan an Iar
East Dunbartonshire (2014)		Scottish Borders
East Lothian (2017)		Shetland Islands
East Renfrewshire (2013)		West Dunbartonshire
Falkirk (2018)		West Lothian
Fife (2013)		
Glasgow City (1999)		
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 2014-15 to 2018-19. The income has increased by 0.4%, the expenditure has fallen by 4.7%, and the surplus has increased by 5.4% compared to the previous fiscal year. Total transport expenditures have fallen by 12.0% and the surplus now represents 12.5% of net transport expenditure. Parking makes a smaller contribution to overall transport expenditure in Scotland compared with England where it is 24.3% of total transport.

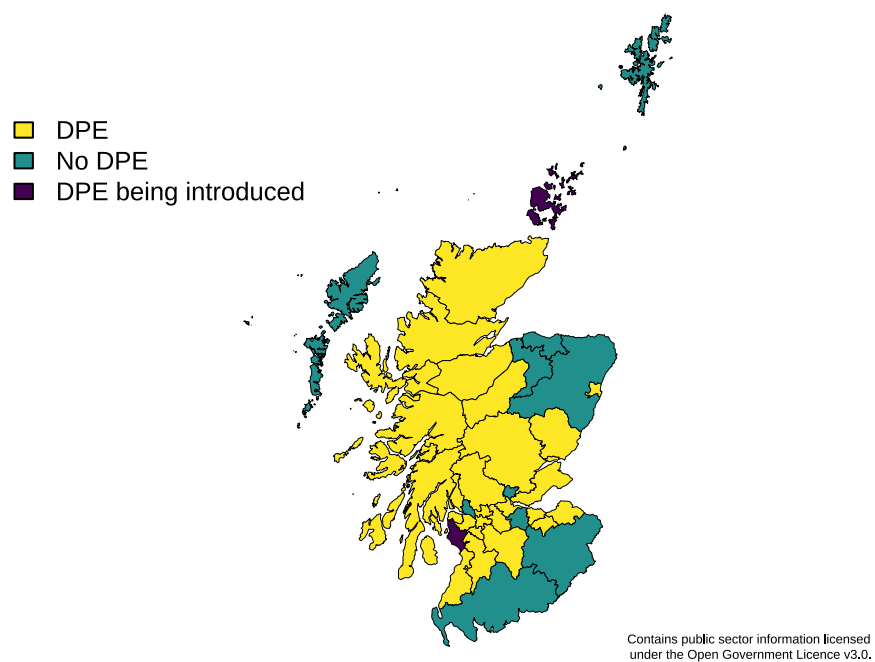


Figure 1: Map showing implementation of decriminalised parking in Scotland (Boundary data for this map is from Office for National Statistics (2017))

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

		2014-15	2015-16	2016-17	2017-18	2018-19	Change 2018-19 on 2017-18
Parking	Income	75.4	77.8	82.6	88.2	88.6	0.4%
	Expenditure	39.3	39.6	40.0	43.6	41.6	-4.7%
	Surplus	36.1	38.2	42.6	44.6	47.0	5.4%
Total transport	Net expenditure	419.6	439.7	412.9	426.7	375.3	-12.0%
	Parking surplus as percentage of net transport expenditure	8.6	8.7	10.3	10.4	12.5	

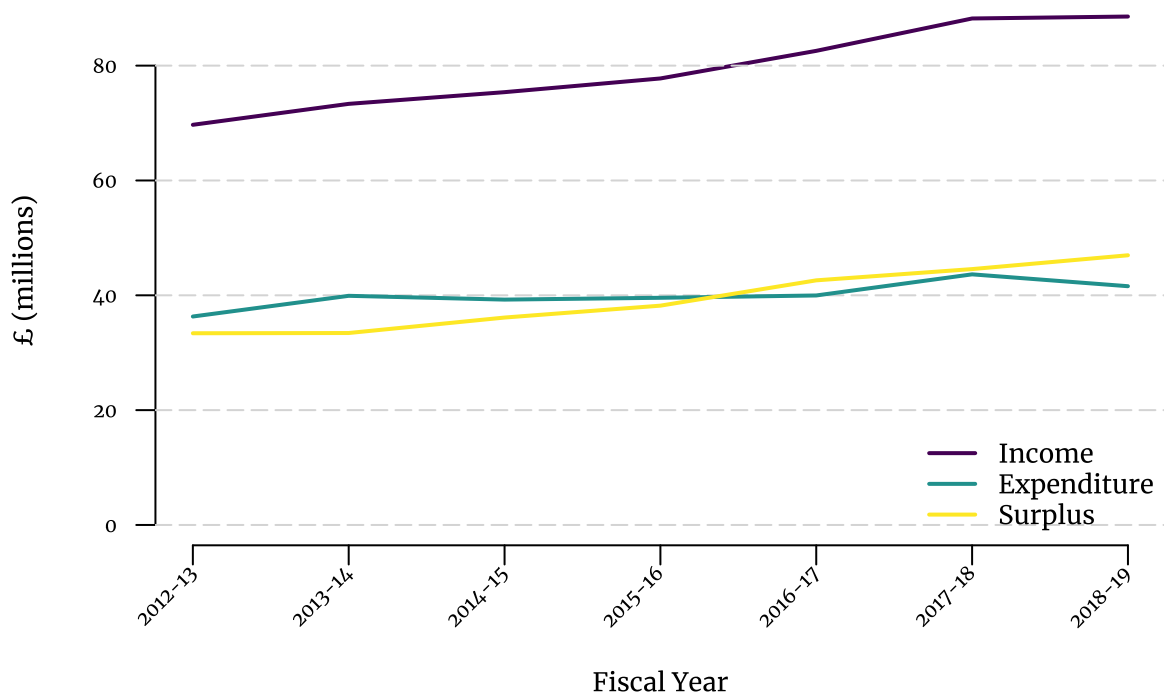


Figure 2: Parking revenues—Scotland

Since 2014-15 income has risen by 17.5% and expenditure has risen by 5.9%. Over the same period the surplus has risen by 30.0%. 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)	(2018-19)	(2018-19)	(2018-19)
Parking income	1021.3	728.0	88.6	41.9	1879.7
Parking expenditure	539.6	273.5	41.6	-16.1	838.7
Surplus	481.7	454.4	47.0	58.0	1041.1
Surplus as proportion of income	47.2%	62.4%	53.0%	138.4%	55.4%

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 2018-19 and the previous year, with the average annual change over the four-year period starting in 2014-15 (or the most recent four-year period for which data is available). In the last year the surpluses for Scotland have increased by 5.4%, which is less than the average annual increase observed over the preceding four years, which was 6.8%.

On average, parking surpluses in Great Britain have increased by about 11.7% annually over the four years compared with 2.3% annually for the Retail Prices Index during the same period (Office for National Statistics (2023)).

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)	(2018-19)	(2018-19)	(2018-19)
Average annual change in income	4.3 %	5.8 %	4.1 %	5.4 %	4.9 %
Change in income since previous year	4.2 %	7.1 %	0.4 %	8.9 %	5.2 %
Average annual change in expenditure	2.8 %	0.0 %	1.5 %	NaN %	0.6 %
Change in expenditure since previous year	5.1 %	-0.1 %	-4.7 %	-166.8 %	-1.9 %
Average annual change in surplus	6.1 %	10.2 %	6.8 %	48.0 %	9.1 %
Change in surplus since previous year	3.1 %	11.9 %	5.4 %	302.3 %	11.7 %

3 Income

Total council parking income from all sources in Scotland for 2018-19 was £88.6 million, 0.4% higher than 2017-18. 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 22 councils increased their income over the past year and seven decreased their income. Another three councils' incomes stayed the same. The changes from 2017-18 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 67.8% of parking income.

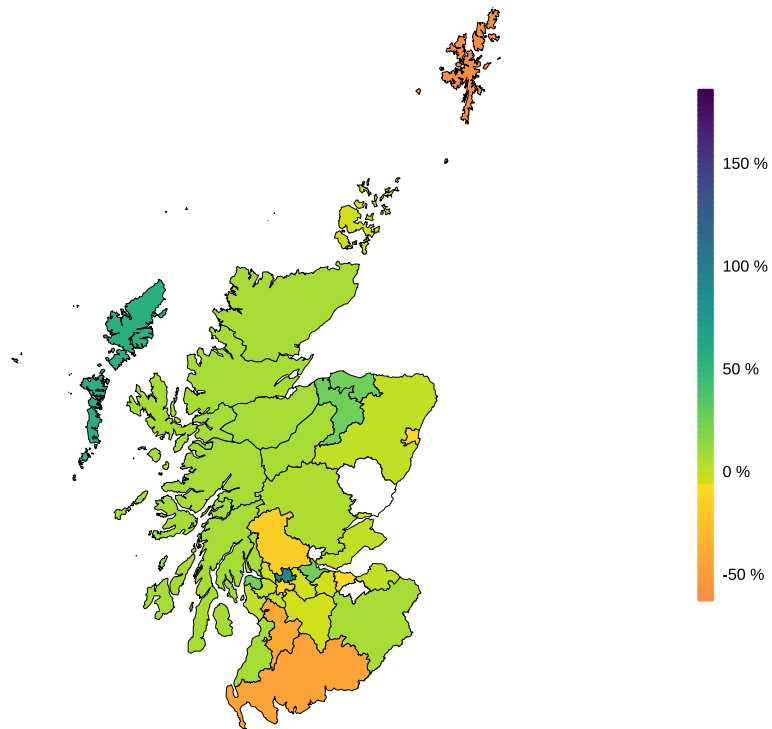
The three councils which had the largest year-on-year percentage increases in income were East Dunbartonshire (up 91.0%), Na h-Eileanan an Iar (up 57.4%) and Moray (up 29.1%). The biggest decreases were in East Ayrshire (34.8%), and Stirling (8.0 %) (excluding Dumfries and Galloway, and Shetland Islands where income was under £30,000).

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

Local Authority	2014-15	2015-16	2016-17	2017-18	2018-19	Change 2018-19 on 2017-18	Average annual change since 2014-15
Edinburgh City	25,894	27,712	30,234	32,556	32,481	-0.2%	5.8%
Glasgow City	18,025	19,530	20,203	20,086	19,291	-4.0%	1.7%
Aberdeen City	8,730	8,444	8,040	8,397	7,869	-6.3%	-2.6%
Dundee City	3,876	4,485	3,751	5,094	5,140	0.9%	7.3%
Fife	3,302	2,958	3,467	3,579	3,814	6.6%	3.7%
Perth and Kinross	2,916	2,856	2,905	3,225	3,546	10.0%	5.0%
Highland	1,353	1,519	1,815	2,251	2,552	13.4%	17.2%
South Lanarkshire	2,281	2,462	2,352	2,275	2,301	1.1%	0.2%
Stirling	2,019	1,671	1,620	2,218	2,040	-8.0%	0.3%
East Ayrshire	1,493	1,528	1,790	2,084	1,358	-34.8%	-2.3%
Argyll and Bute	1,005	1,089	1,089	1,052	1,191	13.2%	4.3%
Renfrewshire	1,063	1,066	1,052	1,021	1,080	5.8%	0.4%
South Ayrshire	775	0	1,187	886	1,009	13.9%	6.8%
Moray	670	681	690	676	873	29.1%	6.8%
East Dunbartonshire	54	53	184	323	617	91.0%	83.9%
Falkirk	419	223	462	411	529	28.7%	6.0%
Inverclyde	157	328	385	396	507	28.0%	34.1%
East Lothian	0	0	84	458	482	5.2%	
Aberdeenshire	635	416	488	443	466	5.2%	-7.4%
Angus	6	6	6	0	351		176.6%
East Renfrewshire	211	211	216	193	201	4.1%	-1.2%
North Ayrshire	193	165	195	185	195	5.4%	0.3%

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

Local Authority	2014-15	2015-16	2016-17	2017-18	2018-19	Change 2018-19 on 2017-18	Average annual change since 2014-15
Midlothian	0	0	0	0	194		
Scottish Borders	127	141	174	165	186	12.7%	10.0%
Orkney Islands	80	85	110	149	150	0.7%	17.0%
Na h-Eileanan an Iar	38	37	36	47	74	57.4%	18.1%
Clackmannanshire	15	14	0	0	33		21.8%
Shetland Islands	29	72	27	28	13	-53.6%	-18.2%
Dumfries and Galloway	14	14	15	17	11	-35.3%	-5.9%
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	75,380	77,766	82,577	88,215	88,554	0.4%	4.1%



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Figure 3: Map of change in parking income from 2017-18 to 2018-19 (Boundary data for this map is from Office for National Statistics (2017))

Table 6 shows the number of PCNs issued council by council in Scotland for the years 2014-15 to 2018-19, with the average income per PCN for 2018-19. The total number of PCNs has increased by around 5.1% a year on average. The average recovery per PCN was £31.8 in 2018-19.

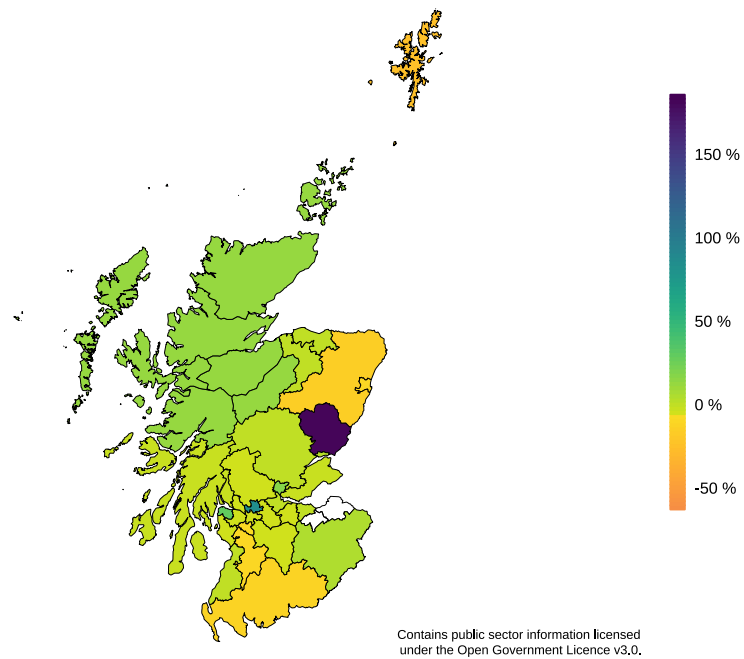


Figure 4: Map of average annual change in parking income over the past four years from 2014-15 to 2018-19 (Boundary data for this map is from Office for National Statistics (2017))

Table 6: Number of PCNs for councils using DPE and average 2018-19 income per PCN

Local Authority	2014-15	2015-16	2016-17	2017-18	2018-19	£/PCN (2018-19)
Aberdeen City	46,450	37,754	37,754	40,392	38,967	£35.5
Angus				6,273	6,626	£30.9
Argyll and Bute	5,929	8,123	13,018	6,269	6,696	£31.4
Dundee City	25,415	31,332	29,266	21,837	29,130	£30.3
East Ayrshire	6,232	5,391	5,995	6,262	6,900	£41.6
East Dunbartonshire	3,948	3,331	4,704	5,301	6,348	£34.0
East Lothian			953	10,040	9,540	£33.1
East Renfrewshire	4,322	5,696	3,742	5,176	4,859	£38.5
Edinburgh City	179,340	184,964	192,381	191,563	183,965	£28.8
Falkirk					2,881	£19.9
Fife	19,248	19,904	20,142	21,890	21,768	£27.8
Glasgow City	116,937	118,902	133,901	125,505	146,412	£34.3
Highland			4,101	9,477	10,000	£30.7
Inverclyde	3,439	6,260	7,200	8,059	9,117	£45.2
Midlothian					6,855	£23.5
North Lanarkshire					6,018	£25.0
Perth and Kinross	9,077	7,133	7,805	14,469	15,852	£37.1
Renfrewshire	7,497	7,588	6,160	6,823	6,974	£23.5
South Ayrshire	6,716	5,968	5,238	5,824	7,213	£31.2
South Lanarkshire	22,412	23,513	23,693	20,952	21,281	£34.1
Stirling				9,975	9,586	£30.7
Total	456,962	465,859	496,053	516,087	556,988	£31.8

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

Local Authority	2014-15	2015-16	2016-17	2017-18	2018-19
Aberdeen City	18.8%	17.5%	20.1%	20.7%	17.6%
Argyll and Bute	23.2%	24.6%	38.3%	17.8%	17.7%
Dundee City	19.3%	24.8%	27.0%	24.9%	17.1%
East Ayrshire	16.8%	13.4%	13.8%	10.4%	21.1%
East Dunbartonshire			77.9%	53.1%	35.0%
East Lothian			33.5%	60.9%	65.5%
East Renfrewshire	99.2%	98.8%	97.9%	98.7%	93.0%
Edinburgh City	19.8%	18.9%	18.6%	18.1%	16.3%
Fife	17.7%	16.9%	17.7%	16.4%	15.9%
Glasgow City	24.1%	20.4%	23.8%	22.0%	26.0%
Highland			3.9%	11.8%	12.0%
Inverclyde	84.4%	84.6%	81.5%	70.5%	81.3%
Perth and Kinross	11.9%	10.4%	10.8%	16.0%	16.6%
Renfrewshire	21.9%	20.4%	15.5%	17.6%	15.2%
South Ayrshire	33.0%		16.7%	21.8%	22.3%
South Lanarkshire	31.9%	30.3%	32.1%	30.7%	31.5%
Scottish DPE authorities	19.7%	19.0%	20.0%	20.0%	20.0%
London	40.4%	49.3%	42.0%	43.1%	45.1%
England without London	10.9%	11.5%	12.8%	13.8%	12.3%

Scottish councils with DPE earn 17.6% of their income from PCNs (see Table 7).

4 Expenditure

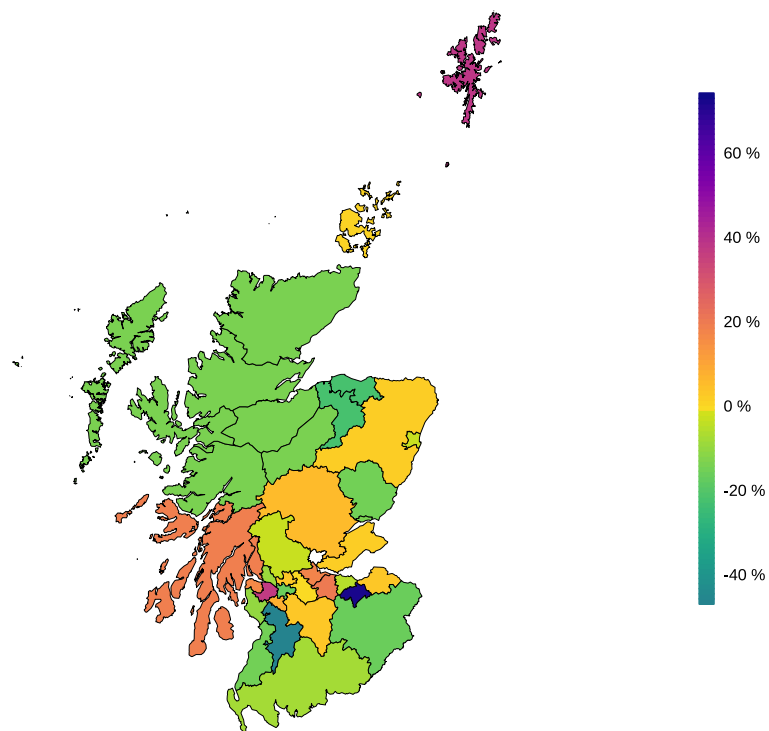
Table 8 ranks the councils in terms of expenditure on parking.

Overall expenditure has fallen by £2.1 million (4.7%) after a rise of £3.7 million last year.

In Scotland as a whole 16 councils increased their expenditures over the past year and 15 decreased them. Another single council's expenditure stayed the same. The changes from 2017-18 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 Midlothian where it increased by 69.7% while Shetland Islands and Renfrewshire increased by 37.5% and 35.8% respectively. The biggest decreases were in East Ayrshire (42.5%), and Moray (19.4 %).

The table also shows the proportion of income taken up by costs in 2018-19. Nationally in Scotland it is 47.0% with Glasgow at 33.6% and Edinburgh at 25.9%.



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Figure 5: Map of change in parking expenditure from 2017-18 to 2018-19 (Boundary data for this map is from Office for National Statistics (2017))

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

Local Authority	2014-15	2015-16	2016-17	2017-18	2018-19	Change 2018-19 on 2017-18	Average annual change since 2014-15	Expenditure as proportion of income
Edinburgh City	8,539	8,355	8,365	8,737	8,399	-3.9%	-0.4%	25.9%
Glasgow City	6,670	6,948	6,952	7,544	6,490	-14.0%	-0.7%	33.6%
Aberdeen City	4,221	4,877	4,821	5,075	4,981	-1.9%	4.2%	63.3%
Fife	3,003	2,779	3,013	3,204	3,306	3.2%	2.4%	86.7%
Dundee City	2,681	2,840	2,848	3,401	3,018	-11.3%	3.0%	58.7%
Perth and Kinross	2,245	2,635	2,395	2,499	2,668	6.8%	4.4%	75.2%
Stirling	1,880	1,508	1,546	1,693	1,661	-1.9%	-3.0%	81.4%
South Lanarkshire	1,674	1,832	1,696	1,502	1,560	3.9%	-1.7%	67.8%
Highland	950	1,119	1,334	1,607	1,422	-11.5%	10.6%	55.7%
East Ayrshire	1,241	962	955	1,698	977	-42.5%	-5.8%	71.9%
Argyll and Bute	679	726	726	705	834	18.3%	5.3%	70.0%
Aberdeenshire	505	568	589	625	645	3.2%	6.3%	138.4%
Renfrewshire	540	368	289	424	576	35.8%	1.6%	53.3%
East Dunbartonshire	384	549	341	513	535	4.3%	8.6%	86.7%
South Ayrshire	529	470	706	579	505	-12.8%	-1.2%	50.0%
East Lothian	0	0	170	463	483	4.3%		100.2%
Inverclyde	250	297	346	397	463	16.6%	16.7%	91.3%
North Ayrshire	859	279	336	437	399	-8.7%	-17.4%	204.6%
East Renfrewshire	288	378	345	336	365	8.6%	6.1%	181.6%
Midlothian	94	135	229	211	358	69.7%	39.7%	184.5%
Moray	433	425	362	434	350	-19.4%	-5.2%	40.1%
Scottish Borders	364	349	390	387	333	-14.0%	-2.2%	179.0%
Falkirk	365	223	320	275	324	17.8%	-2.9%	61.2%
Dumfries and Galloway	216	248	210	213	200	-6.1%	-1.9%	1818.2%
West Lothian	105	143	149	144	173	20.1%	13.3%	
Angus	133	114	190	159	139	-12.6%	1.1%	39.6%
Orkney Islands	90	98	134	134	136	1.5%	10.9%	90.7%
Na h-Eileanan an Iar	86	93	102	130	115	-11.5%	7.5%	155.4%
West Dunbartonshire	90	86	77	98	91	-7.1%	0.3%	
Clackmannanshire	112	92	0	0	43		-21.3%	130.3%
Shetland Islands	28	71	36	24	33	37.5%	4.2%	253.8%
North Lanarkshire	0	0	0	0	0	0.0%	0.0%	100.0%
Total	39,254	39,567	39,972	43,648	41,582	-4.7%	1.5%	47.0%

Table 9 shows the proportion of income taken up by expenditure over the previous four years. Across Scotland it was 47.0% compared to 49.5% in the previous year.

Edinburgh's expenditure was 25.9% having fallen since last year, and Glasgow's has fallen to 33.6%. 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.

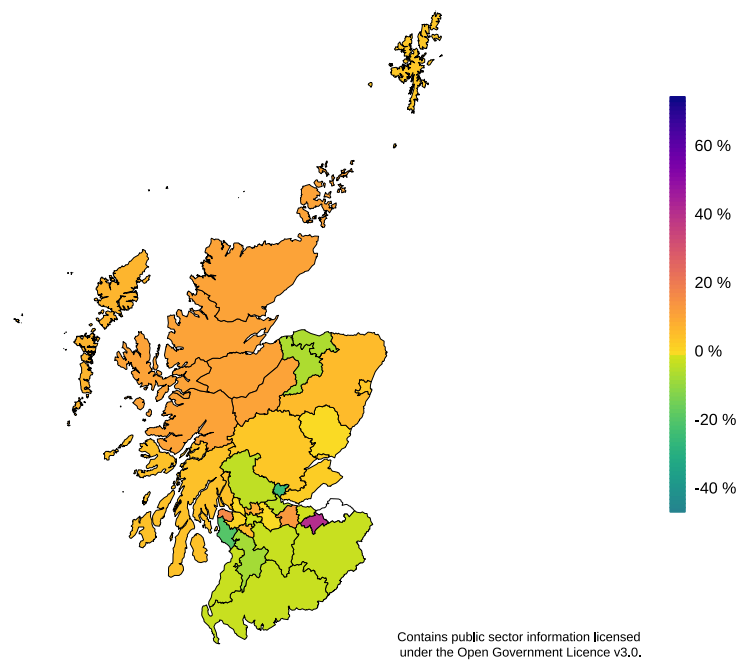


Figure 6: Map of average annual change in parking expenditure over the past four years from 2014-15 to 2018-19 (Boundary data for this map is from Office for National Statistics (2017))

Table 9: Parking expenditure as proportion of parking income

Local Authority	2014-15	2015-16	2016-17	2017-18	2018-19
Edinburgh City	33.0%	30.1%	27.7%	26.8%	25.9%
Glasgow City	37.0%	35.6%	34.4%	37.6%	33.6%
Aberdeen City	48.4%	57.8%	60.0%	60.4%	63.3%
Fife	90.9%	93.9%	86.9%	89.5%	86.7%
Dundee City	69.2%	63.3%	75.9%	66.8%	58.7%
Perth and Kinross	77.0%	92.3%	82.4%	77.5%	75.2%
Stirling	93.1%	90.2%	95.4%	76.3%	81.4%
South Lanarkshire	73.4%	74.4%	72.1%	66.0%	67.8%
Highland	70.2%	73.7%	73.5%	71.4%	55.7%
East Ayrshire	83.1%	63.0%	53.4%	81.5%	71.9%
Argyll and Bute	67.6%	66.7%	66.7%	67.0%	70.0%
Aberdeenshire	79.5%	136.5%	120.7%	141.1%	138.4%
Renfrewshire	50.8%	34.5%	27.5%	41.5%	53.3%
East Dunbartonshire	711.1%	1035.8%	185.3%	158.8%	86.7%
South Ayrshire	68.3%		59.5%	65.3%	50.0%
East Lothian			202.4%	101.1%	100.2%
Inverclyde	159.2%	90.5%	89.9%	100.3%	91.3%
North Ayrshire	445.1%	169.1%	172.3%	236.2%	204.6%
East Renfrewshire	136.5%	179.1%	159.7%	174.1%	181.6%
Midlothian					184.5%
Moray	64.6%	62.4%	52.5%	64.2%	40.1%
Scottish Borders	286.6%	247.5%	224.1%	234.5%	179.0%
Falkirk	87.1%	100.0%	69.3%	66.9%	61.2%
Dumfries and Galloway	1542.9%	1771.4%	1400.0%	1252.9%	1818.2%
West Lothian					
Angus	2216.7%	1900.0%	3166.7%		39.6%
Orkney Islands	112.5%	115.3%	121.8%	89.9%	90.7%
Na h-Eileanan an Iar	226.3%	251.4%	283.3%	276.6%	155.4%
West Dunbartonshire					
Clackmannanshire	746.7%	657.1%			130.3%
Shetland Islands	96.6%	98.6%	133.3%	85.7%	253.8%
North Lanarkshire					
Total	52.1%	50.9%	48.4%	49.5%	47.0%

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

5 Surpluses

Table 10 shows the parking surpluses from 2014-15 to 2018-19 and the change from 2017-18 to 2018-19. It also shows the proportion that parking surpluses represent of total transport expenditure.

The total *surpluses* for Scotland amounted to £48.4 million between 20 authorities, of which the top three—Edinburgh City, Glasgow City, and Aberdeen City—accounted for 82.2%. 12 councils made a loss with the total of parking deficits falling to £1.4 million from £1.9 million last year.

Overall, parking contributed £47.0 million to local authority finances in Scotland in 2018-19 compared with £44.6 million in 2017-18, an increase of 5.4%.

Moray increased their surplus by 116.1% while Highland and South Ayrshire increased by 75.5% and 64.2% respectively. The biggest decreases were in Stirling (27.8%), and Renfrewshire (15.6 %).

West Lothian increased their deficits by 20.1% while East Renfrewshire and Aberdeenshire increased by 14.7% and -1.6% respectively. The biggest decreases were in Na h-Eileanan an Iar (50.6%), and Scottish Borders (33.8%) (excluding East Lothian with a deficit under £30,000)

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

Local Authority	2014-15	2015-16	2016-17	2017-18	2018-19	Change 2018-19 on 2017-18	Surplus as proportion of transport spending
Edinburgh City	17,355	19,357	21,869	23,819	24,082	1.1%	-265.9%
Glasgow City	11,355	12,582	13,251	12,542	12,801	2.1%	59.0%
Aberdeen City	4,509	3,567	3,219	3,322	2,888	-13.1%	33.4%
Dundee City	1,195	1,645	903	1,693	2,122	25.3%	41.3%
Highland	403	400	481	644	1,130	75.5%	3.4%
Perth and Kinross	671	221	510	726	878	20.9%	7.7%
South Lanarkshire	607	630	656	773	741	-4.1%	3.1%
Moray	237	256	328	242	523	116.1%	9.6%
Fife	299	179	454	375	508	35.5%	1.8%
Renfrewshire	523	698	763	597	504	-15.6%	3.9%
South Ayrshire	246	-470	481	307	504	64.2%	5.4%
East Ayrshire	252	566	835	386	381	-1.3%	3.4%
Stirling	139	163	74	525	379	-27.8%	4.6%
Argyll and Bute	326	363	363	347	357	2.9%	2.6%
Angus	-127	-108	-184	-159	212		2.0%
Falkirk	54	0	142	136	205	50.7%	2.3%
East Dunbartonshire	-330	-496	-157	-190	82		1.1%
Inverclyde	-93	31	39	-1	44		0.9%
Orkney Islands	-10	-13	-24	15	14	-6.7%	0.1%
North Lanarkshire	0	0	0	0	0	0.0%	0.0%
East Lothian	0	0	-86	-5	-1	-80.0%	0.0%
Clackmannanshire	-97	-78	0	0	-10		-0.4%
Shetland Islands	1	1	-9	4	-20		-0.1%
Na h-Eileanan an Iar	-48	-56	-66	-83	-41	-50.6%	-0.5%
West Dunbartonshire	-90	-86	-77	-98	-91	-7.1%	-1.6%
Scottish Borders	-237	-208	-216	-222	-147	-33.8%	-1.3%
East Renfrewshire	-77	-167	-129	-143	-164	14.7%	-1.5%
Midlothian	-94	-135	-229	-211	-164	-22.3%	-2.9%
West Lothian	-105	-143	-149	-144	-173	20.1%	-1.1%
Aberdeenshire	130	-152	-101	-182	-179	-1.6%	-1.1%
Dumfries and Galloway	-202	-234	-195	-196	-189	-3.6%	-1.3%
North Ayrshire	-666	-114	-141	-252	-204	-19.0%	-1.8%
Total deficit	-2,176	-2,460	-1,763	-1,886	-1,383	-26.7%	-1.1%
Total surplus	38,302	40,659	44,368	46,453	48,355	4.1%	19.3%
Total	36,126	38,199	42,605	44,567	46,972	5.4%	12.5%

* 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 (2017 and 2018)).*

The biggest difference in reported income is in Highland where the LGF figures show £1.7 million more income than the Transport Scotland set. Its expenditure is reported by LGF as £0.7 million higher, making the difference in the two surpluses £1.0 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 £1.2 million higher. On the other hand Glasgow City has LGF income £2.9 million less than the DPE income, and Aberdeen City has LGF income reported to be £0.8 million less.

Table 11: Comparison of Local Government Finance and Transport for Scotland DPE parking accounts for 2018-19 (£,000)

Local Authority	Local Government Finance			Transport Scotland			Difference	
	Income	Expenditure	Surplus	Income	Expenditure	Surplus	Income	Expenditure
Aberdeen City	7,869	4,981	2,888	8,658	3,868	4,791	-789	1,113
Aberdeenshire	466	645	-179					
Angus	351	139	212	205	313	-109	146	-174
Argyll and Bute	1,191	834	357	1,216	323	893	-25	511
Clackmannanshire	33	43	-10					
Dumfries and Galloway	11	200	-189					
Dundee City	5,140	3,018	2,122	5,130	3,580	1,550	10	-562
East Ayrshire	1,358	977	381	1,347	795	552	11	182
East Dunbartonshire	617	535	82	529	300	229	88	235
East Lothian	482	483	-1	585	468	117	-103	15
East Renfrewshire	201	365	-164	187	239	-52	14	126
Edinburgh City	32,481	8,399	24,082	31,250	8,603	22,647	1,231	-204
Falkirk	529	324	205	247	362	-115	282	-38
Fife	3,814	3,306	508	3,659	2,883	777	155	423
Glasgow City	19,291	6,490	12,801	22,174	7,243	14,932	-2,883	-753
Highland	2,552	1,422	1,130	822	718	104	1,730	704
Inverclyde	507	463	44	434	376	59	73	87
Midlothian	194	358	-164	192	298	-106	2	60
Moray	873	350	523					
Na h-Eileanan Siar	74	115	-41					
North Ayrshire	195	399	-204					
North Lanarkshire	0	0	0	151	394	-243	-151	-394
Orkney Islands	150	136	14					
Perth and Kinross	3,546	2,668	878	3,552	2,587	965	-6	81
Renfrewshire	1,080	576	504	1,077	547	530	3	29
Scottish Borders	186	333	-147					
Shetland Islands	13	33	-20					
South Ayrshire	1,009	505	504	996	420	575	13	85
South Lanarkshire	2,301	1,560	741	2,301	2,299	3	0	-739
Stirling	2,040	1,661	379	998	426	572	1,042	1,235
West Dunbartonshire	0	91	-91					
West Lothian	0	173	-173					
Total	88,554	41,582	46,972	85,712	37,040	48,672	841	2,024
								-1,183

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

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