

# Local Authority Parking Finances in Scotland 2016 - 17

**Careful - there is no Aberdeen data in this report, so the totals won't match. (And there is some other source of errors in the Summary I suspect..)**

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 2012-13 to 2016-17 and is based primarily on Scottish Local Government Finance Statistics data (Scottish Government (2018)), as well as data reported by English and Welsh Local Government authorities, all of the sources of which are listed in the references<sup>1</sup>.

In addition, Transport Scotland is now publishing an annual report on decriminalised parking - the latest being: *Decriminalised Parking Enforcement – Local Authorities' Income and Expenditure: 2016 to 2017* (Transport Scotland (2017)), 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 **December** 2016, 19 councils were operating DPE (using local traffic wardens and civil enforcement), while two more were actively working towards DPE, **one of which—Midlothian—introduced DPE in January 2018**. 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 map.<sup>2</sup>

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.

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<sup>1</sup>Contains public sector information licensed under the Open Government Licence v3.0.

<sup>2</sup>Boundary data is from Office for National Statistics (2017a). Contains public sector information licensed under the Open Government Licence v3.0.

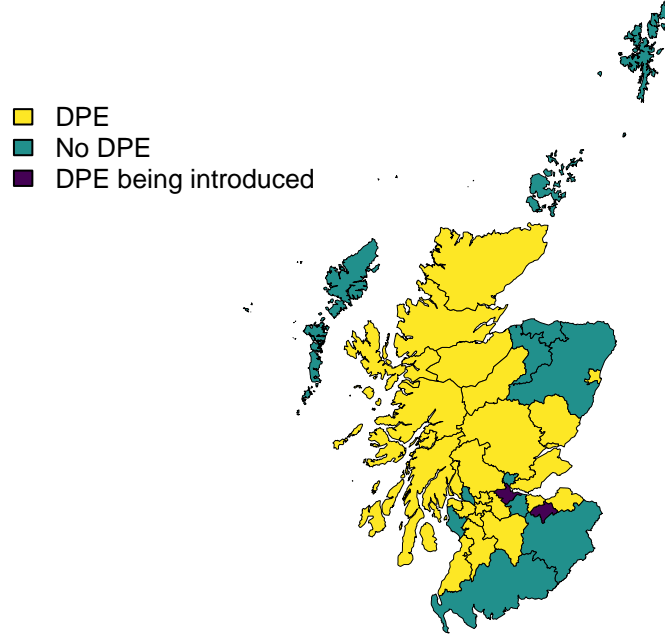


Figure 1: Map showing implementation of decriminalised parking in Scotland

Table 1: Parking arrangements for local authorities in Scotland

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

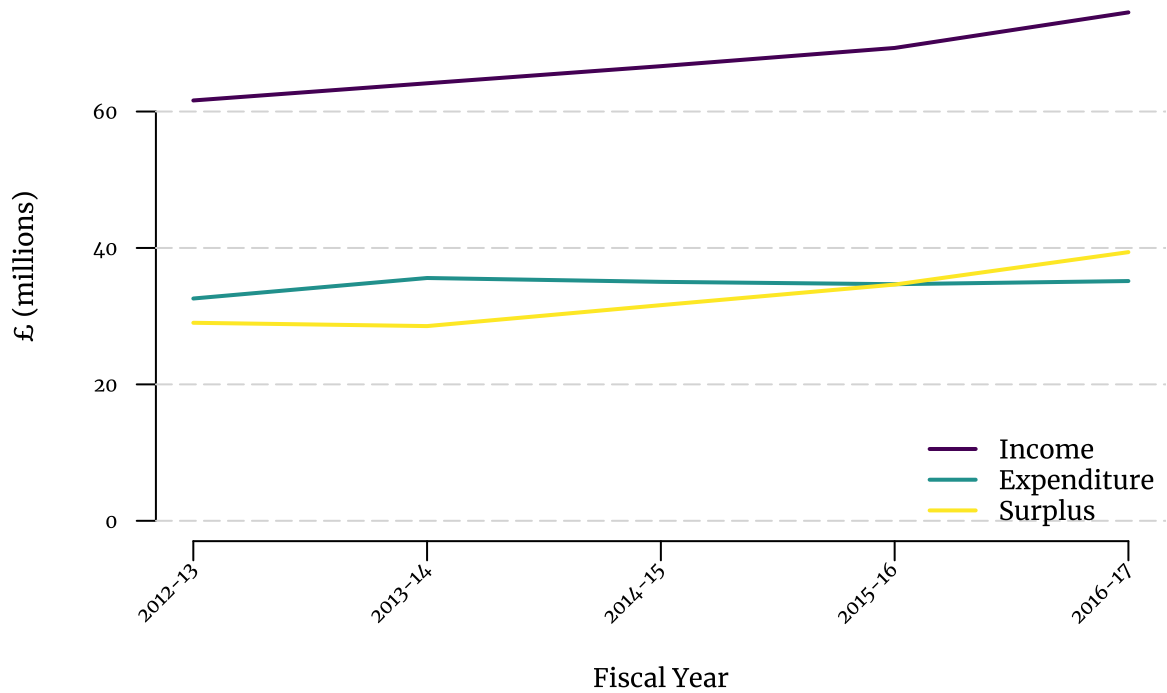


Figure 2: Parking revenues-Scotland

## 2 Summary

Table 2 and Figure 2 show the summary accounts for local authorities in Scotland for fiscal years 2012-13 to 2016-17. The income has increased by 7.5 %, the expenditure has increased by 1.3 %, and the surplus has increased by 13.7 % compared to the previous fiscal year. Total transport has fallen by 4.7 % and the surplus now represents 6.8 % of transport costs. Parking makes a smaller contribution to overall transport expenditure in Scotland compared with England where it is around 20.5 % of total transport.

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

		2012-13	2013-14	2014-15	2015-16	2016-17	Change 2016-17 on 2015-16
Parking	Income	61.62	64.14	66.65	69.32	74.54	7.52 %
	Expenditure	32.59	35.59	35.03	34.69	35.15	1.33 %
	Surplus	29.03	28.55	31.62	34.63	39.39	13.73 %
Total transport	Net expenditure	695.84	684.60	657.34	611.27	582.57	-4.69 %
	Parking surplus as percentage of all transport costs	4.17 %	4.17 %	4.81 %	5.67 %	6.76 %	

Since 2012-13 income has risen by 21.0 % and expenditure has risen by 7.9 %. Over the same

period the surplus has risen by 35.7 %. 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)

	England without London	London	Scotland	Wales	Great Britain
Fiscal year	(2016-17)	(2016-17)	(2016-17)	(2016-17)	(2016-17)
Parking income	938.7	639.0	74.5	37.4	1689.6
Parking expenditure	495.6	260.5	35.2	23.4	814.7
Surplus	443.1	378.5	39.4	14.0	874.9
Surplus as proportion of income	47.2%	59.2%	52.8%	37.4%	51.8%

Table 3 provides a comparison with London, England excluding London, and Wales for for the most recent available data, while Table 4 shows the change between 2012-13 and 2016-17. *and Table 5 shows the more sensible annual change.* .

On average, parking surpluses in Great Britain have risen by about 8.7 % annually over the past four years compared with about **1% annually for the Consumer Prices Index during the same period.**

Table 4: Changes in parking income and expenditure from 2012-13 to 2016-17 across the nations of Great Britain

	England without London	London	Scotland	Wales	Great Britain
Change in income	12.8 %	14.6 %	21.0 %	23.0 %	14.1 %
Change in expenditure	-0.4 %	-14.0 %	7.9 %	7.7 %	-4.7 %
Change in surplus	32.5 %	48.8 %	35.7 %	61.3 %	39.7 %

Table 5: Annual changes in parking income and expenditure from 2012-13 to 2016-17 across the nations of Great Britain

	England without London	London	Scotland	Wales	Great Britain
Change in income	3.1 %	3.5 %	4.9 %	5.3 %	3.3 %
Change in expenditure	-0.1 %	-3.7 %	1.9 %	1.9 %	-1.2 %
Change in surplus	7.3 %	10.4 %	7.9 %	12.7 %	8.7 %

### 3 Income

Total council parking income from all sources in 2016-17 was £74.5 million, 7.5 % higher than 2015-16. 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 6 ranks the Scottish councils in terms of parking income.

Six councils increased their income over the past year and twenty-seven decreased their income. Six councils did not show any income in 2016-17. The changes from 2015-16 are mapped in Figure 3.

The top three Scottish cities by income were Edinburgh City, Glasgow City, and Dundee City, and between them accounted for 74.0 % of parking income.

East Dunbartonshire increased their income by 247 % while Falkirk and Orkney Islands increased by 107 % and 29 % respectively. The biggest decreases were in Dundee City (16 %), and South Lanarkshire (4 %) (excluding Shetland Islands, and Clackmannanshire with income under £30,000).

Table 6: Parking income for Scotland (£,000)

Local Authority	2012-13	2013-14	2014-15	2015-16	2016-17	Change 2016-17 on 2015-16
Edinburgh City	23,684	24,736	25,894	27,712	30,234	9.1 %
Glasgow City	17,437	17,868	18,025	19,530	20,203	3.4 %
Dundee City	3,383	3,605	3,876	4,485	3,751	-16.4 %
Fife	2,647	2,971	3,302	2,958	3,467	17.2 %
Perth and Kinross	3,012	3,019	2,916	2,856	2,905	1.7 %
South Lanarkshire	2,141	2,161	2,281	2,462	2,352	-4.5 %
Highland	1,218	1,243	1,353	1,519	1,815	19.5 %
East Ayrshire	1,150	1,242	1,493	1,528	1,790	17.1 %
Stirling	2,188	2,223	2,019	1,671	1,620	-3.1 %
South Ayrshire	612	826	775	0	1,187	
Argyll and Bute	719	711	1,005	1,089	1,089	0.0 %
Renfrewshire	1,024	1,063	1,063	1,066	1,052	-1.3 %
Moray	681	655	670	681	690	1.3 %
Aberdeenshire	674	697	635	416	488	17.3 %
Falkirk	456	454	419	223	462	107.2 %
Inverclyde	0	0	157	328	385	17.4 %
East Renfrewshire	86	186	211	211	216	2.4 %
North Ayrshire	131	178	193	165	195	18.2 %
East Dunbartonshire	0	0	54	53	184	247.2 %
Scottish Borders	174	147	127	141	174	23.4 %
Orkney Islands	111	87	80	85	110	29.4 %

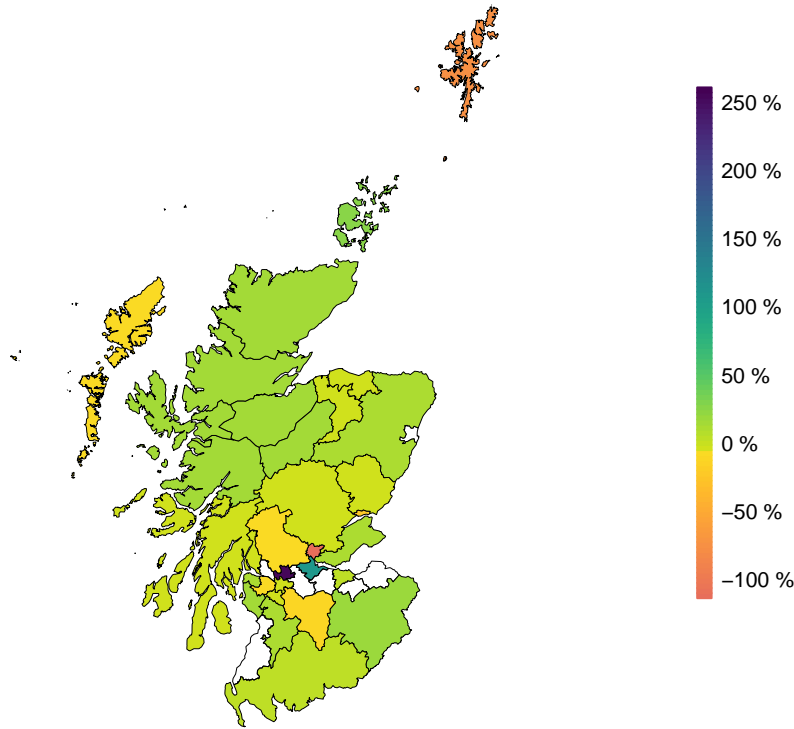


Figure 3: Map of change in parking income since previous fiscal year

Table 6: Parking income for Scotland (£,000) (*continued*)

Local Authority	2012-13	2013-14	2014-15	2015-16	2016-17	Change 2016-17 on 2015-16
East Lothian	0	0	0	0	84	
Eilean Siar	35	30	38	37	36	-2.7 %
Shetland Islands	15	4	29	72	27	-62.5 %
Dumfries and Galloway	26	15	14	14	15	7.1 %
Angus	3	6	6	6	6	0.0 %
Aberdeen City	0	0	0	0	0	
Clackmannanshire	15	14	15	14	0	-100.0 %
Midlothian	0	0	0	0	0	
North Lanarkshire	0	0	0	0	0	
West Dunbartonshire	0	0	0	0	0	
West Lothian	0	0	0	0	0	
Total	61,622	64,141	66,650	69,322	74,537	7.5 %

Table 7 shows the number of PCNs issued council by council in Scotland for the years 2013-14 to 2016-17, with the average income per PCN for 2016-17. The total number of PCNs has increased by around 3.5 % a year on average. **The penalty for parking can be £40 or £50 for a minor offence such as overstaying at a meter, or £60 for a more serious offence such as**

parking where it is not allowed. These figures are reduced by 50% for prompt payment and increased by 50% for slow payment. The average recovery per PCN was £33.3 in 2016-17.

Table 7: Number of PCNs for councils using DPE and average 2016-17 income per PCN

Local Authority	2013-14	2014-15	2015-16	2016-17	£/PCN (2016-17)
Aberdeen City	47,320	46,450	37,754	37,754	£42.7
Argyll and Bute		5,929	8,123	13,018	£32.1
Dundee City	23,180	25,415	31,332	29,266	£34.7
East Ayrshire	7,597	6,232	5,391	5,995	£41.1
East Dunbartonshire		3,948	3,331	4,704	£30.5
East Lothian				953	£29.6
East Renfrewshire	4,762	4,322	5,696	3,742	£56.5
Edinburgh City	181,756	179,340	184,964	192,381	£29.2
Fife	16,639	19,248	19,904	20,142	£30.4
Glasgow City	118,245	116,937	118,902	133,901	£35.9
Highland				4,101	£17.2
Inverclyde		3,439	6,260	7,200	£43.6
Perth and Kinross	11,881	9,077	7,133	7,805	£40.1
Renfrewshire	10,280	7,497	7,588	6,160	£26.5
South Ayrshire	7,187	6,716	5,968	5,238	£37.8
South Lanarkshire	18,787	22,412	23,513	23,693	£31.9
Total	447,634	456,962	465,859	496,053	£33.3

Table 8: Proportion of parking income from PCNs in Scottish councils using DPE with London, and England excluding London, for comparison

Local Authority	2013-14	2014-15	2015-16	2016-17
Argyll and Bute		23.2 %	24.6 %	38.3 %
Dundee City	14.7 %	19.3 %	24.8 %	27.0 %
East Ayrshire	26.9 %	16.8 %	13.4 %	13.8 %
East Dunbartonshire				77.9 %
East Lothian				33.5 %
East Renfrewshire	72.5 %	99.2 %	98.8 %	97.9 %
Edinburgh City	21.3 %	19.8 %	18.9 %	18.6 %
Fife	14.3 %	17.7 %	16.9 %	17.7 %
Glasgow City	24.2 %	24.1 %	20.4 %	23.8 %
Highland				3.9 %
Inverclyde		84.4 %	84.6 %	81.5 %
Perth and Kinross	14.7 %	11.9 %	10.4 %	10.8 %
Renfrewshire	28.6 %	21.9 %	20.4 %	15.5 %

Table 8: Proportion of parking income from PCNs in Scottish councils using DPE with London, and England excluding London, for comparison (*continued*)

Local Authority	2013-14	2014-15	2015-16	2016-17
South Ayrshire	29.8 %	33.0 %		16.7 %
South Lanarkshire	28.5 %	31.9 %	30.3 %	32.1 %
Scottish DPE authorities	22.5 %	22.3 %	21.3 %	22.2 %
London	42.9 %	40.4 %	49.3 %	42.0 %
England without London	12.0 %	10.9 %	11.5 %	12.8 %

Scottish councils with DPE earn 42.0 % of their income from PCNs, which is **about half of the equivalent proportions for London and for the rest of England** (see Table 8). **It would appear that either Scottish drivers are more law-abiding, or the enforcement regime in Scotland is not as rigorous.**



## 4 Expenditure

Table 9 ranks the councils in terms of expenditure on parking.

Overall expenditure has risen by £0.5 million (1.3 %) after a fall of £0.3m last year, with three councils having increased their costs and twenty-nine having reduced them. The changes from 2015-16 are mapped in Figure @ref{tab:expendfig).

The largest increase in expenditure occurred in Midlothian where it increased by 70 % while Angus and South Ayrshire increased by 67 % and 50 % respectively. The biggest decreases were in Shetland Islands (49 %), and East Dunbartonshire (38 %) (excluding Clackmannanshire with expenditure under £30,000).

The table also shows the proportion of income taken up by costs in 2016-17. Nationally in Scotland it is 47.2 % with Glasgow at 34.4 % and Edinburgh at 27.7 %.

Table 9: Parking expenditure for Scotland (£,000)

Local Authority	2012-13	2013-14	2014-15	2015-16	2016-17	Change 2016-17 on 2015-16	Expenditure as proportion of income
Edinburgh City	8,508	9,433	8,539	8,355	8,365	0.1 %	27.7 %
Glasgow City	6,574	7,565	6,670	6,948	6,952	0.1 %	34.4 %
Fife	1,794	2,636	3,003	2,779	3,013	8.4 %	86.9 %
Dundee City	3,018	2,864	2,681	2,840	2,848	0.3 %	75.9 %
Perth and Kinross	2,405	2,307	2,245	2,635	2,395	-9.1 %	82.4 %
South Lanarkshire	1,830	1,702	1,674	1,832	1,696	-7.4 %	72.1 %
Stirling	2,267	2,072	1,880	1,508	1,546	2.5 %	95.4 %
Highland	982	955	950	1,119	1,334	19.2 %	73.5 %
East Ayrshire	843	1,009	1,241	962	955	-0.7 %	53.4 %
Argyll and Bute	315	432	679	726	726	0.0 %	66.7 %
South Ayrshire	439	581	529	470	706	50.2 %	59.5 %
Aberdeenshire	409	455	505	568	589	3.7 %	120.7 %
Scottish Borders	305	353	364	349	390	11.7 %	224.1 %
Moray	420	437	433	425	362	-14.8 %	52.5 %
Inverclyde	0	130	250	297	346	16.5 %	89.9 %
East Renfrewshire	210	258	288	378	345	-8.7 %	159.7 %
East Dunbartonshire	113	284	384	549	341	-37.9 %	185.3 %
North Ayrshire	389	363	859	279	336	20.4 %	172.3 %
Falkirk	372	318	365	223	320	43.5 %	69.3 %
Renfrewshire	455	449	540	368	289	-21.5 %	27.5 %
Midlothian	82	56	94	135	229	69.6 %	
Dumfries and Galloway	293	239	216	248	210	-15.3 %	1400.0 %
Angus	134	167	133	114	190	66.7 %	3166.7 %
East Lothian	0	0	0	0	170		202.4 %

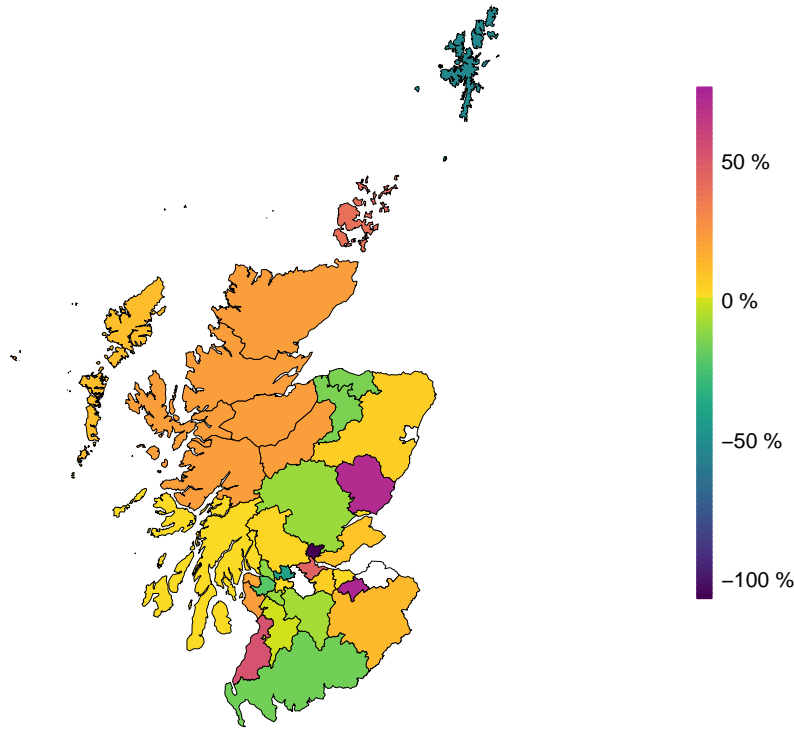


Figure 4: Map of change in parking expenditure since previous fiscal year

Table 9: Parking expenditure for Scotland (£,000) (*continued*)

Local Authority	2012-13	2013-14	2014-15	2015-16	2016-17	Change 2016-17 on 2015-16	Expenditure as proportion of income
West Lothian	96	143	105	143	149	4.2 %	
Orkney Islands	105	112	90	98	134	36.7 %	121.8 %
Eilean Siar	19	81	86	93	102	9.7 %	283.3 %
West Dunbartonshire	79	83	90	86	77	-10.5 %	
Shetland Islands	25	5	28	71	36	-49.3 %	133.3 %
Aberdeen City	0	0	0	0	0		
Clackmannanshire	109	106	112	92	0	-100.0 %	
North Lanarkshire	0	0	0	0	0		
Total	32,590	35,595	35,033	34,690	35,151	1.3 %	47.2 %

Table 10 shows the proportion of income taken up by expenditure over the previous four years. Across Scotland it was 47.2 % compared to 50.0 % in the previous year, suggesting improving efficiency in operations.

Edinburgh's expenditure was 27.7 % having fallen since last year, and Glasgow's has fallen to 34.4 %. **Most of the medium-sized councils spend 50–90% of their income on parking management, which includes enforcement.** 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.

Table 10: Parking expenditure as proportion of parking income

Local Authority	2012-13	2013-14	2014-15	2015-16	2016-17
Edinburgh City	35.9 %	38.1 %	33.0 %	30.1 %	27.7 %
Glasgow City	37.7 %	42.3 %	37.0 %	35.6 %	34.4 %
Fife	67.8 %	88.7 %	90.9 %	93.9 %	86.9 %
Dundee City	89.2 %	79.4 %	69.2 %	63.3 %	75.9 %
Perth and Kinross	79.8 %	76.4 %	77.0 %	92.3 %	82.4 %
South Lanarkshire	85.5 %	78.8 %	73.4 %	74.4 %	72.1 %
Stirling	103.6 %	93.2 %	93.1 %	90.2 %	95.4 %
Highland	80.6 %	76.8 %	70.2 %	73.7 %	73.5 %
East Ayrshire	73.3 %	81.2 %	83.1 %	63.0 %	53.4 %
Argyll and Bute	43.8 %	60.8 %	67.6 %	66.7 %	66.7 %
South Ayrshire	71.7 %	70.3 %	68.3 %		59.5 %
Aberdeenshire	60.7 %	65.3 %	79.5 %	136.5 %	120.7 %
Scottish Borders	175.3 %	240.1 %	286.6 %	247.5 %	224.1 %
Moray	61.7 %	66.7 %	64.6 %	62.4 %	52.5 %
Inverclyde			159.2 %	90.5 %	89.9 %
East Renfrewshire	244.2 %	138.7 %	136.5 %	179.1 %	159.7 %
East Dunbartonshire			711.1 %	1035.8 %	185.3 %
North Ayrshire	296.9 %	203.9 %	445.1 %	169.1 %	172.3 %
Falkirk	81.6 %	70.0 %	87.1 %	100.0 %	69.3 %
Renfrewshire	44.4 %	42.2 %	50.8 %	34.5 %	27.5 %
Midlothian					
Dumfries and Galloway	1126.9 %	1593.3 %	1542.9 %	1771.4 %	1400.0 %
Angus	4466.7 %	2783.3 %	2216.7 %	1900.0 %	3166.7 %
East Lothian					202.4 %
West Lothian					
Orkney Islands	94.6 %	128.7 %	112.5 %	115.3 %	121.8 %
Eilean Siar	54.3 %	270.0 %	226.3 %	251.4 %	283.3 %
West Dunbartonshire					
Shetland Islands	166.7 %	125.0 %	96.6 %	98.6 %	133.3 %
Aberdeen City					
Clackmannanshire	726.7 %	757.1 %	746.7 %	657.1 %	
North Lanarkshire					
Total	52.9 %	55.5 %	52.6 %	50.0 %	47.2 %

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

## 5 Surpluses

Table 11 shows the parking surpluses from 2012-13 to 2016-17 and the change from 2015-16 to 2016-17. It also shows the proportion that parking surpluses represent of total transport expenditure.

The total *surpluses* for Scotland amounted to £41.1 million between 18 authorities, of which the top three—Edinburgh City, Glasgow City, and Dundee City—accounted for 87.5 %. Fourteen councils made a loss with the total of parking deficits falling to £1.8 million from £2.5 million last year.

Overall, parking contributed £39.4 million to local authority finances in Scotland in 2016-17 compared with £34.6 million in 2016-17, an increase of 13.7 %.

Fife increased their surplus by 154 % while Perth and Kinross and Angus increased by 131 % and 70 % respectively (excluding Orkney Islands with a surplus/deficit under £30,000). The biggest decreases were in South Ayrshire (202 %), and East Dunbartonshire (68 %) (excluding Clackmannanshire, and Shetland Islands with a surplus/deficit under £30,000).

Table 11: Parking surpluses for Scotland (£,000)

Local Authority	2012-13	2013-14	2014-15	2015-16	2016-17	Change 2016-17 on 2015-16	Surplus as pro- portion of trans- port spend- ing
Edinburgh City	15,176	15,303	17,355	19,357	21,869	13.0 %	39.1 %
Glasgow City	10,863	10,303	11,355	12,582	13,251	5.3 %	26.1 %
Dundee City	365	741	1,195	1,645	903	-45.1 %	8.1 %
East Ayrshire	307	233	252	566	835	47.5 %	5.3 %
Renfrewshire	569	614	523	698	763	9.3 %	4.1 %
South Lanarkshire	311	459	607	630	656	4.1 %	2.1 %
Perth and Kinross	607	712	671	221	510	130.8 %	3.0 %
Highland	236	288	403	400	481	20.2 %	1.5 %
South Ayrshire	173	245	246	-470	481		3.8 %
Fife	853	335	299	179	454	153.6 %	1.3 %
Argyll and Bute	404	279	326	363	363	0.0 %	2.4 %
Moray	261	218	237	256	328	28.1 %	4.5 %
Falkirk	84	136	54	0	142		1.2 %
Stirling	-79	151	139	163	74	-54.6 %	0.7 %
Inverclyde	0	-130	-93	31	39	25.8 %	0.5 %
Aberdeen City	0	0	0	0	0		0.0 %
Clackmannanshire	-94	-92	-97	-78	0	-100.0 %	0.0 %
North Lanarkshire	0	0	0	0	0		0.0 %
Shetland Islands	-10	-1	1	1	-9		0.0 %

Orkney Islands	6	-25	-10	-13	-24	<i>84.6 %</i>	-0.2 %
Eilean Siar	16	-51	-48	-56	-66	<i>17.9 %</i>	-0.9 %
West Dunbartonshire	-79	-83	-90	-86	-77	<i>-10.5 %</i>	-1.3 %
East Lothian	0	0	0	0	-86		-1.6 %
Aberdeenshire	265	242	130	-152	-101	<i>-33.6 %</i>	-0.2 %
East Renfrewshire	-124	-72	-77	-167	-129	<i>-22.8 %</i>	-1.2 %
North Ayrshire	-258	-185	-666	-114	-141	<i>23.7 %</i>	-1.2 %
West Lothian	-96	-143	-105	-143	-149	<i>4.2 %</i>	-1.0 %
East Dunbartonshire	-113	-284	-330	-496	-157	<i>-68.3 %</i>	-1.7 %
Angus	-131	-161	-127	-108	-184	<i>70.4 %</i>	-1.4 %
Dumfries and Galloway	-267	-224	-202	-234	-195	<i>-16.7 %</i>	-1.3 %
Scottish Borders	-131	-206	-237	-208	-216	<i>3.8 %</i>	-1.2 %
Midlothian	-82	-56	-94	-135	-229	<i>69.6 %</i>	-3.5 %
Total deficit	-1,464	-1,713	-2,176	-2,460	-1,763	<i>-28.3 %</i>	-0.9 %
Total surplus	30,496	30,259	33,793	37,092	41,149	<i>10.9 %</i>	10.8 %
Total	29,032	28,546	31,617	34,632	39,386	<i>13.7 %</i>	6.8 %

\* 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.

The biggest difference in reported income is in Glasgow City where the LGF figures show £15.1 million more income than the Transport Scotland set. Its expenditure is reported by LGF as £1.9 million higher, making the difference in the two surpluses £13.2 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. Its accounts for 2016-17 show income of £15.2 million, expenditure of £13.0 million and an operating profit of £2.8 million which almost exactly matches the difference.

In Edinburgh City, the LGF income is £1.2 million higher, *but Edinburgh does not operate any off-street car parks as they are all commercially run..* On the other hand Aberdeen City has LGF income £8.0 million less than the DPE income, and Dundee City has LGF income reported to be £1.0 million less. *NB: Aberdeen is only the biggest negative difference here because it's LGF income is currently zero!*

Table 12: Comparison of Local Government Finance and Transport for Scotland DPE parking accounts for 2016-17 (£,000)

Local Authority	Local Government Finance			Transport Scotland			Difference		
	Income	Expenditure	Surplus	Income	Expenditure	Surplus	Income	Expenditure	Surplus
Aberdeen City	0	0	0	8,040	4,104	3,936	-8,040	-4,104	-3,936
Aberdeenshire	488	589	-101						
Angus	6	190	-184						
Argyll and Bute	1,089	726	363	1,229	272	956	-140	454	-593
Clackmannanshire	0	0	0						
Dumfries and Galloway	15	210	-195						
Dundee City	3,751	2,848	903	4,713	3,645	1,069	-962	-797	-166
East Ayrshire	1,790	955	835	1,360	863	497	430	92	338
East Dunbartonshire	184	341	-157	184	188	-4	0	153	-153
East Lothian	84	170	-86	83	182	-99	1	-12	13
East Renfrewshire	216	345	-129	212	187	25	4	158	-154
Edinburgh City	30,234	8,365	21,869	29,078	8,277	20,801	1,156	88	1,068
Eilean Siar	36	102	-66						
Falkirk	462	320	142						
Fife	3,467	3,013	454	3,401	2,680	720	66	333	-266
Glasgow City	20,203	6,952	13,251	5,096	5,064	32	15,107	1,888	13,219
Highland	1,815	1,334	481	939	1,043	-105	876	291	586
Inverclyde	385	346	39	352	335	17	33	11	22
Midlothian	0	229	-229						
Moray	690	362	328						
North Ayrshire	195	336	-141						
North Lanarkshire	0	0	0						
Orkney Islands	110	134	-24						
Perth and Kinross	2,905	2,395	510	2,905	3,701	-795	0	-1,306	1,305
Renfrewshire	1,052	289	763	1,052	434	619	0	-145	144
Scottish Borders	174	390	-216						
Shetland Islands	27	36	-9						
South Ayrshire	1,187	706	481	964	429	535	223	277	-54
South Lanarkshire	2,352	1,696	656	2,352	2,353	-1	0	-657	657
Stirling	1,620	1,546	74						
West Dunbartonshire	0	77	-77						
West Lothian	0	149	-149						
Total	74,537	35,151	39,386	61,959	33,757	28,202	8,755	-3,276	12,031

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

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