

Local Authority Parking Finances in Scotland 2021-22

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 2017-18 to 2021-22 and is based primarily on Scottish Local Government Finance Statistics data (Scottish Government (2023)), 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 (2020 and 2021)).*

In addition, Transport Scotland is now publishing an annual report on decriminalised parking - the latest being: *Decriminalised Parking Enforcement – Local Authorities' Income and Expenditure: 2021 to 2022* (Transport Scotland (2021b)), 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 2022, 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
East Lothian (2017)		Aberdeenshire
Angus (2017)		Clackmannanshire
Argyll and Bute (2014)		Dumfries and Galloway
Edinburgh City (1998)		Moray
Dundee City (2004)		Na h-Eileanan an Iar
East Ayrshire (2012)		Orkney Islands
East Dunbartonshire (2014)		Scottish Borders
East Renfrewshire (2013)		Shetland Islands
Fife (2013)		West Dunbartonshire
Glasgow City (1999)		West Lothian
Highland (2016)		
Inverclyde (2014)		
Midlothian (2018)		
Falkirk (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 2017-18 to 2021-22. The income has increased by 83.7%, the expenditure has increased by 6.1%, and the surplus has fallen by 1717.4% compared to the previous fiscal year. Total transport expenditures have fallen by 11.2% and the surplus now represents 7.7% 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.

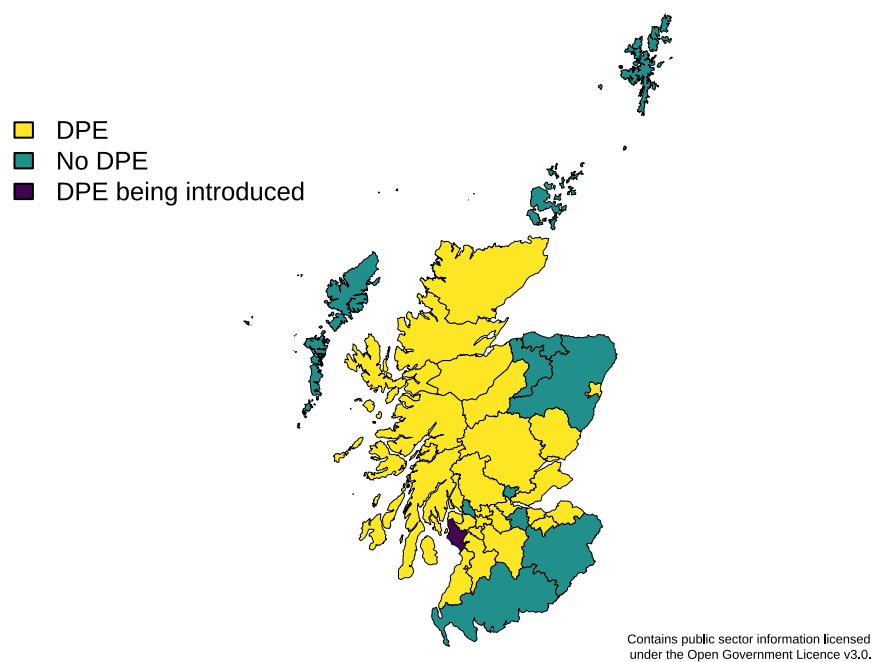


Figure 1: Map showing implementation of decriminalised parking in Scotland (Boundary data for this map is from Office for National Statistics (2017))

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

		2017-18	2018-19	2019-20	2020-21	2021-22	Change 2021-22 on 2020-21
Parking	Income	88.2	88.6	92.8	42.7	78.5	83.7%
	Expenditure	43.6	41.6	43.5	44.7	47.4	6.1%
	Surplus	44.6	47.0	49.3	-1.9	31.1	-1717.4%
Total transport	Net expenditure	426.7	375.3	366.0	456.0	404.8	-11.2%
	Parking surplus as percentage of net transport expenditure	10.4	12.5	13.5	-0.4	7.7	

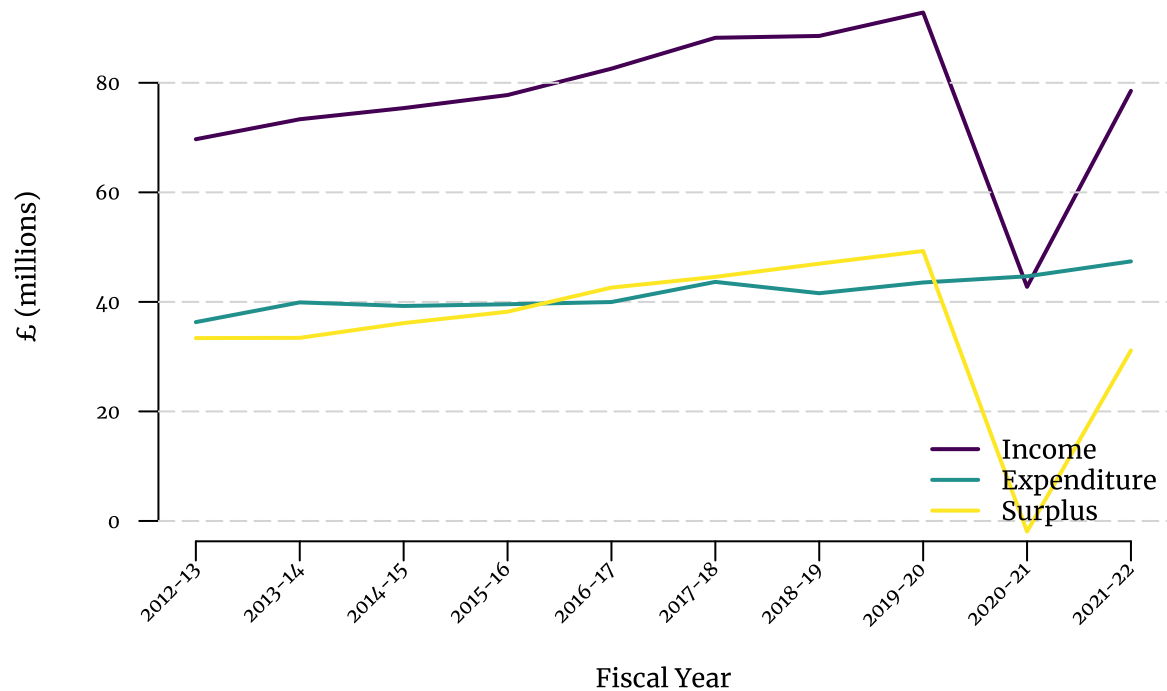


Figure 2: Parking revenues—Scotland

Since 2017-18 income has fallen by -11.0% and expenditure has risen by 8.6%. Over the same period the surplus has fallen by -30.1%. 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)	(2021-22)	(2021-22)	(2019-20)
Parking income	1021.3	728.0	78.5	36.9	135.8
Parking expenditure	539.6	273.5	47.4	28.5	28.1
Surplus	481.7	454.4	31.1	8.4	107.7
Surplus as proportion of income	47.2%	62.4%	39.6%	22.8%	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 2021-22 and the previous year, with the average annual change over the four-year period starting in 2017-18 (or the most recent four-year period for which data is available). In the last year the surpluses for Scotland have decreased by -1717.4%, which is less than the average annual increase observed over the preceding four years, which was -8.6%.

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)	(2021-22)	(2021-22)	(2019-20)
Average annual change in income	4.3 %	5.8 %	-2.9 %	-1.0 %	-46.1 %
Change in income since previous year	4.2 %	7.1 %	83.7 %	116.9 %	-92.8 %
Average annual change in expenditure	2.8 %	0.0 %	2.1 %	4.3 %	-56.8 %
Change in expenditure since previous year	5.1 %	-0.1 %	6.1 %	8.7 %	-96.6 %
Average annual change in surplus	6.1 %	10.2 %	-8.6 %	-12.6 %	-39.5 %
Change in surplus since previous year	3.1 %	11.9 %	-1717.4 %	-191.2 %	-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 2021-22 was £78.5 million, 83.7% higher than 2020-21. 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 28 councils increased their income over the past year and one decreased their income. Another three councils' incomes stayed the same. The changes from 2020-21 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 71.4% of parking income.

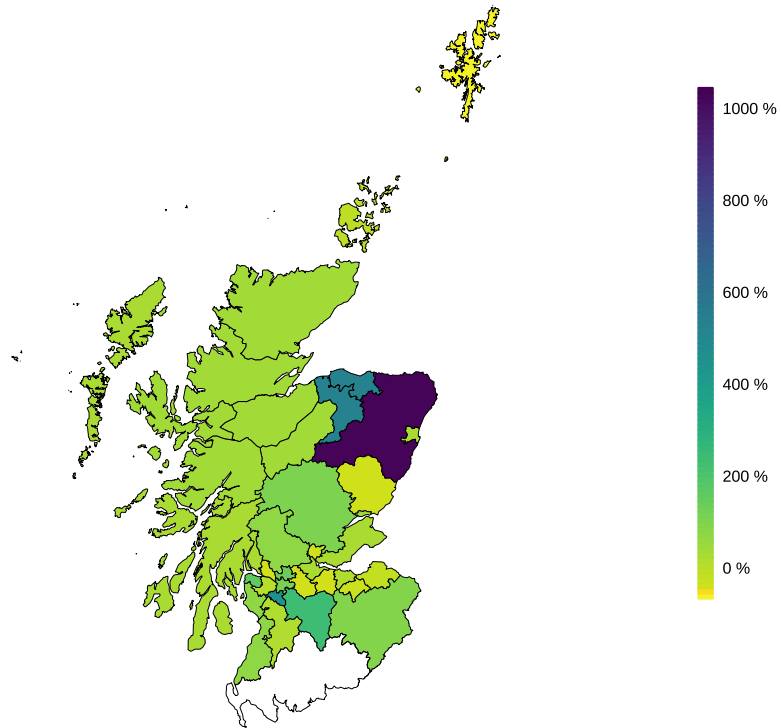
The three councils which had the largest year-on-year percentage increases in income were Aberdeenshire (up 1003.8%), Moray (up 537.6%) and East Renfrewshire (up 456.2%). The biggest decreases were in Angus (3.8%), and Midlothian (10.9 %) (excluding Clackmannanshire, North Lanarkshire, West Dunbartonshire, West Lothian, and Shetland Islands where income was under £30,000).

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

Local Authority	2017-18	2018-19	2019-20	2020-21	2021-22	Change 2021-22 on 2020-21	Average annual change since 2017-18
Edinburgh City	32,556	32,481	33,541	20,102	30,570	52.1%	-1.6%
Glasgow City	20,086	19,291	21,438	7,580	19,178	153.0%	-1.1%
Aberdeen City	8,397	7,869	8,154	3,717	6,280	69.0%	-7.0%
Perth and Kinross	3,225	3,546	3,555	1,465	3,437	134.6%	1.6%
Dundee City	5,094	5,140	5,252	1,743	3,044	74.6%	-12.1%
Fife	3,579	3,814	4,000	1,664	2,857	71.7%	-5.5%
Highland	2,251	2,552	2,680	1,454	2,582	77.6%	3.5%
Stirling	2,218	2,040	2,161	839	1,760	109.8%	-5.6%
South Lanarkshire	2,275	2,301	2,327	378	1,377	264.3%	-11.8%
Argyll and Bute	1,052	1,191	1,202	618	1,060	71.5%	0.2%
South Ayrshire	886	1,009	736	481	979	103.5%	2.5%
East Lothian	458	482	501	632	789	24.8%	14.6%
East Ayrshire	2,084	1,358	1,400	515	783	52.0%	-21.7%
East Dunbartonshire	323	617	579	246	671	172.8%	20.1%
Moray	676	873	877	101	644	537.6%	-1.2%
Aberdeenshire	443	466	544	53	585	1003.8%	7.2%
Falkirk	411	529	772	299	496	65.9%	4.8%
Renfrewshire	1,021	1,080	891	223	320	43.5%	-25.2%
Inverclyde	396	507	472	80	235	193.8%	-12.2%
Midlothian	0	194	271	175	194	10.9%	
North Ayrshire	185	195	186	94	194	106.4%	1.2%

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

Local Authority	2017-18	2018-19	2019-20	2020-21	2021-22	Change 2021-22 on 2020-21	Average annual change since 2017-18
Scottish Borders	165	186	177	67	154	129.9%	-1.7%
Orkney Islands	149	150	158	69	96	39.1%	-10.4%
East Renfrewshire	193	201	154	16	89	456.2%	-17.6%
Angus	0	351	593	80	83	3.8%	
Na h-Eileanan an Iar	47	74	71	20	33	65.0%	-8.5%
Clackmannanshire	0	33	38	18	19	5.6%	
Shetland Islands	28	13	91	13	10	-23.1%	-22.7%
Dumfries and Galloway	17	11	8	0	7		-19.9%
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	88,215	88,554	92,829	42,742	78,526	83.7%	-2.9%



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Figure 3: Map of change in parking income from 2020-21 to 2021-22 (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 2017-18 to 2021-22, with the average income per PCN for 2021-22. The total number of PCNs has decreased by around 2.8% a year on average. The average recovery per PCN was £34.5 in 2021-22.

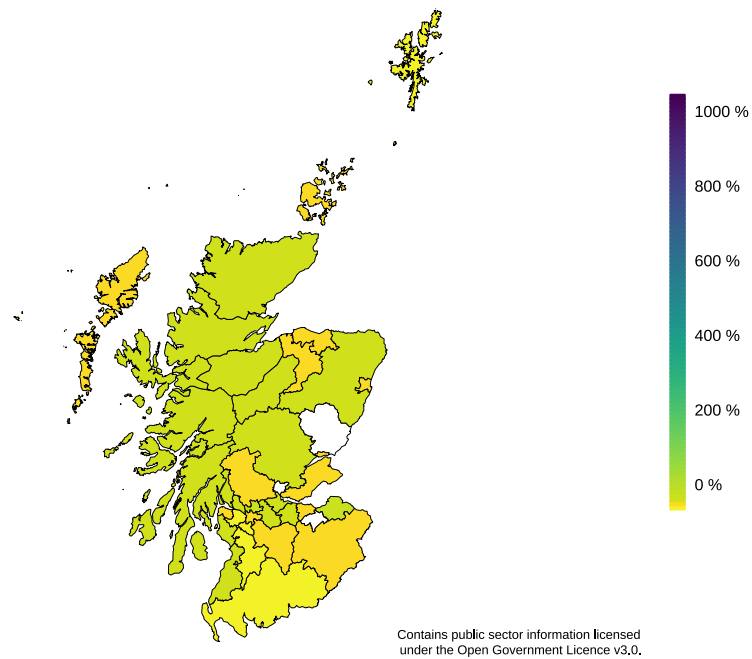


Figure 4: Map of average annual change in parking income over the past four years from 2017-18 to 2021-22 (Boundary data for this map is from Office for National Statistics (2017))

Table 6: Number of PCNs for councils using DPE and average 2021-22 income per PCN

Local Authority	2017-18	2018-19	2019-20	2020-21	2021-22	£/PCN (2021-22)
Aberdeen City	40,392	38,967	36,842	35,295	25,721	£76.9
Angus	6,273	6,626	8,217	2,404	3,988	£12.6
Argyll and Bute	6,269	6,696	5,775	4,401	5,659	£29.6
Dundee City	21,837	29,130	31,949	18,680	21,634	£58.7
East Ayrshire	6,262	6,900	6,097	2,550	6,801	£38.1
East Dunbartonshire	5,301	6,348	6,137	4,900	10,890	£33.0
East Lothian	10,040	9,540	10,063	10,154	12,107	£24.4
East Renfrewshire	5,176	4,859	3,614	77	721	£38.7
Edinburgh City	191,563	183,965	191,479	98,721	156,047	£29.5
Falkirk		2,881	7,689	2,741	6,315	£19.1
Fife	21,890	21,768	19,864	7,294	13,011	£64.6
Glasgow City	125,505	146,412	152,579	65,686	109,297	£28.7
Highland	9,477	10,000	10,386	8,070	12,812	£27.1
Inverclyde	8,059	9,117	8,635	1,017	4,327	£38.7
Midlothian		6,855	6,939	4,696	6,827	£25.4
North Lanarkshire		6,018	11,863	2,707	9,003	£25.9
Perth and Kinross	14,469	15,852	13,401	5,872	18,955	£44.4
Renfrewshire	6,823	6,974	5,191	2,470	4,070	£22.1
South Ayrshire	5,824	7,213	8,991	3,025	7,951	£28.3
South Lanarkshire	20,952	21,281	22,320	5,065	13,341	£30.9
Stirling	9,975	9,586	12,189	4,551	11,029	£25.4
Total	516,087	556,988	580,220	290,376	460,506	£34.5

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

Local Authority	2017-18	2018-19	2019-20	2020-21	2021-22
Scottish DPE authorities	20.0%	20.0%	20.6%	20.9%	20.2%
London	43.1%	45.1%			
England without London	13.8%	12.3%			

Scottish councils with DPE earn 20.2% of their income from PCNs (see Table 7).

4 Expenditure

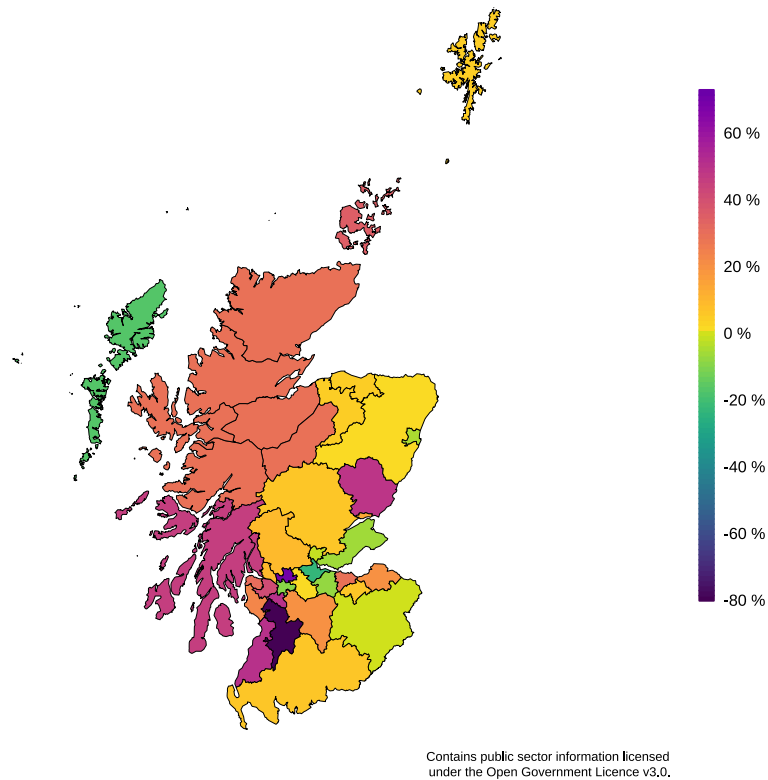


Figure 5: Map of change in parking expenditure from 2020-21 to 2021-22 (Boundary data for this map is from Office for National Statistics (2017))

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

Overall expenditure has risen by £2.7 million (6.1%) after a rise of £1.1 million last year.

In Scotland as a whole 22 councils increased their expenditures over the past year and nine decreased them. Another single council's expenditure stayed the same. The changes from 2020-21 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 East Dunbartonshire where it increased by 67.2% while East Renfrewshire and South Ayrshire increased by 47.8% and 47.3% respectively. The biggest decreases were in East Ayrshire (74.5%), and Falkirk (21.7 %).

The table also shows the proportion of income taken up by costs in 2021-22. Nationally in Scotland it is 60.4% with Glasgow at 28.7% and Edinburgh at 67.8%.

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

Local Authority	2017-18	2018-19	2019-20	2020-21	2021-22	Change 2021-22 on 2020-21	Average annual change since 2017-18	Expenditure as proportion of income
Glasgow City	7,544	6,490	8,254	14,253	13,010	-8.7%	14.6%	67.8%
Edinburgh City	8,737	8,399	8,769	6,943	8,772	26.3%	0.1%	28.7%
Dundee City	3,401	3,018	2,828	2,710	3,034	12.0%	-2.8%	99.7%
Perth and Kinross	2,499	2,668	2,847	2,748	2,896	5.4%	3.8%	84.3%
Aberdeen City	5,075	4,981	4,077	2,814	2,682	-4.7%	-14.7%	42.7%
Fife	3,204	3,306	3,272	2,829	2,656	-6.1%	-4.6%	93.0%
Highland	1,607	1,422	1,588	1,646	2,085	26.7%	6.7%	80.8%
Stirling	1,693	1,661	1,752	1,705	1,842	8.0%	2.1%	104.7%
South Lanarkshire	1,502	1,560	1,646	1,480	1,744	17.8%	3.8%	126.7%
Argyll and Bute	705	834	769	888	1,277	43.8%	16.0%	120.5%
South Ayrshire	579	505	427	562	828	47.3%	9.4%	84.6%
East Dunbartonshire	513	535	403	473	791	67.2%	11.4%	117.9%
East Lothian	463	483	480	535	635	18.7%	8.2%	80.5%
Aberdeenshire	625	645	673	598	604	1.0%	-0.9%	103.2%
Renfrewshire	424	576	447	409	570	39.4%	7.7%	178.1%
Moray	434	350	474	457	477	4.4%	2.4%	74.1%
Inverclyde	397	463	449	341	439	28.7%	2.5%	186.8%
North Ayrshire	437	399	443	359	435	21.2%	-0.1%	224.2%
Scottish Borders	387	333	595	405	400	-1.2%	0.8%	259.7%
Falkirk	275	324	430	452	354	-21.7%	6.5%	71.4%
Midlothian	211	358	375	331	350	5.7%	13.5%	180.4%
East Renfrewshire	336	365	412	201	297	47.8%	-3.0%	333.7%
Angus	159	139	210	152	222	46.1%	8.7%	267.5%
Dumfries and Galloway	213	200	200	211	221	4.7%	0.9%	3157.1%
Orkney Islands	134	136	142	158	210	32.9%	11.9%	218.8%
West Lothian	144	173	175	169	156	-7.7%	2.0%	
East Ayrshire	1,698	977	1,029	568	145	-74.5%	-45.9%	18.5%
West Dunbartonshire	98	91	104	91	98	7.7%	0.0%	
Na h-Eileanan an Iar	130	115	118	115	97	-15.7%	-7.1%	293.9%
Clackmannanshire	0	43	56	39	38	-2.6%		200.0%
Shetland Islands	24	33	97	25	26	4.0%	2.0%	260.0%
North Lanarkshire	0	0	0	0	0	0.0%	0.0%	100.0%
Total	43,648	41,582	43,541	44,667	47,391	6.1%	2.1%	60.4%

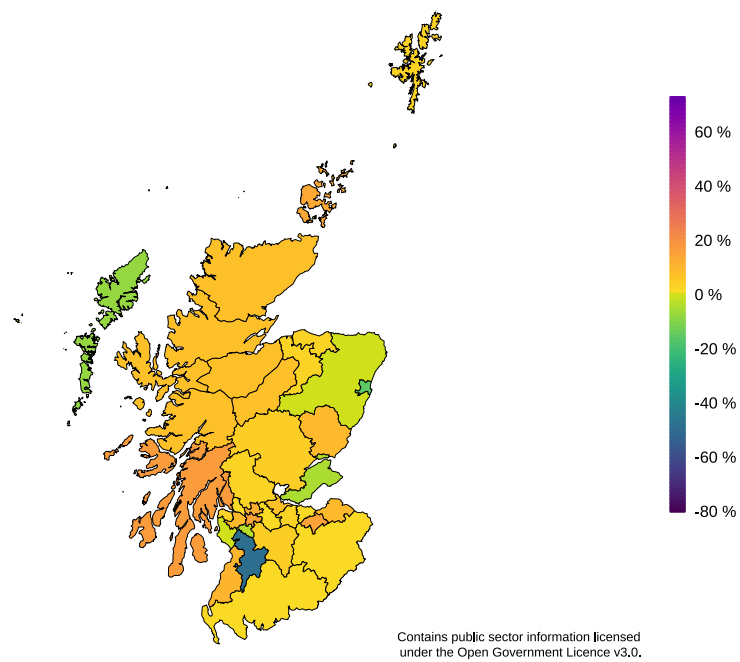


Figure 6: Map of average annual change in parking expenditure over the past four years from 2017-18 to 2021-22 (Boundary data for this map is from Office for National Statistics (2017))

Table 9 shows the proportion of income taken up by expenditure over the previous four years. Across Scotland it was 60.4% compared to 104.5% in the previous year.

Edinburgh's expenditure was 28.7% having fallen since last year, and Glasgow's has fallen to 67.8%. 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 9: Parking expenditure as proportion of parking income

Local Authority	2017-18	2018-19	2019-20	2020-21	2021-22
Glasgow City	37.6%	33.6%	38.5%	188.0%	67.8%
Edinburgh City	26.8%	25.9%	26.1%	34.5%	28.7%
Dundee City	66.8%	58.7%	53.8%	155.5%	99.7%
Perth and Kinross	77.5%	75.2%	80.1%	187.6%	84.3%
Aberdeen City	60.4%	63.3%	50.0%	75.7%	42.7%
Fife	89.5%	86.7%	81.8%	170.0%	93.0%
Highland	71.4%	55.7%	59.3%	113.2%	80.8%
Stirling	76.3%	81.4%	81.1%	203.2%	104.7%
South Lanarkshire	66.0%	67.8%	70.7%	391.5%	126.7%
Argyll and Bute	67.0%	70.0%	64.0%	143.7%	120.5%
South Ayrshire	65.3%	50.0%	58.0%	116.8%	84.6%
East Dunbartonshire	158.8%	86.7%	69.6%	192.3%	117.9%
East Lothian	101.1%	100.2%	95.8%	84.7%	80.5%
Aberdeenshire	141.1%	138.4%	123.7%	1128.3%	103.2%
Renfrewshire	41.5%	53.3%	50.2%	183.4%	178.1%
Moray	64.2%	40.1%	54.0%	452.5%	74.1%
Inverclyde	100.3%	91.3%	95.1%	426.2%	186.8%
North Ayrshire	236.2%	204.6%	238.2%	381.9%	224.2%
Scottish Borders	234.5%	179.0%	336.2%	604.5%	259.7%
Falkirk	66.9%	61.2%	55.7%	151.2%	71.4%
Midlothian		184.5%	138.4%	189.1%	180.4%
East Renfrewshire	174.1%	181.6%	267.5%	1256.2%	333.7%
Angus		39.6%	35.4%	190.0%	267.5%
Dumfries and Galloway	1252.9%	1818.2%	2500.0%		3157.1%
Orkney Islands	89.9%	90.7%	89.9%	229.0%	218.8%
West Lothian					
East Ayrshire	81.5%	71.9%	73.5%	110.3%	18.5%
West Dunbartonshire					
Na h-Eileanan an Iar	276.6%	155.4%	166.2%	575.0%	293.9%
Clackmannanshire		130.3%	147.4%	216.7%	200.0%
Shetland Islands	85.7%	253.8%	106.6%	192.3%	260.0%
North Lanarkshire					
Total	49.5%	47.0%	46.9%	104.5%	60.4%

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

5 Surpluses

Table 10 shows the parking surpluses from 2017-18 to 2021-22 and the change from 2020-21 to 2021-22. It also shows the proportion that parking surpluses represent of total transport expenditure.

The total *surpluses* for Scotland amounted to £34.1 million between 13 authorities, of which the top three—Edinburgh City, Glasgow City, and Aberdeen City—accounted for 92.7%. 19 councils made a loss with the total of parking deficits falling to £2.9 million from £16.1 million last year.

Overall, parking contributed £31.1 million to local authority finances in Scotland in 2021-22 compared with £-1.9 million in 2020-21.

Aberdeen City increased their surplus by 298.4% while Edinburgh City and East Lothian increased by 65.7% and 58.8% respectively. The biggest decreases were in East Lothian (58.8%), and Edinburgh City (65.7 %) (excluding North Lanarkshire with a surplus under £30,000).

Angus increased their deficits by 93.1% while Renfrewshire and Orkney Islands increased by 34.4% and 28.1% respectively (excluding Shetland Islands with a deficit under £30,000) The biggest decreases were in Stirling (90.5%), and South Lanarkshire (66.7%) (excluding Aberdeenshire with a deficit under £30,000)

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

Local Authority	2017-18	2018-19	2019-20	2020-21	2021-22	Change 2021-22 on 2020-21	Surplus as proportion of transport spending
Edinburgh City	23,819	24,082	24,772	13,159	21,798	65.7%	617.0%
Glasgow City	12,542	12,801	13,184	-6,673	6,168		21.9%
Aberdeen City	3,322	2,888	4,077	903	3,598	298.4%	46.2%
East Ayrshire	386	381	371	-53	638		6.7%
Perth and Kinross	726	878	708	-1,283	541		4.3%
Highland	644	1,130	1,092	-192	497		1.3%
Fife	375	508	728	-1,165	201		0.6%
Moray	242	523	403	-356	167		2.7%
East Lothian	-5	-1	21	97	154	58.8%	2.6%
South Ayrshire	307	504	309	-81	151		1.7%
Falkirk	136	205	342	-153	142		2.1%
Dundee City	1,693	2,122	2,424	-967	10		0.2%
North Lanarkshire	0	0	0	0	0	0.0%	0.0%
Shetland Islands	4	-20	-6	-12	-16	33.3%	-0.1%
Aberdeenshire	-182	-179	-129	-545	-19	-96.5%	-0.1%
Clackmannanshire	0	-10	-18	-21	-19	-9.5%	-0.8%
Na h-Eileanan an Iar	-83	-41	-47	-95	-64	-32.6%	-0.9%
Stirling	525	379	409	-866	-82	-90.5%	-1.0%
West Dunbartonshire	-98	-91	-104	-91	-98	7.7%	-1.9%
Orkney Islands	15	14	16	-89	-114	28.1%	-0.9%
East Dunbartonshire	-190	82	176	-227	-120	-47.1%	-1.4%
Angus	-159	212	383	-72	-139	93.1%	-1.1%
Midlothian	-211	-164	-104	-156	-156	0.0%	-2.6%
West Lothian	-144	-173	-175	-169	-156	-7.7%	-1.1%
Inverclyde	-1	44	23	-261	-204	-21.8%	-4.4%
East Renfrewshire	-143	-164	-258	-185	-208	12.4%	-2.1%
Dumfries and Galloway	-196	-189	-192	-211	-214	1.4%	-1.7%
Argyll and Bute	347	357	433	-270	-217	-19.6%	-1.7%
North Ayrshire	-252	-204	-257	-265	-241	-9.1%	-2.1%
Scottish Borders	-222	-147	-418	-338	-246	-27.2%	-1.7%
Renfrewshire	597	504	444	-186	-250	34.4%	-1.9%
South Lanarkshire	773	741	681	-1,102	-367	-66.7%	-1.4%
Total deficit	-1,886	-1,383	-1,708	-16,084	-2,930	-81.8%	-1.4%
Total surplus	46,453	48,355	50,996	14,159	34,065	140.6%	18.1%
Total	44,567	46,972	49,288	-1,925	31,135		7.7%

* 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 (2020 and 2021)).*

The biggest difference in reported income is in Highland where the LGF figures show £1.6 million more income than the Transport Scotland set. Its expenditure is reported by LGF as £1.1 million higher, making the difference in the two surpluses £0.5 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 Stirling, the LGF income is £0.9 million higher. On the other hand Glasgow City has LGF income £3.6 million less than the DPE income, and Aberdeen City has LGF income reported to be £0.9 million less.

Table 11: Comparison of Local Government Finance and Transport for Scotland DPE parking accounts for 2021-22 (£,000)

Local Authority	Local Government Finance				Transport Scotland				Difference	
	Income	Expenditure	Surplus		Income	Expenditure	Surplus		Income	Expenditure
Aberdeen City	6,280	2,682	3,598		7,158	304	6,854		-878	2,378
Aberdeenshire	585	604	-19							
Angus	83	222	-139		50	322	-272		33	-100
Argyll and Bute	1,060	1,277	-217		968	516	452		92	761
Clackmannanshire	19	38	-19							
Dumfries and Galloway	7	221	-214							
Dundee City	3,044	3,034	10		3,871	2,877	994		-827	157
East Ayrshire	783	145	638		951	784	167		-168	-639
East Dunbartonshire	671	791	-120		692	471	220		-21	320
East Lothian	789	635	154		897	597	300		-108	38
East Renfrewshire	89	297	-208		28	99	-71		61	198
Edinburgh City	30,570	8,772	21,798		30,319	21,298	9,021		251	-12,526
Falkirk	496	354	142		484	340	144		12	14
Fife	2,857	2,656	201		2,220	2,182	38		637	474
Glasgow City	19,178	13,010	6,168		22,804	10,316	12,488		-3,626	2,694
Highland	2,582	2,085	497		962	962	-1		1,620	1,123
Inverclyde	235	439	-204		167	387	-219		68	52
Midlothian	194	350	-156		180	294	-115		14	56
Moray	644	477	167							
Na h-Eileanan Siar	33	97	-64							
North Ayrshire	194	435	-241							
North Lanarkshire	0	0	0		233	257	-24		-233	-257
Orkney Islands	96	210	-114							
Perth and Kinross	3,437	2,896	541		3,442	2,915	527		-5	-19
Renfrewshire	320	570	-250		320	360	-39		0	210
Scottish Borders	154	400	-246							
Shetland Islands	10	26	-16							
South Ayrshire	979	828	151		1,437	483	954		-458	345
South Lanarkshire	1,377	1,744	-367		1,503	1,785	-282		-126	-41
Stirling	1,760	1,842	-82		837	834	4		923	1,008
West Dunbartonshire	0	98	-98							
West Lothian	0	156	-156							
Total	78,526	47,391	31,135		79,522	48,384	31,138		-2,738	-3,755
										1,017

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

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