

# Local Authority Parking Finances in Scotland 2019-20

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 2015-16 to 2019-20 and is based primarily on Scottish Local Government Finance Statistics data (Scottish Government (2021)), 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 references<sup>1</sup>. *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 (2018 and 2019)).*

In addition, Transport Scotland is now publishing an annual report on decriminalised parking - the latest being: *Decriminalised Parking Enforcement – Local Authorities' Income and Expenditure: 2019 to 2020* (Transport Scotland (2021a)), 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 2020, 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 map<sup>2</sup>.

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<sup>2</sup>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)	Aberdeenshire	Clackmannanshire
Argyll and Bute (2014)	North Ayrshire	Dumfries and Galloway
Edinburgh City (1998)	Orkney Islands	Moray
Dundee City (2004)		Na h-Eileanan an Iar
East Ayrshire (2012)		Scottish Borders
East Dunbartonshire (2014)		Shetland Islands
East Lothian (2017)		West Dunbartonshire
East Renfrewshire (2013)		West Lothian
Falkirk (2018)		
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 2015-16 to 2019-20. The income has increased by 4.8%, the expenditure has increased by 4.7%, and the surplus has increased by 4.9% compared to the previous fiscal year. Total transport expenditures have fallen by 2.5% and the surplus now represents 13.5% 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.

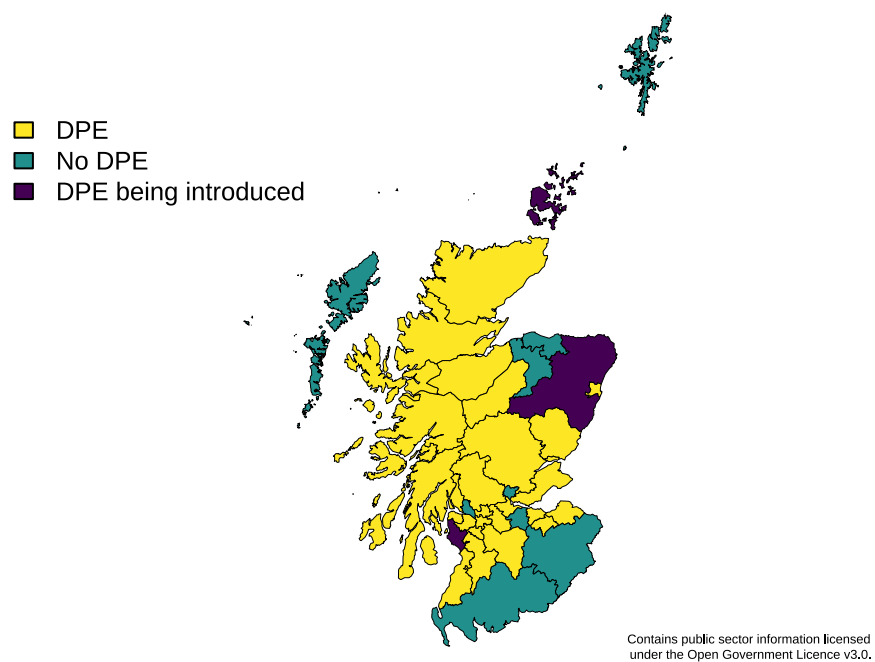


Figure 1: Map showing implementation of decriminalised parking in Scotland (Boundary data for this map is from Office for National Statistics (2017))

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

		2015-16	2016-17	2017-18	2018-19	2019-20	Change 2019-20 on 2018-19
Parking	Income	77.8	82.6	88.2	88.6	92.8	4.8%
	Expenditure	39.6	40.0	43.6	41.6	43.5	4.7%
	Surplus	38.2	42.6	44.6	47.0	49.3	4.9%
Total transport	Net expenditure	439.7	412.9	426.7	375.3	366.0	-2.5%
	Parking surplus as percentage of net transport expenditure	8.7	10.3	10.4	12.5	13.5	

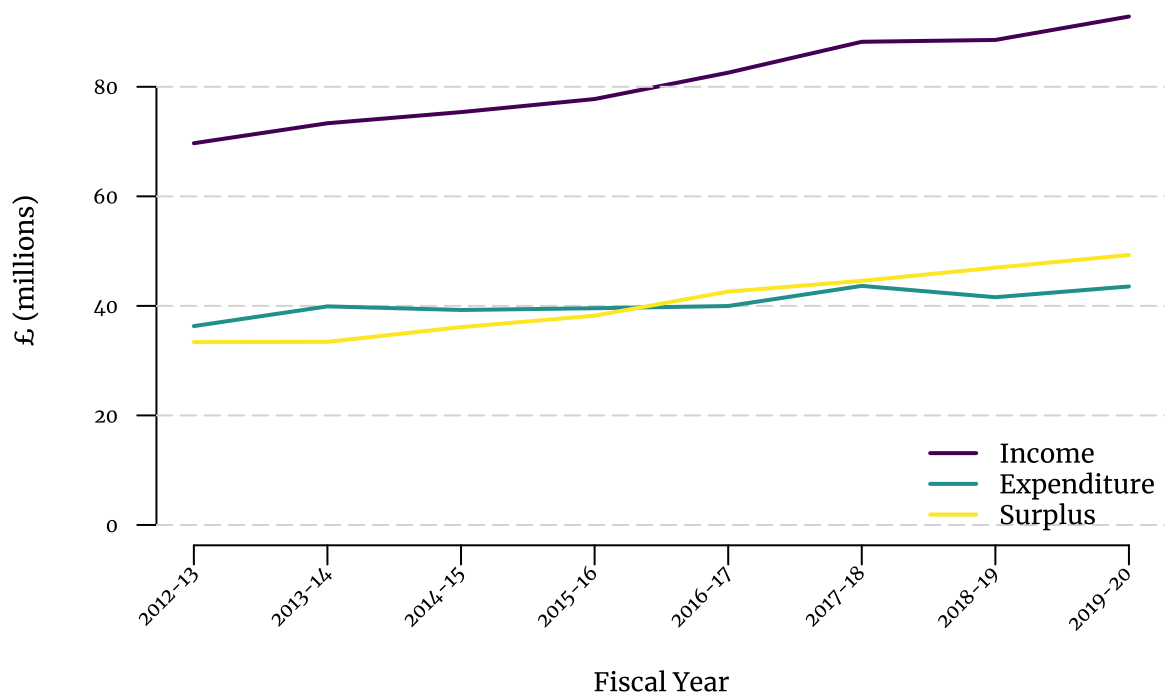


Figure 2: Parking revenues—Scotland

Since 2015-16 income has risen by 19.4% and expenditure has risen by 10.0%. Over the same period the surplus has risen by 29.0%. 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)	(2019-20)	(2019-20)	(2019-20)
Parking income	1021.3	728.0	92.8	43.0	135.8
Parking expenditure	539.6	273.5	43.5	-15.4	28.1
Surplus	481.7	454.4	49.3	58.4	107.7
Surplus as proportion of income	47.2%	62.4%	53.1%	135.8%	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 2019-20 and the previous year, with the average annual change over the four-year period starting in 2015-16 (or the most recent four-year period for which data is available). In the last year the surpluses for Scotland have increased by 4.9%, which is less than the average annual increase observed over the preceding four years, which was 6.6%.

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)).

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)	(2019-20)	(2019-20)	(2019-20)
Average annual change in income	4.3 %	5.8 %	4.5 %	4.7 %	-46.1 %
Change in income since previous year	4.2 %	7.1 %	4.8 %	2.5 %	-92.8 %
Average annual change in expenditure	2.8 %	0.0 %	2.4 %	NaN %	-56.8 %
Change in expenditure since previous year	5.1 %	-0.1 %	4.7 %	-4.2 %	-96.6 %
Average annual change in surplus	6.1 %	10.2 %	6.6 %	43.4 %	-39.5 %
Change in surplus since previous year	3.1 %	11.9 %	4.9 %	0.7 %	-89.7 %

### 3 Income

Total council parking income from all sources in Scotland for 2019-20 was £92.8 million, 4.8% higher than 2018-19. 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 20 councils increased their income over the past year and nine decreased their income. Another three councils' incomes stayed the same. The changes from 2018-19 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 68.0% of parking income.

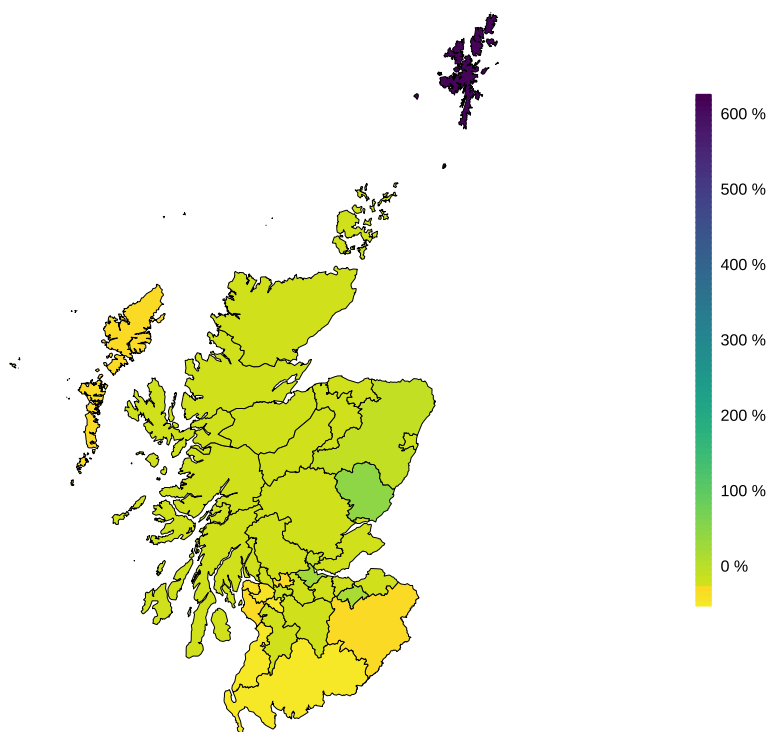
The three councils which had the largest year-on-year percentage increases in income were Shetland Islands (up 600.0%), Angus (up 68.9%) and Falkirk (up 45.9%). The biggest decreases were in South Ayrshire (27.1%), and East Renfrewshire (23.4 %) (excluding Dumfries and Galloway where income was under £30,000).

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

Local Authority	2015-16	2016-17	2017-18	2018-19	2019-20	Change 2019-20 on 2018-19	Average annual change since 2015-16
Edinburgh City	27,712	30,234	32,556	32,481	33,541	3.3%	4.9%
Glasgow City	19,530	20,203	20,086	19,291	21,438	11.1%	2.4%
Aberdeen City	8,444	8,040	8,397	7,869	8,154	3.6%	-0.9%
Dundee City	4,485	3,751	5,094	5,140	5,252	2.2%	4.0%
Fife	2,958	3,467	3,579	3,814	4,000	4.9%	7.8%
Perth and Kinross	2,856	2,905	3,225	3,546	3,555	0.3%	5.6%
Highland	1,519	1,815	2,251	2,552	2,680	5.0%	15.3%
South Lanarkshire	2,462	2,352	2,275	2,301	2,327	1.1%	-1.4%
Stirling	1,671	1,620	2,218	2,040	2,161	5.9%	6.6%
East Ayrshire	1,528	1,790	2,084	1,358	1,400	3.1%	-2.2%
Argyll and Bute	1,089	1,089	1,052	1,191	1,202	0.9%	2.5%
Renfrewshire	1,066	1,052	1,021	1,080	891	-17.5%	-4.4%
Moray	681	690	676	873	877	0.5%	6.5%
Falkirk	223	462	411	529	772	45.9%	36.4%
South Ayrshire	0	1,187	886	1,009	736	-27.1%	
Angus	6	6	0	351	593	68.9%	215.3%
East Dunbartonshire	53	184	323	617	579	-6.2%	81.8%
Aberdeenshire	416	488	443	466	544	16.7%	6.9%
East Lothian	0	84	458	482	501	3.9%	
Inverclyde	328	385	396	507	472	-6.9%	9.5%
Midlothian	0	0	0	194	271	39.7%	
North Ayrshire	165	195	185	195	186	-4.6%	3.0%

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

Local Authority	2015-16	2016-17	2017-18	2018-19	2019-20	Change 2019-20 on 2018-19	Average annual change since 2015-16
Scottish Borders	141	174	165	186	177	-4.8%	5.8%
Orkney Islands	85	110	149	150	158	5.3%	16.8%
East Renfrewshire	211	216	193	201	154	-23.4%	-7.6%
Shetland Islands	72	27	28	13	91	600.0%	6.0%
Na h-Eileanan an Iar	37	36	47	74	71	-4.1%	17.7%
Clackmannanshire	14	0	0	33	38	15.2%	28.4%
Dumfries and Galloway	14	15	17	11	8	-27.3%	-13.1%
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%
<b>Total</b>	<b>77,766</b>	<b>82,577</b>	<b>88,215</b>	<b>88,554</b>	<b>92,829</b>	<b>4.8%</b>	<b>4.5%</b>



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Figure 3: Map of change in parking income from 2018-19 to 2019-20 (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 2015-16 to 2019-20, with the average income per PCN for 2019-20. The total number of PCNs has increased by around 5.6% a year on average. The average recovery per PCN was £32.9 in 2019-20.

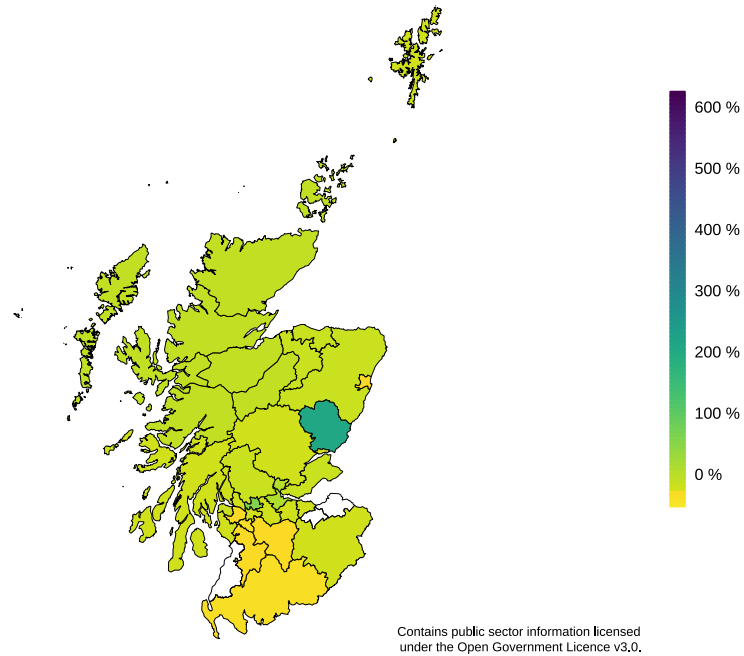


Figure 4: Map of average annual change in parking income over the past four years from 2015-16 to 2019-20 (Boundary data for this map is from Office for National Statistics (2017))



Table 6: Number of PCNs for councils using DPE and average 2019-20 income per PCN

Local Authority	2015-16	2016-17	2017-18	2018-19	2019-20	£/PCN (2019-20)
Aberdeen City	37,754	37,754	40,392	38,967	36,842	£35.6
Angus			6,273	6,626	8,217	£22.8
Argyll and Bute	8,123	13,018	6,269	6,696	5,775	£30.9
Dundee City	31,332	29,266	21,837	29,130	31,949	£33.2
East Ayrshire	5,391	5,995	6,262	6,900	6,097	£42.4
East Dunbartonshire	3,331	4,704	5,301	6,348	6,137	£33.3
East Lothian		953	10,040	9,540	10,063	£31.4
East Renfrewshire	5,696	3,742	5,176	4,859	3,614	£36.9
Edinburgh City	184,964	192,381	191,563	183,965	191,479	£30.8
Falkirk				2,881	7,689	£35.1
Fife	19,904	20,142	21,890	21,768	19,864	£26.3
Glasgow City	118,902	133,901	125,505	146,412	152,579	£35.9
Highland		4,101	9,477	10,000	10,386	£29.5
Inverclyde	6,260	7,200	8,059	9,117	8,635	£42.8
Midlothian				6,855	6,939	£26.5
North Lanarkshire				6,018	11,863	£31.1
Perth and Kinross	7,133	7,805	14,469	15,852	13,401	£39.3
Renfrewshire	7,588	6,160	6,823	6,974	5,191	£25.3
South Ayrshire	5,968	5,238	5,824	7,213	8,991	£33.0
South Lanarkshire	23,513	23,693	20,952	21,281	22,320	£33.5
Stirling			9,975	9,586	12,189	£27.2
Total	465,859	496,053	516,087	556,988	580,220	£32.9

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

Local Authority	2015-16	2016-17	2017-18	2018-19	2019-20
Aberdeen City	17.5%	20.1%	20.7%	17.6%	16.1%
Argyll and Bute	24.6%	38.3%	17.8%	17.7%	14.8%
Dundee City	24.8%	27.0%	24.9%	17.1%	20.2%
East Ayrshire	13.4%	13.8%	10.4%	21.1%	18.5%
East Dunbartonshire		77.9%	53.1%	35.0%	35.3%
East Lothian		33.5%	60.9%	65.5%	63.1%
East Renfrewshire	98.8%	97.9%	98.7%	93.0%	86.5%
Edinburgh City	18.9%	18.6%	18.1%	16.3%	17.6%
Fife	16.9%	17.7%	16.4%	15.9%	13.1%
Glasgow City	20.4%	23.8%	22.0%	26.0%	25.6%
Highland		3.9%	11.8%	12.0%	11.4%
Inverclyde	84.6%	81.5%	70.5%	81.3%	78.3%
Perth and Kinross	10.4%	10.8%	16.0%	16.6%	14.8%
Renfrewshire	20.4%	15.5%	17.6%	15.2%	14.7%
South Ayrshire		16.7%	21.8%	22.3%	40.4%
South Lanarkshire	30.3%	32.1%	30.7%	31.5%	32.2%
Scottish DPE authorities	19.0%	20.0%	20.0%	20.0%	20.6%
London	49.3%	42.0%	43.1%	45.1%	
England without London	11.5%	12.8%	13.8%	12.3%	

Scottish councils with DPE earn 16.1% of their income from PCNs (see Table 7).

## 4 Expenditure

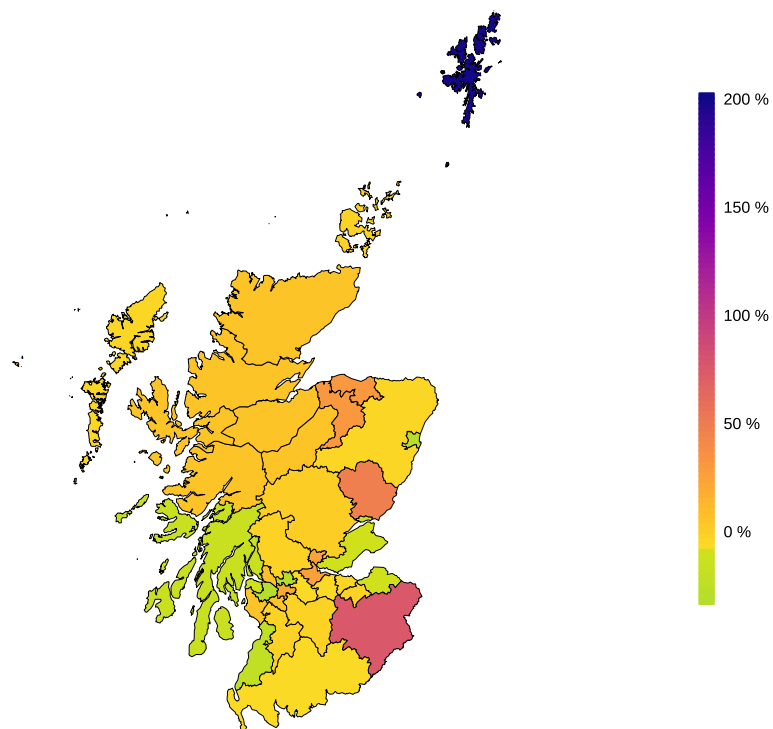
Table 8 ranks the councils in terms of expenditure on parking.

Overall expenditure has risen by £2.0 million (4.7%) after a fall of £2.1 million last year.

In Scotland as a whole 21 councils increased their expenditures over the past year and nine decreased them. Another two councils' expenditures stayed the same. The changes from 2018-19 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 Shetland Islands where it increased by 193.9% while Scottish Borders and Angus increased by 78.7% and 51.1% respectively. The biggest decreases were in East Dunbartonshire (24.7%), and Renfrewshire (22.4 %).

The table also shows the proportion of income taken up by costs in 2019-20. Nationally in Scotland it is 46.9% with Glasgow at 38.5% and Edinburgh at 26.1%.



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Figure 5: Map of change in parking expenditure from 2018-19 to 2019-20 (Boundary data for this map is from Office for National Statistics (2017))

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

Local Authority	2015-16	2016-17	2017-18	2018-19	2019-20	Change 2019-20 on 2018-19	Average annual change since 2015-16	Expenditure as proportion of income
Edinburgh City	8,355	8,365	8,737	8,399	8,769	4.4%	1.2%	26.1%
Glasgow City	6,948	6,952	7,544	6,490	8,254	27.2%	4.4%	38.5%
Aberdeen City	4,877	4,821	5,075	4,981	4,077	-18.1%	-4.4%	50.0%
Fife	2,779	3,013	3,204	3,306	3,272	-1.0%	4.2%	81.8%
Perth and Kinross	2,635	2,395	2,499	2,668	2,847	6.7%	2.0%	80.1%
Dundee City	2,840	2,848	3,401	3,018	2,828	-6.3%	-0.1%	53.8%
Stirling	1,508	1,546	1,693	1,661	1,752	5.5%	3.8%	81.1%
South Lanarkshire	1,832	1,696	1,502	1,560	1,646	5.5%	-2.6%	70.7%
Highland	1,119	1,334	1,607	1,422	1,588	11.7%	9.1%	59.3%
East Ayrshire	962	955	1,698	977	1,029	5.3%	1.7%	73.5%
Argyll and Bute	726	726	705	834	769	-7.8%	1.4%	64.0%
Aberdeenshire	568	589	625	645	673	4.3%	4.3%	123.7%
Scottish Borders	349	390	387	333	595	78.7%	14.3%	336.2%
East Lothian	0	170	463	483	480	-0.6%		95.8%
Moray	425	362	434	350	474	35.4%	2.8%	54.0%
Inverclyde	297	346	397	463	449	-3.0%	10.9%	95.1%
Renfrewshire	368	289	424	576	447	-22.4%	5.0%	50.2%
North Ayrshire	279	336	437	399	443	11.0%	12.3%	238.2%
Falkirk	223	320	275	324	430	32.7%	17.8%	55.7%
South Ayrshire	470	706	579	505	427	-15.4%	-2.4%	58.0%
East Renfrewshire	378	345	336	365	412	12.9%	2.2%	267.5%
East Dunbartonshire	549	341	513	535	403	-24.7%	-7.4%	69.6%
Midlothian	135	229	211	358	375	4.7%	29.1%	138.4%
Angus	114	190	159	139	210	51.1%	16.5%	35.4%
Dumfries and Galloway	248	210	213	200	200	0.0%	-5.2%	2500.0%
West Lothian	143	149	144	173	175	1.2%	5.2%	
Orkney Islands	98	134	134	136	142	4.4%	9.7%	89.9%
Na h-Eileanan an Iar	93	102	130	115	118	2.6%	6.1%	166.2%
West Dunbartonshire	86	77	98	91	104	14.3%	4.9%	
Shetland Islands	71	36	24	33	97	193.9%	8.1%	106.6%
Clackmannanshire	92	0	0	43	56	30.2%	-11.7%	147.4%
North Lanarkshire	0	0	0	0	0	0.0%	0.0%	100.0%
Total	39,567	39,972	43,648	41,582	43,541	4.7%	2.4%	46.9%

Table 9 shows the proportion of income taken up by expenditure over the previous four years. Across Scotland it was 46.9% compared to 47.0% in the previous year.

Edinburgh's expenditure was 26.1% having risen since last year, and Glasgow's has risen to 38.5%. 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.

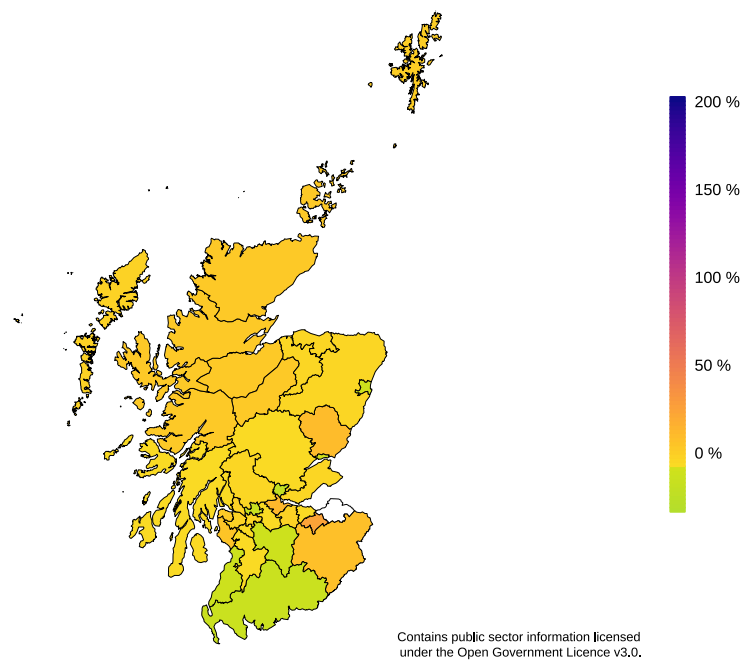


Figure 6: Map of average annual change in parking expenditure over the past four years from 2015-16 to 2019-20 (Boundary data for this map is from Office for National Statistics (2017))

Table 9: Parking expenditure as proportion of parking income

Local Authority	2015-16	2016-17	2017-18	2018-19	2019-20
Edinburgh City	30.1%	27.7%	26.8%	25.9%	26.1%
Glasgow City	35.6%	34.4%	37.6%	33.6%	38.5%
Aberdeen City	57.8%	60.0%	60.4%	63.3%	50.0%
Fife	93.9%	86.9%	89.5%	86.7%	81.8%
Perth and Kinross	92.3%	82.4%	77.5%	75.2%	80.1%
Dundee City	63.3%	75.9%	66.8%	58.7%	53.8%
Stirling	90.2%	95.4%	76.3%	81.4%	81.1%
South Lanarkshire	74.4%	72.1%	66.0%	67.8%	70.7%
Highland	73.7%	73.5%	71.4%	55.7%	59.3%
East Ayrshire	63.0%	53.4%	81.5%	71.9%	73.5%
Argyll and Bute	66.7%	66.7%	67.0%	70.0%	64.0%
Aberdeenshire	136.5%	120.7%	141.1%	138.4%	123.7%
Scottish Borders	247.5%	224.1%	234.5%	179.0%	336.2%
East Lothian		202.4%	101.1%	100.2%	95.8%
Moray	62.4%	52.5%	64.2%	40.1%	54.0%
Inverclyde	90.5%	89.9%	100.3%	91.3%	95.1%
Renfrewshire	34.5%	27.5%	41.5%	53.3%	50.2%
North Ayrshire	169.1%	172.3%	236.2%	204.6%	238.2%
Falkirk	100.0%	69.3%	66.9%	61.2%	55.7%
South Ayrshire		59.5%	65.3%	50.0%	58.0%
East Renfrewshire	179.1%	159.7%	174.1%	181.6%	267.5%
East Dunbartonshire	1035.8%	185.3%	158.8%	86.7%	69.6%
Midlothian				184.5%	138.4%
Angus	1900.0%	3166.7%		39.6%	35.4%
Dumfries and Galloway	1771.4%	1400.0%	1252.9%	1818.2%	2500.0%
West Lothian					
Orkney Islands	115.3%	121.8%	89.9%	90.7%	89.9%
Na h-Eileanan an Iar	251.4%	283.3%	276.6%	155.4%	166.2%
West Dunbartonshire					
Shetland Islands	98.6%	133.3%	85.7%	253.8%	106.6%
Clackmannanshire	657.1%			130.3%	147.4%
North Lanarkshire					
Total	50.9%	48.4%	49.5%	47.0%	46.9%

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

## 5 Surpluses

Table 10 shows the parking surpluses from 2015-16 to 2019-20 and the change from 2018-19 to 2019-20. It also shows the proportion that parking surpluses represent of total transport expenditure.

The total *surpluses* for Scotland amounted to £51.0 million between 21 authorities, of which the top three—Edinburgh City, Glasgow City, and Aberdeen City—accounted for 82.4%. 11 councils made a loss with the total of parking deficits rising to £1.7 million from £1.4 million last year.

Overall, parking contributed £49.3 million to local authority finances in Scotland in 2019-20 compared with £47.0 million in 2018-19, an increase of 4.9%.

East Dunbartonshire increased their surplus by 114.6% while Angus and Falkirk increased by 80.7% and 66.8% respectively. The biggest decreases were in South Ayrshire (38.7%), and Moray (22.9 %) (excluding Inverclyde with a surplus under £30,000).

Scottish Borders increased their deficits by 184.4% while East Renfrewshire and North Ayrshire increased by 57.3% and 26.0% respectively (excluding Clackmannanshire with a deficit under £30,000) The biggest decreases were in Midlothian (36.6%), and Aberdeenshire (27.9%) (excluding Shetland Islands with a deficit under £30,000)

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

Local Authority	2015-16	2016-17	2017-18	2018-19	2019-20	Change 2019-20 on 2018-19	Surplus as proportion of transport spending
Edinburgh City	19,357	21,869	23,819	24,082	24,772	2.9%	-228.4%
Glasgow City	12,582	13,251	12,542	12,801	13,184	3.0%	56.6%
Aberdeen City	3,567	3,219	3,322	2,888	4,077	41.2%	41.8%
Dundee City	1,645	903	1,693	2,122	2,424	14.2%	47.8%
Highland	400	481	644	1,130	1,092	-3.4%	3.5%
Fife	179	454	375	508	728	43.3%	2.5%
Perth and Kinross	221	510	726	878	708	-19.4%	5.5%
South Lanarkshire	630	656	773	741	681	-8.1%	2.9%
Renfrewshire	698	763	597	504	444	-11.9%	3.5%
Argyll and Bute	363	363	347	357	433	21.3%	3.5%
Stirling	163	74	525	379	409	7.9%	5.4%
Moray	256	328	242	523	403	-22.9%	7.9%
Angus	-108	-184	-159	212	383	80.7%	3.6%
East Ayrshire	566	835	386	381	371	-2.6%	3.8%
Falkirk	0	142	136	205	342	66.8%	3.9%
South Ayrshire	-470	481	307	504	309	-38.7%	3.3%
East Dunbartonshire	-496	-157	-190	82	176	114.6%	2.4%
Inverclyde	31	39	-1	44	23	-47.7%	0.5%
East Lothian	0	-86	-5	-1	21		0.4%
Orkney Islands	-13	-24	15	14	16	14.3%	0.2%
North Lanarkshire	0	0	0	0	0	0.0%	0.0%
Shetland Islands	1	-9	4	-20	-6	-70.0%	0.0%
Clackmannanshire	-78	0	0	-10	-18	80.0%	-0.8%
Na h-Eileanan an Iar	-56	-66	-83	-41	-47	14.6%	-0.6%
Midlothian	-135	-229	-211	-164	-104	-36.6%	-2.0%
West Dunbartonshire	-86	-77	-98	-91	-104	14.3%	-2.1%
Aberdeenshire	-152	-101	-182	-179	-129	-27.9%	-0.7%
West Lothian	-143	-149	-144	-173	-175	1.2%	-1.3%
Dumfries and Galloway	-234	-195	-196	-189	-192	1.6%	-1.9%
North Ayrshire	-114	-141	-252	-204	-257	26.0%	-2.3%
East Renfrewshire	-167	-129	-143	-164	-258	57.3%	-2.5%
Scottish Borders	-208	-216	-222	-147	-418	184.4%	-3.9%
Total deficit	-2,460	-1,763	-1,886	-1,383	-1,708	23.5%	-1.5%
Total surplus	40,659	44,368	46,453	48,355	50,996	5.5%	20.3%
Total	38,199	42,605	44,567	46,972	49,288	4.9%	13.5%

\* 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 (2018 and 2019)).*

The biggest difference in reported income is in Highland where the LGF figures show £1.5 million more income than the Transport Scotland set. Its expenditure is reported by LGF as £0.4 million higher, making the difference in the two surpluses £1.1 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 £1.1 million higher. On the other hand Glasgow City has LGF income £3.4 million less than the DPE income, and Aberdeen City has LGF income reported to be £0.4 million less.

Table 11: Comparison of Local Government Finance and Transport for Scotland DPE parking accounts for 2019-20 (£,000)

Local Authority	Local Government Finance				Transport Scotland				Difference	
	Income	Expenditure	Surplus		Income	Expenditure	Surplus		Income	Expenditure
Aberdeen City	8,154	4,077	4,077	8,600	3,521	5,078	-446	556	-1,001	
Aberdeenshire	544	673	-129							
Angus	593	210	383	187	315	-128	406	-105	511	
Argyll and Bute	1,202	769	433	1,203	360	842	-1	409	-409	
Clackmannanshire	38	56	-18							
Dumfries and Galloway	8	200	-192							
Dundee City	5,252	2,828	2,424	5,201	2,872	2,330	51	-44	94	
East Ayrshire	1,400	1,029	371	1,386	782	604	14	247	-233	
East Dunbartonshire	579	403	176	550	324	226	29	79	-50	
East Lothian	501	480	21	612	448	163	-111	32	-142	
East Renfrewshire	154	412	-258	133	220	-87	21	192	-171	
Edinburgh City	33,541	8,769	24,772	33,106	9,230	23,876	435	-461	896	
Falkirk	772	430	342	767	422	346	5	8	-4	
Fife	4,000	3,272	728	3,841	2,840	1,001	159	432	-273	
Glasgow City	21,438	8,254	13,184	24,790	8,547	16,243	-3,352	-294	-3,059	
Highland	2,680	1,588	1,092	1,136	1,144	-8	1,544	444	1,100	
Inverclyde	472	449	23	409	391	18	63	58	5	
Midlothian	271	375	-104	236	283	-46	35	92	-58	
Moray	877	474	403							
Na h-Eileanan Siar	71	118	-47							
North Ayrshire	186	443	-257							
North Lanarkshire	0	0	0	371	283	88	-371	-283	-88	
Orkney Islands	158	142	16							
Perth and Kinross	3,555	2,847	708	3,555	2,528	1,027	0	319	-319	
Renfrewshire	891	447	444	891	570	321	0	-123	123	
Scottish Borders	177	595	-418							
Shetland Islands	91	97	-6							
South Ayrshire	736	427	309	1,096	356	740	-360	71	-431	
South Lanarkshire	2,327	1,646	681	2,327	2,327	0	0	-681	681	
Stirling	2,161	1,752	409	1,046	740	306	1,115	1,012	103	
West Dunbartonshire	0	104	-104							
West Lothian	0	175	-175							
Total	92,829	43,541	49,288	91,442	38,502	52,940	-763	1,961	-2,724	

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

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