

Local Authority Parking Finances in Scotland 2017 - 18

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 2013-14 to 2017-18 and is based primarily on Scottish Local Government Finance Statistics data (Scottish Government (2019)), 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.

In addition, Transport Scotland is now publishing an annual report on decriminalised parking - the latest being: *Decriminalised Parking Enforcement – Local Authorities’ Income and Expenditure: 2017 to 2018* (Transport Scotland (2018)), 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 2018, 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.

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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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)		Clackmannanshire
Dundee City (2004)		Dumfries and Galloway
East Ayrshire (2012)		Eilean Siar
East Dunbartonshire (2014)		Moray
East Lothian (2017)		Orkney Islands
East Renfrewshire (2013)		Scottish Borders
Edinburgh City (1998)		Shetland Islands
Falkirk (2018)		West Dunbartonshire
Fife (2013)		West Lothian
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 2013-14 to 2017-18. The income has increased by 6.8 %, the expenditure has increased by 9.2 %, and the surplus has increased by 4.6 % compared to the previous fiscal year. Total transport expenditures have increased by 3.4 % and the surplus now represents 10.4 % of net transport expenditure. Parking makes a smaller contribution to overall transport expenditure in Scotland compared with England where it is 21.8 % of total transport.

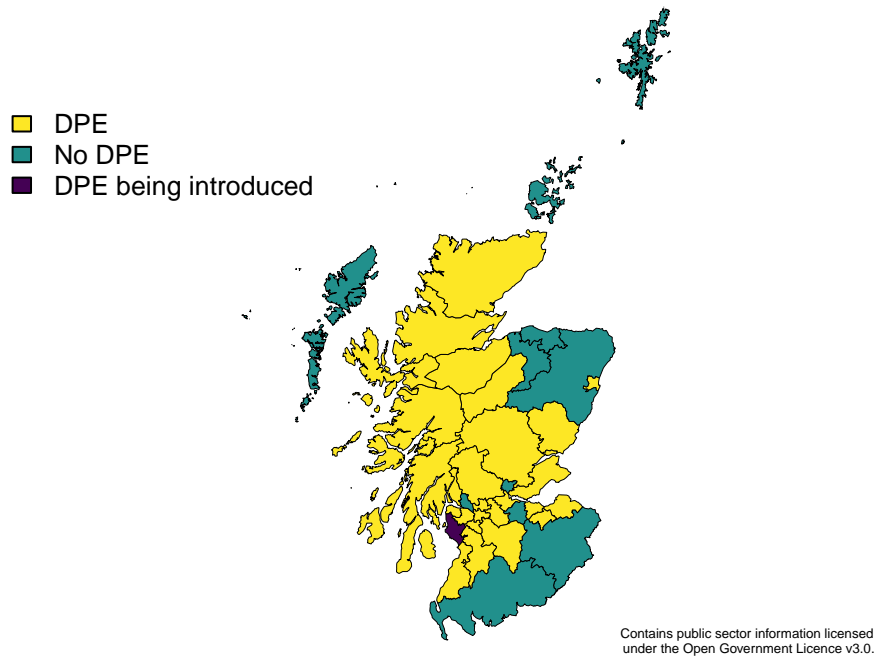


Figure 1: Map showing implementation of decriminalised parking in Scotland (Boundary data for this map is from)

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

		2013-14	2014-15	2015-16	2016-17	2017-18	Change 2017-18 on 2016-17
Parking	Income	73.34	75.38	77.77	82.58	88.22	6.83 %
	Expenditure	39.91	39.25	39.57	39.97	43.65	9.20 %
	Surplus	33.43	36.13	38.20	42.60	44.57	4.61 %
Total transport	Net expenditure	460.37	419.60	439.67	412.87	426.73	3.36 %
	Parking surplus as percentage of net transport expenditure	7.26	8.61	8.69	10.32	10.44	

Since 2013-14 income has risen by 20.3 % and expenditure has risen by 9.4 %. Over the same period the surplus has risen by 33.3 %. Figure 2 gives a longer term overview of the trends in incomes, expenditures and surpluses.

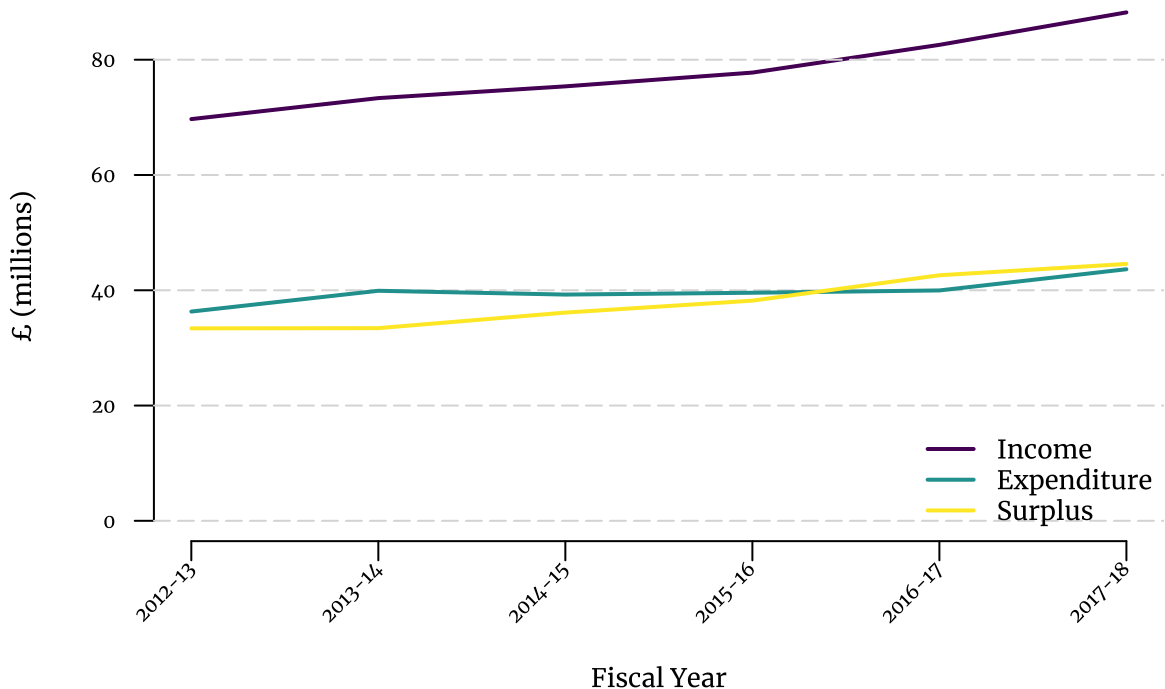


Figure 2: Parking revenues-Scotland

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)	(2017-18)	(2018-19)	(2017-18)
Parking income	1021.30	727.96	88.22	41.93	1787.11
Parking expenditure	539.64	273.54	43.65	25.84	854.81
Surplus	481.67	454.42	44.57	16.08	932.30
Surplus as proportion of income	47.16%	62.42%	50.52%	38.36%	52.17%

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 2017-18 and the previous year, with the average annual change over the four-year period starting in 2013-14 (or the most recent four-year period for which data is available). In the last year the surpluses for Scotland have increased by 4.6 %, which is less than the average annual increase observed over the preceding four years, which was 7.5 %.

On average, parking surpluses in Great Britain have risen by about 6.2 % annually over the four years compared with 2.0 % annually for the Retail Prices Index during the same period ().

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)	(2017-18)	(2018-19)	(2017-18)
Average annual change in income	4.33 %	5.77 %	4.72 %	5.45 %	4.22 %
Change in income since previous year	4.17 %	7.06 %	6.83 %	8.92 %	5.27 %
Average annual change in expenditure	2.85 %	-0.04 %	2.26 %	4.33 %	1.30 %
Change in expenditure since previous year	5.12 %	-0.08 %	9.20 %	7.36 %	4.31 %
Average annual change in surplus	6.11 %	10.24 %	7.45 %	7.38 %	7.31 %
Change in surplus since previous year	3.12 %	11.87 %	4.61 %	11.54 %	6.17 %

3 Income

Total council parking income from all sources in Scotland for 2017-18 was £88.2 million, 6.8 % higher than 2016-17. 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 15 councils increased their income over the past year and 12 decreased their income. Another five councils' incomes stayed the same. The changes from 2016-17 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 69.2 % of parking income.

The three councils which had the largest year-on-year percentage increases in income were East Lothian (up 445.2 %), East Dunbartonshire (up 75.5 %) and Stirling (up 36.9 %). The biggest decreases were in South Ayrshire (25.4 %), and Falkirk (11.0 %) (excluding Angus where income was under £30,000).

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

Local Authority	2013-14	2014-15	2015-16	2016-17	2017-18	Change 2017-18 on 2016-17	Average annual change since 2013-14
Edinburgh City	24,736	25,894	27,712	30,234	32,556	7.68 %	7.11 %
Glasgow City	17,868	18,025	19,530	20,203	20,086	-0.58 %	2.97 %
Aberdeen City	9,200	8,730	8,444	8,040	8,397	4.44 %	-2.26 %
Dundee City	3,605	3,876	4,485	3,751	5,094	35.80 %	9.03 %
Fife	2,971	3,302	2,958	3,467	3,579	3.23 %	4.76 %
Perth and Kinross	3,019	2,916	2,856	2,905	3,225	11.02 %	1.66 %

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

Local Authority	2013-14	2014-15	2015-16	2016-17	2017-18	Change 2017-18 on 2016-17	Average annual change since 2013-14
South Lanarkshire	2,161	2,281	2,462	2,352	2,275	-3.27 %	1.29 %
Highland	1,243	1,353	1,519	1,815	2,251	24.02 %	16.00 %
Stirling	2,223	2,019	1,671	1,620	2,218	36.91 %	-0.06 %
East Ayrshire	1,242	1,493	1,528	1,790	2,084	16.42 %	13.81 %
Argyll and Bute	711	1,005	1,089	1,089	1,052	-3.40 %	10.29 %
Renfrewshire	1,063	1,063	1,066	1,052	1,021	-2.95 %	-1.00 %
South Ayrshire	826	775	0	1,187	886	-25.36 %	1.77 %
Moray	655	670	681	690	676	-2.03 %	0.79 %
East Lothian	0	0	0	84	458	445.24 %	
Aberdeenshire	697	635	416	488	443	-9.22 %	-10.71 %
Falkirk	454	419	223	462	411	-11.04 %	-2.46 %
Inverclyde	0	157	328	385	396	2.86 %	
East Dunbartonshire	0	54	53	184	323	75.54 %	
East Renfrewshire	186	211	211	216	193	-10.65 %	0.93 %
North Ayrshire	178	193	165	195	185	-5.13 %	0.97 %
Scottish Borders	147	127	141	174	165	-5.17 %	2.93 %
Orkney Islands	87	80	85	110	149	35.45 %	14.40 %
Eilean Siar	30	38	37	36	47	30.56 %	11.88 %
Shetland Islands	4	29	72	27	28	3.70 %	62.66 %
Dumfries and Galloway	15	14	14	15	17	13.33 %	3.18 %
Angus	6	6	6	6	0	-100.00 %	-100.00 %
Clackmannanshire	14	15	14	0	0	0.00 %	-100.00 %
Midlothian	0	0	0	0	0	0.00 %	0.00 %
North Lanarkshire	0	0	0	0	0	0.00 %	0.00 %
West Dunbartonshire	0	0	0	0	0	0.00 %	0.00 %
West Lothian	0	0	0	0	0	0.00 %	0.00 %
Total	73,341	75,380	77,766	82,577	88,215	6.83 %	4.72 %

Table 6 shows the number of PCNs issued council by council in Scotland for the years 2013-14 to 2017-18, with the average income per PCN for 2017-18. The total number of PCNs has increased by around 3.6 % a year on average. The average recovery per PCN was £34.1 in 2017-18.

Table 6: Number of PCNs for councils using DPE and average 2017-18 income per PCN

Local Authority	2013-14	2014-15	2015-16	2016-17	2017-18	£/PCN (2017-18)
Aberdeen City	47,320	46,450	37,754	37,754	40,392	£42.99
Angus					6,273	£34.96
Argyll and Bute		5,929	8,123	13,018	6,269	£29.83

Table 6: Number of PCNs for councils using DPE and average 2017-18 income per PCN (*continued*)

Local Authority	2013-14	2014-15	2015-16	2016-17	2017-18	£/PCN (2017-18)
Dundee City	23,180	25,415	31,332	29,266	21,837	£58.01
East Ayrshire	7,597	6,232	5,391	5,995	6,262	£34.56
East Dunbartonshire		3,948	3,331	4,704	5,301	£32.34
East Lothian				953	10,040	£27.76
East Renfrewshire	4,762	4,322	5,696	3,742	5,176	£36.79
Edinburgh City	181,756	179,340	184,964	192,381	191,563	£30.82
Fife	16,639	19,248	19,904	20,142	21,890	£26.78
Glasgow City	118,245	116,937	118,902	133,901	125,505	£35.22
Highland				4,101	9,477	£27.92
Inverclyde		3,439	6,260	7,200	8,059	£34.66
Perth and Kinross	11,881	9,077	7,133	7,805	14,469	£35.70
Renfrewshire	10,280	7,497	7,588	6,160	6,823	£26.35
South Ayrshire	7,187	6,716	5,968	5,238	5,824	£33.10
South Lanarkshire	18,787	22,412	23,513	23,693	20,952	£33.32
Stirling					9,975	£29.62
Total	447,634	456,962	465,859	496,053	516,087	£34.11

Table 7: 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	2017-18
Aberdeen City	19.97 %	18.79 %	17.51 %	20.06 %	20.68 %
Argyll and Bute		23.16 %	24.59 %	38.34 %	17.77 %
Dundee City	14.70 %	19.35 %	24.80 %	27.04 %	24.87 %
East Ayrshire	26.86 %	16.79 %	13.39 %	13.76 %	10.39 %
East Dunbartonshire				77.94 %	53.08 %
East Lothian				33.54 %	60.85 %
East Renfrewshire	72.46 %	99.24 %	98.80 %	97.95 %	98.67 %
Edinburgh City	21.27 %	19.80 %	18.88 %	18.56 %	18.13 %
Fife	14.33 %	17.73 %	16.88 %	17.67 %	16.38 %
Glasgow City	24.23 %	24.11 %	20.41 %	23.79 %	22.01 %
Highland				3.89 %	11.75 %
Inverclyde		84.44 %	84.63 %	81.52 %	70.53 %
Perth and Kinross	14.71 %	11.87 %	10.38 %	10.78 %	16.02 %
Renfrewshire	28.56 %	21.90 %	20.41 %	15.50 %	17.61 %
South Ayrshire	29.83 %	33.03 %		16.66 %	21.76 %
South Lanarkshire	28.47 %	31.93 %	30.33 %	32.15 %	30.69 %
Scottish DPE authorities	19.72 %	19.68 %	18.96 %	20.00 %	19.96 %

Table 7: 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	2017-18
London	42.86 %	40.36 %	49.29 %	42.01 %	43.13 %
England without London	11.96 %	10.87 %	11.49 %	12.76 %	13.77 %

Scottish councils with DPE earn 13.8 % 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 £3.7 million (9.2 %) after a rise of £0.4 million last year.

In Scotland as a whole 19 councils increased their expenditures over the past year and ten decreased them. Another three councils' expenditures stayed the same. The changes from 2016-17 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 Lothian where it increased by 172.4 % while East Ayrshire and East Dunbartonshire increased by 77.8 % and 50.4 % respectively. The biggest decreases were in South Ayrshire (18.0 %), and Angus (16.3 %) (excluding Shetland Islands with expenditure under £30,000).

The table also shows the proportion of income taken up by costs in 2017-18. Nationally in Scotland it is 49.5 % with Glasgow at 37.6 % and Edinburgh at 26.8 %.

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

Local Authority	2013-14	2014-15	2015-16	2016-17	2017-18	Change 2017-18 on 2016-17	Average annual change since 2013-14	Expenditure as proportion of income
Edinburgh City	9,433	8,539	8,355	8,365	8,737	4.45 %	-1.90 %	26.84 %
Glasgow City	7,565	6,670	6,948	6,952	7,544	8.52 %	-0.07 %	37.56 %
Aberdeen City	4,315	4,221	4,877	4,821	5,075	5.27 %	4.14 %	60.44 %
Dundee City	2,864	2,681	2,840	2,848	3,401	19.42 %	4.39 %	66.76 %
Fife	2,636	3,003	2,779	3,013	3,204	6.34 %	5.00 %	89.52 %
Perth and Kinross	2,307	2,245	2,635	2,395	2,499	4.34 %	2.02 %	77.49 %
East Ayrshire	1,009	1,241	962	955	1,698	77.80 %	13.90 %	81.48 %
Stirling	2,072	1,880	1,508	1,546	1,693	9.51 %	-4.92 %	76.33 %
Highland	955	950	1,119	1,334	1,607	20.46 %	13.89 %	71.39 %
South Lanarkshire	1,702	1,674	1,832	1,696	1,502	-11.44 %	-3.08 %	66.02 %
Argyll and Bute	432	679	726	726	705	-2.89 %	13.03 %	67.02 %
Aberdeenshire	455	505	568	589	625	6.11 %	8.26 %	141.08 %
South Ayrshire	581	529	470	706	579	-17.99 %	-0.09 %	65.35 %

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

Local Authority	2013-14	2014-15	2015-16	2016-17	2017-18	Change 2017-18 on 2016-17	Average annual change since 2013-14	Expenditure as proportion of income
East Dunbartonshire	284	384	549	341	513	50.44 %	15.93 %	158.82 %
East Lothian	0	0	0	170	463	172.35 %		101.09 %
North Ayrshire	363	859	279	336	437	30.06 %	4.75 %	236.22 %
Moray	437	433	425	362	434	19.89 %	-0.17 %	64.20 %
Renfrewshire	449	540	368	289	424	46.71 %	-1.42 %	41.53 %
Inverclyde	130	250	297	346	397	14.74 %	32.19 %	100.25 %
Scottish Borders	353	364	349	390	387	-0.77 %	2.33 %	234.55 %
East Renfrewshire	258	288	378	345	336	-2.61 %	6.83 %	174.09 %
Falkirk	318	365	223	320	275	-14.06 %	-3.57 %	66.91 %
Dumfries and Galloway	239	216	248	210	213	1.43 %	-2.84 %	1252.94 %
Midlothian	56	94	135	229	211	-7.86 %	39.32 %	
Angus	167	133	114	190	159	-16.32 %	-1.22 %	
West Lothian	143	105	143	149	144	-3.36 %	0.17 %	
Orkney Islands	112	90	98	134	134	0.00 %	4.59 %	89.93 %
Eilean Siar	81	86	93	102	130	27.45 %	12.55 %	276.60 %
West Dunbartonshire	83	90	86	77	98	27.27 %	4.24 %	
Shetland Islands	5	28	71	36	24	-33.33 %	48.02 %	85.71 %
Clackmannanshire	106	112	92	0	0	0.00 %	-100.00 %	100.00 %
North Lanarkshire	0	0	0	0	0	0.00 %	0.00 %	100.00 %
Total	39,910	39,254	39,567	39,972	43,648	9.20 %	2.26 %	49.48 %

Table 9 shows the proportion of income taken up by expenditure over the previous four years. Across Scotland it was 49.5 % compared to 48.4 % in the previous year.

Edinburgh's expenditure was 26.8 % having fallen since last year, and Glasgow's has risen to 37.6 %. 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.

Table 9: Parking expenditure as proportion of parking income

Local Authority	2013-14	2014-15	2015-16	2016-17	2017-18
Edinburgh City	38.13 %	32.98 %	30.15 %	27.67 %	26.84 %
Glasgow City	42.34 %	37.00 %	35.58 %	34.41 %	37.56 %
Aberdeen City	46.90 %	48.35 %	57.76 %	59.96 %	60.44 %
Dundee City	79.45 %	69.17 %	63.32 %	75.93 %	66.76 %
Fife	88.72 %	90.94 %	93.95 %	86.91 %	89.52 %
Perth and Kinross	76.42 %	76.99 %	92.26 %	82.44 %	77.49 %
East Ayrshire	81.24 %	83.12 %	62.96 %	53.35 %	81.48 %
Stirling	93.21 %	93.12 %	90.25 %	95.43 %	76.33 %
Highland	76.83 %	70.21 %	73.67 %	73.50 %	71.39 %
South Lanarkshire	78.76 %	73.39 %	74.41 %	72.11 %	66.02 %
Argyll and Bute	60.76 %	67.56 %	66.67 %	66.67 %	67.02 %

Table 9: Parking expenditure as proportion of parking income
(continued)

Local Authority	2013-14	2014-15	2015-16	2016-17	2017-18
Aberdeenshire	65.28 %	79.53 %	136.54 %	120.70 %	141.08 %
South Ayrshire	70.34 %	68.26 %		59.48 %	65.35 %
East Dunbartonshire		711.11 %	1035.85 %	185.33 %	158.82 %
East Lothian				202.38 %	101.09 %
North Ayrshire	203.93 %	445.08 %	169.09 %	172.31 %	236.22 %
Moray	66.72 %	64.63 %	62.41 %	52.46 %	64.20 %
Renfrewshire	42.24 %	50.80 %	34.52 %	27.47 %	41.53 %
Inverclyde		159.24 %	90.55 %	89.87 %	100.25 %
Scottish Borders	240.14 %	286.61 %	247.52 %	224.14 %	234.55 %
East Renfrewshire	138.71 %	136.49 %	179.15 %	159.72 %	174.09 %
Falkirk	70.04 %	87.11 %	100.00 %	69.26 %	66.91 %
Dumfries and Galloway	1593.33 %	1542.86 %	1771.43 %	1400.00 %	1252.94 %
Midlothian					
Angus	2783.33 %	2216.67 %	1900.00 %	3166.67 %	
West Lothian					
Orkney Islands	128.74 %	112.50 %	115.29 %	121.82 %	89.93 %
Eilean Siar	270.00 %	226.32 %	251.35 %	283.33 %	276.60 %
West Dunbartonshire					
Shetland Islands	125.00 %	96.55 %	98.61 %	133.33 %	85.71 %
Clackmannanshire	757.14 %	746.67 %	657.14 %		
North Lanarkshire					
Total	54.42 %	52.07 %	50.88 %	48.41 %	49.48 %

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

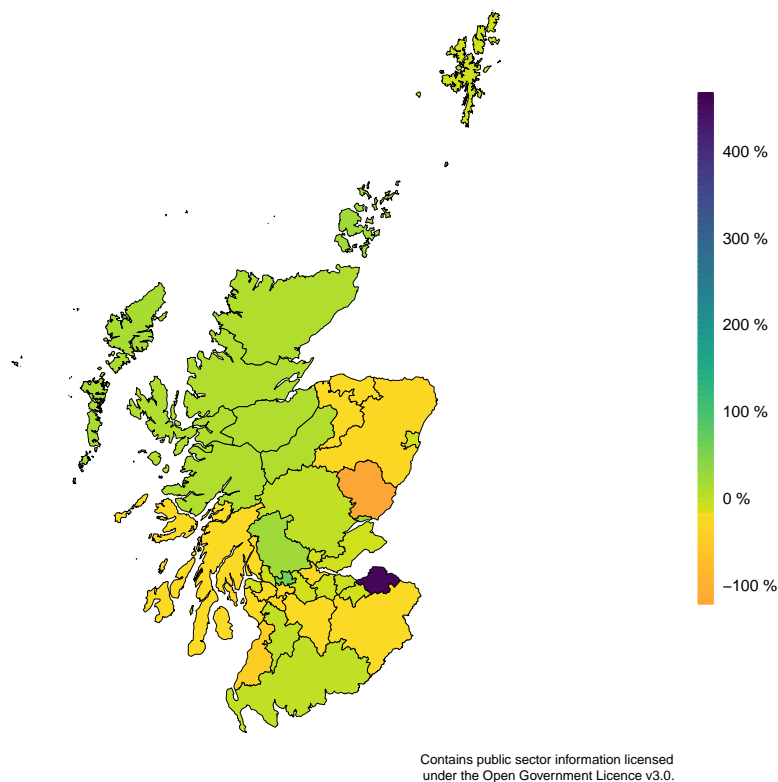


Figure 3: Map of change in parking income from 2016-17 to 2017-18 (Boundary data for this map is from)

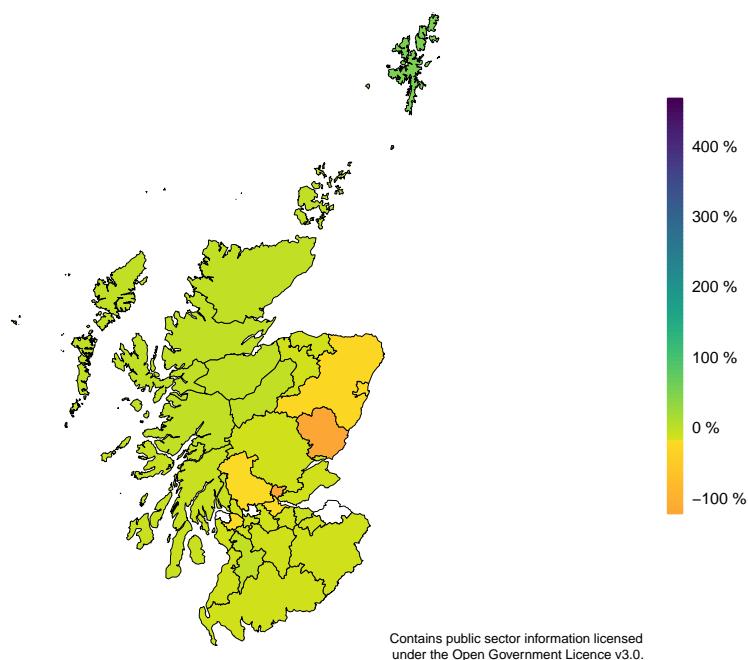


Figure 4: Map of average annual change in parking income over the past four years from 2013-14 to 2017-18 (Boundary data for this map is from)

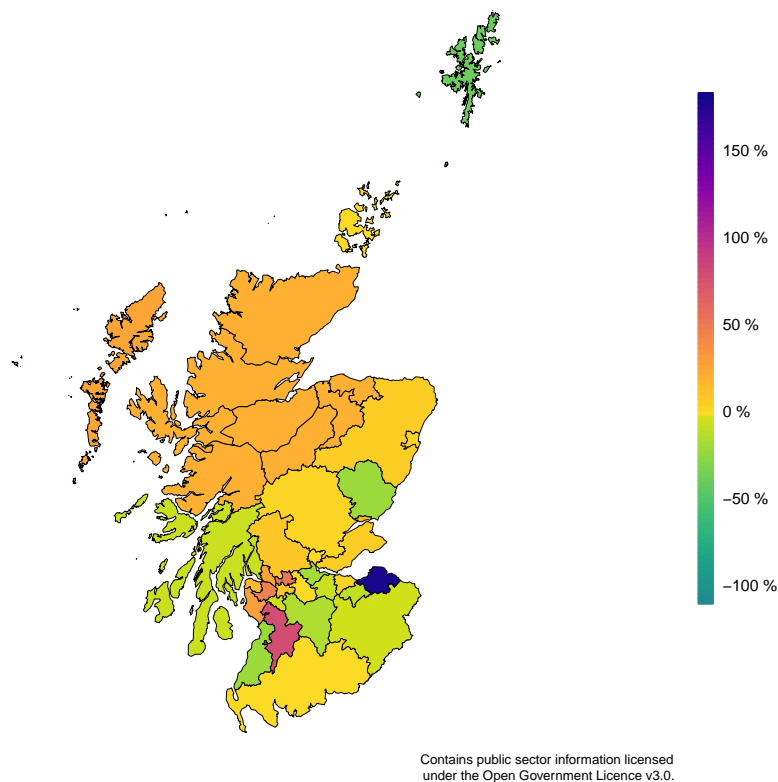


Figure 5: Map of change in parking expenditure from 2016-17 to 2017-18 (Boundary data for this map is from)

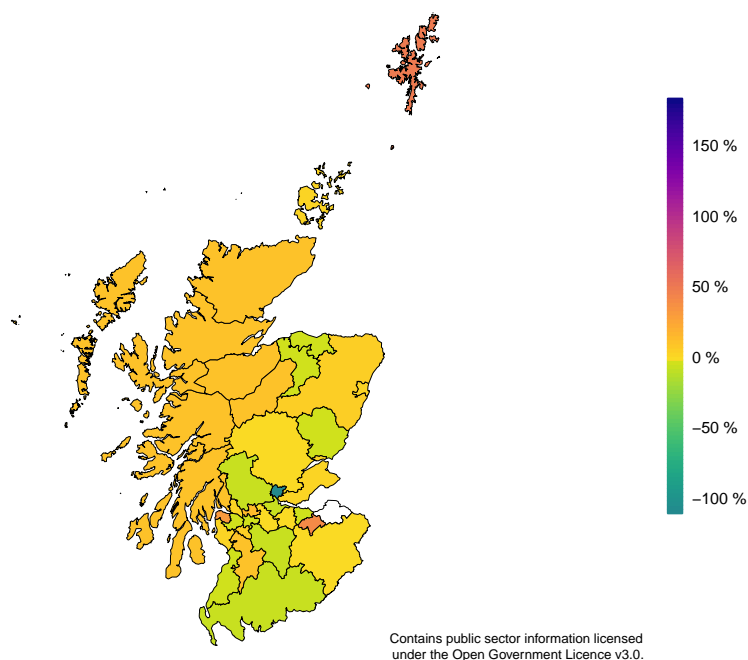


Figure 6: Map of average annual change in parking expenditure over the past four years from 2013-14 to 2017-18 (Boundary data for this map is from)

5 Surpluses

Table 10 shows the parking surpluses from 2013-14 to 2017-18 and the change from 2016-17 to 2017-18. It also shows the proportion that parking surpluses represent of total transport expenditure.

The total *surpluses* for Scotland amounted to £46.5 million between 19 authorities, of which the top three—Edinburgh City, Glasgow City, and Aberdeen City—accounted for 85.4 %. 13 councils made a loss with the total of parking deficits rising to £1.9 million from £1.8 million last year.

Overall, parking contributed £44.6 million to local authority finances in Scotland in 2017-18 compared with £42.6 million in 2016-17, an increase of 4.6 %.

Stirling increased their surplus by 609.5 % while Dundee City and Perth and Kinross increased by 87.5 % and 42.4 % respectively. The biggest decreases were in East Ayrshire (53.8 %), and South Ayrshire (36.2 %).

Aberdeenshire increased their deficits by 80.2 % while North Ayrshire and West Dunbartonshire increased by 78.7 % and 27.3 % respectively. The biggest decreases were in Angus (13.6 %), and Midlothian (7.9 %) (excluding East Lothian with a deficit under £30,000)

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

Local Authority	2013-14	2014-15	2015-16	2016-17	2017-18	Change 2017-18 on 2016-17	Surplus as proportion of transport spending
Edinburgh City	15,303	17,355	19,357	21,869	23,819	8.92 %	411.74 %
Glasgow City	10,303	11,355	12,582	13,251	12,542	-5.35 %	50.33 %
Aberdeen City	4,885	4,509	3,567	3,219	3,322	3.20 %	26.34 %
Dundee City	741	1,195	1,645	903	1,693	87.49 %	24.89 %
South Lanarkshire	459	607	630	656	773	17.84 %	2.62 %
Perth and Kinross	712	671	221	510	726	42.35 %	5.47 %
Highland	288	403	400	481	644	33.89 %	2.42 %
Renfrewshire	614	523	698	763	597	-21.76 %	4.11 %
Stirling	151	139	163	74	525	609.46 %	7.52 %
East Ayrshire	233	252	566	835	386	-53.77 %	3.60 %
Fife	335	299	179	454	375	-17.40 %	1.20 %
Argyll and Bute	279	326	363	363	347	-4.41 %	2.44 %
South Ayrshire	245	246	-470	481	307	-36.17 %	2.90 %
Moray	218	237	256	328	242	-26.22 %	3.93 %
Falkirk	136	54	0	142	136	-4.23 %	1.46 %
Orkney Islands	-25	-10	-13	-24	15		0.12 %
Shetland Islands	-1	1	1	-9	4		0.02 %
Clackmannanshire	-92	-97	-78	0	0	0.00 %	0.00 %
North Lanarkshire	0	0	0	0	0	0.00 %	0.00 %
Inverclyde	-130	-93	31	39	-1		-0.02 %
East Lothian	0	0	0	-86	-5	<i>-94.19 %</i>	-0.08 %
Eilean Siar	-51	-48	-56	-66	-83	<i>25.76 %</i>	-1.09 %
West Dunbartonshire	-83	-90	-86	-77	-98	<i>27.27 %</i>	-1.60 %
East Renfrewshire	-72	-77	-167	-129	-143	<i>10.85 %</i>	-1.25 %
West Lothian	-143	-105	-143	-149	-144	<i>-3.36 %</i>	-0.93 %
Angus	-161	-127	-108	-184	-159	<i>-13.59 %</i>	-1.42 %
Aberdeenshire	242	130	-152	-101	-182	<i>80.20 %</i>	-0.73 %
East Dunbartonshire	-284	-330	-496	-157	-190	<i>21.02 %</i>	-2.44 %
Dumfries and Galloway	-224	-202	-234	-195	-196	<i>0.51 %</i>	-1.35 %
Midlothian	-56	-94	-135	-229	-211	<i>-7.86 %</i>	-3.33 %
Scottish Borders	-206	-237	-208	-216	-222	<i>2.78 %</i>	-1.87 %
North Ayrshire	-185	-666	-114	-141	-252	<i>78.72 %</i>	-2.12 %
Total deficit	-1,713	-2,176	-2,460	-1,763	-1,886	<i>6.98 %</i>	-1.34 %
Total surplus	35,144	38,302	40,659	44,368	46,453	<i>4.70 %</i>	16.24 %
Total	33,431	36,126	38,199	42,605	44,567	<i>4.61 %</i>	10.44 %

* 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 Highland where the LGF figures show £1.6 million more income than the Transport Scotland set. Its expenditure is reported by LGF as £1.0 million higher, making the difference in the two surpluses £0.6 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 £1.5 million higher. On the other hand Angus has LGF income £0.2 million less than the DPE income, and Glasgow City has LGF income reported to be £0.0 million less. *NB: Aberdeen is only the biggest negative difference here because its LGF income is currently zero!*

Table 11: Comparison of Local Government Finance and Transport for Scotland DPE parking accounts for 2017-18 (£,000)

Local Authority	Local Government Finance				Transport Scotland				Difference		
	Income	Expenditure	Surplus		Income	Expenditure	Surplus		Income	Expenditure	Surplus
Aberdeenshire	443	625	-182								
Angus	0	159	-159		219	298	-78		-219	-139	-81
Argyll and Bute	1,052	705	347		1,051	316	736		1	389	-389
Clackmannanshire	0	0	0								
Dumfries and Galloway	17	213	-196								
Dundee City	5,094	3,401	1,693		5,096	4,030	1,067		-2	-629	626
East Ayrshire	2,084	1,698	386		1,284	695	589		800	1,003	-203
East Dumbartonshire	323	513	-190		223	229	-6		100	284	-184
East Lothian	458	463	-5		334	434	-100		124	29	95
East Renfrewshire	193	336	-143		190	184	6		3	152	-149
Edinburgh City	32,556	8,737	23,819		31,069	7,621	23,448		1,487	1,116	371
Eilean Siar	47	130	-83								
Falkirk	411	275	136								
Fife	3,579	3,204	375		3,434	2,679	755		145	525	-380
Glasgow City	20,086	7,544	12,542		20,108	6,692	13,417		-22	852	-875
Highland	2,251	1,607	644		675	648	27		1,576	959	617
Inverclyde	396	397	-1		353	350	2		43	47	-3
Midlothian	0	211	-211								
Moray	676	434	242								
North Ayrshire	185	437	-252								
North Lanarkshire	0	0	0		0	214	-214		0	-214	214
Orkney Islands	149	134	15								
Perth and Kinross	3,225	2,499	726		3,227	2,084	543		-2	-185	183
Renfrewshire	1,021	424	597		1,021	452	568		0	-28	29
Scottish Borders	165	387	-222								
Shetland Islands	28	24	4								
South Ayrshire	886	579	307		800	401	399		86	178	-92
South Lanarkshire	2,275	1,502	773		2,275	2,272	3		0	-770	770
Stirling	2,218	1,693	525		1,865	1,762	103		353	-69	422
West Dumbartonshire	0	98	-98								
West Lothian	0	144	-144								
Aberdeen City	8,397	5,075	3,322		8,397	4,146	4,251		0	929	-929
Total	88,215	43,648	44,567		81,622	36,106	45,515		4,472	4,430	43

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

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