

Local Authority Parking Finances in Scotland

2016 - 17

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, 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* ((???)), 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** 2017, 21 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 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.

Table 1: Parking arrangements for local authorities in Scotland

Using DPE	Considering using DPE	Not using DPE
-----------	-----------------------	---------------

¹Contains public sector information licensed under the Open Government Licence v3.0.

²Boundary data for this and all further maps is from Office for National Statistics (2017a). Contains public sector information licensed under the Open Government Licence v3.0.

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 6.7 %, the expenditure has increased by 9.0 %, and the surplus has fallen by 100.0 % compared to the previous fiscal year. Total transport has increased by 6.8 % and the surplus now represents 0.0 % of transport costs. Parking makes a smaller contribution to overall transport expenditure in Scotland compared with England where it is around 21.8 % of total transport.

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	88.15	6.75 %
	Expenditure	39.91	39.25	39.57	39.97	43.58	9.03 %
	Surplus	0.00	0.00	0.00	42.60	0.00	-100.00 %
Total transport	Net expenditure	684.60	657.34	611.27	582.57	622.33	6.82 %

Parking surplus as percentage of all transport costs	0.00	0.00	0.00	7.31	0.00
--	------	------	------	------	------

Since 2013-14 income has risen by 20.2 % and expenditure has risen by 9.2 %. Over the same period the surplus has fallen by NaN %. Figure 2 gives a longer term overview of the trends in incomes, expenditures and surpluses.

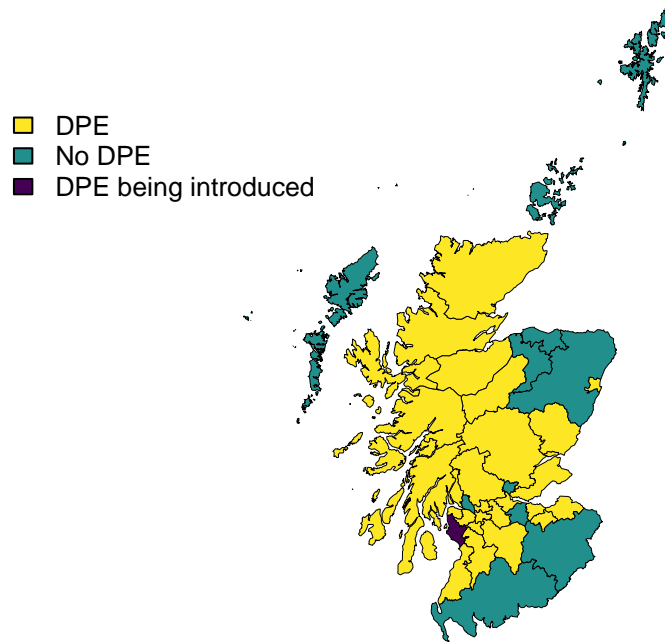


Figure 1: Map showing implementation of decriminalised parking in Scotland

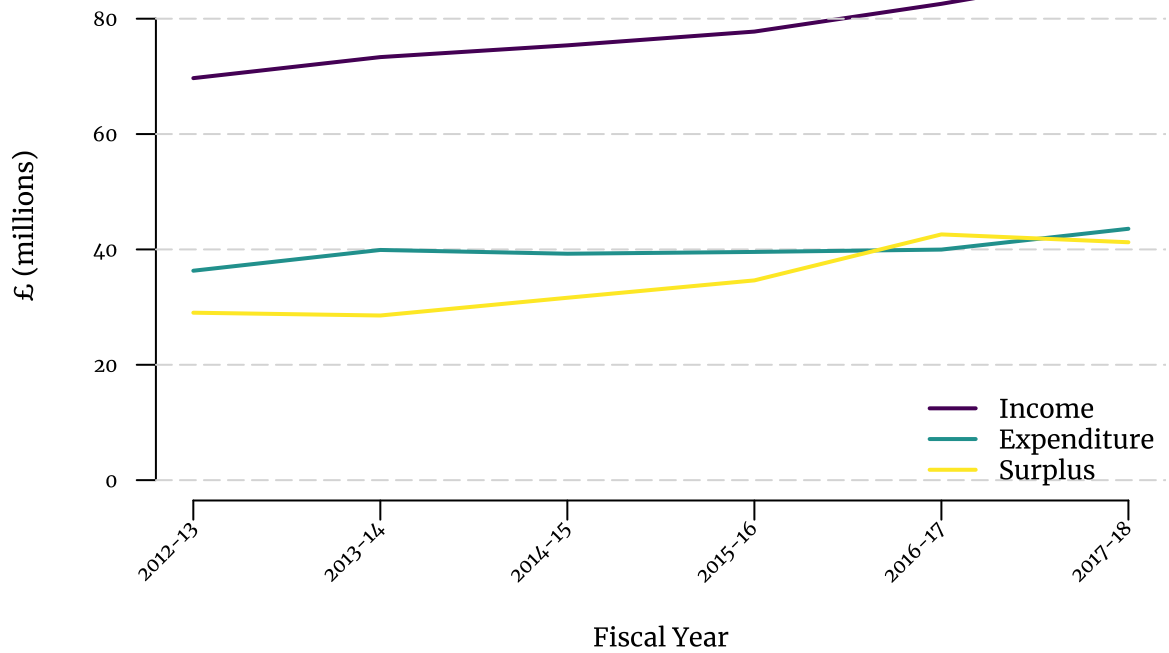


Figure 2: Parking revenues—Scotland

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	(2017-18)	(2017-18)	(2017-18)	(2017-18)	(2017-18)
Parking income	980.43	679.97	88.15	38.49	1787.05
Parking expenditure	513.33	273.76	43.58	24.07	854.74
Surplus	467.10	406.22	41.24	14.42	928.98
Surplus as proportion of income	47.64%	59.74%	46.79%	37.46%	51.98%

Table 3 provides a comparison with London, England excluding London, and Wales for for the most recent available data, while Table 4 compares the changes between 2017-18 and 2016-17 with the average annual change over the four-year period from 2013-14.

On average, parking surpluses in Great Britain have risen by about 7.4 % annually over the past four years compared with 2.1 % annually for the Retail Prices Index during the same period (Office for National Statistics (2019a)).

Table 4: Changes in parking income and expenditure from 2013-14 to 2017-18 across the nations of Great Britain

	England without London	London	Scotland	Wales	Great Britain
Average annual change in income	3.79 %	4.74 %	4.70 %	5.10 %	4.22 %
Change in income since previous year	4.45 %	6.42 %	6.75 %	2.90 %	5.27 %
Average annual change in expenditure	1.65 %	0.47 %	2.22 %	1.99 %	1.30 %
Change in expenditure since previous year	3.58 %	5.08 %	9.03 %	2.74 %	4.30 %
Average annual change in surplus	6.44 %	8.20 %	9.64 %	11.60 %	7.40 %
Change in surplus since previous year	5.42 %	7.34 %	-3.19 %	3.15 %	5.79 %

3 Income

Total council parking income from all sources in 2017-18 was £88.1 million, 6.7 % 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.

Six councils increased their income over the past year and 27 decreased their income. Six councils did not show any income in 2017-18. The changes from 2016-17 are mapped in Figure 3.

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.

East Lothian increased their income by 445.2 % while East Dunbartonshire and Stirling increased by 75.5 % and 53.6 % respectively. The biggest decreases were in South Ayrshire (25.4 %), and Falkirk (11.0 %) (excluding Angus with income 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 %
Stirling	2,223	2,019	1,671	1,620	2,488	53.58 %	2.86 %
South Lanarkshire	2,161	2,281	2,462	2,352	2,275	-3.27 %	1.29 %

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
Highland	1,243	1,353	1,519	1,815	2,251	24.02 %	16.00 %
East Ayrshire	1,242	1,493	1,528	1,790	1,746	-2.46 %	8.89 %
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	445.21 %	
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		-100.00 %
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	73,341	75,380	77,766	82,577	88,147	6.75 %	4.70 %

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 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 £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

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)
Argyll and Bute		5,929	8,123	3,018	6,269	£29.83
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	486,053	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 %	12.40 %
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 %

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
Scottish DPE authorities	19.72 %	19.68 %	18.96 %	20.00 %	19.97 %
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, which is **about half of the equivalent proportions for London and for the rest of England** (see Table 7). **It would appear that either Scottish drivers are more law-abiding, or the enforcement regime in Scotland is not as rigorous.**

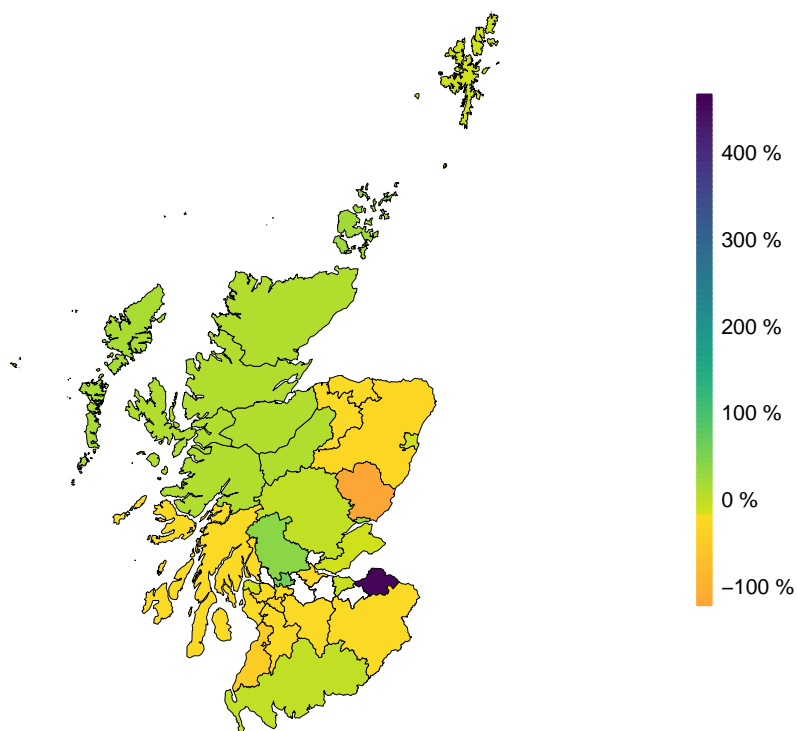


Figure 3: Map of change in parking income since previous fiscal year

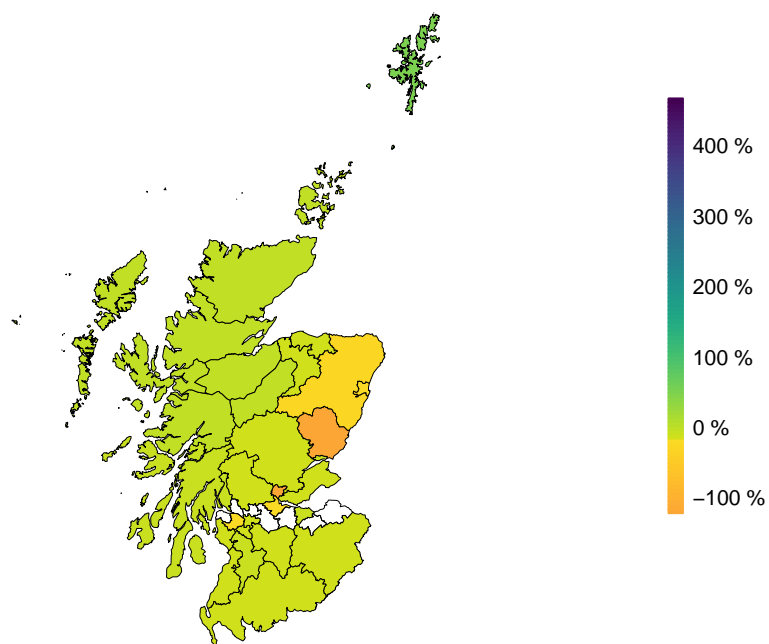


Figure 4: Map of average annual change in parking income over the past four years

4 Expenditure

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

Overall expenditure has risen by £3.6 million (9.0 %) after a rise of £0.4 million last year, with two councils having increased their costs and 30 having reduced them. The changes from 2016-17 are mapped in Figure 5.

The largest increase in expenditure occurred in East Lothian where it increased by 172.4 % while East Dunbartonshire and Renfrewshire increased by 50.4 % and 46.7 % 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 49.4 % 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 %
Stirling	2,072	1,880	1,508	1,546	1,963	26.97 %	-1.34 %	78.90 %
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 %
East Ayrshire	1,009	1,241	962	955	1,360	42.41 %	7.75 %	77.89 %
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 %
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 %	

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 propor- tion of income
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		-100.00 %	
North Lanarkshire	0	0	0	0	0			
Total	39,910	39,254	39,567	39,972	43,580	9.03 %	2.22 %	49.44 %

Table 9 shows the proportion of income taken up by expenditure over the previous four years. Across Scotland it was 49.4 % compared to 48.4 % in the previous year, suggesting declining efficiency in operations.

Edinburgh's expenditure was 26.8 % having fallen since last year, and Glasgow's has risen to 37.6 %. **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 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 %
Stirling	93.21 %	93.12 %	90.25 %	95.43 %	78.90 %
Highland	76.83 %	70.21 %	73.67 %	73.50 %	71.39 %
South Lanarkshire	78.76 %	73.39 %	74.41 %	72.11 %	66.02 %
East Ayrshire	81.24 %	83.12 %	62.96 %	53.35 %	77.89 %
Argyll and Bute	60.76 %	67.56 %	66.67 %	66.67 %	67.02 %
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 %

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

Local Authority	2013-14	2014-15	2015-16	2016-17	2017-18
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 %	49.44 %

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

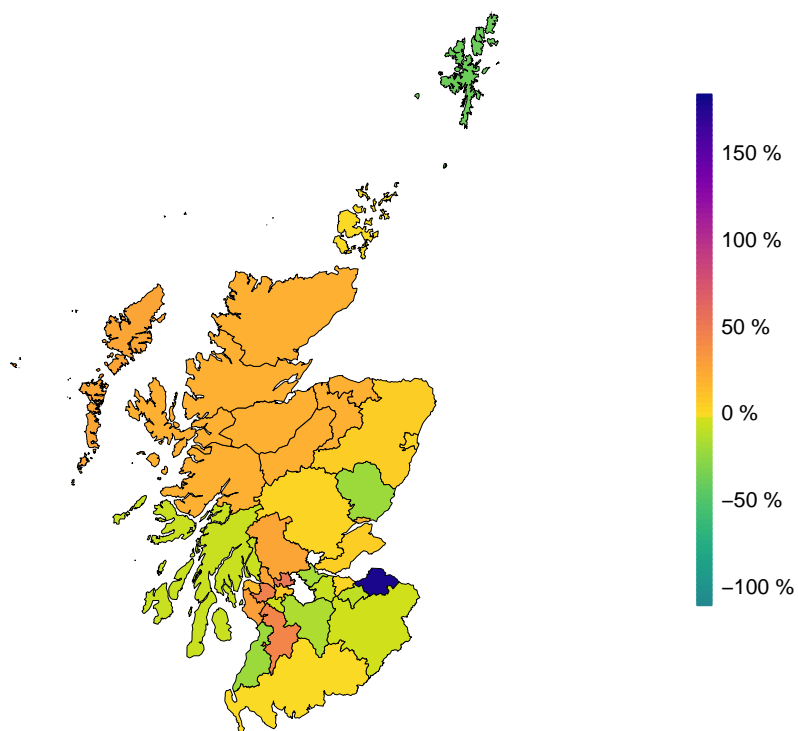


Figure 5: Map of change in parking expenditure since previous fiscal year

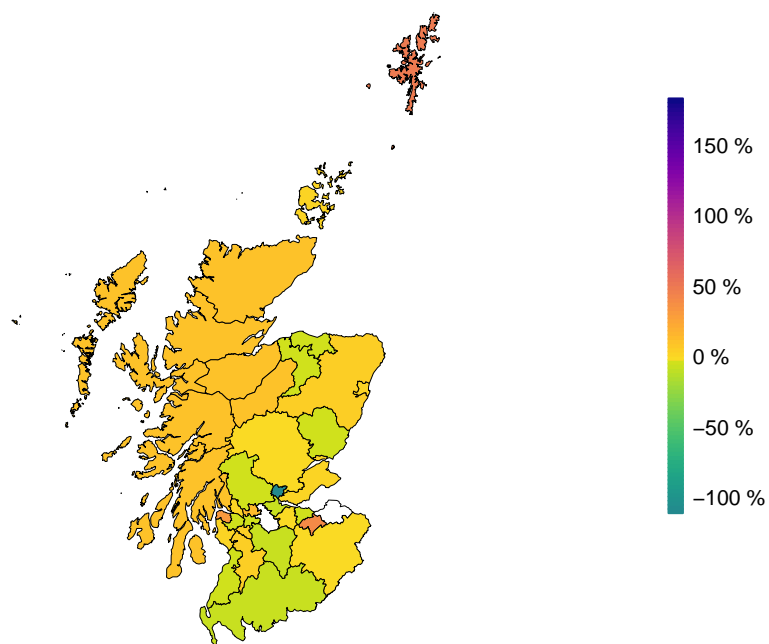


Figure 6: Map of average annual change in parking expenditure over the past four years

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 £43.1 million between 18 authorities, of which the top three—Edinburgh City, Glasgow City, and Dundee City—accounted for 88.2 %. One councils made a loss with the total of parking deficits rising to £1.9 million from £1.8 million last year.

Overall, parking contributed £41.2 million to local authority finances in Scotland in 2017-18 compared with £42.6 million in 2017-18, an increase of -3.2 %.

Stirling increased their surplus by 609.5 % while Dundee City and Aberdeenshire increased by 87.5 % and 80.2 % respectively. The biggest decreases were in East Ayrshire (53.8 %), and South Ayrshire (36.2 %) (excluding East Lothian, Inverclyde, Shetland Islands, Orkney Islands, and Aberdeen City with a surplus/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 pro- portion of trans- port spend- ing
Edinburgh City	15,303	17,355	19,357	21,869	23,819	8.92 %	41.82 %
Glasgow City	10,303	11,355	12,582	13,251	12,542	-5.35 %	23.79 %
Dundee City	741	1,195	1,645	903	1,693	87.49 %	12.24 %
South Lanarkshire	459	607	630	656	773	17.84 %	2.27 %
Perth and Kinross	712	671	221	510	726	42.35 %	4.09 %
Highland	288	403	400	481	644	33.89 %	1.76 %
Renfrewshire	614	523	698	763	597	-21.76 %	3.03 %
Stirling	151	139	163	74	525	609.46 %	4.35 %
East Ayrshire	233	252	566	835	386	-53.77 %	1.66 %
Fife	335	299	179	454	375	-17.40 %	1.01 %
Argyll and Bute	279	326	363	363	347	-4.41 %	2.12 %
South Ayrshire	245	246	-470	481	307	-36.17 %	2.46 %
Moray	218	237	256	328	242	-26.22 %	3.10 %
Falkirk	136	54	0	142	136	-4.23 %	1.33 %
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 %
North Lanarkshire	0	0	0	0	0		0.00 %
Inverclyde	-130	-93	31	39	-1		-0.01 %

East Lothian	0	0	0	-86	-5	<i>-94.19 %</i>	-0.07 %
Eilean Siar	-51	-48	-56	-66	-83	<i>25.76 %</i>	-1.02 %
West Dunbartonshire	-83	-90	-86	-77	-98	<i>27.27 %</i>	-1.53 %
East Renfrewshire	-72	-77	-167	-129	-143	<i>10.85 %</i>	-1.15 %
West Lothian	-143	-105	-143	-149	-144	<i>-3.36 %</i>	-0.86 %
Angus	-161	-127	-108	-184	-159	<i>-13.59 %</i>	-1.15 %
Aberdeenshire	242	130	-152	-101	-182	<i>80.20 %</i>	-0.39 %
East Dunbartonshire	-284	-330	-496	-157	-190	<i>21.02 %</i>	-2.28 %
Dumfries and Galloway	-224	-202	-234	-195	-196	<i>0.51 %</i>	-1.15 %
Midlothian	-56	-94	-135	-229	-211	<i>-7.86 %</i>	-3.10 %
Scottish Borders	-206	-237	-208	-216	-222	<i>2.78 %</i>	-1.29 %
North Ayrshire	-185	-666	-114	-141	-252	<i>78.72 %</i>	-2.06 %
Aberdeen City				3,219			
Total deficit	-1,713	-2,176	-2,460	-1,763	-1,886	<i>6.98 %</i>	-1.04 %
Total surplus	30,259	33,793	37,092	44,368	43,131	<i>-2.79 %</i>	10.27 %
Total	28,546	31,617	34,632	42,605	41,245	<i>-3.19 %</i>	6.85 %

* 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. 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 £1.5 million higher, *but Edinburgh does not operate any off-street car parks as they are all commercially run..* 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	1,746	1,360	386	1,284	695	589	462	665	-203
East Dunbartonshire	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	2,684	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	2,488	1,963	525	1,865	1,762	103	623	201	422
West Dunbartonshire	0	98	-98						
West Lothian	0	144	-144						
Aberdeen City	8,397	5,075		8,397	4,146	4,251	0	929	
Total	88,147	43,580	41,245	81,622	36,106	45,515	4,404	4,362	971

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

References

- Office for National Statistics. (2015). *Local authority revenue expenditure and financing England: 2013to2014, individual local authority data - outturn*. Retrieved from https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/381066/Revenue_Outturn__RO2__data_2013-14_by_LA.xls (Last visited on 10.03.2019).
- Office for National Statistics. (2016). *Local authority revenue expenditure and financing England: 2014to2015, individual local authority data - outturn*. Retrieved from https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/497099/Revenue_Outturn__RO2__data_2014-15_by_LA_-_02-Feb-2016.xls (Last visited on 10.03.2019).
- Office for National Statistics. (2017a). *Local Administrative Units Level 1 (January 2018) Super Generalised Clipped Boundaries in United Kingdom*. Retrieved from http://geoportal1-ons.opendata.arcgis.com/datasets/3dc07a60f46b4e01ab0ec8ba71c7a879_3.zip (Last visited on 10.03.2019).
- Office for National Statistics. (2017b). *Local authority revenue expenditure and financing England: 2015to2016, individual local authority data - outturn*. Retrieved from https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/659790/RO2_2015-16_data_by_LA_-_Revision.xlsx (Last visited on 10.03.2019).
- Office for National Statistics. (2017c). *Local authority revenue expenditure and financing England: 2016to2017, individual local authority data - outturn*. Retrieved from https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/659775/RO2_2016-17_data_by_LA.xlsx (Last visited on 10.03.2019).
- Office for National Statistics. (2019a). *Inflation and price indices*. Retrieved from <https://www.ons.gov.uk/economy/inflationandpriceindices> (Last visited on 05.04.2019).
- Office for National Statistics. (2019b). *Local authority revenue expenditure and financing England: 2017to2018, individual local authority data - outturn*. Retrieved from https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/757366/RO2_2017-18_data_by_LA.xlsx (Last visited on 10.03.2019).
- Scottish Government. (2015). *Scottish Local Government Finance Statistics 2013-14 Annex A by LA*. Retrieved from <https://www2.gov.scot/Resource/0047/00475683.xlsx> (Last visited on 10.03.2019).
- Scottish Government. (2016). *Scottish Local Government Finance Statistics 2014-15 Annex A by LA*. Retrieved from <https://www2.gov.scot/Resource/0049/00494926.xlsx> (Last visited on 10.03.2019).
- Scottish Government. (2017). *Scottish Local Government Finance Statistics 2015-16 Annex A by LA*. Retrieved from <https://www2.gov.scot/Resource/0051/00515383.xlsx> (Last visited on 10.03.2019).
- Scottish Government. (2018). *Scottish local government finance statistics 2016-17 annex a*

by la. Retrieved from <https://www2.gov.scot/Resource/0053/00536018.xlsx> (Last visited on 13.03.2019).

Scottish Government. (2019). *Scottish Local Government Finance Statistics 2017-18 Annex A by LA*. Retrieved from <https://www2.gov.scot/Resource/0054/00546675.xlsx> (Last visited on 10.03.2019).

Transport Scotland. (2016). *Decriminalised Parking Enforcement: Local Authorities' Income and Expenditure: 2013 to 2016*. Retrieved from http://www.parliament.scot/S5_Rural/Meeting%20Papers/20161221_REC_Committee_Public_Paper.pdf (Last visited on 10.03.2019).

Welsh Government. (2019). *Revenue outturn expenditure: roads and transport (Table LGFS0009)*. Retrieved from <https://statswales.gov.wales/Catalogue/Local-Government/Finance/Revenue/Transport/RoadsAndTransportRevenueExpenditure-by-authority> (Last visited on 12.03.2019).