The Effect of The Number of Parking Spaces and Parking Rates on The Increase In Local Revenue Through The Potential For Parking Levies As An Intervening Variable (Study At The Batu City Transportation Agency)

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Abstract : The purpose of this study is to determine and analyze the effect of the number of parking spaces and parking rates either directly or indirectly on the original regional income in Batu City. The population used in this study was all employees of the Transportation Agency and this research used a data analysis method, namely Path Analysis with SPSS software version 25. This study used instrument test, classical assumption test, f test and R^2 test. The results of the study are as follows: (i) The number of parking lots has a positive and significant effect on the potential parking levy. (ii) Parking Rates have a positive and significant effect on Local Revenue. (iii) The number of Parking Lots has a negative and insignificant effect on the Local Revenue. (iv) Parking Rates have a negative and insignificant effect on Local Revenue. (v) The potential for the Parking Levy to have a positive and significant effect on Local Revenue. (vi) The number of Parking Lots has a positive and significant effect on Local Revenue through the Potential Parking Levy. (vii) Parking Rates have a positive and significant effect on Local Revenue through Potential Parking Levies.

Keywords: Parking Lots, Parking Rates, Parking Levy, Local Revenue

INTRODUCTION

The progress of a region can be seen from the economic growth and independence of the region, one of the driving factors is the availability of adequate regional finances including local income and the existence of

regional levies[1]. JDIH (2009) Defines that it is the issuance of Law Number 28 of 2009 concerning regional taxes and regional levies[2]. Local taxes are mandatory contributions to the area owed by individuals or entities of a coercive nature and regional levies as payment for certain services or permits which is specially provided and given by the local government for the benefit of the government or the agency. And a region is said to become self-sufficient if it encourages local revenue from several sources owned by each region. The Batu City Government itself has several levies that boost local revenues, namely the general service levy, business services levy, and certain licensing levies. The independence of an area can reduce dependence on the central government and be able to take care of its region by showing its increasing economic growth. One of the sources for increasing local revenue is the parking levy, where this levy is included in the criteria for the general service levy which is one type of regional retribution.

Batu City area is located in East Java Province, the city where it is now one of the most visited cities by domestic and foreign tourists. Tourist visits from 2015 to 2019 continue to experience this increase, conveyed by various sources as follows:

Table 1 Realization of Tourist Visits

Year	Realization of Tourist Visits
2015	3,900,000 tourists
2016	4,200,000 tourists
2017	4,700,000 tourists
2018	5,600,000 tourists
2019	7,200,000 tourists
2020	2,000,000 tourists
2021	2,400,000 tourists

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[1] Andy Pike, Andrés Rodríguez-Pose, and John Tomaney, *Local and Regional Development* (Routledge, 2016).

[2] Dinil Asyrofi and I Gede Agus Ariutama, "Deficit of Health Social Security Fund in National Health Insurance Program: A Case Study of BPJS Kesehatan," *Jurnal Ekonomi dan Studi Pembangunan* 11, no. 2 (2019): 116–130.

However, in 2020 this decline was caused by the Covid19 outbreak that occurred in Indonesia. With the increasing visits of tourists, it has a positive impact on various sectors, including hotel tenants, villas, restaurant visits, cafes, and shopping places which means The use of parking lots is urgently needed. Because many tourists who visit use private vehicles and tour buses. To provide services to the general public and tourists, especially in the field of parking. The Batu City Government is trying to improve facilities and infrastructure such as the expansion of parking lots.

One of the original contributors to the original income of the Batu City area is the parking levy. A maximum managed levy will generate income, where this income will be one of the sources of income for the area. The receipt of the parking levy will be further increased as the number of parking spaces increases. The following is the data on the original income report of the parking levy sector in Batu City 2017-2021:

Table 2 Realization of Original Revenue Achievement of Public Curbside Parking Levy Area 2017-2021

No.	Fiscal Year	Target	Realization	Percent
1.	2017	992.000.000	347.883.000	35.07%
2.	2018	2.050.000.000	317.913.000	15.51%
3.	2019	2.050.000.000	236.429.000	11.53%
4.	2020	2.050.000.000	305.225.000	14.89%
5.	2021	8.500.000.000	524.224.000	6.17%

Based on the table above, it is known that the latest description of the Original Revenue of the Batu City Area in the official document of the Batu City Transportation Agency for 2017-2021 explains that the highest income of the Original Revenue of the Batu City Area is 524,224,000 is in 2021, while the lowest is 236,429,000, namely in 2019. The increase in Local Revenue shows the many potential incomes that can be developed and managed in Batu City, while the decline shows that several things still need to be repaired.

Batu City is required to find alternative sources of financing, especially the processing of parking levies without having to expect assistance from the central government. With this, it can be concluded that the possibility of a parking levy can affect the Original Revenue of the Batu City Area.

Based on a large description of the theory, research results, and conditions in the field regarding the original regional income and parking levy in Batu City which have been described above, it makes researchers want to conduct different studies but still those realms and scopes. The purpose of this study is to (1) To test and analyze the effect of the number of parking spaces on the potential parking levy. (2) To test and analyze the effect of parking rates on potential parking levies. (3) To test and analyze the effect of the number of parking spaces on the original revenue of the area. (4) To test and analyze the effect of parking rates on local revenues. (5) To test and analyze the effect of potential parking levies on local revenues. (6) To test and analyze the effect of the number of parking spaces on the original revenue of the area through the potential for a parking levy. (7) To test and analyze the effect of parking rates on local revenues through potential parking levies.

RESEARCH METHODS

This type of research is explanatory research. [3], explanatory research is a study that intends to explain the position of the variables studied and the influence between one variable and another.

Data Collection Methods

Current research uses quantitative research methods. [4] quantitative research is an empirical research approach where data is in the form of something that can be calculated or numerical. Quantifiable research pays

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[3] Prof Dr Sugiyono, "Metode Penelitian Manajemen," *Bandung: Alfabeta, CV* (2013).

[4] Basuki Basuki, "Pengantar Metode Penelitian Kuantitatif" (Universitas Islam Kalimantan MAB, 2023).

attention to the collection and analysis of data in numerical form. The data collection technique of this study used a questionnaire (questionnaire). Kuesinoer is a data collection technique with the dissemination of a set of written statements for respondents to fill out. The questionnaire used in this study was a structured questionnaire using a Likert scale model.

The data sources in this study are primary data and squander data. Primary data was obtained from the respondents' questionnaire answers. Primary data is data that is directly collected by researchers from their first source. And secondary data is obtained from related documents. Secondary data is data that is directly collected by researchers as support from the first source. The type of data in this study includes quantitative data because the data that can be measured or calculated directly is in the form of parking levy information and the distribution of questionnaires with the choice of answers scored in the form of numbers (score 1-5).

Data Analysis: (1) Descriptive analysis, using respondent demographics and the frequency distribution of respondents' answers; (2) Test research instruments, using validity tests and reliability tests; (3) Test classical assumptions, using the normality test and heteroscedasticity test; (4) Path analysis; (5) Direct and indirect influence; (6) Test the hypothesis, based on the t-test and f-test and the coefficient of determination (R^2).

RESEARCH RESULTS
1. Demographics of respondents

Data collection in this study was by disseminating directly to respondents and disseminated to 120 respondents but where 107 respondents were studied because they met the criteria of this study.

Table 3 Demographics of Respondents

Characteristic	Classification	Sum	Percentage
Gender	Men	74	69,2%
	Woman	33	30,8%
Age	20-29 Years	36	33,6%

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	30-39 Years	25	23,4%
	40-49 Years	34	31,8%
	50-59 Years	11	10,3%
	60-69 Years	1	0,9%
Education	SD	0	0%
	SMP	1	0,9%
	SMA	57	53,3%
	S1	45	42,1
	S2	4	3,7%
	S3	0	0%
Service Life	<1 Year	21	19,6%
	1-5 Years	40	37,4%
	6-10 Years	1	0,9%
	11-15 Years	25	23,4%
	16-20 Years	20	18,7%

2. Instrument test (Reliability test)
a. Validity test

Table 4 Validity Test Results

Information	Itself	Information	Itself	Information	Itself	Information	Itself
$X_{1.1}$	0,000	$X_{2.1}$	0,000	Of_1	0,000	AND_1	0,000
$X_{1.2}$	0,000	$X_{2.2}$	0,000	Of_2	0,000	AND_2	0,000
$X_{1.3}$	0,000	$X_{2.3}$	0,000	Of_3	0,000	AND_3	0,000
$X_{1.4}$	0,000	$X_{2.4}$	0,000	OF_4	0,000	AND_4	0,000
$X_{1.5}$	0,003	$X_{2.5}$	0,000	Of_5	0,000	AND_5	0,000
$X_{1.6}$	0,000	$X_{2.6}$	0,000	Of_6	0,000	AND_6	0,000
$X_{1.7}$	0,000			OF_7	0,000	AND_7	0,000

$X_{1.8}$	0,022			Of_8	0,000	AND_8	0,000
$X_{1.9}$	0,000			OF_9	0,000	AND_9	0,000
$X_{1.10}$	0,000						
$X_{1.11}$	0,000						
$X_{1.12}$	0,000						
$X_{1.13}$	0,000						

Source: Primary Data Processed, 2022

Based on the table above, the probability value (Sig. 2-tailed) of all indicators smaller than 0.05 can be declared valid, declared valid because it meets the validity test requirements where the value is significantly less than 0.05[5].

b. Reliability test

This test is carried out to find out whether the questionnaire can be said to be reliable or reliable if the respondent's answers to the questions are consistent. It is seen from table 5 that if the value of Cronbach's alpha number of parking spaces, parking rates, a potential parking levy, and original income of the area is greater than 0.60 then it can be stated the instruments used are reliable.

Table 5 Reliability Test Results

Information	Reliability Statistic	
	Cronbach's Alpha	Crobach's Alpha Based On Standardized Items
Number of Parking Spaces	,740	,741

[5] Imam Ghozali, "Aplikasi Analisis Multivariat Dengan Program IBM SPSS 21. Edisi 7, Penerbit Universitas Diponegoro, Semarang," *Quarterly Journal of Economics* 128 (2013): 1547–1584.

Parking Rates	,609	.609
Potential Parking Levy	,670	,664
Local Revenue	,698	,701

3. Test classical assumptions

a. Normality test

The results of the Kolmogorov-Smirnov test and the results of data processing were secured with a significance value greater than 0.05, namely 0.200 > 0.05, so it can be concluded that the data in this study are normally distributed. These results can be seen in the following table:

Table 6 Kolmogorov-Smirnov Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		107
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	2.61563323
Most Extreme Differences	Absolute	.062
	Positive	.041
	Negative	-.062
Test Statistic		.062
Asymp. Sig. (2-tailed)		.200[c,d]
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

b. Heteroscedasticity test

In this study to find out whether or not heteroscedasticity exists by looking at scatterplot charts. From the results of the scatterplot graph, it can be seen that the dots spread randomly and are scattered both above and below the number 0 on the Y axis, so it can be concluded that it does not occur heteroscedasticity in this model. This result can be seen in figure 1.
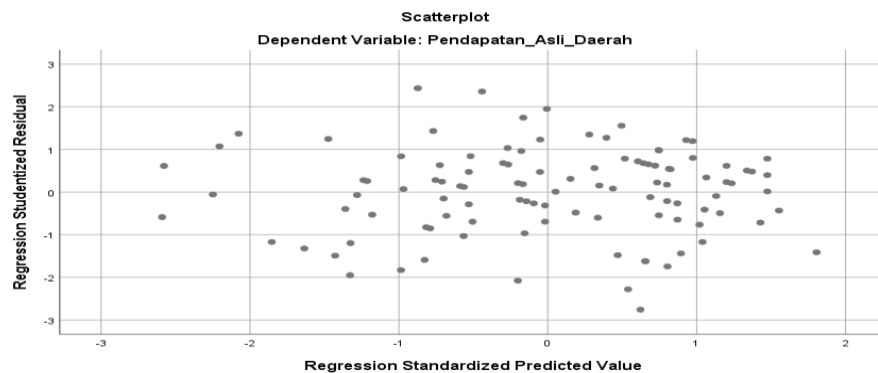
Figure 1 Heteroscedasticity Test Results

A. Path analysis
a. Model 1 path analysis equation

Table 7 Model Summary Model 1 Test Results

Model Summary				
Model	R	R Square	Adjusted R Square	Std. An error in the Estimate
1	.743ᵃ	.553	.544	2.251
a. Predictors: (Constant), Tarif_Parkir, Jumlah_Tempat_Parkir				

Table 8 Model Path Analysis Coefficient Results in 1

Coefficients						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Itself.
		B	Std. Error	Beta		
1	(Constant)	6.290	2.797		2.249	.027
	Jumlah_Tempat_Parkir	.233	.050	.343	4.662	.000
	Tarif_Parkir	.760	.107	.523	7.110	.000
a. Dependent Variable: Potensi_Retribusi_Parkir						

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Simultaneously the number of parking spaces and parking rates have a positive and significant effect on the potential parking levy. The amount of simultaneous influence is 0.553 or 55.3%. And judging from the results of the coefficient of the number of parking spaces has a positive and significant effect on the potential parking levy of 0.343 or 34.3%, for parking rates it has a positive effect and significant to the potential parking levy of 0.523 or 52.3%. This means that the high-low potential for parking levy is influenced by the number of parking rates and parking rates of 0.343 and 0.523 while the rest is influenced by other factors.

To obtain the residual value with 1 - Rsquare, then the residue coefficient = 1 – 0.553 = 0.447. So that the equation of the path becomes:

$$Y = \beta zx + \varepsilon 1$$

βzx = Z free variable coefficient   = 0.233   Number of Parking Spaces + 0.447

$\varepsilon 1$ = Z residual value =   0.760 Parking Rate + 0.447

b. Model II path analysis equation

Table 9 Model Summary II Test Results

Model Summary				
Model	R	R Square	Adjusted R Square	Std. The error in the Estimate
1	.626ᵃ	.392	.374	2.653
a. Predictors: (Constant), Potensi_Retribusi_Parkir, Jumlah_Tempat_Parkir, Tarif_Parkir				

Table 10 Model II Path Analysis Coefficient Results

Coefficientsᵃ						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Itself.
		B	Std. Error	Beta		
1	(Constant)	10.792	3.376		3.196	.002

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	Jumlah_Tempat_Parkir	.096	.065		.140	1.480	.142
	Tarif_Parkir	.121	.154		.083	.788	.432
	Potensi_Retribusi_Parkir	.477	.116		.474	4.125	.000
a. Dependent Variable: Pendapatan_Asli_Daerah							

Simultaneously the number of parking spaces, parking rates, and potential parking levies have a positive and significant effect on the original revenue of the area. The amount of simultaneous influence was 0.393 or 39.3%. Judging from the results of the coefficient of the number of parking spaces, it has a negative and insignificant effect on the original income of the area of 0.140. For parking rates directly negatively and insignificantly on the original income of the area, the amount of influence of parking rates is 0.083 or 8.3%. Meanwhile, the potential parking levy directly has a positive and significant effect on the original regional income of 0.474 or 47.4 %.

To get the residual value with 1 – Rsquare, then the residual coefficient 1 – 0.392 = 0.608. So that the equation of the path becomes:

$Y = \beta yx1 + \beta yx2 + \beta yz + \mathcal{E}2$

Y = 0.096 number of parking spaces + 0.121 parking rates + 0.477 potential parking levy + 0.608

B. Direct and indirect influences

It is known that the direct effect of the number of parking spaces on the potential parking levy is 0.343, the parking rate on the potential parking levy is 0.523, the number of parking spaces in the original income area of 0.140, the parking rate against local original income of 0.083 and potential parking levy against local original income of 0.474. Then the indirect influence is as follows:

a. Number of parking spaces x Potential parking levy = 0.343 x 0.474 = 0.162582 = 0.163

b. Parking rate x Potential parking levy = 0.523 x 0.474 = 0.247902 = 0.248

So, indirect influences are 0.163 and 0.248.

C. Hypothesis testing

a. Analysis of the effect of the number of parking spaces on the potential parking levy, the effect of parking rates on the potential parking levy, and the effect of the potential parking levy on the original revenue of the area from The analysis that has been carried out obtained a significant value of $0.000 < 0.05$. So it can be concluded that there is a direct significant influence.

b. Analysis of the effect of the number of parking spaces on the original regional income of $0.142 > 0.05$ and the parking rate on the original income of the area of $0.432 > 0.05$. So it can be concluded that it directly has no significant effect.

c. Analysis of the indirect influence of the number of parking spaces on the original income of the area: known direct influence given by 0.140. While the indirect influence is 0.163. Then the total influence given is a direct influence coupled with an indirect influence that is $0.140 + 0.163 = 0.303$. And for parking rates on the original income of the area: it is known that the direct influence given is 0.083 and the indirect influence is 0.248. Then the total influence is $0.083 + 0.248 = 0.331$. Based on the results of such calculations can be obtained the value of indirect influence greater than the direct influence, this result shows that indirectly the number of parking spaces and parking rates through potential parking levies have a significant effect on local revenues.
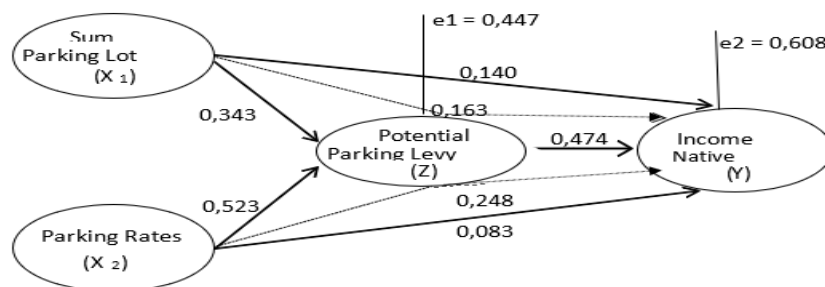

Figure 2 Hypothesis Test

d. t-test
1) First equation
Table 11 Partial Test Results of Number of Parking Spaces & Parking Rates
Against Potential Parking Levy

Coefficients^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Itsel f.
	B	Std. Error	Beta		
1 (Constant)	6.290	2.797		2.249	.027
Jumlah_Tempa t_Parkir	.233	.050	.343	4.662	.000
Tarif_Parkir	.760	.107	.523	7.110	.000
a. Dependent Variable: Potensi_Retribusi_Parkir					

The table above shows the significance value for the number of parking spaces and parking rates of 0.00, where this value is less than 0.05. It can be concluded that the number of parking spaces and parking rates has a significant effect on the potential parking levy.

2) Second equation

Coefficients^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Itself.
	B	Std. Error	Beta		
1 (Constant)	10.792	3.376		3.196	.002
Jumlah_Tempat _Parkir	.096	.065	.140	1.480	.142
Tarif_Parkir	.121	.154	.083	.788	.432

Potensi_Retribu si_Parkir	.477	.116		.474	4.125	.000
a. Dependent Variable: Pendapatan_Asli_Daerah						

Table 12 Partial Test Results Number of Parking Spaces, Parking Rates &
Potential Parking Levy Against Local Revenue

The table above shows a significant value for the number of parking spaces 0.142 and a significant value for parking rates of 0.432, the value is greater than the significance level of 0.05 where It can be concluded that the number of parking spaces and parking rates has no significant effect on the original income of the area. As for the potential parking levy, the value is significant at 0.00 which is less than 0.05, the potential parking levy has a significant effect on the original revenue of the area.

e. Test f

Tables 13 and 14 show significant values obtained probability values F of 64,237 (model I) and 22,108 (model II) with a signification rate of 0.00 indicating signification values smaller than 0.05. So it can be concluded that the number of parking spaces and parking rates has a significant effect on the potential parking levy (model I) and also the number of parking spaces, parking rates, and the potential for parking levies to have a simultaneous and significant effect on local revenues (model II). Where H 1 is accepted H $_O$ is rejected, and it is stated to affect because it meets the requirements of the f test i.e. it has a p-value of F-statistical < 0.05 then H_1 is accepted and Ho is rejected which means it affects simultaneously and significantly.

Table 13 Simultaneous Significant Values of Model I

ANOVAa					
Model	Sum of Squares	df	Mean Square	F	Itself.
1 Regression	650.720	2	325.360	64.237	.000b
Residual	526.756	104	5.065		
Total	1177.477	106			

| a. Dependent Variable: Potensi_Retribusi_Parkir |
| b. Predictors: (Constant), Tarif_Parkir, Jumlah_Tempat_Parkir |

ANOVAa					
Model	Sum of Squares	df	Mean Square	F	Itself.
1 Regression	466.965	3	155.655	22.108	.000b
Residual	725.203	103	7.041		
Total	1192.168	106			
a. Dependent Variable: Pendapatan_Asli_Daerah					
b. Predictors: (Constant), Potensi_Retribusi_Parkir, Jumlah_Tempat_Parkir, Tarif_Parkir					

Table 14 Simultaneous Significant Values of Model II

f. Coefficient of determination (R^2)

In tables 15 and 16 of the summary model, one path analysis model with a correlation coefficient (R) = 0.743 and 0.626 strong correlation were obtained that the correlation with its independent variable was because it was above 0.05. The value of the coefficient of determination (Rsquare) = 0.553 or 55.3% indicates the number of parking spaces and parking rates has an effect of 55.3% on the potential parking levy And the value of Rsquare 0.392 or 39.2% of this value indicates the number of parking spaces, parking rates through a potential parking levy of 39.2% to the original revenue of the area.

Table 15 Coefficient of Determination of the Number of Parking Spaces and Parking Rates

Model Summary				
Model	R	R Square	Adjusted R Square	Std. The error in the Estimate
1	.743a	.553	.544	2.251
a. Predictors: (Constant), Tarif_Parkir, Jumlah_Tempat_Parkir				

Table 16 Coefficient of Determination of the Number of Parking Spaces,
Parking Rates, and Potential Parking Levy

Model Summary				
Model	R	R Square	Adjusted R Square	Std. The error in the Estimate
1	.626ᵃ	.392	.374	2.653
a. Predictors: (Constant), Potensi_Retribusi_Parkir, Jumlah_Tempat_Parkir, Tarif_Parkir				

1. Effect of the number of parking **spaces on potential parking levies**

In the test results, the number of parking lots has a significant influence on the potential parking levy with a positive value. This can be proven by a significance value of 0.000 where the smaller value is 0.05. So that the variable Number of Parking Spaces has a significant effect on the Potential Parking Levy. From the tests carried out, the R-square value of 0.553 or 55.3% of potential parking levy is influenced by the number of parking spaces, while the remaining 44.7% is influenced by factors that were not researched and were not included in this model. So that the relationship between the Number of Parking Spaces to the Potential Parking Levy is accepted. This is in line with research conducted by Faisal[6] which proves that the Number of Parking Points has a positive and significant influence on the Parking Levy. In his research, he stated that the elasticity figure shows that an increase in the number of parking points that are the object of the parking levy assuming other variables are constant, will increase the number of parking points that are the object of the parking levy, assuming other variables are constant, will increase receipt of the Parking Levy. This study

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[6] Moh Faisal, "Pengaruh Jumlah Titik Parkir, Jumlah Petugas Parkir Dan Jumlah Kendaraan Terhadap Penerimaan Retribusi Parkir Di Kota Palu," *Katalogis* 5, no. 4 (2017).

shows that the greater the number of parking points owned, the higher the income obtained.

This research is not in line with the research conducted by[7], in the results of the research they conducted showed that the Number of Parking Points has a positive effect but the effect is not significant. This means that even though the value has a positive effect but is not significant, the hypothesis is still not accepted.

2. Effect of parking rates on potential parking levies

The results of the Parking Rate test have a significant influence on the Potential Parking Levy with a positive value. With a significance value of 0.000 where the sig value is less than 0.05, so the variable parking rate has a significant effect on the potential parking levy. From the tests carried out, the Rsquare value was generated by 0.553 or 55.3% of the Potential Parking Levy by Parking Rates, while the remaining 44.7% was influenced by other factors that were not studied and were not incorporated into this model. So that the relationship between Parking Rates to Potential Parking Levies is accepted.

This result is not in line with research conducted by Miswandaru[8] which proves that Parking Rates do not affect the Parking Levy due to many obstacles in implementing policies. Where the lack of resources of the transportation agency, the transportation agency cannot balance the implementation of the parking tariff increase policy with the implementation of the strategic plan, the weak mechanism of parking management as well as office facilities and infrastructure such as parking vest uniforms, parking attendants and community health and the existence of law enforcement weaknesses against violations of the administration parking.

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[7] Stephanny Inagama Timisela, Meinarni Asnawi, and Yundy Hafizrianda, "Analisis Penerimaan Retribusi Parkir Tepi Jalan Umum Di Kota Jayapura," *Jurnal Kajian Ekonomi dan Keuangan Daerah* 2, no. 1 (2017): 217589.

[8] Rendra Miswandaru and Puji Astuti, "Evaluasi Kebijakan Kenaikan Tarif Parkir Tepi Jalan Umum Menurut Perda No 2 Tahun 2012 Tentang Retribusi Jasa Umum Di Kota Semarang," *Journal of Politic and Government Studies* 4, no. 2 (2015): 11–20.

3. **Effect of the number of parking spaces on the original revenue of the area**

In the test results, the Number of Parking Spaces has an insignificant influence on the Original Revenue of the Region with a negative value. With a significance value of 0.142 where the sig value is greater than 0.05, so the variable Number of Parking Spaces does not have a significant effect on the Original Regional Revenue. From the tests carried out, the R-square value of 0.392 or 39.3% of the Original Regional Revenue was influenced by the Number of Parking Lots, while the remaining 60.7% was influenced by other factors that were not researched and not incorporated into this model. So the relationship between the Number of Parking Spaces to the Local Revenue was rejected.

It can be concluded that the Number of Parking Lots cannot directly affect the Local Revenue. Due to the addition or reduction of the Number of Parking Spaces depends on the receipt of the Parking Levy and this has been explained in hypothesis 1 which says that the Number of Parking Spaces is capable of affects the Parking Levy significantly and has a positive effect managed by the Batu City Transportation Agency.

4. **Effect of parking rates on local revenues**

In the test results, parking rates have an insignificant influence on the original regional income with a negative value. With a significance value of 0.432 where the sig value is greater than 0.05, so the variable Parking Rate does not have a significant effect on the Original Regional Revenue. From the tests carried out, Rsquare generated 0.392, or 39.2% of Local Revenue was influenced by Parking Rates, while the remaining 60.7% was influenced by other factors that were not studied and not included in this model. So the relationship between Parking Rates to Local Revenue was rejected.

This result is not in line with research conducted by Daulay [9]which proves that Parking Rates or Taxes contributed to the Original Regional Revenue in 2014 by 6.09%, in 2015 by 8.32 %, and in 2016 by 10.98% which considerable opportunity to contribute more to the Local Revenue. And also not in line with research conducted by Puspitasari[10] which proved that the level of contribution of Parking Tax to the Original Income of Malang City 2009-2013 tends to fluctuate. Because based on these agencies, there are several objects of Parking Tax changed to Parking Levies, so there is a delegation of authority to collect these objects to the transportation department.

5. Effect of potential parking levy on local revenue

In the test results, the Parking Levy Potential has a significant influence on the Local Revenue with a positive value. With a significance value of 0.000 where the sig value is less than 0.05, the Parking Levy Potential variable has a significant impact on the Local Revenue. From the tests carried out, the R-square value of 0.392 or 39.2% of the Original Regional Revenue was affected by the Potential Parking Levy, while the remaining 60.7% was influenced by other factors that were not researched and not incorporated into this model. So that the relationship of the Potential Parking Levy to the Local Revenue is accepted.

This result is in line with research conducted by Daulay[11] which proves that the Parking Levy has a contribution value of 9.73% in 2014 and 10.34% in 2015 and 2016 it has a value of 13.59%. However, this research is

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[9] Lyka Monika DaulaY, "Analisis Efektivitas Pajak Parkir Dan Retribusi Parkir Terhadap Efektivitas Pendapatan Asli Daerah Kota Medan," *Kumpulan Karya Ilmiah Mahasiswa Fakultas Sosial Sains* 1, no. 01 (2021).

[10] Arum Puspitasari, Sri Rachmajanti, and Mirjam Anugerahwati, "Teachers Pedagogical and Professional Competences in CLIL-Based Primary Schools in Indonesian Context," in *INTERNATIONAL CONFERENCE ON EDUCATION: EDUCATION IN THE 21ST CENTURY: RESPONDING TO CURRENT ISSUES*, 2016, 105–115.

[11] DaulaY, "Analisis Efektivitas Pajak Parkir Dan Retribusi Parkir Terhadap Efektivitas Pendapatan Asli Daerah Kota Medan."

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not in line with the research conducted by Riyanda and Dompak[12] which proves that the Potential for Parking Levy is not so significant and has not shown changes to the Original Regional Income in Batam City.

6. Effect of the number of parking **spaces on local revenue through potential parking levy**

The results of indirect testing on the Number of Parking Spaces to Local Revenue through the Potential Parking Levy have a positive effect and value. This can be proven by the resulting indirect value of 0.163 which is greater than the direct influence of 0.140 which means indirectly the variable The number of parking lots has a positive effect on local revenue through the potential parking levy, so the relationship of the number of parking spaces to the original regional revenue through the potential parking levy accepted.

It can be concluded that the number of parking lots is indirectly able to affect the original regional income but must go through the Parking Levy, where if there is an additional parking lot it can provide The parking lot is large and sufficient to accommodate existing vehicles. With this addition, the use of parking facilities automatically increases and can contribute to the Parking Levy and in the Parking Retirbusi is managed first by the Transportation Agency, especially a new part of the park after processing the realization of the Parking levy is deposited into the Local Revenue.

7. Effect of parking rates on local revenues through potential parking levies

The results of indirect testing on Parking Rates against Local Revenue through Potential Parking levies have a significant effect and a positive value. This can be proven by the resulting indirect value of 0.248 which is greater than the direct influence of 0.083 which means indirectly the variable Parking Rates positively affect Local Revenue through Potential Parking

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[12] Riko Riyanda and Timbul Dompak, "Kebijakan Parkir Kota Batam Dalam Peningkatkan Pendapatan Asli Daerah," *Jurnal Niara* 10, no. 1 (2017).

Levy, so the relationship of Parking Rates to Local Original Revenue through Potential Parking Levy is accepted.

These results say that Parking Rates indirectly affect Local Revenue but must go through the Parking Levy. With the meaning that there are changes in the increase and decrease in local regulations regarding the withdrawal of parking rates, if the Transportation Agency is optimistic that it can meet the target of Regional Original Income, Dina The Transportation Department approved changes to the bylaws regarding the withdrawal of parking rates.

CONCLUSION

From the results of the research that has been presented in the discussion, the following conclusions can be drawn (1) The variable number of parking spaces has a positive and significant effect on the variable of potential retribution parking at the Batu City Transportation Office, (2) the variable parking rate has a positive and significant effect on the variable of potential parking levy, (3) the variable number of parking spaces has a negative effect and does not signify the variable of local original income in the Department of Transportation, (4) the variable parking rate has a negative and insignificant effect on the variable of local original income in the Department of Transportation, (5) the variable of potential parking levy has a positive and significant effect on the variable of local revenue in the Department of Transportation, (6) the variable number of parking spaces has a positive effect and signfikan on the variable of original income of the area through the variable of potential parking levy in the Department of Transportation, (7) the variable of parking rates has a positive effect and signfikan on the variable of local revenue through the variable of potential parking levy on the Department of Transportation.

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