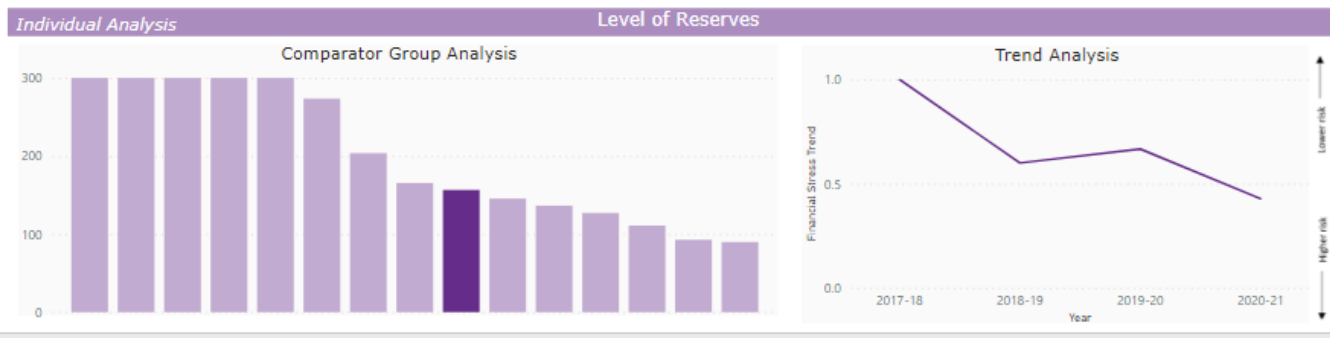
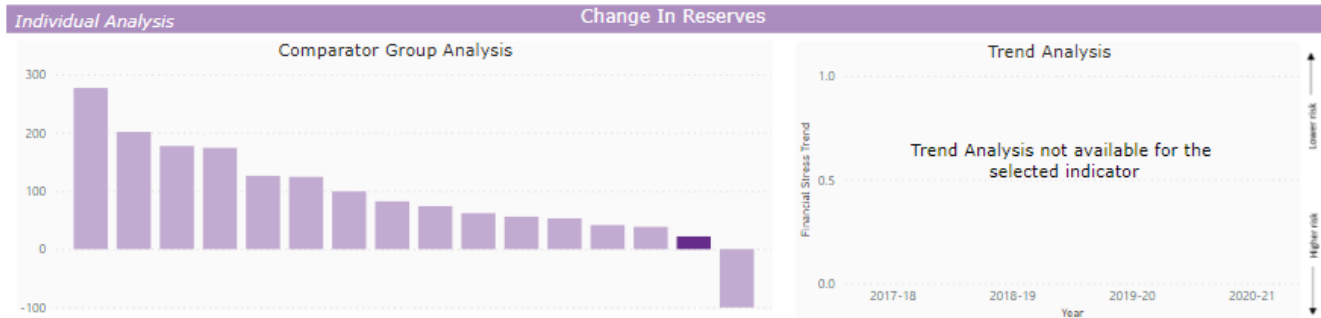


This indicator is the ratio between the current level of reserves and the average change in reserves in each of the past three years. A negative value (which implies reserves have increased) or one greater than 100 is recoded to 100.



This is the ratio of the current level of reserves (total usable excluding public health & schools) to the council’s net revenue expenditure. We have set the figure at 100% for a small number of district councils to remove the impact of extreme outliers.



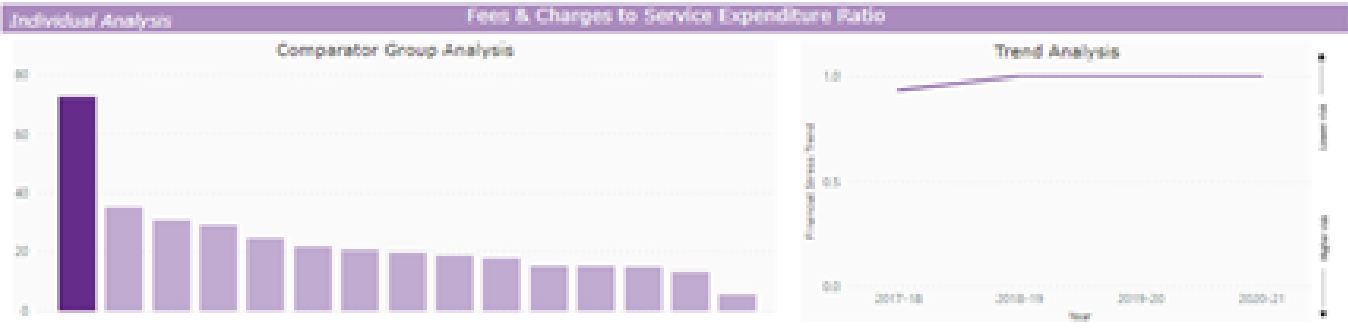
This indicator shows the percentage change in reserves (total useable excluding public health and schools) over the past three years.



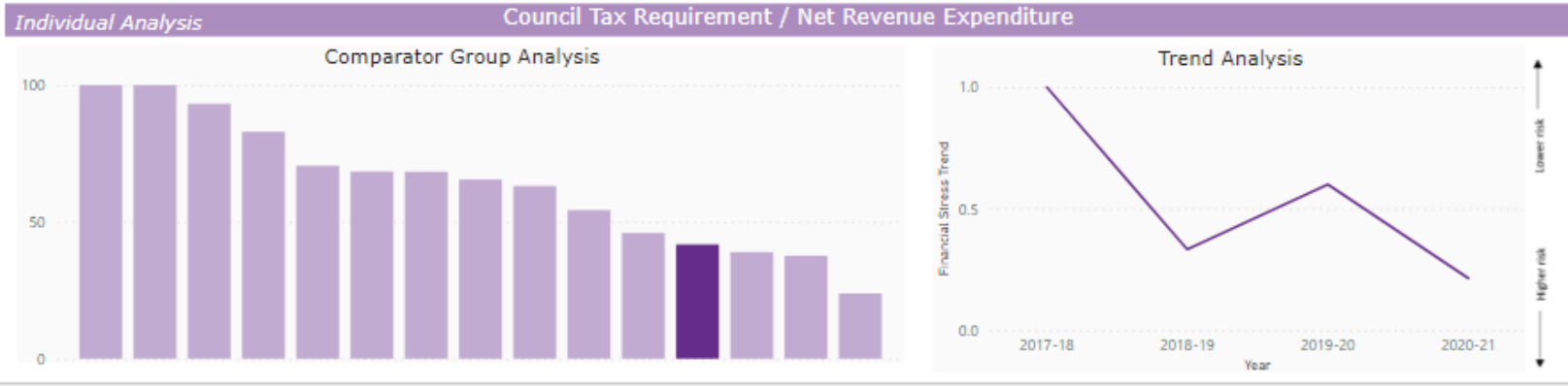
This indicator is the ratio of Interest Payable and Net Revenue Expenditure.



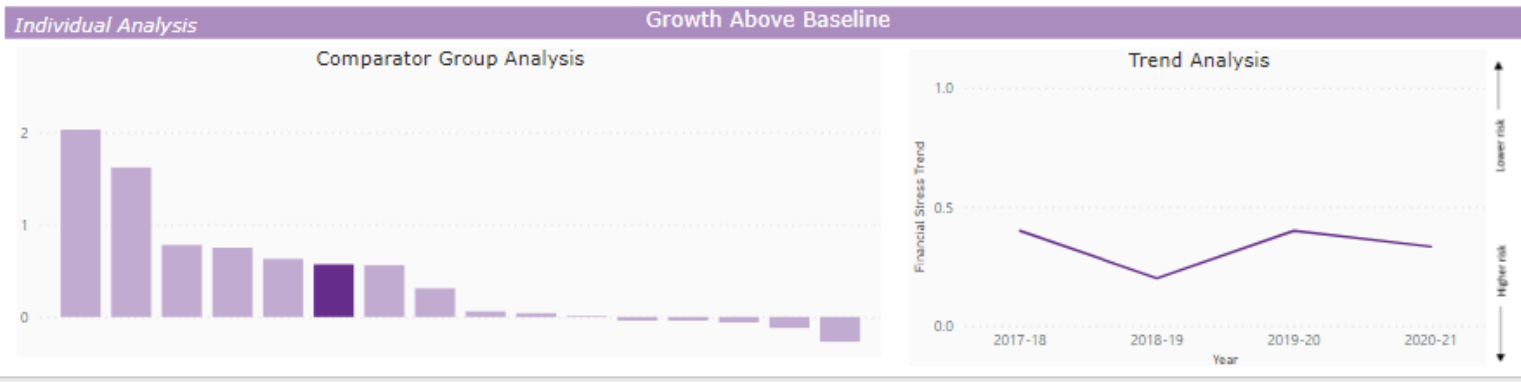
This indicator compares the gross external debt held by a Council.



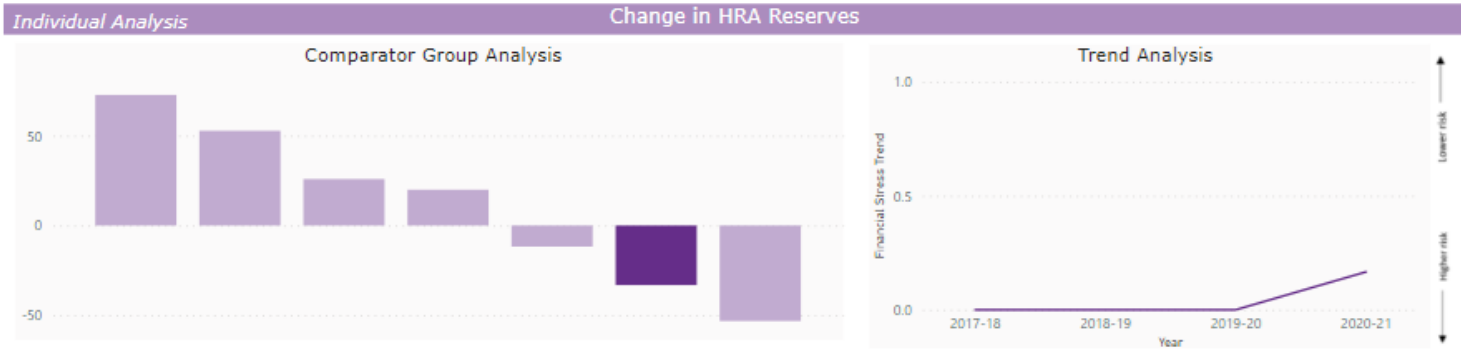
This indicator shows the proportion of fees and charges against the council’s total service expenditure.



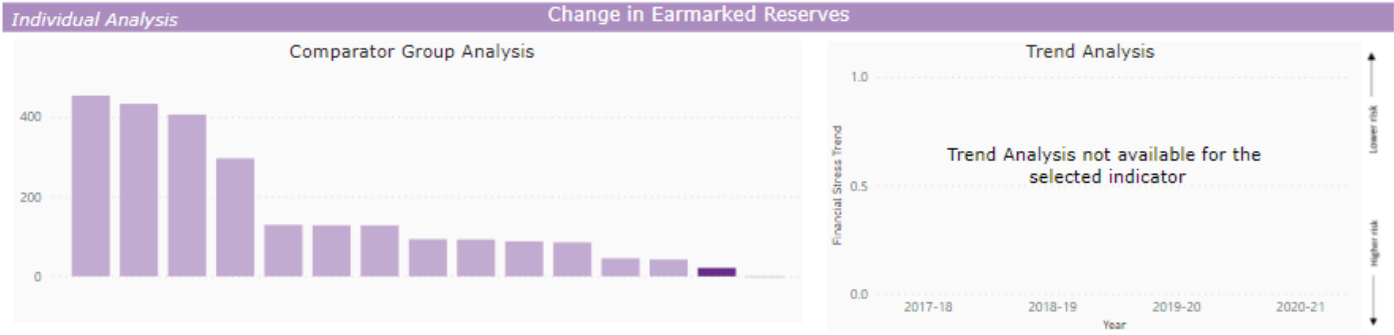
This indicator shows the ratio of council tax as a proportion of net expenditure.



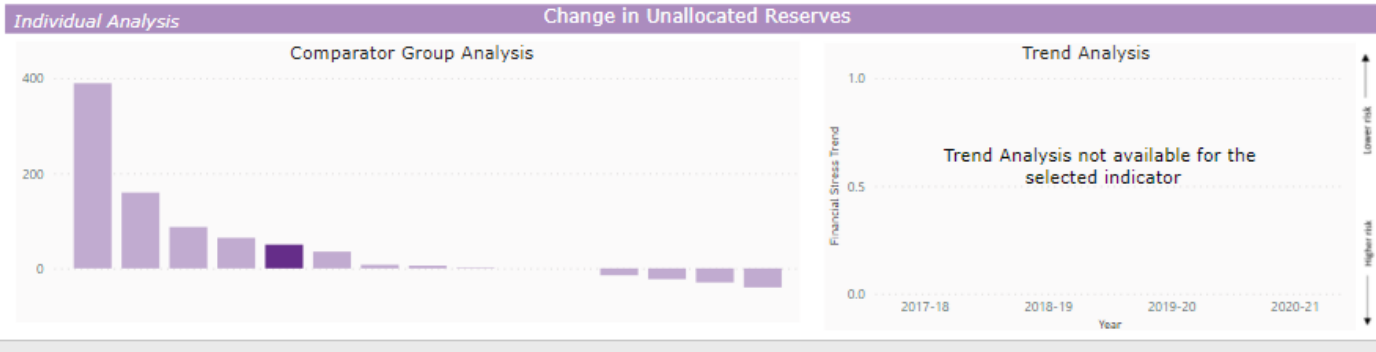
This indicator is calculated as the difference between the baseline funding level and retained rates income, over the baseline funding level.



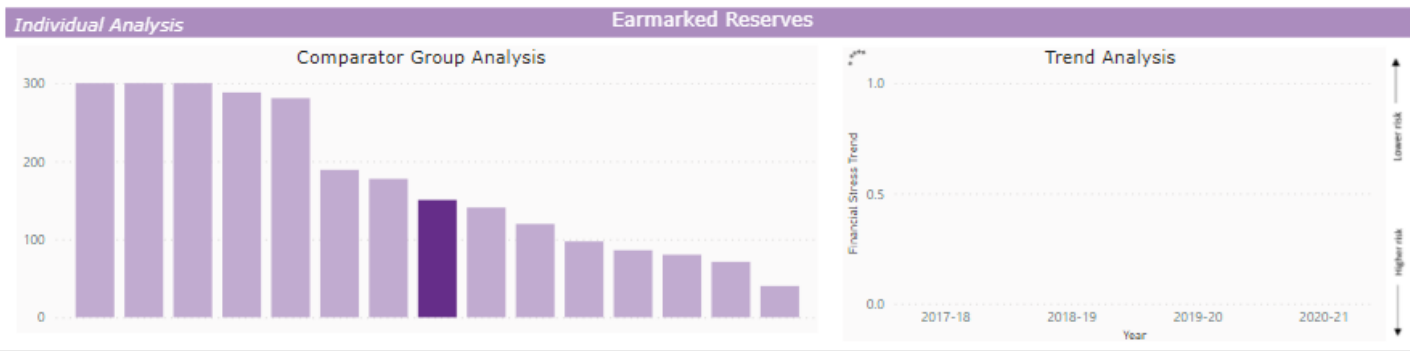
This indicator is the ratio of the HRA reserves held by a council divided by its Net Revenue Expenditure



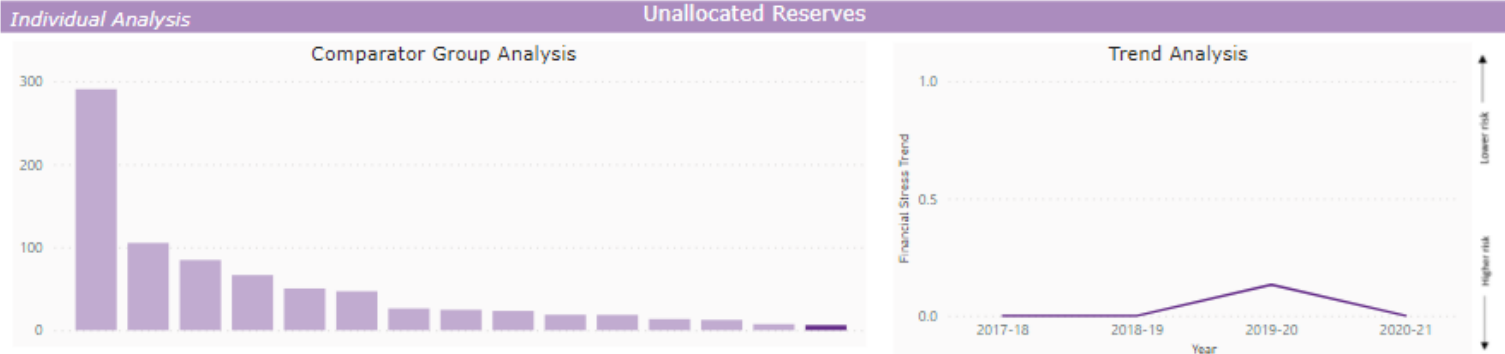
This indicator is the average percentage change in earmarked reserves over the past three years



This indicator is the average percentage change in unallocated reserves over the past three years



This indicator is calculated as the ratio of earmarked reserves (excluding public health and schools) to net revenue expenditure



This indicator is calculated as the ratio of unallocated reserves to net revenue expenditure