

# Financial Diagnostic Report



Written by LGA Research from Local Government Association

[LG Inform](#)

## Spidercharts for West Lindsey

### Introduction:

Our financial position model, also known as the 'spidergram' model, was first issued in 2013. This model is designed as a tool to help councils assess their financial position compared to other councils. The model produces a report for each council alone.

It aims to do the following:

- Allow councils to gain an objective view of where they stand in comparison to other councils on a set of measures which have something to say about their financial position;
- Identify relative strengths and weaknesses, risks and opportunities which can be taken into account when considering a future financial strategy.

### How to use the report:

This report is split into three sections, each is a suite of themed indicators: Strategic (present and future), Risk and Opportunity. There are two spidergraphs per section, one shows how West Lindsey is ranked within 'All English Authorities' and the second, how West Lindsey is ranked within All English district local authorities.

The highest (or best) rank, of 1, on a spiderchart is the inner most point of the graph. The lowest (or worst) rank is 353 for all English authorities, and for All English district local authorities the lowest rank will be 201, the lowest rank will be on the outer edge of the spiderchart.

Each section comes with a description of the metrics used and commentary as to why they are considered to be important. In the reference section there are tables showing additional comparison data and in the collection library there are links (when viewed in LG Inform) to the data collections used in the report and information on when they were last updated.

Please note that the data for the Whole of Government Accounts normally has a time lag of 18 months, this report uses the most recent available data. The data will automatically update every time there is a data release. If you are interested in viewing a time series for any of the metrics in the report please refer to the standard reports; the standard reports can be accessed when viewing the report in LG Inform by clicking on the metric titles within the tables.

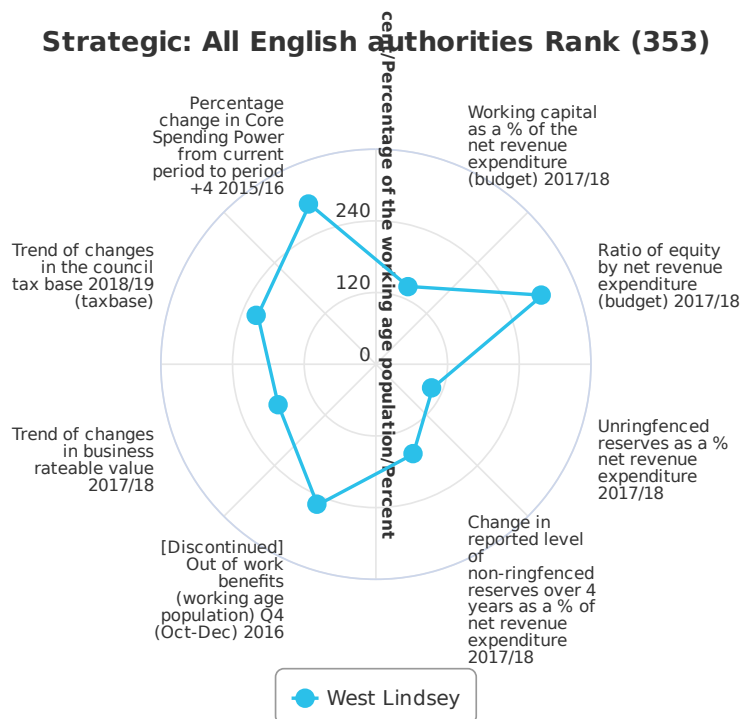
If any values are missing from the database a 'no value' will appear, this is because a figure was not available from published sources. Please contact [lginform@local.gov.uk](mailto:lginform@local.gov.uk) if you have any technical queries regarding the report or the data collections used.

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# STRATEGIC INDICATORS: PRESENT AND FUTURE

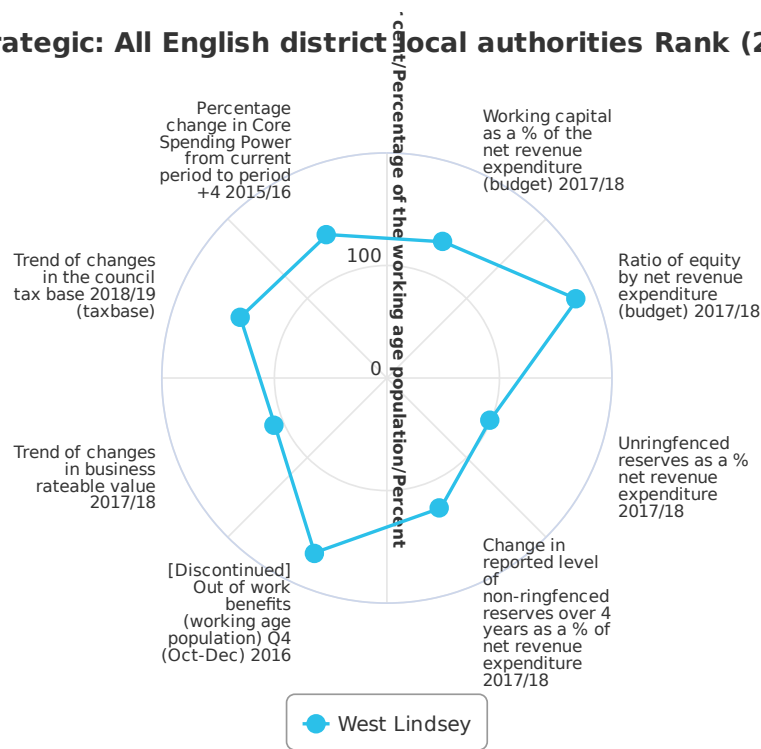
## Strategic: All English authorities Rank (353)



### West Lindsey

Metric type	Period	West Lindsey	
		Rank within All English authorities	%
<a href="#">Working capital as a % of the net revenue expenditure (budget)</a>	2017/18	<a href="#">141</a>	<a href="#">102.36</a>
<a href="#">Ratio of equity by net revenue expenditure (budget)</a>	2017/18	<a href="#">302</a>	<a href="#">0.58</a>
<a href="#">Unringfenced reserves as a % net revenue expenditure</a>	2017/18	<a href="#">103</a>	<a href="#">86.86</a>
<a href="#">Change in reported level of non-ringfenced reserves over 4 years as a % of net revenue expenditure</a>	2017/18	<a href="#">163</a>	<a href="#">9.27</a>
<a href="#">Trend of changes in business rateable value</a>	2017/18	<a href="#">177</a>	<a href="#">151.61</a>
<a href="#">[Discontinued] Out of work benefits (working age population)</a>	Q4 (Oct-Dec) 2016	<a href="#">255</a>	<a href="#">8.7</a>
<a href="#">Trend of changes in the council tax base</a>	2018/19 (taxbase)	<a href="#">214</a>	<a href="#">97.94</a>
<a href="#">Percentage change in Core Spending Power from current period to period +4</a>	2015/16	<a href="#">290</a>	<a href="#">-13.247</a>

## Strategic: All English district local authorities Rank (201)



## Strategic: West Lindsey and All English district local authorities Rank

Metric type	Period	West Lindsey	
		Rank within All English district local authorities	%
<a href="#">Working capital as a % of the net revenue expenditure (budget)</a>	2017/18	<a href="#">131</a>	<a href="#">102.36</a>
<a href="#">Ratio of equity by net revenue expenditure (budget)</a>	2017/18	<a href="#">183</a>	<a href="#">0.58</a>
<a href="#">Unringfenced reserves as a % net revenue expenditure</a>	2017/18	<a href="#">99</a>	<a href="#">86.86</a>
<a href="#">Change in reported level of non-ringfenced reserves over 4 years as a % of net revenue expenditure</a>	2017/18	<a href="#">125</a>	<a href="#">9.27</a>
<a href="#">Trend of changes in business rateable value</a>	2017/18	<a href="#">108</a>	<a href="#">151.61</a>
<a href="#">[Discontinued] Out of work benefits (working age population)</a>	Q4 (Oct-Dec) 2016	<a href="#">168</a>	<a href="#">8.7</a>
<a href="#">Trend of changes in the council tax base</a>	2018/19 (taxbase)	<a href="#">141</a>	<a href="#">97.94</a>
<a href="#">Percentage change in Core Spending Power from current period to period +4</a>	2015/16	<a href="#">138</a>	<a href="#">-13.247</a>

# STRATEGIC: PRESENT AND FUTURE

## **P1: Working capital as a percentage of the net revenue expenditure (budget)**

This is the level of working capital weighted according to the total net revenue expenditure. The working capital for West Lindsey is 18,569.00 GBP (000) which equates to 102.36% of the net revenue expenditure (18,140 GBP (000)); in the previous period it was 113.66%.

Authorities with a strongly positive indicator would have less difficulty liquidating sufficient assets to operate in the event of a short term debt problem. The higher the working capital value as a percentage of the net revenue expenditure the higher the rank.

## **P2: Ratio of equity by net revenue expenditure (budget)**

This is the level of net assets weighted according to total net revenue expenditure. West Lindsey has a net worth of 10,611.00 GBP (000), which is a ratio of 0.58:1 of the net revenue expenditure (18,140 GBP (000)). The ratio of equity has decreased since the last period when it was 0.65:1.

If an authority has a low level of net assets (equity) this may be because it has a low level of assets, a high level of liabilities or both. This indicator differentiates those authorities which over time have a relatively higher level of liabilities to fund and limited assets from which to do so, making additional financing costs likely in the years ahead. The higher the ratio of equity the higher the rank.

## **P3: Estimated unringfenced reserves as a % net revenue expenditure**

The level of unringfenced reserves (earmarked and other unallocated) is weighted according to - or as a percentage of - total net revenue expenditure. In West Lindsey the unringfenced reserves stand at 15,135 GBP (000), lower than the last period when they were 15,757 GBP (000); currently it is 86.86% of the total net revenue expenditure (18,140 GBP (000)).

Some reserves, of course, are set aside against risks which are difficult to measure. The indicator therefore has a limitation in cases where unringfenced reserves include reserves set aside against risks that have a high likelihood of crystallising. The higher the relative value of the unringfenced reserves the higher the rank.

## **P4: Net change in reserves over 4 years as a % of net revenue expenditure**

This is the change in total estimated unringfenced revenue reserves after a four year period weighted as a proportion of budgeted total net revenue expenditure. In West Lindsey the change in reserves has been 2,193.00 GBP (000) over the last four years (15,135 GBP (000) in the current period minus 12,942 GBP (000) 4 periods earlier), this represents 9.27% of the total net revenue expenditure (18,140 GBP (000)).

If an authority has historically contributed significantly to reserves it is likely the case that the immediate years pose less of a challenge. At the same time any use of reserves or contribution to reserves is likely to be the result of local strategic decisions. The greater the change the higher the level of contributions to reserves, and the higher the rank.

## **F1: % of working age individuals receiving benefits**

This metric is the percentage of all working age individuals that are in receipt of key out of work benefits. 8.7% of working age residents in West Lindsey were receiving out of work benefits in 17/05/2017, this is an average across the months.

This indicator assumes that authorities where benefit claimants live will see higher financial pressure related to providing services such as homelessness, than those with fewer claimants. It is arguable that the impact of welfare reform will be to encourage claimants to move from current high density areas to low density areas. There is no easy way of modelling this. The lower the number of residents receiving the benefits the higher the rank. A report on the impacts of the Welfare Reform can be accessed here: [The impacts of the welfare reform](#).

## **F2: Trend of changes in business rateable value**

This is the change in the business rate taxbase since 2002. Currently the total business rateable value in West Lindsey is 47 GBP (millions), a change of 151.61% since 2002. This figure is an index, rather than a percentage change. An index number is an economic data figure reflecting price or quantity compared with a standard or base value, which in this case is the base year value from 2002. In the previous period the index was 135.48%.

This is a measure of relative economic growth in the recent past and the assumption is that this is a momentum indicator – growth is more likely to continue where it is already taking place. There is a risk that this indicator is affected by large one off developments or valuation appeals, especially in smaller authorities. The higher the trend change the higher the rank.

## **F3: Trend of changes in the council tax base**

This is the change in the council taxbase since 2002. Currently the council tax base is 29,944 dwellings, a change of 97.94% since 2002. This figure is an index, rather than a percentage change. An index number is an economic data figure reflecting price or quantity compared with a standard or base value, which in this case is the base year value from 2002. In the previous period the index was 109.12%.

This is a measure of relative economic growth in the recent past and the assumption is that this is a momentum indicator – growth is more likely to continue where it is already taking place. Similar in principle to trend of changes in business rateable value, it is a momentum indicator. It measures relative growth in taxable property. The higher the trend change the higher the rank.

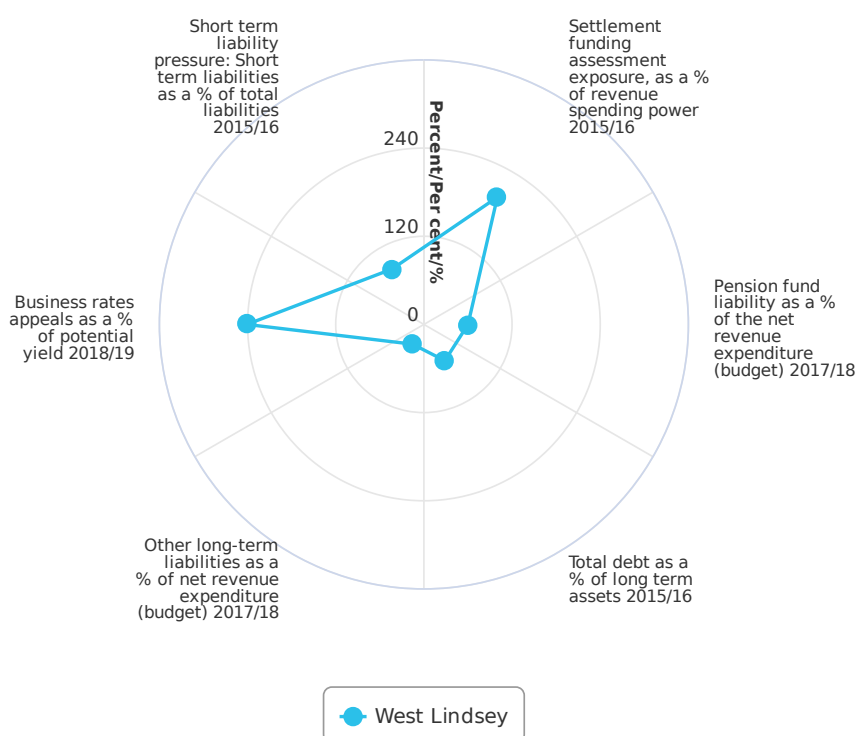
## **F4: Change in core spending power**

This is the percentage change in core spending power from the local government finance settlement. It represents the percentage change from the current period (12.439 GBP (millions) in 2015/16), compared to that in four year's time: 10.791 GBP (millions) in 2019/20; this is a change of -13.247%. Calculated by DCLG in order to provide some certainty for the four year period. The local authority core spending power figures set out indicative figures for the potential income from core components that could be available to authorities over those four years.

Some authorities will have a negative change that signifies a drop in core spending, others have a positive change, which signifies an increase in core spending. The greater the positive change the higher the rank.

# RISK INDICATORS

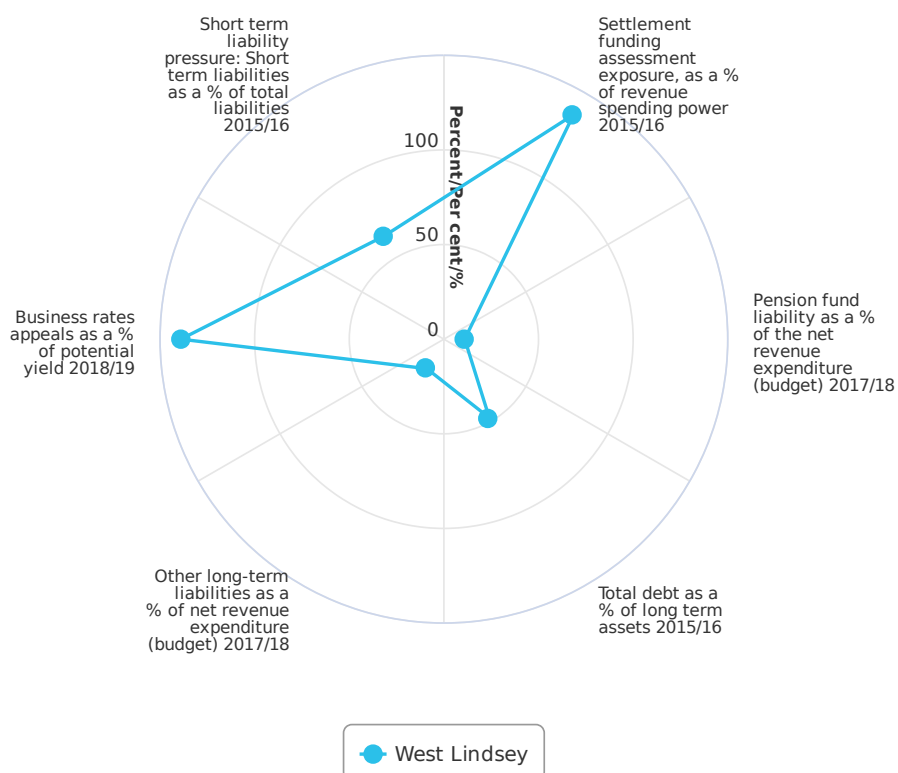
## Risk: All English authorities Rank (353)



## Risk: West Lindsey and All English authorities Rank

Metric type	Period	West Lindsey	
		%	Rank within All English authorities
<a href="#">Settlement funding assessment exposure, as a % of revenue spending power</a>	2015/16	<a href="#">39.17</a>	<a href="#">399</a>
<a href="#">Total debt as a % of long term assets</a>	2015/16	<a href="#">-12.66</a>	<a href="#">57</a>
<a href="#">Short term liability pressure: Short term liabilities as a % of total liabilities</a>	2015/16	<a href="#">9.29</a>	<a href="#">87</a>
<a href="#">Pension fund liability as a % of the net revenue expenditure (budget)</a>	2017/18	<a href="#">159.18</a>	<a href="#">60</a>
<a href="#">Other long-term liabilities as a % of net revenue expenditure (budget)</a>	2017/18	<a href="#">-9.70</a>	<a href="#">31</a>
<a href="#">Business rates appeals as a % of potential yield</a>	2018/19	<a href="#">-4.84</a>	<a href="#">241</a>

## Risk: All English district local authorities Rank (201)



## Risk: West Lindsey and All English district local authorities Rank

Metric type	Period	West Lindsey	
		Rank within All English district local authorities	%
<a href="#">Settlement funding assessment exposure, as a % of revenue spending power</a>	2015/16	<a href="#">137</a>	<a href="#">39.17</a>
<a href="#">Total debt as a % of long term assets</a>	2015/16	<a href="#">48</a>	<a href="#">-12.66</a>
<a href="#">Short term liability pressure: Short term liabilities as a % of total liabilities</a>	2015/16	<a href="#">63</a>	<a href="#">9.29</a>
<a href="#">Pension fund liability as a % of the net revenue expenditure (budget)</a>	2017/18	<a href="#">11</a>	<a href="#">159.18</a>
<a href="#">Other long-term liabilities as a % of net revenue expenditure (budget)</a>	2017/18	<a href="#">18</a>	<a href="#">-9.70</a>
<a href="#">Business rates appeals as a % of potential yield</a>	2018/19	<a href="#">139</a>	<a href="#">-4.84</a>



# RISK INDICATORS

There are six risk metrics for West Lindsey.

## **R1: Settlement funding assessment exposure**

This is the Settlement funding assessment as a share of total revenue spending power. In West Lindsey the Settlement Funding Assessment was 4.942 GBP (millions) in 01/02/2019 and the revenue spending power was 12.615 GBP (millions), resulting in the settlement funding assessment exposure of 39.17%. It was previously a settlement funding exposure of 44.53%.

High settlement funding assessment figures indicate a larger reliance on government grant funding, leaving an authority more exposed to grant reductions. The lower the figure, the lower the exposure to grant funding and therefore the higher the rank. Subsequent Government announcements can reduce the predictive value of this metric.

## **R2: Pension fund liability**

Pension fund liability is weighted according to total net revenue expenditure. In West Lindsey the pension liability stands at -28,876 GBP (000), 159.18% of the net revenue expenditure (18,140 GBP (000)). This is an improvement the previous period when it was 176.74%.

Pension fund liabilities may not be an immediate concern but will have an impact on council finances in the future – for example affecting employer contribution rates. The lower the pension fund liability the higher the rank.

## **R3: Total debt**

The total debt is the sum of short term and long term borrowing, weighted according to total long term assets. In West Lindsey the current total debt is -12.66% of the long term assets, which are 22,677 GBP (000). In the previous period the total debt stood at -20.24% of the long term assets which were 19,434 GBP (000).

Total debt can pose both short term liquidity risk and long term cash pressures, therefore the lower the relative debt the lower the risk to the authority. The lower the total debt, the higher the rank.

## **R4: Other long term liabilities**

Other long term liabilities are liabilities that are not borrowing or pensions and in this indicator they are weighted according to the total net revenue expenditure. Other long term liabilities in West Lindsey are -1,759.00 GBP (000), that is -9.70% of the total net revenue (18,140 GBP (000)). This is an improvement the previous period when it was -10.77%.

Other long term liabilities also represent future costs of borrowing. They include such elements as PFI liabilities, provisions and receipts in advance. The lower the other long term liabilities the higher the rank. Multiple authorities share the top ranked value of 1.

## **R5: Business rate appeals**

This is the estimated business rate appeals as a share of total collectable business rates in an area. The lower the value the lower the business rate appeal risk. In 17/12/2018 business rate appeals stood at -872,620 GBP, -4.84% of the potential yield. This is compared to the previous period when it was -790,000 GBP, -4.72% of the potential yield.

Appeals are a source of council income uncertainty and higher exposure means that councils have to prudently budget for less income, potentially harming services. The lower the rate of business rate appeals, the higher the rank. Multiple authorities share the top ranked value of 1.

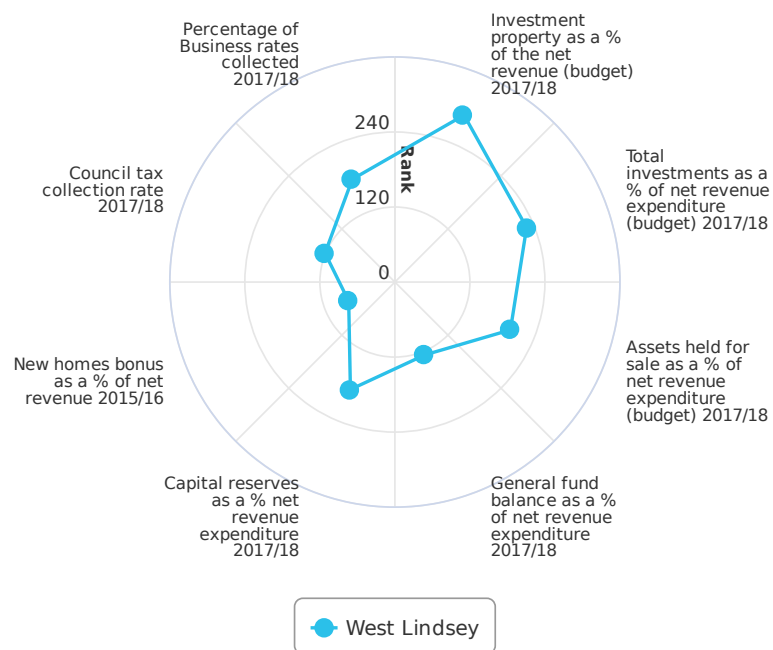
## **R6: Short term liability pressure**

Short term liabilities in West Lindsey are -3,136 GBP (000) and long term liabilities are -30,635 GBP (000), total liabilities is the sum of short term and long term liabilities. Short term liabilities stand at 9.29% of the total liabilities. Short term liabilities have decreased since the last period when they were -4,260 GBP (000); total liabilities have decreased since the last period when they were -35,552 GBP (000).

Short term liability poses an immediate pressure on liquidity. This indicator does not scale the overall level of total liabilities, but more information about liabilities can be found through indicators R2, R3 and R4. The lower the figure, the relatively lower exposure to short term liabilities and therefore the higher the rank.

# OPPORTUNITY INDICATORS

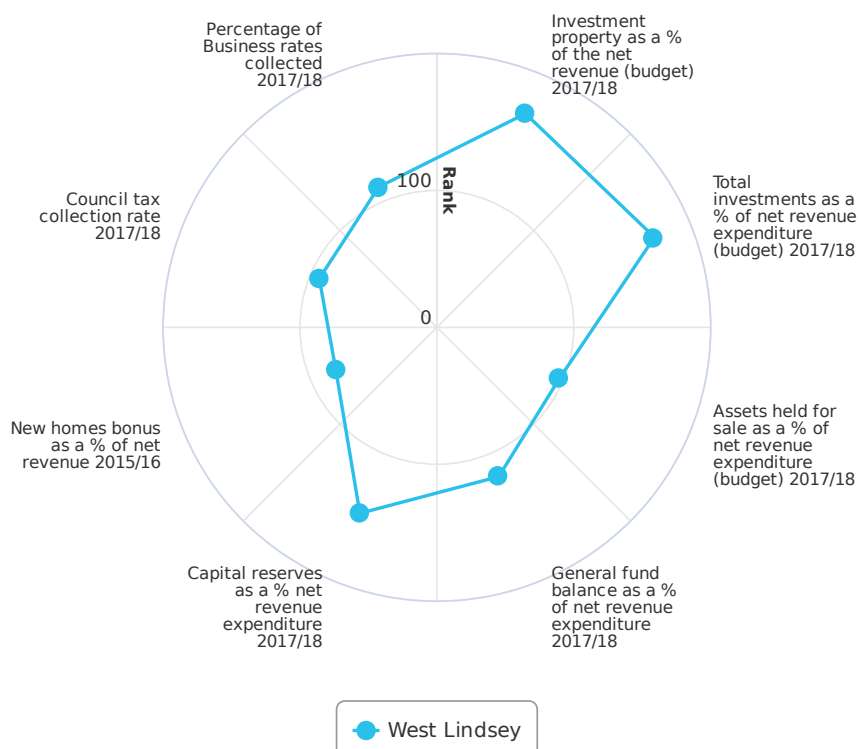
## Opportunity: All English authorities Rank (353)



## Opportunity: West Lindsey and All English authorities Rank

Metric type	Period	West Lindsey	
		Rank within All English authorities	%
<a href="#">Investment property as a % of the net revenue (budget)</a>	2017/18	<a href="#">289</a>	<a href="#">0.90</a>
<a href="#">Total investments as a % of net revenue expenditure (budget)</a>	2017/18	<a href="#">228</a>	<a href="#">65.39</a>
<a href="#">Assets held for sale as a % of net revenue expenditure (budget)</a>	2017/18	<a href="#">200</a>	<a href="#">0.19</a>
<a href="#">Capital reserves as a % net revenue expenditure</a>	2017/18	<a href="#">186</a>	<a href="#">19.07</a>
<a href="#">Council tax collection rate</a>	2017/18	<a href="#">121</a>	<a href="#">98.15</a>
<a href="#">General fund balance as a % of net revenue expenditure</a>	2017/18	<a href="#">126</a>	<a href="#">-20.48</a>
<a href="#">Percentage of Business rates collected</a>	2017/18	<a href="#">178</a>	<a href="#">98.53</a>
<a href="#">New homes bonus as a % of net revenue</a>	2015/16	<a href="#">80</a>	<a href="#">15.81</a>

## Opportunity: All English district local authorities Rank (201)



## Opportunity: West Lindsey and All English district local authorities Rank

Metric type	Period	West Lindsey	
		Rank within All English district local authorities	%
<a href="#">Investment property as a % of the net revenue (budget)</a>	2017/18	<a href="#">169</a>	<a href="#">0.90</a>
<a href="#">Total investments as a % of net revenue expenditure (budget)</a>	2017/18	<a href="#">172</a>	<a href="#">65.39</a>
<a href="#">Assets held for sale as a % of net revenue expenditure (budget)</a>	2017/18	<a href="#">97</a>	<a href="#">0.19</a>
<a href="#">General fund balance as a % of net revenue expenditure</a>	2017/18	<a href="#">118</a>	<a href="#">-20.48</a>
<a href="#">Capital reserves as a % net revenue expenditure</a>	2017/18	<a href="#">147</a>	<a href="#">19.07</a>
<a href="#">Council tax collection rate</a>	2017/18	<a href="#">93</a>	<a href="#">98.15</a>
<a href="#">Percentage of Business rates collected</a>	2017/18	<a href="#">111</a>	<a href="#">98.53</a>
<a href="#">New homes bonus as a % of net revenue</a>	2015/16	<a href="#">80</a>	<a href="#">15.81</a>

# OPPORTUNITY INDICATORS

There are eight headline metrics which show the potential opportunities for West Lindsey.

## OP1: Investment property

Investment property value is weighted according to total net revenue expenditure. In the most recent period investment property in West Lindsey was worth 164 GBP (000), compared to 127 GBP (000) in the previous period. That is 0.90% of the total net revenue in the most recent period (18,140 GBP (000)), and 1.00% in the previous period.

A higher total value of investment property indicates more opportunity to raise income. However, return on investment can vary depending on the type of investment and an investment strategy. The higher the relative value of investment property the higher the rank. Multiple authorities share the lowest ranked value of 1.

## OP2: Total investments

This is the short term investments, long term investments and investment property weighted according to total net revenue expenditure. Total investments have increased in West Lindsey by [28.52%](#) since the last period, and is currently 11,861.00 GBP (000), that is 65.39% of the total net revenue (18,140 GBP (000)).

This indicator has a similar logic to OP1: Investment property as a percentage of the total net revenue, but also includes short term investments. The more investments relative to the net revenue expenditure the higher the rank. Multiple authorities share the lowest ranked value of 1.

## OP3: Assets held for sale

This is the value of assets held for sale weighted according to total net revenue expenditure. There is a total of 35 GBP (000) assets in West Lindsey held for sale, that is 0.19% of the total net revenue (18,140 GBP (000)). In the previous period assets held for sale represented 0.21% of the net revenue expenditure.

Assets held for sale represent an immediate opportunity for a cash injection which can be used for further capital investment. The more assets the council has relative to total net revenue expenditure, held for sale, the higher the rank. Multiple authorities share the lowest ranked value of 1.

## OP4: General fund balance

The general fund balance weighted according to total net revenue expenditure (due to accounting formatting positive figures are presented as negatives). In West Lindsey the general fund balance is -3,715 GBP (000), a decrease since the previous period when it was -4,160 GBP (000). It is currently -20.48% of the total net revenue expenditure (18,140 GBP (000)).

A higher general fund balance may indicate better preparedness for unexpected economic shocks. Alternatively, councils may make a decision to build up their general fund reserves in response to increased perceived risk. The relatively bigger the proportion of the general fund balance against the total net revenue expenditure the higher the rank. Multiple authorities share the lowest value of 1.

## OP5: Capital reserves

This is the sum of capital grants unapplied and capital receipts reserves, weighted according to total net revenue expenditure. In West Lindsey the capital reserves stand at -3,460.00 GBP (000), that is 19.07% of the total net revenue expenditure. This is compared to the previous period when it was -2,893.00 GBP (000), 21.18% of the total net revenue expenditure (18,140 GBP (000)).

Higher capital reserves provide more scope for investment that can save costs or generate income in the future. The definition is limited to these two particular reserves due to data limitations. The higher the level of capital reserves against the net revenue expenditure the higher the rank.

## OP6: New Homes Bonus

New Homes Bonus as a share of total revenue spending power. The New Homes Bonus in West Lindsey was 1.558 GBP (millions) in the previous period, 11.90% of the total net revenue expenditure. Currently New Homes Bonus stands at 1.995 GBP (millions), 15.81% of the total net revenue expenditure (18,140 GBP (000)).

Higher new homes bonus provides a stable source of income for councils and is a signal of a lively house building market. However, this funding stream is government policy, meaning that there is always a risk of it ending. Many authorities use new homes bonus for further investment instead of funding services as a result. The greater the relative value of the New Homes Bonus the higher the rank.

## OP7: Council tax collection rate

This is the amount of council tax revenue collected as a share of total collectable council tax. West Lindsey collected 98.15% of the collectable council tax, this is worse than the previous period when West Lindsey collected 98.48% of the collectable council tax.

A lower council tax collection rate could also represent an opportunity in its own regard as there is room to increase annual income through better collection practices. In some cases a low collection rate can be explained by socioeconomic characteristics of an area, such as reliance on council tax support. A high collection rate of local taxes shows that an authority is close to maximising its income therefore the higher the rank.

## OP8: Business rates collection rate

This is the amount of business rates collected as a share of total collectable business rates. West Lindsey collected 98.53% of the collectable business rates, this is an improvement than the previous period when West Lindsey collected 97.34% of the collectable business rates.

A high collection rate of business rates shows that an authority is close to maximising its income. The higher the collection rate, the higher the rank.

## REFERENCE TABLES

The following reference tables show the current value of each metric used against the minimum, average (mean) and maximum for all English authorities and the selected comparison group.

### Strategic: West Lindsey and All English authorities

Metric type	Value type	Period	West Lindsey	Minimum for All English authorities	Mean for All English authorities	Maximum for All English authorities
<a href="#">Working capital as a % of the net revenue expenditure (budget).</a>	%	2017/18	<a href="#">102.36</a>	-740.49	98.94	755.12
<a href="#">Ratio of equity by net revenue expenditure (budget).</a>	%	2017/18	<a href="#">0.58</a>	-1.00	6.45	68.67
<a href="#">Unringfenced reserves as a % net revenue expenditure</a>	%	2017/18	<a href="#">86.86</a>	0.00	69.90	510.99
<a href="#">Change in reported level of non-ringfenced reserves over 4 years as a % of net revenue expenditure</a>	%	2017/18	<a href="#">9.27</a>	-259.02	13.55	193.43
<a href="#">[Discontinued] Out of work benefits (working age population).</a>	%	Q4 (Oct-Dec) 2016	<a href="#">8.7</a>	1.7	7.5	16.6
<a href="#">Trend of changes in business rateable value</a>	%	2017/18	<a href="#">151.61</a>	81.48	154.32	296.40
<a href="#">Trend of changes in the council tax base</a>	%	2018/19 (taxbase)	<a href="#">97.94</a>	82.79	99.24	141.74
<a href="#">Percentage change in Core Spending Power from current period to period +4</a>	%	2015/16	<a href="#">-13.247</a>	-29.976	-5.414	14.235

## Strategic: West Lindsey and All English district local authorities

Metric type	Value type	Period	West Lindsey	Minimum for All English district local authorities	Mean for All English district local authorities	Maximum for All English district local authorities
<a href="#">Working capital as a % of the net revenue expenditure (budget).</a>	%	2017/18	<a href="#">102.36</a>	-740.49	153.41	755.12
<a href="#">Ratio of equity by net revenue expenditure (budget).</a>	%	2017/18	<a href="#">0.58</a>	-1.00	9.24	68.67
<a href="#">Unringfenced reserves as a % net revenue expenditure</a>	%	2017/18	<a href="#">86.86</a>	0.00	96.64	510.99
<a href="#">Change in reported level of non-ringfenced reserves over 4 years as a % of net revenue expenditure</a>	%	2017/18	<a href="#">9.27</a>	-259.02	20.72	168.47
<a href="#">[Discontinued] Out of work benefits (working age population).</a>	%	Q4 (Oct-Dec) 2016	<a href="#">8.7</a>	3.0	6.6	14.3
<a href="#">Trend of changes in business rateable value</a>	%	2017/18	<a href="#">151.61</a>	81.48	155.40	235.14
<a href="#">Trend of changes in the council tax base</a>	%	2018/19 (taxbase)	<a href="#">97.94</a>	88.87	100.36	113.12
<a href="#">Percentage change in Core Spending Power from current period to period +4</a>	%	2015/16	<a href="#">-13.247</a>	-29.976	-9.555	14.235

### Risk: West Lindsey and All English authorities

Metric type	Value type	Period	West Lindsey	Minimum for All English authorities	Mean for All English authorities	Maximum for All English authorities
<a href="#">Settlement funding assessment exposure, as a % of revenue spending power</a>	%	2015/16	<a href="#">39.17</a>	19.93	38.06	63.47
<a href="#">Pension fund liability as a % of the net revenue expenditure (budget).</a>	%	2017/18	<a href="#">159.18</a>	14.68	282.22	1,171.37
<a href="#">Total debt as a % of long term assets</a>	%	2015/16	<a href="#">-12.66</a>	-115.95	-29.23	-2.75
<a href="#">Other long-term liabilities as a % of net revenue expenditure (budget).</a>	%	2017/18	<a href="#">-9.70</a>	-272.01	-41.06	0.00
<a href="#">Business rates appeals as a % of potential yield</a>	%	2018/19	<a href="#">-4.84</a>	-13.01	-4.10	0.00
<a href="#">Short term liability pressure: Short term liabilities as a % of total liabilities</a>	%	2015/16	<a href="#">9.29</a>	3.89	14.11	64.22

**Risk: West Lindsey and All English district local authorities**

<b>Metric type</b>	<b>Value type</b>	<b>Period</b>	<b>West Lindsey</b>	<b>Minimum for All English district local authorities</b>	<b>Mean for All English district local authorities</b>	<b>Maximum for All English district local authorities</b>
<a href="#">Settlement funding assessment exposure, as a % of revenue spending power</a>	%	2015/16	<a href="#">39.17</a>	19.93	35.61	57.63
<a href="#">Pension fund liability as a % of the net revenue expenditure (budget).</a>	%	2017/18	<a href="#">159.18</a>	14.68	352.28	1,171.37
<a href="#">Total debt as a % of long term assets</a>	%	2015/16	<a href="#">-12.66</a>	-115.95	-27.09	-3.38
<a href="#">Other long-term liabilities as a % of net revenue expenditure (budget).</a>	%	2017/18	<a href="#">-9.70</a>	-272.01	-37.40	0.00
<a href="#">Business rates appeals as a % of potential yield</a>	%	2018/19	<a href="#">-4.84</a>	-13.01	-4.06	0.00
<a href="#">Short term liability pressure: Short term liabilities as a % of total liabilities</a>	%	2015/16	<a href="#">9.29</a>	3.89	14.45	64.22



### Opportunity: West Lindsey and All English authorities

Metric type	Value type	Period	West Lindsey	Minimum for All English authorities	Mean for All English authorities	Maximum for All English authorities
<a href="#">Investment property as a % of the net revenue (budget).</a>	%	2017/18	<a href="#">0.90</a>	0.00	88.82	1,972.92
<a href="#">Total investments as a % of net revenue expenditure (budget).</a>	%	2017/18	<a href="#">65.39</a>	0.00	201.04	2,362.68
<a href="#">Assets held for sale as a % of net revenue expenditure (budget).</a>	%	2017/18	<a href="#">0.19</a>	0.00	3.26	73.15
<a href="#">General fund balance as a % of net revenue expenditure</a>	%	2017/18	<a href="#">-20.48</a>	-166.90	-22.14	0.00
<a href="#">Capital reserves as a % net revenue expenditure</a>	%	2017/18	<a href="#">19.07</a>	0.00	40.64	498.08
<a href="#">New homes bonus as a % of net revenue</a>	%	2015/16	<a href="#">15.81</a>	0.39	9.13	32.19
<a href="#">Council tax collection rate</a>	%	2017/18	<a href="#">98.15</a>	89.99	97.33	99.49
<a href="#">Percentage of Business rates collected</a>	%	2017/18	<a href="#">98.53</a>	91.64	98.33	99.99

### Opportunity: West Lindsey and All English district local authorities

Metric type	Value type	Period	West Lindsey	Minimum for All English district local authorities	Mean for All English district local authorities	Maximum for All English district local authorities
<a href="#">Investment property as a % of the net revenue (budget).</a>	%	2017/18	<a href="#">0.90</a>	0.00	132.45	1,972.92
<a href="#">Total investments as a % of net revenue expenditure (budget).</a>	%	2017/18	<a href="#">65.39</a>	0.00	293.19	2,362.68
<a href="#">Assets held for sale as a % of net revenue expenditure (budget).</a>	%	2017/18	<a href="#">0.19</a>	0.00	4.07	73.15
<a href="#">General fund balance as a % of net revenue expenditure</a>	%	2017/18	<a href="#">-20.48</a>	-166.90	-32.72	0.00
<a href="#">Capital reserves as a % net revenue expenditure</a>	%	2017/18	<a href="#">19.07</a>	0.00	58.06	498.08
<a href="#">New homes bonus as a % of net revenue</a>	%	2015/16	<a href="#">15.81</a>	3.62	14.47	32.19
<a href="#">Council tax collection rate</a>	%	2017/18	<a href="#">98.15</a>	93.89	97.89	99.35
<a href="#">Percentage of Business rates collected</a>	%	2017/18	<a href="#">98.53</a>	92.31	98.46	99.99

## COLLECTION LIBRARY

Below are links to the data collections used in the report and when they were last updated:

[Budgeted Revenue Accounts](#): 2018/19

[Council Tax Collection Rates](#): 2017/18

[Financial Sustainability Analysis](#): 2015/16

[Labour Market Statistics](#): Q4 (Oct-Dec) 2016

[Local Government Finance Settlement](#): 2015/16

[Non Domestic Rates Collected by Local Councils in England: Forecast](#): 2017/18

[Revenue Outturn Summary](#): 2017/18

[Valuation Office: Central and Local rating lists](#): 2017/18

[Whole of Government Accounts](#): 2015/16

## References

This report was generated using data from:

- [Local Government Association](#)
- [HM Treasury](#)
- [Ministry of Housing, Communities & Local Government](#)
- [Nomis](#)