

Spidercharts for Winchester

Introduction:

Our financial position model, also known as the 'spidercharts' 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 Winchester is ranked within 'All English Authorities' and the second, how Winchester 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.

There are three metrics generated by LGA Finance as part of the LGA's Future Funding Outlook. These indicators are not publically available and will only be visible within this pdf report generated by the LGA. These are indicators: F1, R2 and R3.

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.

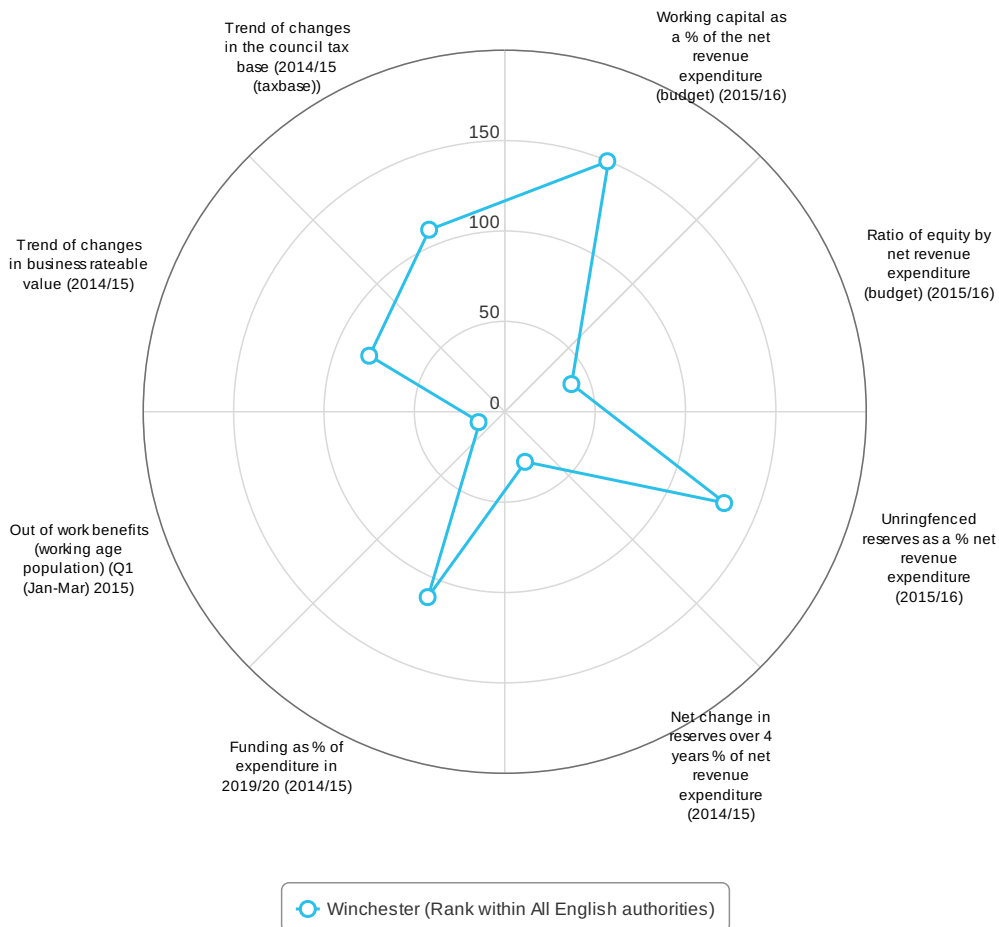
If any values are missing from the database a 'no value' will appear, this is because a figure was not available from published sources. Please contact support@lginform.gov.uk if you have any technical queries regarding the report or the data collections used.

Contents:

- Strategic Indicators: Present and Future
- Risk Indicators
- Opportunity Indicators
- Reference tables
- Collection library

STRATEGIC INDICATORS: PRESENT AND FUTURE

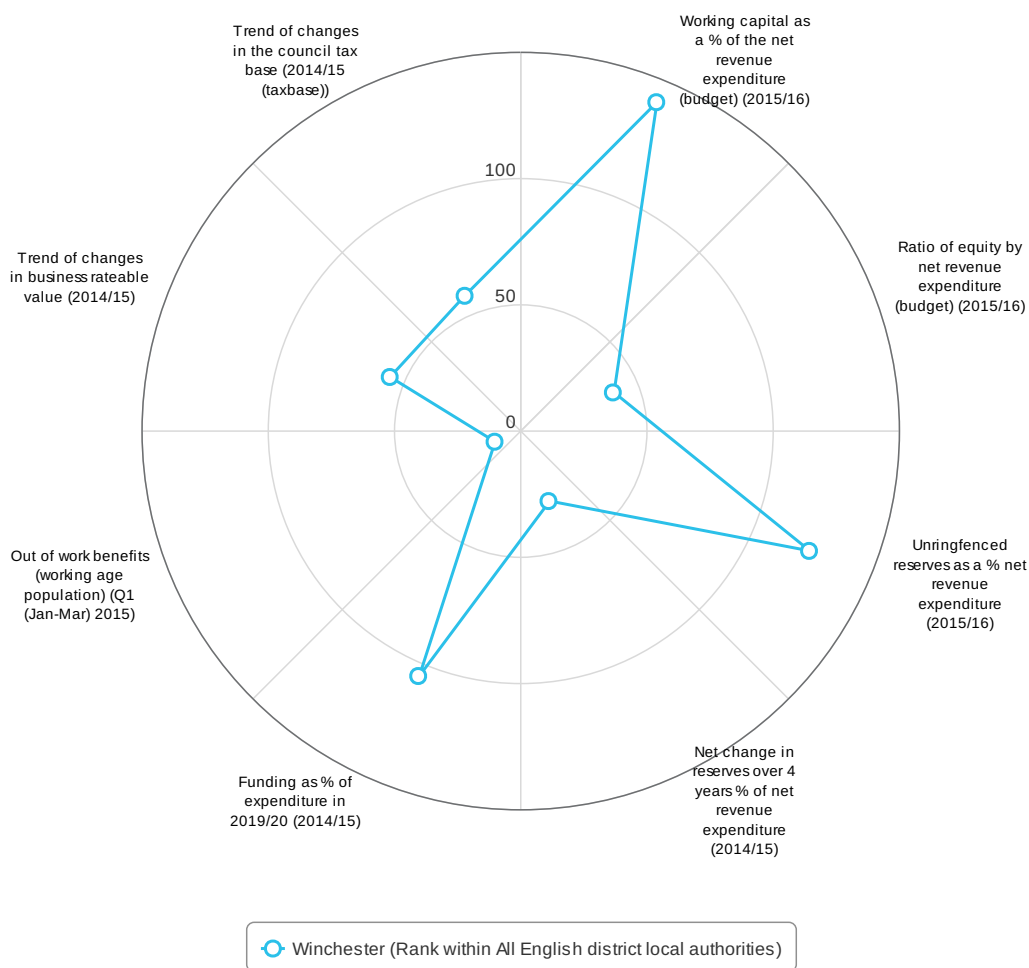
Strategic: All English authorities Rank (353)



Strategic: Winchester and All English authorities Rank

Metric_type	Winchester	
	Raw value	Rank within All English authorities
Working capital as a % of the net revenue expenditure (budget) 2015/16	80.38	150
Ratio of equity by net revenue expenditure (budget) 2015/16	10.92	40
Unringfenced reserves as a % net revenue expenditure 2015/16	66.19	132
Net change in reserves over 4 years % of net revenue expenditure 2014/15	78.80	30
Funding as % of expenditure in 2019/20 2014/15	94.00	111
Out of work benefits (working age population) Q1 (Jan-Mar) 2015	4.3	15
Trend of changes in business rateable value 2014/15	54.02	81
Trend of changes in the council tax base 2014/15 (taxbase)	5.84	109

Strategic: All English district local authorities Rank (201)



Strategic: Winchester and All English district local authorities Rank

Metric_type	Winchester	
	Raw value	Rank within All English district local authorities
Working capital as a % of the net revenue expenditure (budget) 2015/16	80.38	141
Ratio of equity by net revenue expenditure (budget) 2015/16	10.92	40
Unringfenced reserves as a % net revenue expenditure 2015/16	66.19	124
Net change in reserves over 4 years % of net revenue expenditure 2014/15	78.80	30
Funding as % of expenditure in 2019/20 2014/15	94.00	105
Out of work benefits (working age population) Q1 (Jan-Mar) 2015	4.3	11
Trend of changes in business rateable value 2014/15	54.02	56
Trend of changes in the council tax base 2014/15 (taxbase)	5.84	58

STRATEGIC: PRESENT AND FUTURE

There are four headline metrics which show the present financial position of Winchester.

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 Winchester is 17,083.00 GBP (000) which equates to 80.38% of the net revenue expenditure (21,252 GBP (000)); in the previous period it was 97.13%.

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. Winchester has a net worth of 232,056.00 GBP (000), which is 10.92% of the net revenue expenditure (21,252 GBP (000)). The ratio of equity has decreased since the last period when it was 13.19%.

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 Winchester the unringfenced reserves stand at 14,067 GBP (000), higher than the last period when they were 9,031 GBP (000); currently it is 66.19% of the total net revenue expenditure (21,252 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 unringfenced reserves over a four year period weighted as a proportion of budgeted total net revenue expenditure. In Winchester the net change in reserves has been 13,860.00 GBP (000) over the last four years, a sum of 1,682 GBP (000), 3,236 GBP (000), 4,208 GBP (000) and 4,734 GBP (000). This represents 78.80% of the total net revenue expenditure (21,252 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.

There are four headline metrics which show the future financial position of Winchester.

F1: Funding as % of expenditure in 2019/20

This metric is part of the LGA's Future Funding Outlook. Funding as a percentage of expenditure calculates the predicted 2019/20 funding as a percentage of the predicted 2019/20 expenditure. The 2019/20 figures are based on modelling carried out by the LGA Finance Team. The purpose is to measure the medium-term prospects for authorities relative to each other based on a forecast of spending against a forecast of funding.

Based on modelling, Winchester's funding in 2019/20 is predicted to be 94.00% of the modelled 2019/20 expenditure.

The higher the percentage of funding in 2019/20 the higher the rank. Multiple authorities share the top ranked value of 100%.

F2: % 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. 4.3% of working age residents in Winchester were receiving out of work benefits in 13/08/2015, 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.

An LG Inform report on the impacts of the Welfare Reform in Winchester can be accessed here: <http://www.lginform.local.gov.uk/reports/view/lga-research/the-impacts-of-the-welfare-reform?version=latest>.

F3: Trend of changes in business rateable value

This is the change in the business rate taxbase since 2009. Currently the total business rateable value in Winchester is 134 GBP (millions), a change of 54.02% since 2009. 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 2009. In the previous period the index was 54.02%.

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.

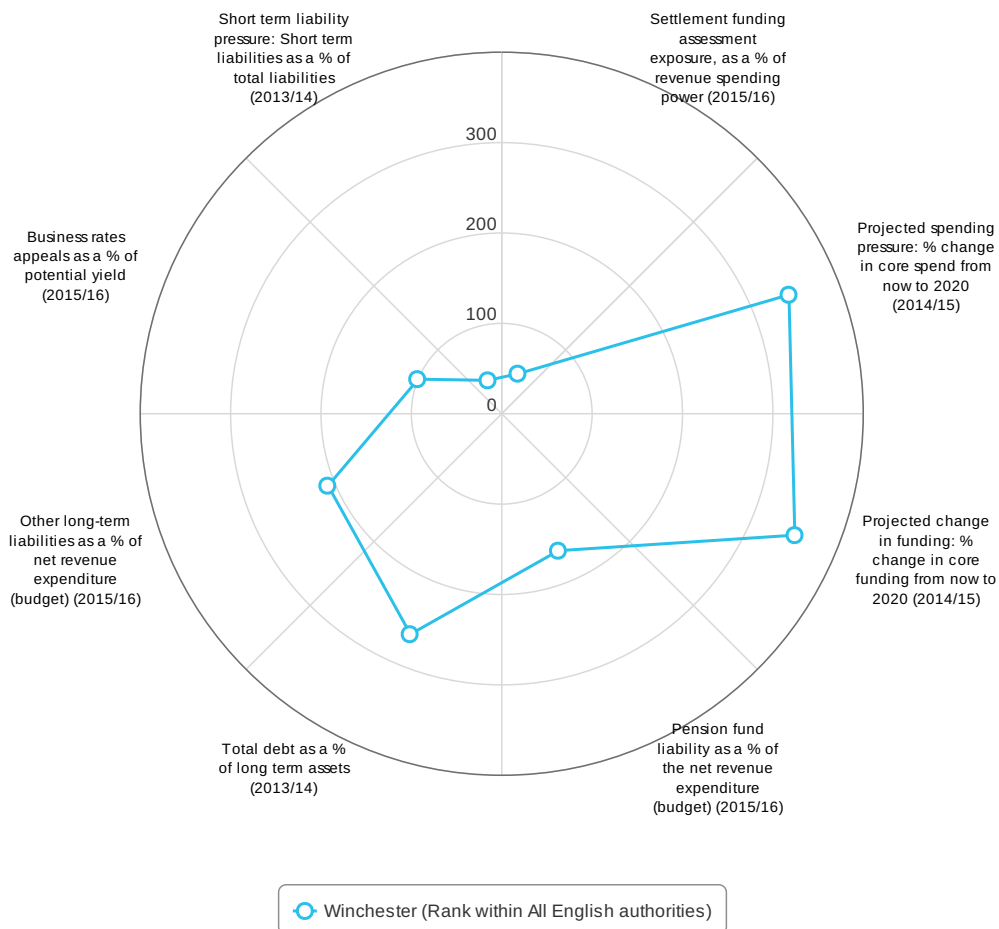
F4: Trend of changes in the council tax base

This is the change in the council taxbase since 2002. Currently the council tax base is 50,178 dwellings, a change of 5.84% 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 2.77%.

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.

RISK INDICATORS

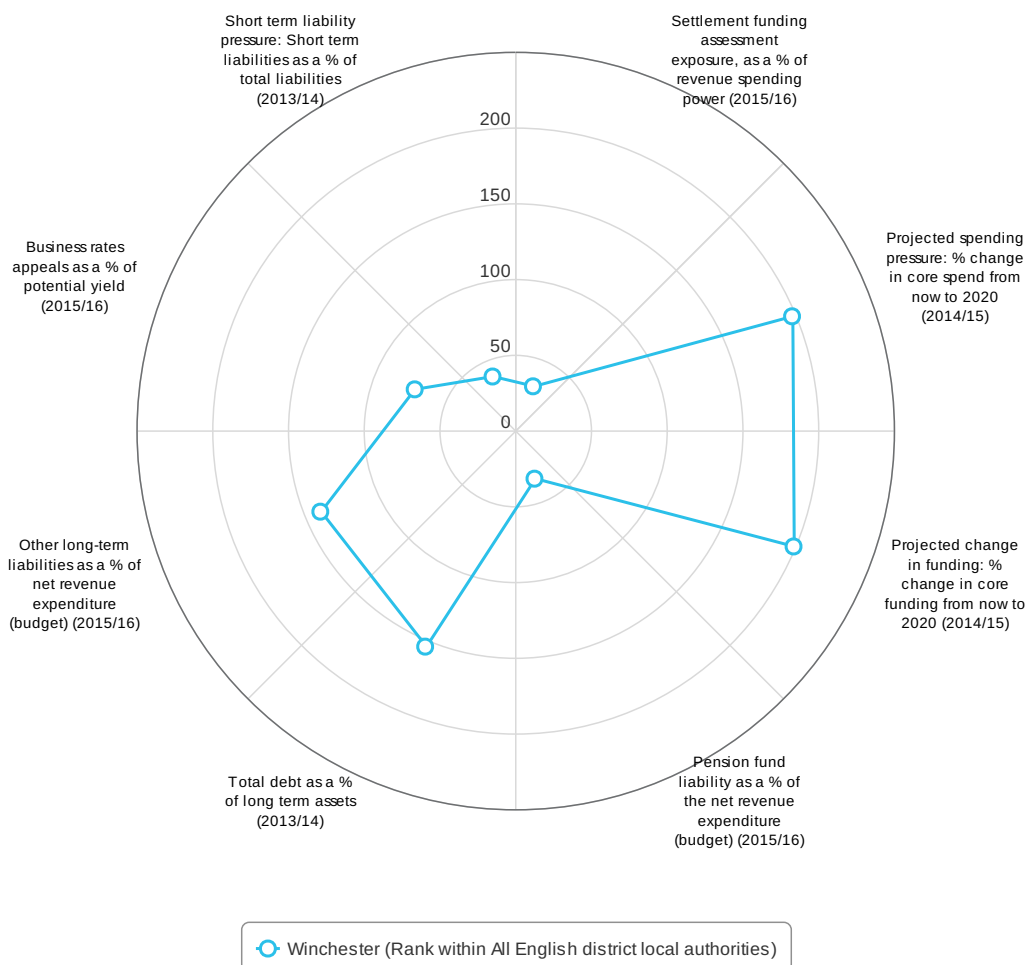
Risk: All English authorities Rank (353)



Risk: Winchester and All English authorities Rank

Metric_type	Winchester	
	Raw value	Rank within All English authorities
Settlement funding assessment exposure, as a % of revenue spending power 2015/16	27.59	48
Projected spending pressure: % change in core spend from now to 2020 2014/15	28.00	344
Projected change in funding: % change in core funding from now to 2020 2014/15	20.00	351
Pension fund liability as a % of the net revenue expenditure (budget) 2015/16	217.16	164
Total debt as a % of long term assets 2013/14	-39.95	264
Other long-term liabilities as a % of net revenue expenditure (budget) 2015/16	-28.21	208
Business rates appeals as a % of potential yield 2015/16	-0.92	100
Short term liability pressure: Short term liabilities as a % of total liabilities 2013/14	6.90	40

Risk: All English district local authorities Rank (201)



Risk: Winchester and All English district local authorities Rank

Metric_type	Winchester	
	Raw value	Rank within All English district local authorities
Settlement funding assessment exposure, as a % of revenue spending power 2015/16	27.59	32
Projected spending pressure: % change in core spend from now to 2020 2014/15	28.00	198
Projected change in funding: % change in core funding from now to 2020 2014/15	20.00	199
Pension fund liability as a % of the net revenue expenditure (budget) 2015/16	217.16	34
Total debt as a % of long term assets 2013/14	-39.95	154
Other long-term liabilities as a % of net revenue expenditure (budget) 2015/16	-28.21	139
Business rates appeals as a % of potential yield 2015/16	-0.92	72
Short term liability pressure: Short term liabilities as a % of total liabilities 2013/14	6.90	39

RISK INDICATORS

There are eight risk metrics for Winchester.

R1: Settlement funding assessment exposure

This is the Settlement funding assessment as a share of total revenue spending power. In Winchester the Settlement Funding Assessment was 3.752 GBP (millions) in 29/10/2015 and the revenue spending power was 13.599 GBP (millions), resulting in the settlement funding assessment exposure of 27.59%. It was previously a settlement funding exposure of 32.58%.

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.

R2: Change in core expenditure, current year to 2020

This is the projected change in expenditure required to meet current and future demand on a constant service offer by 2019/20. This metric is part of the LGA's Future Funding Outlook. The 2019/20 figures are based on modelling carried out by the LGA Finance Team. This metric is an extension of the analysis of the future funding outlook, focussing on demand and inflation trends. Based on modelling, Winchester's core expenditure in 2019/20 will be 28.00%.

The lower the figure the lower the expected cost pressures as a percentage of the budget over the period and the higher the rank.

R3: Projected change in funding

The projected change in funding assuming similar trends by 2019/20. This metric is also part of the LGA's Future Funding Outlook. The 2019/20 figures are based on modelling carried out by the LGA Finance Team. Based on modelling, Winchester can expect a change of 20.00% by 2019/20.

The lower the figure the lower expected reductions in total funding over the rest of the decade and the higher the rank.

R4: Pension fund liability

Pension fund liability is weighted according to total net revenue expenditure. In Winchester the pension liability stands at -46,150 GBP (000), 217.16% of the net revenue expenditure (21,252 GBP (000)). This is an improvement the previous period when it was 262.39%.

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.

R5: Total debt

The total debt is the sum of short term and long term borrowing, weighted according to total long term assets. In Winchester the current total debt is -39.95% of the long term assets, which are 423,840 GBP (000). In the previous period the total debt stood at -42.84% of the long term assets which were 387,972 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.

R6: 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 Winchester are -5,995.00 GBP (000), that is -28.21% of the total net revenue (21,252 GBP (000)). This is an improvement the previous period when it was -34.09%.

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.

R7: 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 08/11/2015 business rate appeals stood at -530,996 GBP, -0.92% of the potential yield. This is compared to the previous period when it was -2,787,530 GBP, -5.00% 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.

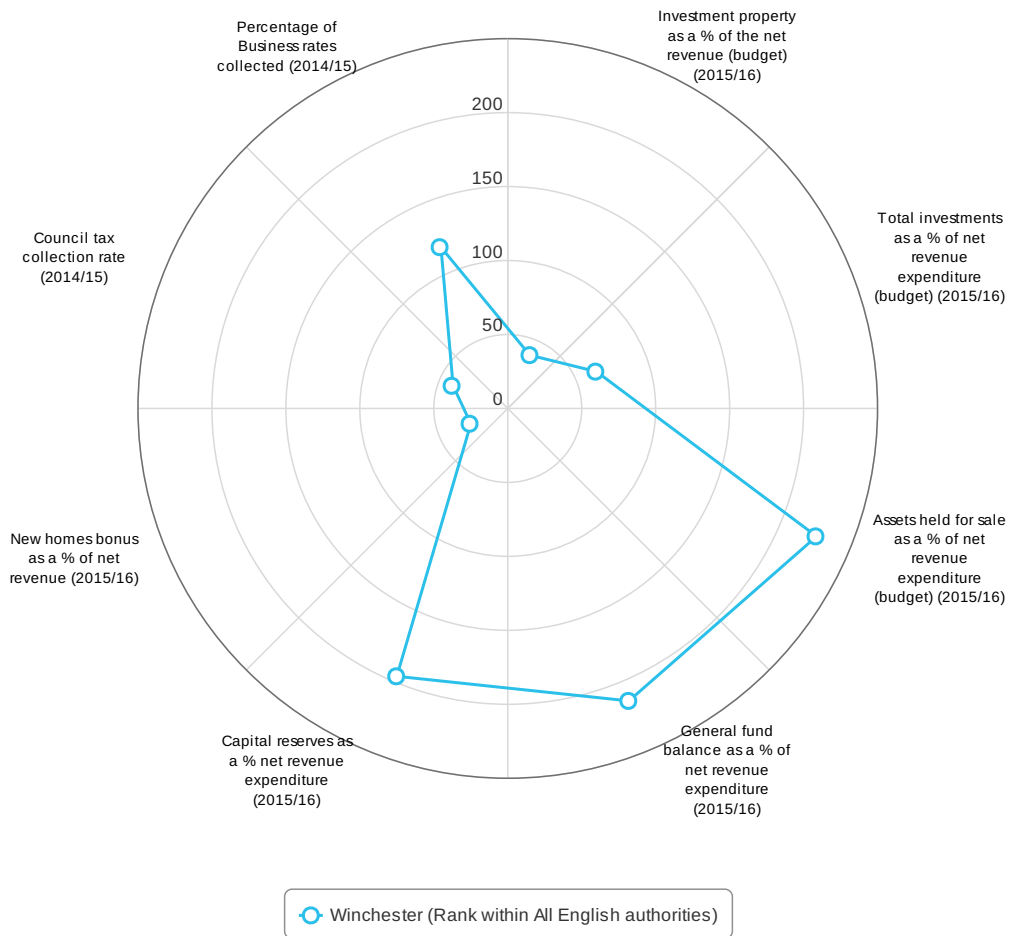
R8: Short term liability pressure

This is the council's short term liabilities as a share of total liabilities. Short term liabilities in Winchester are -15,470 GBP (000), that is 6.90% of the total liabilities, which stand at -208,867 GBP (000). Short term liabilities have increased since the last period when they were -11,086 GBP (000); total liabilities have decreased since the last period when they were -220,180 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 R4, R5 and R6. The lower the figure, the relatively lower exposure to short term liabilities and therefore the higher the rank.

OPPORTUNITY INDICATORS

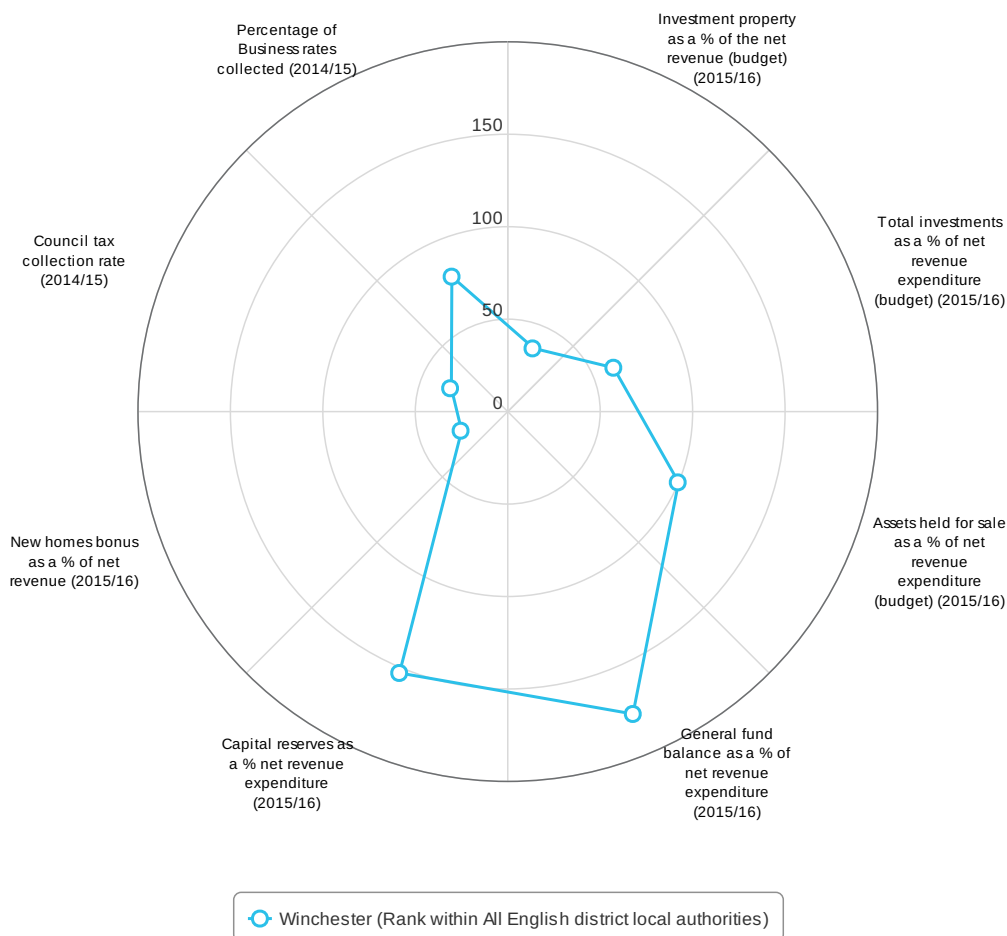
Opportunity: All English authorities Rank (353)



Opportunity: Winchester and All English authorities Rank

Metric_type	Winchester	
	Raw value	Rank within All English authorities
Investment property as a % of the net revenue (budget) 2015/16	191.31	39
Total investments as a % of net revenue expenditure (budget) 2015/16	239.35	65
Assets held for sale as a % of net revenue expenditure (budget) 2015/16	0.00	226
General fund balance as a % of net revenue expenditure 2015/16	-9.41	214
Capital reserves as a % net revenue expenditure 2015/16	16.44	196
New homes bonus as a % of net revenue 2015/16	20.86	27
Council tax collection rate 2014/15	98.62	40
Percentage of Business rates collected 2014/15	98.56	118

Opportunity: All English district local authorities Rank (201)



Opportunity: Winchester and All English district local authorities Rank

Metric_type	Winchester	
	Raw value	Rank within All English district local authorities
Investment property as a % of the net revenue (budget) 2015/16	191.31	37
Total investments as a % of net revenue expenditure (budget) 2015/16	239.35	62
Assets held for sale as a % of net revenue expenditure (budget) 2015/16	0.00	100
General fund balance as a % of net revenue expenditure 2015/16	-9.41	177
Capital reserves as a % net revenue expenditure 2015/16	16.44	153
New homes bonus as a % of net revenue 2015/16	20.86	27
Council tax collection rate 2014/15	98.62	33
Percentage of Business rates collected 2014/15	98.56	79

OPPORTUNITY INDICATORS

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

OP1: Investment property

Investment property value is weighted according to total net revenue expenditure. In the most recent period investment property in Winchester was worth 40,657 GBP (000), compared to 37,391 GBP (000) in the previous period. That is 191.31% of the total net revenue in the most recent period (21,252 GBP (000)), and 231.16% 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 Winchester by 9.46% since the last period, and is currently 50,866.00 GBP (000), that is 239.35% of the total net revenue (21,252 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 0 GBP (000) assets in Winchester held for sale, that is 0.00% of the total net revenue (21,252 GBP (000)). In the previous period assets held for sale represented 0.00% 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 Winchester the general fund balance is -2,000 GBP (000), unchanged since the previous period when it was -2,000 GBP (000). It is currently -9.41% of the total net revenue expenditure (21,252 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 Winchester the capital reserves stand at -3,494.00 GBP (000), that is 16.44% of the total net revenue expenditure. This is compared to the previous period when it was -2,626.00 GBP (000), 19.87% of the total net revenue expenditure (21,252 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 Winchester was 2.105 GBP (millions) in the previous period, 15.63% of the total net revenue expenditure. Currently New Homes Bonus stands at 2.837 GBP (millions), 20.86% of the total net revenue expenditure (21,252 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. Winchester collected 98.62% of the collectable council tax, this is an improvement on the previous period when Winchester collected 98.57% 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. Winchester collected 98.56% of the collectable business rates, this is worse than the previous period when Winchester collected 99.43% 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: Winchester and All English authorities

Metric_type	Winchester (Raw value)	Minimum for All English authorities (Raw value)	Average for All English authorities (Raw value)	Maximum for All English authorities (Raw value)
Working capital as a % of the net revenue expenditure (budget) 2015/16	80.38	-438.86	89.77	523.14
Ratio of equity by net revenue expenditure (budget) 2015/16	10.92	-1.93	5.05	44.05
Unringfenced reserves as a % net revenue expenditure 2015/16	66.19	7.41	61.56	357.55
Net change in reserves over 4 years % of net revenue expenditure 2014/15	78.80	-23.09	36.20	196.74
Funding as % of expenditure in 2019/20 2014/15	94.00	58.00	89.30	100.00
Out of work benefits (working age population) Q1 (Jan-Mar) 2015	4.3	1.9	8.6	18.6
Trend of changes in business rateable value 2014/15	54.02	-9.26	44.62	398.36
Trend of changes in the council tax base 2014/15 (taxbase)	5.84	1.50	5.32	29.79

Strategic: Winchester and All English district local authorities

Metric_type	Winchester (Raw value)	Minimum for All English district local authorities (Raw value)	Average for All English district local authorities (Raw value)	Maximum for All English district local authorities (Raw value)
Working capital as a % of the net revenue expenditure (budget) 2015/16	80.38	-438.86	138.03	523.14
Ratio of equity by net revenue expenditure (budget) 2015/16	10.92	-1.93	7.15	44.05
Unringfenced reserves as a % net revenue expenditure 2015/16	66.19	14.27	83.60	357.55
Net change in reserves over 4 years % of net revenue expenditure 2014/15	78.80	-23.09	48.31	196.74
Funding as % of expenditure in 2019/20 2014/15	94.00	62.00	93.81	100.00
Out of work benefits (working age population) Q1 (Jan-Mar) 2015	4.3	3.2	7.4	15.7
Trend of changes in business rateable value 2014/15	54.02	-9.26	44.77	124.32
Trend of changes in the council tax base 2014/15 (taxbase)	5.84	1.50	5.04	12.05

Risk: Winchester and All English authorities

Metric_type	Winchester (Raw value)	Minimum for All English authorities (Raw value)	Average for All English authorities (Raw value)	Maximum for All English authorities (Raw value)
Settlement funding assessment exposure, as a % of revenue spending power 2015/16	27.59	19.93	38.06	63.47
Projected spending pressure: % change in core spend from now to 2020 2014/15	28.00	-43.00	-2.73	191.00
Projected change in funding: % change in core funding from now to 2020 2014/15	20.00	-50.00	-13.61	180.00
Pension fund liability as a % of the net revenue expenditure (budget) 2015/16	217.16	55.59	257.09	934.62
Total debt as a % of long term assets 2013/14	-39.95	-80.93	-29.93	-2.94
Other long-term liabilities as a % of net revenue expenditure (budget) 2015/16	-28.21	-200.30	-32.53	0.00
Business rates appeals as a % of potential yield 2015/16	-0.92	-18.27	-1.87	0.00
Short term liability pressure: Short term liabilities as a % of total liabilities 2013/14	6.90	3.04	13.19	55.91

Risk: Winchester and All English district local authorities

Metric_type	Winchester (Raw value)	Minimum for All English district local authorities (Raw value)	Average for All English district local authorities (Raw value)	Maximum for All English district local authorities (Raw value)
Settlement funding assessment exposure, as a % of revenue spending power 2015/16	27.59	19.93	35.61	57.63
Projected spending pressure: % change in core spend from now to 2020 2014/15	28.00	-43.00	-9.82	191.00
Projected change in funding: % change in core funding from now to 2020 2014/15	20.00	-50.00	-15.39	180.00
Pension fund liability as a % of the net revenue expenditure (budget) 2015/16	217.16	65.37	325.61	934.62
Total debt as a % of long term assets 2013/14	-39.95	-80.93	-27.20	-2.94
Other long-term liabilities as a % of net revenue expenditure (budget) 2015/16	-28.21	-200.30	-26.65	0.00
Business rates appeals as a % of potential yield 2015/16	-0.92	-18.27	-1.64	0.00
Short term liability pressure: Short term liabilities as a % of total liabilities 2013/14	6.90	3.04	12.65	55.91

Opportunity: Winchester and All English authorities

Metric_type	Winchester (Raw value)	Minimum for All English authorities (Raw value)	Average for All English authorities (Raw value)	Maximum for All English authorities (Raw value)
Investment property as a % of the net revenue (budget) 2015/16	191.31	0.00	79.96	1,555.77
Total investments as a % of net revenue expenditure (budget) 2015/16	239.35	0.00	163.16	2,271.01
Assets held for sale as a % of net revenue expenditure (budget) 2015/16	0.00	0.00	3.33	74.83
General fund balance as a % of net revenue expenditure 2015/16	-9.41	-264.04	-21.15	31.92
Capital reserves as a % net revenue expenditure 2015/16	16.44	-6.33	39.65	581.92
New homes bonus as a % of net revenue 2015/16	20.86	0.39	9.13	32.19
Council tax collection rate 2014/15	98.62	91.61	97.27	99.51
Percentage of Business rates collected 2014/15	98.56	92.78	98.10	100.00

Opportunity: Winchester and All English district local authorities

Metric_type	Winchester (Raw value)	Minimum for All English district local authorities (Raw value)	Average for All English district local authorities (Raw value)	Maximum for All English district local authorities (Raw value)
Investment property as a % of the net revenue (budget) 2015/16	191.31	0.00	119.02	1,555.77
Total investments as a % of net revenue expenditure (budget) 2015/16	239.35	0.00	236.55	2,271.01
Assets held for sale as a % of net revenue expenditure (budget) 2015/16	0.00	0.00	4.44	74.83
General fund balance as a % of net revenue expenditure 2015/16	-9.41	-264.04	-30.80	31.92
Capital reserves as a % net revenue expenditure 2015/16	16.44	0.16	58.40	581.92
New homes bonus as a % of net revenue 2015/16	20.86	3.62	14.47	32.19
Council tax collection rate 2014/15	98.62	94.59	97.83	99.33
Percentage of Business rates collected 2014/15	98.56	94.99	98.28	100.00

COLLECTION LIBRARY

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

Budgeted Revenue Accounts: 28/10/2015

Council Tax Collection Rates: 01/07/2015

Financial Sustainability Analysis: 29/10/2015

Labour Market Statistics: 13/08/2015

Local Government Finance Settlement: 28/10/2015

Non Domestic Rates Collected by Local Councils in England: Forecast: 08/11/2015

Revenue Outturn Summary: 28/10/2015

Valuation Office: Central and Local rating lists: 28/10/2015

Whole of Government Accounts: 28/10/2015