



Indicator	Description
1. Reserves Sustainability Measure	This is the ratio between the current level of reserves and the average change in reserves in each of the last three years. A negative value (where reserves have increased) or one greater than 100 is recorded to 100.
2. Level of reserves	The ratio of the Council's 2018/19 total useable reserves (i.e. general and earmarked) to the council's net revenue expenditure
3. Change in reserves	This indicator shows the average percentage change in useable reserves over the past 3 years
4. Interest Payable / Net Revenue Expenditure	This indicator is calculated as the total interest costs payable as a percentage of net revenue expenditure
5. Gross External Debt	This indicator compares the gross external debt against councils within the nearest neighbour comparator group
6. Fees & charges to Service Net Expenditure	Shows the proportion of fees and charges as a percentage of the Council's service net expenditure
7. Council tax requirement /Net revenue expenditure	Shows the percentage of net revenue expenditure funded by council tax
8. Growth above baseline	Is calculated as the difference between the baseline funding level and the retained Business rates income above the baseline (i.e. the amount of Business Rates Growth kept by the Council)