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| **OFLOG Performance Indicators: Financial Resilience – Lincolnshire District Councils – Metric 1: Non-ringfenced reserves as percentage of net revenue expenditure** |
| **All data is for the Financial Year 2022/23. Data for the previous financial year 2021/22 are in brackets. For finance data, national rankings and decile placings are calculated from the pool of English district councils. Counties, unitaries, metropolitans and London borough councils are excluded. Authorities where data is lacking for a specific metric are also excluded. For this metric the total pool is 178 with 1st being the best performer.** **Decile Key: Decile 9 – in the top 20% of English local authorities, Decile 2 – in the bottom 20% of English local authorities, Deciles 6+ in the top half of English local authorities for given indicator.** |
| **Lincolnshire Ranking** | **Authority** | **Value** | **Net Revenue Expenditure (£ thousands)** | **Total un-ringfenced reserves (£ thousands)** | **Data Polarity** | **National Decile Placing** | **National Ranking** | **National & Regional Context** | **Source & Explanatory Notes** |
| 1 (3) | West Lindsey | 166.51% (167.1%) | £14,122 | £23,514 | Highest to Lowest | 7 (7) | 65 | The median for district councils in England was 129.26%. The median for authorities in the East Midlands was 95.66%. The median for districts in Lincolnshire was 97.64%. The median for SKDC’s CIPFA Peers was 110.95%. | *DLUHC: Local authority general fund earmarked and unallocated reserve levels, 2017-18 to 2021-22* *Net Revenue Expenditure – column L**Total un-ringfenced reserves – column AN*The HRA is excluded from Revenue Expenditure. |
| 2 (1) | Boston | 149.83% (322.2%) | £10,280 | £15,403 | 6 (9) | 76 |
| 3 (4) | South Kesteven | 110.95% (153.1%) | £16,951 | £18,807 | 4 (6) | 110 |
| 4 (5) | East Lindsey | 97.64% (103.4%) | £27,251 | £26,609 | 4 (3) | 122 |
| 5 (2) | North Kesteven | 95.66% (204.4%) | £22,058 | £21,100 | 4 (8) | 123 |
| 6 (6) | Lincoln | 78.20% (88.9%) | £13,979 | £10,931 | 3 (2) | 137 |
| 7 (7) | South Holland | 39.16% (17.2%) | £14,454 | £5,660 | 1 (1) | 164 |

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| **OFLOG Performance Indicators: Financial Resilience – Lincolnshire District Councils – Metric 2: Non-ringfenced reserves as percentage of service spend** |
| **All data is for the Financial Year 2022/23. Data for the previous financial year 2021/22 is in brackets. For finance data, national rankings and decile placings are calculated from the pool of English district councils. Counties, unitaries, metropolitans and London borough councils are excluded. Authorities where data is lacking for a specific metric are also excluded. For this metric the total pool is 178 with 1st being the best performer.** **Decile Key: Decile 9 – in the top 20% of English local authorities, Decile 2 – in the bottom 20% of English local authorities, Deciles 6+ in the top half of English local authorities for given indicator.** |
| **Lincolnshire Ranking** | **Authority** | **Value** | **Total Service Expenditure (£ thousands)** | **Total un-ringfenced reserves (£ thousands)** | **Data Polarity** | **National Decile Placing** | **National Ranking** | **National & Regional Context** | **Source & Explanatory Notes** |
| 1 (3) | West Lindsey | 156.04% (165%) | £15,069 | £23,514 | Highest to Lowest | 7 (7) | 53 | The median for district councils in England was 122.69%. The median for authorities in the East Midlands was 98.70%. The median for districts in Lincolnshire was 122.03%. The median for SKDC’s CIPFA Peers was 89.29%.  | *DLUHC: Local authority general fund earmarked and unallocated reserve levels, 2017-18 to 2021-22* *Total service expenditure – column G**Total un-ringfenced reserves – column AN*The HRA is excluded from Service Spend. |
| 2 (2) | North Kesteven | 140.95% (188.8%) | £14,970 | £21,100 | 6 (8) | 71 |
| 3 (1`) | Boston | 124.36% (263.9%) | £12,386 | £15,403 | 6 (9) | 87 |
| 4 (4) | South Kesteven | 122.04% (117.3%) | £15411 | £18,807 | 5 (5) | 90 |
| 5 (5) | East Lindsey | 98.71% (102.4% | £26,958 | £26,609 | 4 (4) | 118 |
| 6 (6) | Lincoln | 55.15% (67.5%) | £19,819 | £10,931 | 2 (2) | 157 |
| 7 (7) | South Holland | 46.02% (22.7%) | £12,298 | £5,660 | 1 (1) | 162 |

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| **OFLOG Performance Indicators: Financial Resilience – Lincolnshire District Councils – Metric 3: Total core spending power per dwelling** |
| **All data is for the Financial Year 2022/23. Data for the previous financial year 2021/22 is in brackets. For finance data, national rankings and decile placings are calculated from the pool of English district councils. Counties, unitaries, metropolitans and London borough councils are excluded. Authorities where data is lacking for a specific metric are also excluded. For this metric the total pool is 181 with 1st being the best performer.** **Decile Key: Decile 9 – in the top 20% of English local authorities, Decile 2 – in the bottom 20% of English local authorities, Deciles 6+ in the top half of English local authorities for given indicator.** |
| **Lincolnshire Ranking** | **Authority** | **Value** | **Total Core Spending Power (£ millions)** | **Total number of dwellings (September 2021)** | **Data Polarity** | **National Decile Placing** | **National Ranking** | **National & Regional Context** | **Source & Explanatory Notes** |
| 1 (1) | Boston | £296.7 (£279.7) | 9.3 | 30,933 | Highest to Lowest | 9 (9) | 26 | The median for district councils in England was £251.30. The median for districts in Lincolnshire was £262.50. The median for authorities in the East Midlands was £237.60. The median for SKDC’s CIPFA Peers was £226. | *DLUHC: Core spending power: final local government finance settlement 2022 to 2023* Core Spending Power is set at the annual Local Government Finance Settlement. Per dwelling is calculated: Core Spending Power/Number of Dwellings. |
| 2 (4) | South Holland | £269.4 (£245.3) | 11.6 | 42,425 | 8 (6) | 53 |
| 3 (2) | West Lindsey | £269.4 (£251.6) | 12.3 | 44,660 | 7 (7) | 54 |
| 4 (3) | Lincoln | £262.5 (£246.2) | 12.6 | 46,592 | 7 (6) | 66 |
| 5 (5) | East Lindsey | £248.8 (£228.1) | 17.8 | 70,518 | 5 (4) | 100 |
| 6 (6) | North Kesteven | £226.8 (£225.7) | 12.2 | 52,919 | 3 (3) | 143 |
| 7 (7) | South Kesteven | £220.2 (£208.6) | 14.6 | 65,625 | 2 (2) | 156 |

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| **OFLOG Performance Indicators: Financial Resilience – Lincolnshire District Councils – Metric 3.5: Total core spending power per dwelling 2024/25** |
| **All data is for the Financial Year 2022/23. Data for the previous financial year 2021/22 is in brackets. For finance data, national rankings and decile placings are calculated from the pool of English district councils. Counties, unitaries, metropolitans and London borough councils are excluded. Authorities where data is lacking for a specific metric are also excluded. For this metric the total pool is 164 with 1st being the best performer.** **Decile Key: Decile 9 – in the top 20% of English local authorities, Decile 2 – in the bottom 20% of English local authorities, Deciles 6+ in the top half of English local authorities for given indicator.** |
| **Lincolnshire Ranking** | **Authority** | **Value** | **Total Core Spending Power (£ millions)** | **Total number of dwellings (September 2023)** | **Data Polarity** | **National Decile Placing** | **National Ranking** | **National & Regional Context** | **Source & Explanatory Notes** |
| 1 | Boston | £323 | 10.2 | 31,596 | Highest to Lowest | 9 | 24 | The median for district councils in England was £276.5. The median for districts in Lincolnshire was £291. The median for authorities in the East Midlands was £259. The median for SKDC’s CIPFA Peers was £244. | *DLUHC: Core spending power: final local government finance settlement 2022 to 2023* Core Spending Power is set at the annual Local Government Finance Settlement. Per dwelling is calculated: Core Spending Power/Number of Dwellings. |
| 2 | West Lindsey | £297 | 13.7 | 45,984 | 7 | 51 |
| 3 | South Holland | £291 | 12.7 | 43,796 | 7 | 59 |
| 4 | Lincoln | £291 | 13.8 | 47,500 | 7 | 60 |
| 5 | East Lindsey | £273 | 19.5 | 71,634 | 5 | 91 |
| 6 | North Kesteven | £249 | 13.5 | 54,226 | 2 | 132 |
| 7 | South Kesteven | £242 | 16.2 | 66,796 | 2 | 140 |

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| **OFLOG Performance Indicators: Financial Resilience – Lincolnshire District Councils – Metric 4: Level of Band D council tax rates**  |
| **All data is for the Financial Year 2022/23. Data for the previous financial year 2021/22 is in brackets. For finance data, national rankings and decile placings are calculated from the pool of English district councils. Counties, unitaries, metropolitans and London borough councils are excluded. Authorities where data is lacking for a specific metric are also excluded. For this metric the total pool is 181 with 1st being the best performer.** **Decile Key: Decile 9 – in the top 20% of English local authorities, Decile 2 – in the bottom 20% of English local authorities, Deciles 6+ in the top half of English local authorities for given indicator.** |
| **Lincolnshire Ranking** | **Authority** | **Value** | **Band D Rates (2024/25)** | **Data Polarity** | **National Decile Placing** | **National Ranking** | **National & Regional Context** | **Source & Explanatory Notes** |
| 1 (1) | East Lindsey | £157 (£151) | £167 | Lowest to Highest | 9 (9) | 21 | The median for district councils in England was £196. The median for districts in Lincolnshire was £197.56. The median for authorities in the East Midlands was £185.56. The median for SKDC’s CIPFA Peers was £183.55. | *DLUHC: Live tables on Council Tax, Band D Council Tax figures 1993 onwards (accessed through OFLOG Local Authority Data Explorer)**Table 5: excluding Parish Precepts* |
| 2 (2) | South Kesteven | £174 (£168) | £184 | 8 (8) | 39 |
| 3 (3) | North Kesteven | £180 (£174) | £189 | 7 (7) | 57 |
| 4 (4) | South Holland | £198 (£192) | £210 | 5 (5) | 92 |
| 5 (5) | West Lindsey | £228 (£222) | £242 | 3 (3) | 139 |
| 6 (6) | Boston | £239 (£234) | £254 | 2 (2) | 147 |
| 7 (7) | Lincoln | £291 (£285) | £308 | 1 (1) | 175 |

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| **OFLOG Performance Indicators: Financial Resilience – Lincolnshire District Councils – Metric 6: Debt Servicing as percentage of core spending power** |
| **All data is for the Financial Year 2022/23. Data for the previous financial year 2021/22 is in brackets. For finance data, national rankings and decile placings are calculated from the pool of English district councils. Counties, unitaries, metropolitans and London borough councils are excluded. Authorities where data is lacking for a specific metric are also excluded. For this metric the total pool is 181 with 1st being the best performer.** **Decile Key: Decile 9 – in the top 20% of English local authorities, Decile 2 – in the bottom 20% of English local authorities, Deciles 6+ in the top half of English local authorities for given indicator.** |
| **Lincolnshire Ranking** | **Authority** | **Value** | **Total Debt Servicing Costs (£ millions)** | **Total Core Spending Power (£ millions)** | **Data Polarity** | **National Decile Placing** | **National Ranking** | **National & Regional Context** | **Source & Explanatory Notes** |
| 1 (5) | South Kesteven | 8.27% (18.6%) | 1.207 | 14.6 | Lowest to Highest | 8 (8) | 42 | The median for district councils in England was 33.82%. The median for districts in Lincolnshire was 28.94%. The median for authorities in the East Midlands was 28.94%. The median for SKDC’s CIPFA Peers was 36.42%. | *DLUHC: Local authority revenue expenditure and financing England: 2021 to 2022 individual local authority data – Revenue outturn summary (RS)*Debt Servicing Costs calculation is the sum of Spending Lines:773(MRP),776(leasing),781(interest payments), 788 (PFI). HRA item 8 payments are excluded.*Core spending power: final local government finance settlement 2023 to 2024*  |
| 2 (7) | Lincoln | 13.08% (45.1%) | 1.648 | 12.6 | 7 (2) | 58 |
| 3 (3) | North Kesteven | 19.08% (7.4%) | 2.328 | 12.2 | 7 (6) | 67 |
| 4 (1) | East Lindsey | 28.94% (3%) | 5.152 | 17.8 | 6 (8) | 84 |
| 5 (6) | South Holland | 39.22% (22.3%) | 4.55 | 11.6 | 5 (4) | 100 |
| 6 (4) | West Lindsey | 186.93% (10.5%) | 22.993 | 12.3 | 2 (5) | 148 |
| 7 (2) | Boston | 237.91% (5.7%) | 22.126 | 9.3 | 2 (7) | 160 |

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| **OFLOG Performance Indicators: Financial Resilience – Lincolnshire District Councils – Metric 7: Total debt as percentage of core spending power** |
| **All data is for the Financial Year 2022/23. Data for the previous financial year 2021/22 is in brackets. For finance data, national rankings and decile placings are calculated from the pool of English district councils. Counties, unitaries, metropolitans and London borough councils are excluded. Authorities where data is lacking for a specific metric are also excluded. For this metric the total pool is 173 with 1st being the best performer.** **Decile Key: Decile 9 – in the top 20% of English local authorities, Decile 2 – in the bottom 20% of English local authorities, Deciles 6+ in the top half of English local authorities for given indicator.** |
| **Lincolnshire Ranking** | **Authority** | **Value** | **Capital Financing Requirement (March 2022 £ thousands)** | **Total Core Spending Power (£ millions)** | **Data Polarity** | **National Decile Placing** | **National Ranking** | **National & Regional Context** | **Source & Explanatory Notes** |
| 1 (1) | East Lindsey | 116% (143%) | 20,602 | 17.8 | Lowest to Highest | 8 (7) | 40 | The median for district councils in England was 444.56%. The median for districts in Lincolnshire was 686%. The median for authorities in the East Midlands was 686%. The median for SKDC’s CIPFA Peers was 593%. | *DLUHC: Local authority capital expenditure and receipts in England: 2021 to 2022 individual local authority data - Capital outturn return (COR C): prudential system information, England, 2021-22, Column O).*The Capital Financing Requirement (CFR) as of 31st March 2022 is used as the measure of total debt. *Core spending power: final local government finance settlement 2023 to 2024*  |
| 2 (2) | Boston | 185% (218%) | 17,212 | 9.3 | 7 (7) | 54 |
| 3 (3) | West Lindsey | 319% (328%) | 39,244 | 12.3 | 6 (6) | 75 |
| 4 (4) | South Holland | 686% (667%) | 79,614 | 11.6 | 4 (5) | 104 |
| 5 (6) | South Kesteven | 713% (733%) | 104,145 | 14.6 | 4 (5) | 106 |
| 6 (5) | North Kesteven | 745% (730%) | 90,864 | 12.2 | 4 (5) | 107 |
| 7 (7) | Lincoln | 1160% (1134%) | 146,103 | 12.6 | 3 (3) | 129 |