



Courtesy of Dave Rollings

Boston Borough Council 2023-24

Council Tax explained, budget summary, local policing summary



About this booklet

We can provide the information in this booklet in Braille, large type, paper format or other languages if required. Please contact Boston Borough Council at the address below.

Boston Borough Council

Municipal Buildings, West Street, Boston,
Lincolnshire, PE21 8QR

Opening hours: Monday to Thursday – 8.45am to 5.15pm; Friday – 8.45am to 4.45pm

Telephone: 01205 314200

Email: info@boston.gov.uk

Out of hours emergency: 01205 360300

Website: www.boston.gov.uk

Lincolnshire County Council

County Offices, Newland, Lincoln LN1 1YL

General enquiries: 01522 552222

Email: customer_services@lincolnshire.gov.uk

Minicom service: 01522 552055

Website: www.lincolnshire.gov.uk

If you want any more information on the county council's budget for 2022/23, please email finance@lincolnshire.gov.uk or visit www.lincolnshire.gov.uk/finance

Police and Crime Commissioner

Deepdale Lane, Nettleham, Lincoln LN5 7PH

Tel: 01522 558022

Fax: 01522 558739

Email: lincolnshire-pcc@lincs.pnn.police.uk

Website: www.lincolnshire-pcc.gov.uk

Lincolnshire Police general enquiries

Tel: 01522 532222 (your call may be recorded)

Emergencies: 999 and ask for police

Minicom/textphone: 01522 558140

Website: www.lincs.police.uk

Boston Borough Council handy contacts

Council Tax, Housing Benefit and Council Tax Support: Telephone enquiries: 01205 314200

Email: Council tax: revs@boston.gov.uk

Housing Benefit: housing.benefits@boston.gov.uk

Website: www.boston.gov.uk

Refuse: For all information on waste collection, recycling and bulky waste collection, including your 2023/24 calendar, go to www.mybostonuk.com/waste or call 01205 314200 for garden waste go to www.mybostonuk.com/gardenwaste or call 01205 314200.

Community Safety: Boston Borough Council's Community Safety Team is responsible for dealing with crime and disorder issues; anti-social behaviour; CCTV; hate crime and domestic violence.

For advice, information or to report any incidents of anti-social behaviour, vandalism or other minor crime or disorder issues call 01205 314200 or email: community.safety@boston.gov.uk
All serious incidents should be reported to the police on 01522 532222 or 999 for emergencies.

Concessionary bus pass scheme: All new bus pass applications must now be made to Lincolnshire County Council. Apply by post to Passenger Transport Unit, Crown House, Grantham Street, Lincoln LN2 1BD or in person at City Hall in Lincoln. Application forms and an information leaflet about the scheme are available from libraries, Boston Borough Council, other key access centres and online at www.lincolnshire.gov.uk

Council Tax explained

Who gets the Council Tax?

Boston Borough Council collects the Council Tax. However, we only keep around 11 per cent of it and of that 52.5 per cent is paid to the internal drainage boards. We pay the rest over to Lincolnshire County Council, parish councils and the Police and Crime Commissioner for Lincolnshire.

What is Council Tax and who has to pay?

Council Tax is a tax on people's homes. Council and police services are paid for by income from Government grants, Council Tax, fees and other charges.

Owner occupiers and their partners usually have to pay the Council Tax bill. Where homes are rented, the tenants and their partners will have to pay. In the case of empty homes, it's normally the owner who has to pay.

The owners of these properties have to pay:

- Residential care homes, nursing homes and hostels or
- Those occupied by
 - ▶ a minister of religion or a religious community
 - ▶ houses of multiple occupation
 - ▶ resident staff or asylum seekers

Please contact us if you have been made the liable person, and you believe this to be incorrect.

Valuation bands and how you can appeal?

The Valuation Office, an executive agency of HM Revenue and Customs, has given each property a valuation band between A and H according to its market value in April 1991. If your property was built after April 1991 it will be valued as if it had existed then.

Band	Market Value (as at April 1991)
A	Up to £40,000
B	£40,001 – £52,000
C	£52,001 – £68,000
D	£68,001 – £88,000
E	£88,001 – £120,000
F	£120,001 – £160,000
G	£160,001 – £320,000
H	More than £320,000

Can I appeal against my property's valuation band?

The Valuation Office Agency (VOA) values domestic properties for council tax. This valuation is used to set your council tax band. You might need to contact the VOA if you think your council tax band is wrong.

You can find out more about when you can challenge your band and what you need to do at gov.uk/challenge-council-tax-band. If you challenge your band, you must continue to pay council tax at your current band until your appeal is decided.

You can contact the VOA at gov.uk/contact-voa. If you are unable to use the online service you can also contact the VOA on 03000 501 501.

We are under a duty to protect the public funds we administer. We may use the information you provide for the prevention and detection of fraud. We may also share this information with other bodies responsible for auditing or administering public funds for these purposes. Full details of how your information is used can be found on our website.

Council Tax explained

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Council Tax Discounts from 1 April 2023

You may be able to get a discount or, in some cases, a full exemption if no-one lives in the property.

Empty Properties

- If your property is unfurnished and needs major repairs or is undergoing structural alterations to make it habitable, you might be entitled to a 25% discount for an Uninhabitable Property (up to 12 months).
- If your property is empty and unfurnished, you might be entitled to a 100% discount for up to 1 month.
- The time periods run from when the conditions for getting the discount are first met. These discounts can apply to an owner or tenant and do not start again when a property changes hands.
Properties empty longer than 2 years will be subject to a Long Term Empty Premium charge.

Furnished Properties

- For furnished properties that are not used as anyone's home (we call these second homes), there is no discount and a full Council Tax is payable.

Annexes

From April 2014, the Government introduced a 50% discount for family annexes.

This applies to an annexe (or similar self contained part of a home) which is occupied as part of the

main home or is the main home of a relative of the Council Tax payer of the main home. To apply for this discount simply complete the application form.

The annexe may be exempt, meaning no Council Tax will be due, if:

- the relative occupying is aged 65 or over; or
- has a severe mental impairment; or
- is substantially and permanently disabled
- the annexe is unoccupied and subject to a planning condition, restricting who can occupy.

Occupied Properties

- You can get a 25% discount on your bill if there is only one person aged 18 or over living in your home. People under 18 are not included.
- For Council Tax purposes, people in one of the groups listed below are NOT included when counting the number of people living in your home. An application form and/or evidence will be required:
 - most full-time students, student nurses and some apprentices
 - the partner of a student or the dependant of a student who is not a British citizen and is not allowed to work in this country, or claim benefits
 - people who are long-term patients in hospital or who live in care homes
 - people who are severely mentally impaired
 - 18 and 19 year olds still eligible for child benefit
 - school and college leavers (from April to October if they are under 20 years old)
 - low-paid care workers (usually employed by charities)
 - residents of hostels for the homeless or night shelters
 - carers looking after someone who is not their partner and not a child of their own who is under 18 years old
 - members of religious communities

Council Tax explained

- members of visiting armed forces and international institutions
- diplomats
- people in prison (except for those in prison for non-payment of fines or Council Tax).

Please contact us if:

- you think you should be getting a discount
- you are getting a discount and your circumstances have changed so that you should no longer get it.

Local Council Tax Discounts

The Council does have the discretion to give local Council Tax discounts but it is likely that this would only be done in very unusual, exceptional or particularly deserving circumstances. The Section 13A 1(c) Policy, covering discretionary discounts, can be found on our website. Please contact us for more information if you think this might be appropriate to you.

Council Tax Exemptions

Generally, you don't have to pay Council Tax on the classes of property in this list because they are exempt. Some classes do have time limits though and you may have to pay a charge after the exemption runs out. Please note that time limits run from when the circumstances of the exempt class first started to apply, and they don't re-start if the property changes hands.

These are the classes of exempt EMPTY property:

- Class B - owned by a charity (exempt for up to six months only)
- Class D - the tax payer is in prison (except for those in prison for non-payment of fines or Council Tax)
- Class E - the tax payer has left it to go and live in a care home
- Class F - the tax payer has died (exempt for up to

six months after probate granted)

- Class G - can't be lived in by law
- Class H - held for a minister of religion
- Class I - the tax payer has gone to live elsewhere to receive personal care
- Class J - the tax payer has gone to live elsewhere to provide personal care
- Class K - left empty by a student
- Class L - the mortgagee has possession
- Class Q - the tax payer is trustee to a bankrupt
- Class R - unused caravan pitch or boat mooring
- Class T - unoccupied annexe to an occupied property.

These are the classes of exempt OCCUPIED property:

- Class M - student halls of residence
- Class N - all occupiers are students, school or college leavers or non-British dependants or partners of students
- Class O - UK armed forces accommodation
- Class P - visiting forces accommodation
- Class S - all occupiers are under 18
- Class U - all occupiers are severely mentally impaired
- Class V - main residence of a person with diplomatic privilege or immunity
- Class W - the annexe to a property occupied by a dependant relative.

Please contact us if:

- you think your property should be exempt from Council Tax
- your circumstances have changed so that it should no longer be exempt.

Long Term Empty Dwellings Premium

A premium charge of 100% will be added to Council Tax bills where the dwelling has been unoccupied and unfurnished between two and five

Council Tax explained

years - taking the amount payable to 200% of the usual Council Tax.

Dwellings that have been empty between five and ten years, will be charged a premium of 200% - taking the amount payable to 300% of the usual bill.

From 1 April 2021 dwellings empty over ten years will be charged a premium of 300% - taking the amount payable to 400% of the usual bill.

Penalties

You must notify us of a change in circumstances within 21 days. Failure to do so could result in a penalty of £70 being imposed.

People with Disabilities

You can get your bill reduced by one valuation band if you have a second bathroom, a second kitchen, a special room or enough floor space to use a wheelchair indoors as long as the facility is necessary to meet the needs of anyone in the home who is disabled. We will ask you to renew your application each year if you qualify for this reduction.

Please contact us if:

- you think you should be getting a disabled band reduction
- your circumstances have changed so that you no longer need to receive the reduction.

Claiming Council Tax support

Don't pay more Council Tax than you need to.

Council Tax Support can reduce your bill if one of these applies:

- you are getting the Guarantee Credit element of Pension Credit
- you are getting either Income-based Job Seekers Allowance, Income Support or Employment Support Allowance or award of Universal Credit

- the income we have to take into account is low enough for you to qualify and savings and investments are valued below £16,000.

Even if you own your own home and are working you may still be able to get this discount. A lot of information is required to support the application, but don't be put off by this – it's necessary to prevent and detect fraud. Pensioners and war widows of all ages can still qualify for up to 100 per cent council tax support.

Second adult rebate (where a person whose income is too high to qualify for main Council Tax Support they may receive a reduction of council tax of up to 25 per cent if other adults in the household are below the income threshold) will also remain available to Pensioners and War Widows but will no longer be available to working age customers from April 1, 2016.

Applications for back-dated awards of Council Tax Support will be limited to a maximum of four weeks for claims made on or after April 1, 2016.

Council Tax Support is unchanged for those living in properties in bands A to D inclusive, but for those in properties in bands E to H inclusive the amount of Council Tax Support permitted for working age claimants is to be capped at the level which can be claimed in a band D property. War pensioners and pensioners will continue to be protected from this change.

Are you finding it hard to pay?

This booklet contains information about many discounts, exemptions, banding reductions and benefits that can help to reduce your bill. We can advise further on any of these schemes. If you don't qualify or are already receiving some help, and are still finding it hard to pay, contact us on 01205 314200 as soon as possible to discuss your payments.

Council Tax explained

Details of what support is available, and how to access it, can be found on our webpage

www.boston.gov.uk/costofliving

Citizens Advice gives free impartial advice to people struggling with various debts. It has offices in Boston which can be called on 01205 315915.

Internal Drainage Boards

Internal Drainage Board Precepts

- Estimate at 06.12.2021

	2022/23 £
Welland & Deepings	66,799
Black Sluice	885,734
Witham Fourth	1,196,693
South Holland	1,051
	2,150,278

Council Tax explained

All elements of the Council Tax (Boston Borough Council, Parishes, Lincolnshire County Council & Lincolnshire Police and Crime Commissioner)

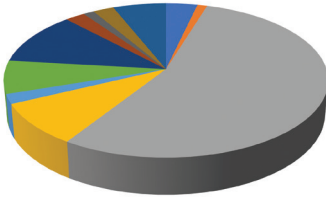
	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
COUNTY	£1,002.42	£1,169.49	£1,336.56	£1,503.63	£1,837.77	£2,171.91	£2,506.05	£3,007.26
POLICE	£194.16	£226.52	£258.88	£291.24	£355.96	£420.68	£485.40	£582.48
BBC	£181.91	£212.23	£242.55	£272.87	£333.51	£394.15	£454.78	£545.74
TOTAL	£1,378.49	£1,608.24	£1,837.99	£2,067.74	£2,527.24	£2,986.74	£3,446.23	£4,135.48

Appendix E - BBC levels of overall Council Tax 2023/24

Valuation Band									
Parish/ Area	A	B	C	D	E	F	G	H	% Change
Algakirk	1,392.49	1,624.58	1,856.66	2,088.74	2,552.90	3,017.07	3,481.23	4,177.48	4.5%
Amber Hill	1,363.99	1,591.33	1,818.66	2,045.99	2,500.65	2,955.32	3,409.98	4,091.98	4.7%
Benington	1,416.16	1,652.19	1,888.21	2,124.24	2,596.29	3,068.35	3,540.40	4,248.48	5.4%
Bicker	1,420.06	1,656.74	1,893.41	2,130.09	2,603.44	3,076.80	3,550.15	4,260.18	4.5%
Butterwick	1,384.15	1,614.84	1,845.53	2,076.22	2,537.60	2,998.98	3,460.37	4,152.44	4.7%
Fishtoft	1,347.63	1,572.24	1,796.84	2,021.45	2,470.66	2,919.87	3,369.08	4,042.90	5.0%
Fosdyke	1,398.41	1,631.48	1,864.55	2,097.62	2,563.76	3,029.90	3,496.03	4,195.24	4.7%
Frampton	1,368.64	1,596.75	1,824.85	2,052.96	2,509.17	2,965.39	3,421.60	4,105.92	4.7%
Freiston	1,400.91	1,634.39	1,867.88	2,101.36	2,568.33	3,035.30	3,502.27	4,202.72	4.6%
Holland Fen & Brothertoft	1,352.10	1,577.45	1,802.80	2,028.15	2,478.85	2,929.55	3,380.25	4,056.30	5.2%
Kirton	1,367.11	1,594.97	1,822.82	2,050.67	2,506.37	2,962.08	3,417.78	4,101.34	4.6%
Leverton	1,386.09	1,617.11	1,848.12	2,079.14	2,541.17	3,003.20	3,465.23	4,158.28	4.6%
Old Leake	1,386.89	1,618.03	1,849.18	2,080.33	2,542.63	3,004.92	3,467.22	4,160.66	5.0%
Sutterton	1,374.23	1,603.27	1,832.31	2,061.35	2,519.43	2,977.51	3,435.58	4,122.70	4.8%
Swineshead	1,363.79	1,591.08	1,818.38	2,045.68	2,500.28	2,954.87	3,409.47	4,091.36	4.7%
Wigtoft	1,392.85	1,625.00	1,857.14	2,089.28	2,553.56	3,017.85	3,482.13	4,178.56	5.2%
Wrangle	1,374.79	1,603.93	1,833.06	2,062.19	2,520.45	2,978.72	3,436.98	4,124.38	4.8%
Wyberton	1,364.23	1,591.60	1,818.97	2,046.34	2,501.08	2,955.82	3,410.57	4,092.68	4.7%
BTAC Special Expenses	1,388.76	1,620.22	1,851.68	2,083.14	2,546.06	3,008.98	3,471.90	4,166.28	4.8%

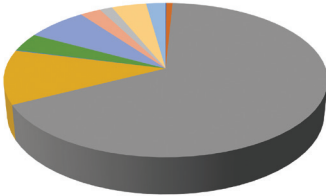
Council Tax explained

What services the money is spent on



	£000	%
Corporate	1,543	3.6%
Economic Growth	478	1.1%
Finance	23,189	54.3%
General Fund Assets	3,754	8.8%
Governance	866	2.0%
Leisure and Culture	2,958	6.9%
Neighbourhoods	4,761	11.2%
Planning & Strategic Infrastructure	975	2.3%
Parish Council Precepts	533	1.2%
Regulatory	1,022	2.4%
Wellbeing & Community Leadership	2,599	6.1%
TOTAL	42,680	100%

Income coming into services



	£000	%
Corporate	19	0.1%
Economic Growth	217	0.7%
Finance	19,671	66.7%
General Fund Assets	3,355	11.4%
Governance	43	0.1%
Leisure and Culture	1,120	3.8%
Neighbourhoods	2,068	7.0%
Planning & Strategic Infrastructure	708	2.4%
Regulatory	435	1.5%
Wellbeing & Community Leadership	1,174	4.0%
Efficiencies Required	664	2.3%
TOTAL	29,474	100.0%

Council Tax explained

Your District Council Tax goes towards paying for the following

Service Expenditure	Gross Spend	Income	Net Spend	Percentage Spend	Percentage Income
	£000	£000	£000		
Corporate	1,543	19	1,524	3.6%	0.1%
Economic Growth	478	217	261	1.1%	0.7%
Finance	23,189	19,671	3,517	54.3%	66.7%
General Fund Assets	3,754	3,355	399	8.8%	11.4%
Governance	866	43	823	2.0%	0.1%
Leisure and Culture	2,958	1,120	1,838	6.9%	3.8%
Neighbourhoods	4,761	2,068	2,693	11.2%	7.0%
Planning & Strategic Infrastructure	975	708	267	2.3%	2.4%
Parish Precepts	533		533	1.2%	
Regulatory	1,022	435	587	2.4%	1.5%
Wellbeing & Community Leadership	2,599	1,174	1,425	6.1%	4.0%
Efficiencies Required		664	-664		2.3%
Council Sub Total	42,680	29,474	13,206	100%	100%
Accounting Adjustments			-2,107		
Net Cost of Services			11,099		
Governments Grants			-4,032		
Retained Business Rates			-1,563		
Surplus on Council Tax Collection Fund			28		
Met by District and Parish Council Tax			5,532		

Total Council Tax Budget Requirement

2022/23 Net Expenditure		2023/24 Net Expenditure	
4,067,547	Borough Council Tax Requirement	4,235,036	10.1%
1,242,308	Parish Council Tax/Boston Town Area Committee Requirement	1,297,129	3.1%
28,716,441	Lincolnshire County Council Tax Requirement	30,484,595	72.7%
5,540,091	Police and Crime Commissioner for Lincolnshire	5,904,600	14.1%
39,566,387	Total cost met by Council Taxpayers	41,921,359	100.0%
£612.13	Total cost per head, population 64,637	£648.57	

Parish	Precept 22/23	Taxbase 23/24	Precept 23/24	Band D Levy/ Relief
Algakirk	£8,837	104	£8,837	£84.98
Amber Hill	£3,674	88	£3,716	£42.23
Benington	£17,500	166	£20,000	£120.48
Bicker	£35,500	281	£35,500	£126.33
Butterwick	£30,000	414	£30,000	£72.46
Fishtoft	£31,249	2,267	£40,094	£17.69
Fosdyke	£13,230	148	£13,892	£93.86
Frampton	£22,880	465	£22,880	£49.20
Freiston	£32,500	333	£32,500	£97.60
Holland Fen & Brothertoft	£3,250	205	£5,000	£24.39

Parish	Precept 22/23	Taxbase 23/24	Precept 23/24	Band D Levy/ Relief
Kirton	£85,000	1,812	£85,000	£46.91
Leverton	£15,000	199	£15,000	£75.38
Old Leake	£45,000	653	£50,000	£76.57
Sutterton	£29,768	553	£31,850	£57.59
Swineshead	£43,640	1,041	£43,640	£41.92
Wigtoft	£11,092	153	£13,084	£85.52
Wrangle	£25,000	445	£26,000	£58.43
Wyberton	£56,325	1,327	£56,500	£42.58
	£509,445	10,654	£533,493	£1,214.12

Home-based businesses

Depending on the type of property, usually either Council Tax or Business Rates will be payable – some may pay both. Generally, business rates do not have to be paid for minor business use of the home. Where part of the home is used exclusively for business purposes, or has been adapted for business use, or where clients visit the premises or where you employ people to work from there, then business rates are likely to apply. However, lots of small businesses can currently get rate relief of up to 100% of the bill leaving nothing to pay – they

should still be rated though, to avoid any allegation of attempted local tax avoidance.

To check to see if premises are already rated, please follow this link:

<https://www.gov.uk/correct-your-business-rates>

If the premises are not rated, please call our Business Rates Assurance Manager on 01205 314430 or email andy.hall@boston.gov.uk with the relevant details. All information provided will be treated in confidence.

Business rates information

The council is engaged in business rates assurance activities to promote fairness and equity in the business rates system. We are keen to ensure that all business premises are captured in the Local Rating List and that the rateable values are correct and reflect any changes made since the last assessment. If you run or are aware of any business that may not be rated (or if you think that the rating assessment is not up to date), please inform us without delay to ensure that you are not targeted as part of these assurance activities.

To check to see if premises are already rated, please follow this link:

<https://www.gov.uk/correct-your-business-rates>

If the premises are not rated, or if you think that the assessment is out of date, please call our Business Rates Assurance Manager on 01205 314430 or email andy.hall@boston.gov.uk with the relevant details. All information provided will be treated in confidence.

It is important that owners, tenants and occupiers of premises keep us informed of any relevant changes that could affect the rates bill (for example, changes in occupation status, liable party, exemptions and rate relief entitlements). Please help us to keep our records up to date by contacting our business rates team at the earliest opportunity.

How your £10 is spent



£7.27 – Lincolnshire County Council

for education, roads, care for the elderly and disabled, child protection, public health, fire and rescue, libraries, waste disposal

£1.01 –

Boston Borough Council

● **41p – Boston Borough**

Council keeps for refuse

collections, housing, planning, street cleaning, leisure etc

● **60p – Boston Borough**

Council pays to the **Internal Drainage Boards**

31p – Parish Councils and BTAC Special Expenses



£1.41 – Police and Crime Commissioner
for law and order and crime reduction

www.boston.gov.uk



Your police Council Tax explained

2023



Lincolnshire
POLICE & CRIME COMMISSIONER
SAFER TOGETHER

How your council tax will be spent on fighting crime and keeping communities safe



Police and Crime Commissioner Marc Jones and Chief Constable Chris Haward explain how the extra council tax raised this year will be invested in front line policing to keep you and your community safe.



This extra money will be dedicated to:

Maintaining police officer numbers

Retaining our police officer numbers at 1186, bolstering local neighbourhood teams, preventing and tackling crime, and protecting our communities.

Extra officers and staff into specialist sexual assault/abuse units

Commitment to greater protection and justice for children and adults across Lincolnshire who experience some of the most harmful crimes.



Improving 101 call response times

Lincolnshire has one of the best 999 answering records in England. An additional 15 call handlers will boost the 101 service to give residents the service they deserve.

Making our roads safer

Investment in the Serious Collisions Investigation Unit will help deliver crucial answers and justice to victims and families of tragic incidents on our roads.



Increasing community confidence

We are determined to keep the confidence of the public and raise it even further with investment into the Professional Standards Department to maintain and raise standards of conduct and behaviour within the service.

More officers on shift when you need them

Investment in a revised deployment model to place more officers on duty in peak demand periods thereby improving incident response times

Huge amounts of work have been done in Lincolnshire to create a police force we can be proud of – and we all owe a debt of gratitude to county tax payers for supporting that development.

Without the financial backing of residents, prudent financial planning and investment in innovation and new technology we could not have created the effective and efficient Police Force we have today.

Last year that support meant funds were available for investment in a new roads policing team, a rural crime team, 12 new community beat managers and an enhanced forensics capability – all now working to keep communities safe, track down and arrest criminals.

But we cannot afford to stand still. We must continue to find new ways to evolve our crime fighting, deployment of resources and policing models to best protect our communities.

Every penny possible has been made available this year for the Chief and his team to maximise the service our communities receive.

For next year the planned budget for the Chief will be £146m – up from £135m the previous year.

While we must manage our financial resources as efficiently as possible, Lincolnshire's funding is hampered by the Government's current funding formula.

The Government has listened to us and has now committed to delivering the review needed. For months the PCC has worked with senior policing leaders to develop the basis of a new formula.

It is, however, important to be realistic about this process. If the review recognises our historic underfunding, any changes to funding will be phased over a number of years.

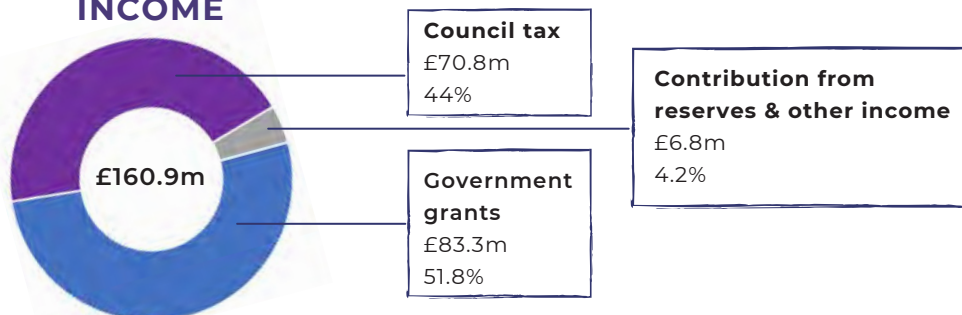
That means in the short and medium term we still have challenges in how we spend the money available.

The PCC is confident that we have the right people, the right experience and the right approach to ensure we maintain one of the most effective and efficient forces in the UK.

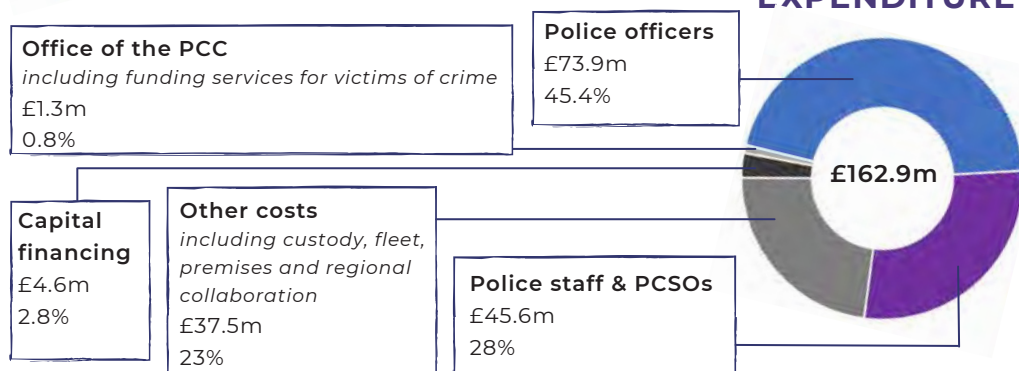
But none of this would have been possible without your assistance.

What money do we receive and how is it spent?

INCOME



EXPENDITURE



The chart above excludes £2m of savings, the delivery plan for which is currently being finalised

Property band	Cost last year (£)	Increase this year (£)	Cost this year (£)	Cost per week this year (£)	Increase per week (pence)
A	184.20	9.96	194.16	3.73	19
B	214.90	11.62	226.52	4.36	22
C	245.60	13.28	258.88	4.98	26
D	276.30	14.94	291.24	5.60	29
E	337.70	18.26	355.96	6.85	35
F	399.10	21.58	420.68	8.09	42
G	460.50	24.90	485.40	9.33	48
H	552.60	29.88	582.48	11.20	57

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🌐 www.lincolnshire-pcc.gov.uk



Investing in our communities

Lincolnshire County Council

Investing in our communities despite financial challenges

This year the council will spend around £600m on a wide range of vital services, including over £275m for adult care and community wellbeing, £84m for children's social care and around £22m for the fire service.

There is £7m more for road repairs, meaning the highways budget for 2023/24 has now risen to around £93m. This will go towards filling potholes and other maintenance, as well as major road reconstruction works and new infrastructure around the county.

An extra £8.7m is being placed in the council's development fund, which will be used for projects that benefit local communities.

Like households across the country, inflation is raising the council's costs, particularly for school transport, and demand for services continues to increase, most notably adult care and children's services.

Smarter working will save more than £23m over the next few years, and there has been some extra government funding, including around £19m for social care. Despite this, the authority is having to draw on its reserves again to balance the books.

The council will continue to push government for long-term solutions to fairer funding, the resetting of business rates and the sustainability of adult care. It will also continue to work towards a devolution deal for Greater Lincolnshire, giving local areas more control over funding.

You can find full details on this year's budget on the council's website at

www.lincolnshire.gov.uk/budget

Council tax

The authority's funding comes from a combination of council tax, business rates and government grants.

In light of increasing costs and demand for services, the council will increase its share of the council tax by 4.99% this year.

The increase is shown on your bill and will generate an extra £21.824m for the council. For a property in council tax band A, the increase would be the equivalent of an extra 92p per week.

Lincolnshire is still expected to have one of the lowest council tax rates of all 26 English shire counties.



Changes in budget requirement

Lincolnshire County Council

Reasons for change in budget requirement and effect on council tax		£m
Budget requirement 2022/23		544.6
Changes to gross expenditure	Adult social care pressures	27.3
	Highways contract and street lighting energy inflation	9.4
	Increased investment in highways maintenance	7.0
	Home to school transport	4.2
	Increase in contingency re home to school transport pressures	9.4
	Pay, national insurance and price increases	15.9
	Other pressures	16.9
Changes to gross income	Service savings and increased income	-19.7
	Increase in service grants	-5.5
Total change in services		64.9
Increase in use of reserves		-5.2
Budget requirement 2022/24		604.4
Changes to funding	Increase in business rates funding	-18.7
	Increase in government grants	-20.3
	Increase in council tax	-20.7
Total change in funding		-59.7
Council tax increase of 2.0% (Adult social care precept) to support adult social care pressures		
Council tax increase of 3.0% (general) to support other service net pressures		
Total council tax increase of 5.0% (4.99%)		

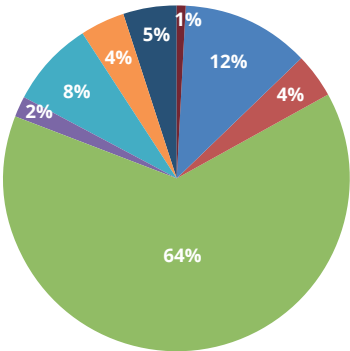
Note: The use of a minus (-) in front of a figure shows that either additional income will be received or that reserves will be used to support our spending.

Capital investment & net budget spend 2023/24

Lincolnshire County Council

2023/24 Capital Investment £137m

- Schools - £17m, 12%
- Place - Communities - £5m, 4%
- Place - Highways - £88m, 64%
- Fire and Rescue - £3m, 2%
- Property and ICT - £11m, 8%
- Other Budgets - £5m, 4%
- Place – Growth - £7m, 5%
- Children's services - £1m, 1%

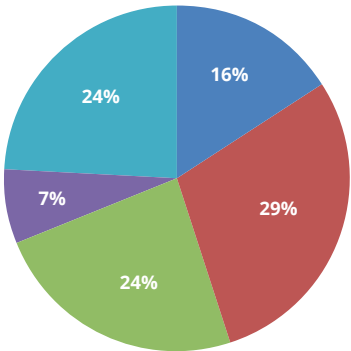


Communities includes: Cultural Services, Waste Management, Environment and Flood Management, Transport (including Home to School/College), Sustainable Planning.

ICT: refers to Information and Communications Technology

2023/24 Net Budget Spend £604m

- Children's Services - £97.4m, 16%
- Adult Care and Community Wellbeing - £177.8m, 29%
- Place - £143.3m, 24%
- Capital Financing Charges - £43.1m, 7%
- Other Services - £142.9m, 24%



Children's Services includes: Children's Social Care and Children's Education.

Adult Care and Community Wellbeing Includes: Adult Frailty & Long Term Conditions, Adult Specialties, Public Health & Community Wellbeing, Public Protection.

Place includes: Communities (which includes Cultural Services, Waste Management, Environment and Flood Management, Transport (including Home to School/College), Sustainable Planning), Lincolnshire Local Enterprise Partnership, Growth and Highways.

Other Services includes: Fire and Rescue, Resources, Corporate Services, Other Budgets, Contribution from Reserves.

Our share of the council tax

Lincolnshire County Council

The table below shows the amount you pay towards Lincolnshire County Council's services. (This does not include the amounts you pay for district councils, parish councils or the Police and Crime Commissioner for Lincolnshire).

	Amount 2022/2023	Amount 2023/2024
Band A	£954.78	£1,002.42
Band B	£1,113.91	£1,169.49
Band C	£1,273.04	£1,336.56
Band D	£1,432.17	£1,503.63
Band E	£1,750.43	£1,837.77
Band F	£2,068.69	£2,171.91
Band G	£2,386.95	£2,506.05
Band H	£2,864.34	£3,007.26

Flood defence

The Environment Agency is responsible for protecting people and property against flooding from sea and rivers. The majority of its funding comes from the Department for Environment, Food and Rural Affairs (Defra), but Lincolnshire County Council is also making a contribution of £0.670m for 2023/24 (£0.657m for 2022/23).

Funding and spending in 2023/24

Lincolnshire County Council

Services	Gross £m	Income £m	Net £m	Cost per Resident £
Children's Services	878.9	781.5	97.4	126.6
Adult Care & Community Wellbeing	363.7	185.9	177.8	231.0
Place	183.0	39.7	143.3	186.2
Capital Projects Charges	43.4	0.3	43.1	56.0
Other Services	178.7	28.3	150.4	195.5
Total planned spending	1,647.6	1035.7	612.0	795.2
Contributions to/-from reserves	-7.5	0.0	-7.5	N/A
Budget requirement	1,640.1	1035.7	604.4	795.2
Resourced by:				
Business Rates Local Retention			141.4	
Revenue Support Grant			23.4	
Other Grants			74.0	
County Precept			365.6	
Total Funding			604.4	

Children's Services includes: Children's Social Care and Children's Education.

Adult Care and Community Wellbeing includes: Adult Frailty & Long Term Conditions, Adult Specialties, Public Health & Community Wellbeing, Public Protection.

Place includes: Communities (which includes Cultural Services, Waste Management, Environment and Flood Management, Transport (including Home to School/College), Sustainable Planning), Lincolnshire Local Enterprise Partnership, Growth and Highways.

Other Services includes: Fire and Rescue, Resources, Commercial, Corporate Services, Other Budgets and Contribution to Reserves.

Funding and spending in 2022/23

Lincolnshire County Council

Services	Gross £m	Income £m	Net £m	Cost per Resident £
Children's Services	844.0	753.5	90.5	118.2
Adult Care & Community Wellbeing	324.4	167.6	156.8	204.6
Place	163.4	38.4	125.0	163.1
Capital Projects Charges	43.3	0.3	43.0	56.1
Other Services	157.5	25.9	131.6	171.7
Total planned spending	1,532.6	985.8	546.9	713.6
Contributions to/-from reserves	-2.3	0.0	-2.3	N/A
Budget requirement	1,530.4	985.8	544.6	713.6
Resourced by:				
Business Rates Local Retention			122.6	
Revenue Support Grant			21.2	
Other Grants			55.9	
County Precept			344.9	
Total Funding			544.6	

The Secretary of State made an offer to adult social care authorities. ("Adult social care authorities" are local authorities which have functions under Part 1 of the Care Act 2014, namely county councils in England, district councils for an area in England for which there is no county council, London borough councils, the Common Council of the City of London and the Council of the Isles of Scilly.)

The offer was the option of an adult social care authority being able to charge an additional "precept" on its council tax without holding a referendum, to assist the authority in meeting its expenditure on adult social care from the financial year 2016-17. It was originally made in respect of the financial years up to and including 2019-20. If the Secretary of State chooses to renew this offer in respect of a particular financial year, this is subject to the approval of the House of Commons."

The offer has been extended to cover the financial years 2020-21, 2021-22, 2022-23 and 2023-24.

IMPORTANT INFORMATION – PLEASE READ

From 1st April 2016

ONLY BARCODES ISSUED ON YOUR NEW BILL WILL BE ACCEPTED

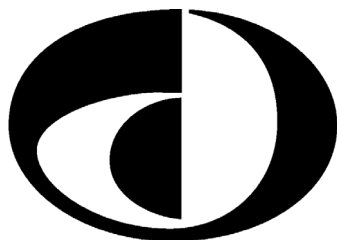
Payment cards and old bills used to pay Council Tax will no longer be valid and your payment may not be received. You must now take your newly issued bill to the post office or paypoint in order to make a payment.

ALTERNATIVELY

**Pay your Council Tax by Direct Debit –
it's the quickest and easiest way!**

We have various payment dates available to help you manage your Council Tax and once set up you can sit back, relax and forget about it.

Give us a call on (01205) 314202 and we'll take the details over the phone – it's as easy as that. Alternatively you can fill in the Direct Debit mandate on the next page and return to us at Boston Borough Council, Municipal Buildings, West Street, Boston PE21 8QR.



**DIRECT
Debit**



Instruction to your Bank or Building Society to pay Direct Debits



Originators Identification Number

9 2 6 0 9 3

1 Name(s) of account holder(s)

5 Reference Number

(this is your Council Tax Account number - it is shown on your bill and starts with a 2)

2 Branch sort code

(From the top right-hand of your cheque)

 - -

3 Branch or Building Society Account Number

6 Instructions to your Bank or Building Society

Please pay Boston Borough Council Direct Debits from the account detailed on this instruction subject to the safeguards assured by the Direct Debit Guarantee. I understand that the instruction may remain with the originator mentioned above and if so details will be passed electronically to my Bank or Building Society.

Signature(s) _____

Date _____

4 Name and full postal address of your Bank or Building Society branch

To : The Manager _____

Bank or Building Society Address _____

Postcode _____

7 Make your payment choice here (Please tick one box only)

I want to pay over 10 months on the ☐ 1st ☐ 4th ☐ 12th ☐ 20th ☐ 28th

OR

I want to pay over 12 months on the ☐ 1st ☐ 4th ☐ 12th ☐ 20th ☐ 28th



The Direct Debit Guarantee

This guarantee is offered by all Banks and Building Societies that take part in the Direct Debit Scheme. The efficiency and security of the Scheme is monitored and protected by your own Bank or Building Society. If the amounts to be paid or the payment dates change, you will be told of this in advance at least 14 days or as otherwise agree.

If an error is made by Boston Borough Council or your Bank or Building Society, you are guaranteed a full and immediate refund from your branch of the amount paid.

You can cancel a Direct Debit at any time by writing to your Bank or Building Society.

Please also send a copy of this letter to us.



This guarantee should be detached along the scissor line and retained by the payer