



Courtesy of Dave Rollings



# Boston Borough Council 2024-25

Council Tax explained, budget summary, local policing summary



**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](mailto:info@boston.gov.uk)

**Out of hours emergency:** 01205 360300

**Website:** [www.boston.gov.uk](http://www.boston.gov.uk)

### Lincolnshire County Council

County Offices, Newland, Lincoln LN1 1YL

**General enquiries:** 01522 552222

**Email:** [customer\\_services@lincolnshire.gov.uk](mailto:customer_services@lincolnshire.gov.uk)

**Minicom service:** 01522 552055

**Website:** [www.lincolnshire.gov.uk](http://www.lincolnshire.gov.uk)

If you want any more information on the county council's budget for 2024/25, please email [finance@lincolnshire.gov.uk](mailto:finance@lincolnshire.gov.uk) or visit [www.lincolnshire.gov.uk/finance](http://www.lincolnshire.gov.uk/finance)

### Police and Crime Commissioner

Deepdale Lane, Nettleham, Lincoln LN5 7PH

**Tel:** 01522 212351

**Email:** [lincolnshire-pcc@lincs.police.uk](mailto:lincolnshire-pcc@lincs.police.uk)

**Website:** [www.lincolnshire-pcc.gov.uk](http://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](http://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](mailto:revs@boston.gov.uk)

Housing Benefit: [housing.benefits@boston.gov.uk](mailto:housing.benefits@boston.gov.uk)

Website: [www.boston.gov.uk](http://www.boston.gov.uk)

**Refuse:** For all information on waste collection, recycling and bulky waste collection, including your 2024/25 calendar, go to [www.boston.gov.uk/waste](http://www.boston.gov.uk/waste)  
For garden waste go to [www.boston.gov.uk/gardenwaste](http://www.boston.gov.uk/gardenwaste)  
Or you can 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](mailto: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](http://www.lincolnshire.gov.uk)

## 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.

## Finding out more about your Council Tax band

The Valuation Office Agency maintains the Council Tax Valuation List. This includes placing new properties within a Council Tax band and changing bands for properties when necessary. Council Tax bands range from A to H. To understand why your property is in a certain band, please go to GOV.UK

and search: 'How domestic properties are assessed for Council Tax bands'.

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

You can appeal against the valuation band if:

- it's within six months of you becoming the taxpayer
- the value changes because of demolition work, a conversion, a change of use or any other physical change to the property's location.

You must carry on paying your Council Tax while your appeal is being considered.

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](https://www.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](https://www.gov.uk/contact-voa). If you are unable to use the online service you can also contact the VOA on 03000 501 501.

### Council Tax Discounts

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
  - 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).
  - people staying under the 'Homes for Ukraine' scheme

#### 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 see [www.boston.gov.uk/CouncilTaxReductions](http://www.boston.gov.uk/CouncilTaxReductions) for our Discretionary Reduction policy. Contact us in writing, 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 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.



### Furnished Dwellings Premium

The Council has decided that from 1 April 2025 it will be applying a 100% Premium charge to all furnished properties not occupied as anyone's main home. This will include second/holiday homes. The Council will contact all taxpayers affected by this during the course of the year.

### 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.

### Council Tax support

Boston Borough Council's scheme for 2024/25 will continue to support working age customers on low income with up to 75% of their Council Tax Bill. This means that those customers will have to pay at least 25% of their Council Tax. If you are working age and a care leaver, you will be entitled to 100% off your Council Tax Bill.

People of pension age, war pensioners and war widowers will continue to get the same level of support as they did previously.

Generally speaking, you can get Council Tax

Support if any one of these applies:

- Universal Credit
- you are getting the Guarantee Credit element of Pension Credit
- you are getting either Income Based Job Seeker's Allowance or Income Support
- the income you have, that we have to take into account, is low enough for you to qualify and your 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 Council Tax Support. Please don't be put off from applying just because of the amount of information you have to provide - that's only necessary to stop fraud and to make sure we give you the right amount of help. If you think you will qualify please download your claim form at [www.boston.gov.uk/Do-HB-CTS-Online](http://www.boston.gov.uk/Do-HB-CTS-Online). If you are unable to make a claim online please contact us.

### 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.

Details of what support is available, and how to access it, can be found on our webpage [www.boston.gov.uk/costofliving](http://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 0808 278 7942 (free phone number).

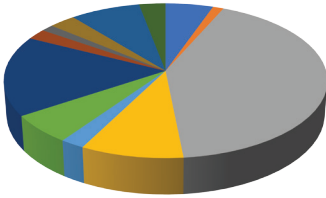
All elements of the Council Tax (Boston Borough Council, Parishes, Lincolnshire County Council & Lincolnshire Police and Crime Commissioner)

	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
<b>COUNTY</b>	£1,052.46	£1,227.87	£1,403.28	£1,578.69	£1,929.51	£2,280.33	£2,631.15	£3,157.38
<b>POLICE</b>	£202.80	£236.60	£270.40	£304.20	£371.80	£439.40	£507.00	£608.40
<b>BBC</b>	£144.06	£168.07	£192.08	£216.09	£264.11	£312.13	£360.15	£432.18
<b>TOTAL</b>	<b>£1,399.32</b>	<b>£1,632.54</b>	<b>£1,865.76</b>	<b>£2,098.98</b>	<b>£2,565.42</b>	<b>£3,031.86</b>	<b>£3,498.30</b>	<b>£4,197.96</b>
Households per band in Boston	15407	6510	6196	2339	863	232	81	16

Appendix E - BBC levels of overall Council Tax 2024/25

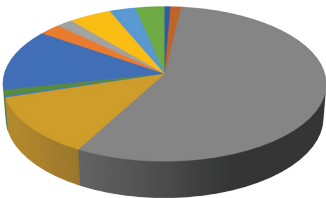
Parish/ Area	Valuation Band								% Change
	A	B	C	D	E	F	G	H	
Algakirk	1,454.90	1,697.38	1,939.87	2,182.35	2,667.32	3,152.28	3,637.25	4,364.70	4.5%
Amber Hill	1,428.73	1,666.86	1,904.98	2,143.10	2,619.34	3,095.59	3,571.83	4,286.20	4.7%
Benington	1,480.62	1,727.39	1,974.16	2,220.93	2,714.47	3,208.01	3,701.55	4,441.86	4.6%
Bicker	1,489.91	1,738.23	1,986.55	2,234.87	2,731.51	3,228.15	3,724.78	4,469.74	4.9%
Butterwick	1,446.83	1,687.96	1,929.10	2,170.24	2,652.52	3,134.79	3,617.07	4,340.48	4.5%
Fishtoft	1,411.54	1,646.80	1,882.05	2,117.31	2,587.82	3,058.34	3,528.85	4,234.62	4.7%
Fosdyke	1,462.87	1,706.69	1,950.50	2,194.31	2,681.93	3,169.56	3,657.18	4,388.62	4.6%
Frampton	1,434.39	1,673.45	1,912.52	2,151.58	2,629.71	3,107.84	3,585.97	4,303.16	4.8%
Freiston	1,467.15	1,711.67	1,956.20	2,200.72	2,689.77	3,178.82	3,667.87	4,401.44	4.7%
Holland Fen & Brothertoft	1,414.89	1,650.71	1,886.52	2,122.34	2,593.97	3,065.60	3,537.23	4,244.68	4.6%
Kirton	1,431.57	1,670.16	1,908.76	2,147.35	2,624.54	3,101.73	3,578.92	4,294.70	4.7%
Leverton	1,448.58	1,690.01	1,931.44	2,172.87	2,655.73	3,138.59	3,621.45	4,345.74	4.5%
Old Leake	1,460.95	1,704.45	1,947.94	2,191.43	2,678.41	3,165.40	3,652.38	4,382.86	5.3%
Sutterton	1,438.73	1,678.51	1,918.30	2,158.09	2,637.67	3,117.24	3,596.82	4,316.18	4.7%
Swineshead	1,431.16	1,669.69	1,908.21	2,146.74	2,623.79	3,100.85	3,577.90	4,293.48	4.9%
Wigtoft	1,462.76	1,706.55	1,950.35	2,194.14	2,681.73	3,169.31	3,656.90	4,388.28	5.0%
Wrangle	1,448.87	1,690.34	1,931.82	2,173.30	2,656.26	3,139.21	3,622.17	4,346.60	5.4%
Wyberton	1,430.31	1,668.69	1,907.08	2,145.46	2,622.23	3,099.00	3,575.77	4,290.92	4.8%
BTAC Special Expenses	1,452.90	1,695.05	1,937.20	2,179.35	2,663.65	3,147.95	3,632.25	4,358.70	4.6%

What services the money is spent on



	£'000	%
Corporate	2,214	5%
Economic Growth	501	1%
Finance	17,198	42%
General Fund Assets	3,762	9%
Governance	888	2%
Leisure & Culture	2,452	6%
Neighbourhoods	6,884	17%
Planning & Strategic Infrastructure	915	2%
Parish Council Precepts	579	1%
Regulatory	1,234	3%
Wellbeing & Community Leadership	3,263	8%
Strategic Growth & Development	1,227	3%
<b>TOTAL</b>	<b>41,117</b>	<b>100%</b>

Income coming into services



	£'000	%
Corporate	187	0.66%
Economic Growth	347	1.23%
Finance	15,814	55.99%
General Fund Assets	3,470	12.29%
Governance	104	0.37%
Leisure & Culture	328	1.16%
Neighbourhoods	3,661	12.96%
Planning & Strategic Infrastructure	684	2.42%
Regulatory	511	1.81%
Wellbeing & Community Leadership	1,364	4.83%
Efficiencies Required	846	3.00%
Strategic Growth & Development	927	3.28%
<b>TOTAL</b>	<b>28,243</b>	<b>100.0%</b>



**Your District Council Tax goes towards paying for the following**

Service	Expenditure	Income	Net Spend	Percentage Spend	Percentage Income
Corporate	2,214	187	2,401	5.4%	0.7%
Economic Growth	501	347	848	1.2%	1.2%
Finance	17,198	15,814	33,012	41.8%	56.0%
General Fund Assets	3,762	3,470	7,232	9.1%	12.3%
Governance	888	104	992	2.2%	0.4%
Leisure & Culture	2,452	328	2,780	6.0%	1.2%
Neighbourhoods	6,884	3,661	10,545	16.7%	13.0%
Planning & Strategic Infrastructure	915	684	1,599	2.2%	2.4%
Parish Precepts	579		579	1.4%	0.0%
Regulatory	1,234	511	1,745	3.0%	1.8%
Wellbeing & Community Leadership	3,263	1,364	4,627	7.9%	4.8%
Efficiencies Required		846	846	0.0%	3.0%
Strategic Growth & Development	1,227	927	2,154	3.0%	3.3%
<b>Council Sub Total</b>	<b>41,117</b>	<b>28,243</b>	<b>69,360</b>	<b>100.0%</b>	<b>100.0%</b>
Accounting Adjustments			(111)		
<b>Net Cost of Services</b>			<b>69,249</b>		
Governments Grants			(4,207)		
Retained Business Rates			(2,874)		
Surplus on Council Tax Collection Fund			53		
<b>Met by District and Parish Council Tax</b>			<b>62,221</b>		

**Total Council Tax Budget Requirement**

2023/24 Net Expenditure		2024/25 Net Expenditure	
4,235,036	Borough Council Tax Requirement	4,387,059	10.0%
1,297,129	Parish Council Tax/Boston Town Area Committee Requirement	1,347,475	3.1%
30,484,595	Lincolnshire County Council Tax Requirement	32,050,564	72.9%
5,904,600	Police and Crime Commissioner for Lincolnshire	6,175,868	14.0%
41,921,359	Total cost met by Council Taxpayers	43,960,966	100.0%
<b>£648.57</b>	<b>Total cost per head, population 64,637</b>	<b>£680.12</b>	

Parish	Precept	Taxbase	Precept	Band D
	23/24	24/25	24/25	Levy/Relief
Algarkirk	£8,837	106	£8,837	£83.37
Amber Hill	£3,716	85	£3,750	£44.12
Benington	£20,000	164	£20,000	£121.95
Bicker	£35,500	287	£39,000	£135.89
Butterwick	£30,000	421	£30,000	£71.26
Fishtoft	£40,094	2,264	£41,510	£18.33
Fosdyke	£13,892	153	£14,586	£95.33
Frampton	£22,880	473	£24,880	£52.60
Freiston	£32,500	344	£35,000	£101.74
Holland Fen & Brothertoft	£5,000	214	£5,000	£23.36

Parish	Precept	Taxbase	Precept	Band D
	23/24	24/25	24/25	Levy/Relief
Kirton	£85,000	1,840	£89,000	£48.37
Leverton	£15,000	203	£15,000	£73.89
Old Leake	£50,000	649	£60,000	£92.45
Sutterton	£31,850	555	£32,805	£59.11
Swineshead	£43,640	1,049	£50,100	£47.76
Wigtoft	£13,084	148	£14,084	£95.16
Wrangle	£26,000	444	£33,000	£74.32
Wyberton	£56,500	1,337	£62,150	£46.48
	<b>£533,493</b>	<b>10,736</b>	<b>£578,703</b>	<b>£1,285.52</b>

**Internal Drainage Boards**

Internal Drainage Boards	2024/25 £
Witham Fourth	1,507,824
Welland & Deepings	83,348
Black Sluice	1,232,588
South Holland	1,220
<b>Total Levy</b>	<b>2,824,980</b>

The following IDBs operate in our district:

- Witham Fourth District IDB - [www.w4idb.co.uk](http://www.w4idb.co.uk)
- Black Sluice IDB - [www.blacksluiceidb.gov.uk](http://www.blacksluiceidb.gov.uk)
- Welland & Deepings - [www.wellandidb.org.uk](http://www.wellandidb.org.uk)
- South Holland - [www.ada.org.uk/members/south-holland-idb/](http://www.ada.org.uk/members/south-holland-idb/)

Their primary role is to manage water levels and reduce the risk from flooding within their districts. Much of their work involves the maintenance and improvement of watercourses and related infrastructure such as pumping stations, weirs, sluices, culverts and embankments within their drainage districts. IDBs are not however, responsible for watercourses designated as main rivers within their drainage districts; the supervision of these watercourses is undertaken by the Environment Agency.

The majority of IDB districts require pumping to some degree for water level management, the rest are reliant on gravitational flows to main rivers and estuaries. The Fens around Boston and Skegness are very flat and sit at or below sea-level, so our local IDBs have several pumping stations to lift water over the sea or river defences.

IDBs have to conduct their work in accordance with a number of environmental duties and aim to promote sustainability and the ecological wellbeing within their districts. Every IDB has its own Biodiversity Action Plan and strives to maintain watercourses as sympathetically as possible.

The expenses of an IDB are predominantly funded by the local beneficiaries of the water level management work they provide:

- Drainage rates collected from agricultural land and buildings within the Internal Drainage District.
- Special Levies issued on District and Unitary Authorities within the Internal Drainage District.

Local IDBs have been very successful in securing grants to assist with the funding of capital and environmental works projects via Flood Defence Grant in Aid (FDGiA) from DEFRA. For example, Witham Fourth District IDB will deliver a £7M new pumping station at Wrangle in 2024 and a £58M replacement pumping station at the end of Hobhole Drain is currently being planned for construction by 2027. This funding would have to fall to local ratepayers should grant funding not be available.

# Your police Council Tax explained 2024



**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 Paul Gibson 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:**

- Maximising the number of police officers in the Force
- New approach to preventing and tackling anti-social behaviour to improve safety for all residents
- Explore and exploit emerging technologies such as facial recognition to identify and apprehend criminals faster than ever before
- Expand the successful Roads Policing “Operation Stronghold” – denying criminals use of the roads and keeping our communities even safer
- Develop and use targeted approaches and teams to tackle issues such as summertime demand, rural crime, burglary and retail crime
- Introduce rapid video technology – speeding up engagement with victims of crime, getting them the help they need even faster
- Transform availability and quality of crime prevention advice and guidance to help keep communities safe from crime
- Build on crime reduction results in local neighbourhoods, developing new ways to target organised criminality and drug supply in our communities



Great strides have been made in Lincolnshire to create a police force to be proud of; one that prevents and tackles crime and continues to evolve to meet new crime types and challenges to keep us all safe. A debt of gratitude is owed 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 would not have the effective and efficient police force of today.

Last year that support meant the PCC funded the maximising of officer numbers, additional 999/101 call handlers, more specialists to tackle the worst of crimes and invest in a new deployment model, so more officers are available when they are needed most to tackle and reduce crime.

However, we must do more to protect and serve our communities.

The PCC has appointed a new Chief Constable, Paul Gibson, who is eager to build on current successes and make Lincolnshire communities even safer.

For next year the planned budget for the Chief Constable will be £160m – up from £146m the previous year.

The PCC and the Chief Constable both recognise the financial challenges ahead and are experienced in meeting them. They are committed to managing the Lincolnshire Police finances effectively and efficiently.

Government has committed to changing the national funding method for policing but it is unclear when any changes would take place.

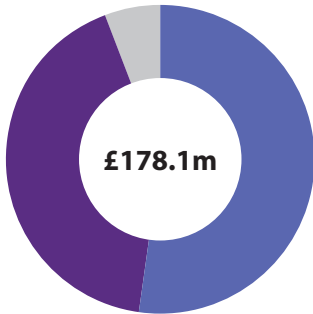
Any changes that are delivered would be phased over a number of years leaving the tough financial challenges still to be met and managed locally.

However, Lincolnshire has a history of meeting challenges head on with determination and innovation and the dedication to keeping the county's communities safe will continue.



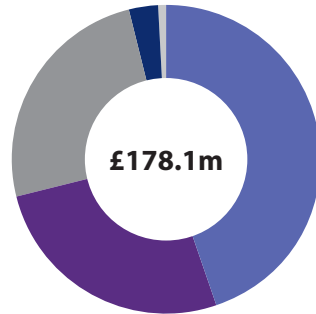
# What money do we receive and how is it spent?

## INCOME



- **Government grants** £93.1m (52.3%)
- **Council tax** £74.8m (42%)
- **Contribution from reserves and other income** £10.2m (5.7%)

## EXPENDITURE



- **Police officers** £80m (44.9%)
- **Police staff and PCSOs** £46.8m (26.3%)
- **Other costs\*** £44.6m (25%)
- **Capital financing** £5.3m (3%)
- **Office of the PCC** £1.4m (0.8%)

*\*including custody, fleet, premises and regional collaboration*

Property band	Cost last year (£)	Increase this year (£)	Cost this year (£)	Cost per week this year (£)	Increase per week (pence)
A	194.16	8.64	202.80	3.90	17
B	226.52	10.08	236.60	4.55	19
C	258.88	11.52	270.40	5.20	22
D	291.24	12.96	304.20	5.85	25
E	355.96	15.84	371.80	7.15	30
F	420.68	18.72	439.40	8.45	36
G	485.40	21.60	507.00	9.75	42
H	582.48	25.92	608.40	11.70	50

- 01522 212351
- [lincolnshire-pcc@lincs.police.uk](mailto:lincolnshire-pcc@lincs.police.uk)
- [www.lincolnshire-pcc.gov.uk](http://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 £650m on a wide range of vital services, including £206m for adult care and community wellbeing, £114m for children's services and around £25m for the fire service.

Following additional, one-off funding from the government, the authority recently announced a further £7.8m of investment in a number of priority areas, including £3.3m to better prepare and protect communities from flooding.

There's also £2.5m for additional highways maintenance, £1m for reducing anti-social behaviour and £1m for environment-related work.

The council faces £68m in additional cost pressures from rising prices and increased demand for services, such as adult care, child protection and school transport. This includes around £6m to fund an increase in the national living wage.

The authority has managed to find around £16m in savings. Although the extra one-off funding from the government has helped to balance the budget for 2024/25, the council still faces a projected funding shortfall over the next few years.

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](http://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 £18.1m for the council. For a property in council tax band A, the increase would be the equivalent of an extra 96p 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
<b>Budget requirement 2023/24</b>		<b>604.3</b>
Changes to gross expenditure	Children's Social Care pressures	13.3
	Adult Social Care pressures	32.7
	Highways Contract cost increases	3.0
	Transport pressures	3.2
	Pay Award inflation	8.8
	Other pressures	6.8
Changes to gross income	Waste Management savings	-1.6
	Energy savings	-4.5
	Other Service savings and increased income	-9.9
	Increase in Service grants	-10.3
<b>Total change in services</b>		<b>41.5</b>
<b>Decrease in use of reserves</b>		<b>8.3</b>
<b>Budget requirement 2024/25</b>		<b>654.1</b>
Changes to funding	Increase in business rates funding	-11.3
	Increase in government grants	-15.8
	Increase in council tax	-22.7
<b>Total change in funding</b>		<b>-49.9</b>
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%)		

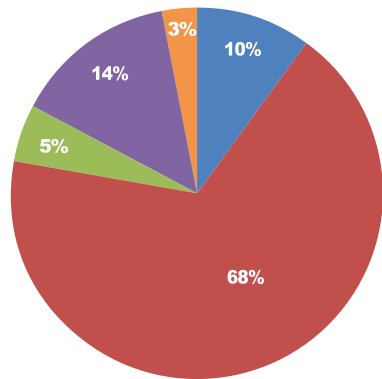
**Note:** The use of a minus (-) in front of a figure shows that either additional income will be received or that reserves will be used to support our spending.

# Capital investment & net budget spend 2024/25

Lincolnshire County Council

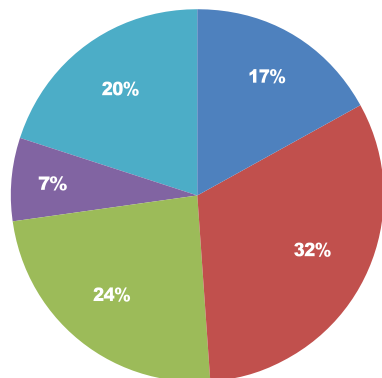
## 2024/25 Capital Investment £145m

- Children's Services - **£13.93m, 10%**
- Place - **£98.70m, 68%**
- Fire and Rescue - **£7.68m, 5%**
- Resources & Corporate - **£19.97m, 14%**
- New Developments - **£4.43m, 3%**



## 2024/25 Net Budget Spend £654m

- Children's Services - **£113.7m, 17%**
- Adult Care and Community Wellbeing - **£205.6m, 32%**
- Place - **£159.7m, 24%**
- Capital Financing Charges - **£43.2m, 7%**
- Other Services - **£132m, 20%**



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

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

**Place includes:** Communities, Greater Lincolnshire Local Enterprise Partnership, Growth and Highways.

**Other Services includes:** Fire and Rescue, Resources, Corporate Services, Other Budgets.

# 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 2023/2024	Amount 2024/2025
Band <b>A</b>	£1,002.42	£1,052.46
Band <b>B</b>	£1,169.49	£1,227.87
Band <b>C</b>	£1,336.56	£1,403.28
Band <b>D</b>	£1,503.63	£1,578.69
Band <b>E</b>	£1,837.77	£1,929.51
Band <b>F</b>	£2,171.91	£2,280.33
Band <b>G</b>	£2,506.05	£2,631.15
Band <b>H</b>	£3,007.26	£3,157.38

## 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 £0.687m for 2024/25 (£0.670m for 2023/24).

# Funding and spending in 2024/25

Lincolnshire County Council

Services	Gross £m	Income £m	Net £m	Cost per Resident £
Children's Services	974.8	861.1	113.7	144.4
Adult Care & Community Wellbeing	396.6	191.0	205.6	261.2
Place	203.5	43.8	159.7	202.8
Capital Projects Charges	43.4	0.3	43.1	54.7
Other Services	161.9	29.9	132.0	167.7
<b>Total planned spending</b>	<b>1,780.1</b>	<b>1,126.0</b>	<b>654.1</b>	<b>830.8</b>
Contributions to/-from reserves	0.0	0.0	0.0	N/A
<b>Budget requirement</b>	<b>1,780.1</b>	<b>1,126.0</b>	<b>654.1</b>	<b>830.8</b>
<b>Resourced by:</b>				
Business Rates Local Retention			152.7	
Revenue Support Grant			26.4	
Other Grants			86.8	
<b>County Precept</b>			<b>388.3</b>	
<b>Total Funding</b>			<b>654.1</b>	

**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), Greater Lincolnshire Local Enterprise Partnership, Growth and Highways.

**Other Services includes:** Fire and Rescue, Resources, Corporate Services, Other Budgets.

# 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
<b>Total planned spending</b>	<b>1,647.6</b>	<b>1,035.7</b>	<b>612.0</b>	<b>795.2</b>
Contributions to/-from reserves	-7.5	0.0	-7.5	N/A
<b>Budget requirement</b>	<b>1,640.1</b>	<b>1,035.7</b>	<b>604.4</b>	<b>795.2</b>
<b>Resourced by:</b>				
Business Rates Local Retention			141.4	
Revenue Support Grant			23.4	
Other Grants			74.0	
<b>County Precept</b>			<b>365.6</b>	
<b>Total Funding</b>			<b>604.4</b>	

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, 2023-24 and 2024-25.