

Your Council Tax bill calculations explained

The Adult Social Care Precept (amount)

Within England, certain precepting authorities, including the Police & Crime Commissioner and the County and District Councils are only permitted to increase the amount they charge each year by 2.99% or £5.00, whichever is the largest.

From 2016/17 the Government has allowed any Council which provides Adult Social Care (ASC) to increase their charge by an additional amount, but the additional amount must be spent on ASC.

Within Lincolnshire, ASC is provided by Lincolnshire County Council (LCC).

The TOTAL LCC amount (including the ASC element) for the last five years is shown below. The total increase is compared against the previous financial year and is rounded to two decimal places. This total LCC figure (including ASC) is not displayed on the bill.

Year	2019/20	2020/21	2021/22	2022/23	2023/24
TOTAL Band D Amount	£1292.40	£1337.58	£1364.16	£1432.17	£1503.63
Overall %ge increase	4.95%	3.50%	1.99%	4.99%	4.99%
Overall Cash Increase	£60.93 (2018/19 total was £1231.47)	£45.18	£26.58	£68.01	£71.46

The ASC increase is a percentage of the previous financial year's **total** for both LLC and ASC. The amounts and increases calculated for ASC in the last five years are:

Year	2019/20	2020/21	2021/22	2022/23	2023/24
Band D Amount	£92.40	£118.25	£118.25	£159.12	£187.74
Overall %ge increase	2.00%	2.00%	0.00%	3.00%	2.00%
Overall Cash Increase	£24.63	£25.85	£0.00	£40.87	£28.62

The regulations dictate that the ASC element of the precept must be shown separately on the Council Tax demand notice (bill), showing the cumulative amount collected plus the percentage increase for the year.

All precepts are shown on the bill to one decimal place. For a Band D property, the increases will show on the bill as:

	2019/20		2020/21		2021/22		2022/23		2023/24	
	% Increase	Amount	% Increase	Amount	% Increase	Amount	% Increase	Amount	% Increase	Amount
LCC	2.9%	£1200.00	1.5%	£1219.33	2.0%	£1245.91	2.0%	£1273.05	3.0%	£1315.89
ASC	2.0%	£92.40	2.0%	£118.25	0.0%	£118.25	3.0%	£159.12	2.0%	£187.74

The annual figures for the LCC/ASC split and % increases are supplied to us by Lincolnshire County Council. For a Band D property in 2023/24 the £ increase set by LCC is £28.62 - this is slightly less than a full 2% rise, which calculates at £28.6434. When calculating the increase, LCC must maintain a Band D charge that is exactly divisible by 9 and below the 2% maximum limit.

2023/24 figures for the LCC/ASC split and % increases across all bands:

	Band A 6/9ths	Band B 7/9ths	Band C 8/9ths	Band D 9/9ths	Band E 11/9ths	Band F 13/9ths	Band G 15/9ths	Band H 18/9ths
Total Lincolnshire	1,002.42	1,169.49	1,336.56	1,503.63	1,837.77	2,171.91	2,506.05	3,007.26
Adult Social Care Precept <i>(7.5 b)</i>	125.16	146.02	166.88	187.74	229.46	271.18	312.90	375.48
Amount of Council Tax set by LCC excluding the Adult Care Precept <i>(7.5a)</i>	877.26	1,023.47	1,169.68	1,315.89	1,608.31	1,900.73	2,193.15	2,631.78

Here are the percentage increases to use:

<i>(7.5c)</i>	2023/24 Increase to 1 decimal place	
	%	%
Total Lincolnshire	4.99%	5.0%
Adult Social Care Precept	2.00%	2.0%
Amount of Council Tax set by LCC excluding the Adult Care Precept	2.99%	3.0%

For more information on Adult Social Care visit the website of Lincolnshire County Council at www.lincolnshire.gov.uk/adult-social-care