

Appendix 1: 26th October 2020 – Executive - City of Lincoln Council – Council Tax Support 2021/22 scheme

Option 1: Council Tax Support Scheme ‘no change’ proposal as at 4 September 2020

Option 1a: No change to current scheme	Estimated Total Spend	City of Lincoln Spend – 14.99%	Difference to MTFS (£1,210,999) – saving / (cost)	Amount expected to be collected using collection figure of 97.75%
Current scheme only – No assumptions, no change to caseload, no change to Council Tax costs	£8,442,201	£1,265,486	(£54,487)	£53,261

Yellow = original modelling with 1.9% Council Tax increase and 1% caseload **d**ecrease = Page 2 to 4

Orange = 1.9% Council Tax increase and 1% caseload **i**ncrease = Page 5 to 7

Green = 1.9% Council Tax increase and 2% caseload **i**ncrease = Page 8 to 10

Blue = 1.9% Council Tax increase and 3% caseload **i**ncrease = Page 11 to 13

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Option 2: Council Tax Support Scheme – various change proposals as at 4 September 2020 – Council Tax with 1.9% and 1% caseload decrease

Assumptions have been made that all applicable amounts have been frozen, income with 0% increase

Option 2a: No change to current scheme	Estimated Total Spend	City of Lincoln Spend – 14.99%	Difference to MTFS (£1,210,999) – saving / (cost)	Amount expected to be collected using collection figure of 97.75%
Current scheme only – 1.9% Council Tax increase	£8,557,528	£1,282,774	(£71,775)	£70,160

Option 2b: Minimum weekly entitlement amendment	Estimated Total Spend	City of Lincoln Spend – 14.99%	Difference to MTFS (£1,210,999) – saving / (cost)	Amount expected to be collected using collection figure of 97.75%
Current scheme: Minimum entitlement of £2 per week				
Minimum weekly entitlement of £2.50 per week	£8,555,806	£1,282,515	(£71,516)	£69,907
Minimum weekly entitlement of £3.00 per week	£8,552,340	£1,281,996	(£70,997)	£69,399
Minimum weekly entitlement of £3.50 per week	£8,545,978	£1,281,042	(£70,043)	£68,467
Minimum weekly entitlement of £4.00 per week	£8,533,765	£1,279,211	(£68,212)	£66,678

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Option 2c: Capital cap to be reduced Current scheme: Capital cap is £8,000	Estimated Total Spend	City of Lincoln Spend – 14.99%	Difference to MTFS (£1,210,999) – saving / (cost)	Amount expected to be collected using collection figure of 97.75%
Capital cap of £7,500	£8,557,528	£1,282,774	(£71,775)	£70,160
Capital cap of £7,000	£8,552,055	£1,281,953	(£70,954)	£69,357
Capital cap of £6,500	£8,551,223	£1,281,829	(£70,830)	£69,236
Capital cap of £6,000	£8,549,344	£1,281,549	(£70,548)	£69,960

Option 2d: Maximum entitlement award Current scheme: 100% award	Estimated Total Spend	City of Lincoln Spend – 14.99%	Difference to MTFS (£1,210,999) – saving / (cost)	Amount expected to be collected using collection figure of 97.75%
Maximum entitlement of 97.5%	£8,474,295	£1,270,297	(£59,298)	£57,964
Maximum entitlement of 95%	£8,390,560	£1,257,745	(£46,746)	£45,694
Maximum entitlement of 90%	£8,224,931	£1,232,917	(£21,918)	£21,425
Maximum entitlement of 85%	£8,064,277	£1,208,836	£2,164	£2,116
Maximum entitlement of 80%	£7,903,686	£1,184,763	£26,236	£25,646

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Option 2e: Banding cap to be amended Current scheme: Banding cap is set at Band B	Estimated Total Spend	City of Lincoln Spend – 14.99%	Difference to MTFS (£1,210,999) – saving / (cost)	Amount expected to be collected using collection figure of 97.75%
Banding cap at Band C	£8,581,210	£1,286,323	(£75,324)	£73,629
Banding cap at Band D	£8,588,696	£1,287,446	(£76,447)	£74,727

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Option 3: Council Tax Support Scheme – various change proposals as at 4 September 2020 - Council Tax with 1.9% and 1% caseload increase

Assumptions have been made that all applicable amounts have been frozen, income with 0% increase

Option 3a: No change to current scheme	Estimated Total Spend	City of Lincoln Spend – 14.99%	Difference to MTFS (£1,210,999) – saving / (cost)	Amount expected to be collected using collection figure of 97.75%
Current scheme only – 1.9% Council Tax increase	£8,636,322	£1,294,585	(£83,585)	£81,705

Option 3b: Minimum weekly entitlement amendment	Estimated Total Spend	City of Lincoln Spend – 14.99%	Difference to MTFS (1,210,999) – saving / (cost)	Amount expected to be collected using collection figure of 97.75%
Current scheme: Minimum entitlement of £2 per week				
Minimum weekly entitlement of £2.50 per week	£8,634,013	£1,294,239	(£83,240)	£91,367
Minimum weekly entitlement of £3.00 per week	£8,630,615	£1,293,729	(£82,730)	£80,869
Minimum weekly entitlement of £3.50 per week	£8,624,348	£1,292,790	(£81,791)	£79,950
Minimum weekly entitlement of £4.00 per week	£8,612,333	£1,290,989	(£79,990)	£78,190

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Option 3c: Capital cap to be reduced Current scheme: Capital cap is £8,000	Estimated Total Spend	City of Lincoln Spend – 14.99%	Difference to MTFS (£1,210,999) – saving / (cost)	Amount expected to be collected using collection figure of 97.75%
Capital cap of £7,500	£8,635,685	£1,294,489	(£83,490)	£81,611
Capital cap of £7,000	£8,630,205	£1,293,668	(£82,669)	£80,809
Capital cap of £6,500	£8,629,371	£1,293,543	(£82,544)	£80,686
Capital cap of £6,000	£8,627,487	£1,293,260	(£82,261)	£80,410

Option 3d: Maximum entitlement award Current scheme: 100% award	Estimated Total Spend	City of Lincoln Spend – 14.99%	Difference to MTFS (£1,210,999) – saving / (cost)	Amount expected to be collected using collection figure of 97.75%
Maximum entitlement of 97.5%	£8,551,801	£1,281,915	(£70,916)	£69,320
Maximum entitlement of 95%	£8,467,439	£1,269,269	(£58,270)	£56,959
Maximum entitlement of 90%	£8,300,544	£1,244,252	(£33,253)	£32,504
Maximum entitlement of 85%	£8,138,582	£1,219,973	(£8,974)	£8,772
Maximum entitlement of 80%	£7,976,811	£1,195,724	£15,275	£14,931

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Option 3e: Banding cap to be amended Current scheme: Banding cap is set at Band B	Estimated Total Spend	City of Lincoln Spend – 14.99%	Difference to MTFS (£1,210,999) – saving / (cost)	Amount expected to be collected using collection figure of 97.75%
Banding cap at Band C	£8,659,533	£1,298,064	(£87,065)	£85,106
Banding cap at Band D	£8,667,075	£1,299,195	(£88,196)	£86,211

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Option 4: Council Tax Support Scheme – various change proposals as at 4 September 2020 - Council Tax with 1.9% and 2% caseload increase

Assumptions have been made that all applicable amounts have been frozen, income with 0% increase

Option 4a: No change to current scheme	Estimated Total Spend	City of Lincoln Spend – 14.99%	Difference to MTFS (£1,210,999) – saving / (cost)	Amount expected to be collected using collection figure of 97.75%
Current scheme only – 1.9% Council Tax increase	£8,719,823	£1,307,101	(£96,102)	£93,940

Option 4b: Minimum weekly entitlement amendment	Estimated Total Spend	City of Lincoln Spend – 14.99%	Difference to MTFS (1,210,999) – saving / (cost)	Amount expected to be collected using collection figure of 97.75%
Current scheme: Minimum entitlement of £2 per week				
Minimum weekly entitlement of £2.50 per week	£8,718,221	£1,306,861	(£95,862)	£93,705
Minimum weekly entitlement of £3.00 per week	£8,714,916	£1,306,366	(£95,367)	£93,221
Minimum weekly entitlement of £3.50 per week	£8,708,793	£1,305,447	(£94,449)	£92,624
Minimum weekly entitlement of £4.00 per week	£8,697,082	£1,303,693	(£92,694)	£90,608

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Option 4c: Capital cap to be reduced Current scheme: Capital cap is £8,000	Estimated Total Spend	City of Lincoln Spend – 14.99%	Difference to MTFS (£1,210,999) – saving / (cost)	Amount expected to be collected using collection figure of 97.75%
Capital cap of £7,500	£8,719,823	£1,307,101	(£96,102)	£93,940
Capital cap of £7,000	£8,714,337	£1,306,279	(£95,280)	£93,136
Capital cap of £6,500	£8,713,494	£1,306,153	(£95,154)	£93,013
Capital cap of £6,000	£8,711,611	£1,305,870	(£94,871)	£92,737

Option 4d: Maximum entitlement award Current scheme: 100% award	Estimated Total Spend	City of Lincoln Spend – 14.99%	Difference to MTFS (£1,210,999) – saving / (cost)	Amount expected to be collected using collection figure of 97.75%
Maximum entitlement of 97.5%	£8,635,204	£1,294,417	(£83,418)	£81,541
Maximum entitlement of 95%	£8,550,141	£1,281,666	(£70,667)	£69,077
Maximum entitlement of 90%	£8,381,837	£1,256,437	(£45,438)	£44,416
Maximum entitlement of 85%	£8,218,396	£1,231,938	(£20,939)	£20,467
Maximum entitlement of 80%	£8,055,299	£1,207,489	£3,510	£3,431

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Option 4e: Banding cap to be amended Current scheme: Banding cap is set at Band B	Estimated Total Spend	City of Lincoln Spend – 14.99%	Difference to MTFS (£1,210,999) – saving / (cost)	Amount expected to be collected using collection figure of 97.75%
Banding cap at Band C	£8,743,865	£1,310,705	(£99,706)	£97,463
Banding cap at Band D	£8,751,475	£1,311,846	(£100,847)	£98,578

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Option 5: Council Tax Support Scheme – various change proposals as at 4 September 2020 - Council Tax with 1.9% and 3% caseload increase

Assumptions have been made that all applicable amounts have been frozen, income with 0% increase

Option 5a: No change to current scheme	Estimated Total Spend	City of Lincoln Spend – 14.99%	Difference to MTFS (£1,210,999) – saving / (cost)	Amount expected to be collected using collection figure of 97.75%
Current scheme only – 1.9% Council Tax increase	£8,803,961	£1,319,714	(£108,715)	£106,269

Option 5b: Minimum weekly entitlement amendment	Estimated Total Spend	City of Lincoln Spend – 14.99%	Difference to MTFS (£1,210,999) – saving / (cost)	Amount expected to be collected using collection figure of 97.75%
Current scheme: Minimum entitlement of £2 per week				
Minimum weekly entitlement of £2.50 per week	£8,802,429	£1,319,484	(£108,485)	£106,044
Minimum weekly entitlement of £3.00 per week	£8,799,218	£1,319,003	(£108,004)	£105,574
Minimum weekly entitlement of £3.50 per week	£8,793,239	£1,318,106	(£107,107)	£104,698
Minimum weekly entitlement of £4.00 per week	£8,781,830	£1,316,396	(£105,397)	£103,026

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Option 5c: Capital cap to be reduced Current scheme: Capital cap is £8,000	Estimated Total Spend	City of Lincoln Spend – 14.99%	Difference to MTFS (£1,210,999) – saving / (cost)	Amount expected to be collected using collection figure of 97.75%
Capital cap of £7,500	£8,803,961	£1,319,714	(£108,715)	£106,269
Capital cap of £7,000	£8,798,468	£1,318,890	(£107,891)	£105,464
Capital cap of £6,500	£8,797,618	£1,318,763	(£107,764)	£105,339
Capital cap of £6,000	£8,795,734	£1,318,481	(£107,482)	£106,269

Option 5d: Maximum entitlement award Current scheme: 100% award	Estimated Total Spend	City of Lincoln Spend – 14.99%	Difference to MTFS (£1,210,999) – saving / (cost)	Amount expected to be collected using collection figure of 97.75%
Maximum entitlement of 97.5%	£8,718,607	£1,306,919	(£95,920)	£93,762
Maximum entitlement of 95%	£8,632,843	£1,294,063	(£83,064)	£81,195
Maximum entitlement of 90%	£8,463,130	£1,268,623	(£57,624)	£56,328
Maximum entitlement of 85%	£8,298,210	£1,243,902	(£32,903)	£32,162
Maximum entitlement of 80%	£8,133,787	£1,219,255	(£8,256)	£8,070

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Option 5e: Banding cap to be amended Current scheme: Banding cap is set at Band B	Estimated Total Spend	City of Lincoln Spend – 14.99%	Difference to MTFS (£1,210,999) – saving / (cost)	Amount expected to be collected using collection figure of 97.75%
Banding cap at Band C	£8,828,197	£1,323,347	(£112,348)	£109,820
Banding cap at Band D	£8,835,874	£1,324,498	(£113,499)	£110,945