

Option 1: No change to the current scheme	Estimated Total Spend (all preceptors)	City of Lincoln Spend – 14.90%	Difference to MTFS (£1,339,316) – (saving) / cost	Amount expected to be collected using collection figure of 98.25%
<ul style="list-style-type: none"> • 0% caseload change • 1.9% Council Tax increase 	£8,705,500	£1,297,120	(£42,197)	(£41,459)
<ul style="list-style-type: none"> • 0% caseload change • 2.5% Council Tax increase 	£8,760,650	£1,305,337	(£33,980)	(£33,385)
<ul style="list-style-type: none"> • 5% caseload increase • 1.9% Council Tax increase 	£9,138,611	£1,361,653	£22,337	£21,946
<ul style="list-style-type: none"> • 5% caseload increase • 2.5% Council Tax increase 	£9,196,325	£1,370,252	£30,936	£30,395

Option 2: 'All Working Age' Banded Scheme	Estimated Total Spend (all preceptors)	City of Lincoln Spend – 14.90%	Difference to MTFS (£1,339,316) – (saving) / cost	Amount expected to be collected using collection figure of 98.25%
<ul style="list-style-type: none"> • 0% caseload change • 1.9% Council Tax increase 	£7,519,109	£1,120,347	(£218,969)	(£215,137)
<ul style="list-style-type: none"> • 0% caseload change • 2.5% Council Tax increase 	£7,562,759	£1,126,851	(£212,465)	(£208,747)
<ul style="list-style-type: none"> • 5% caseload increase • 1.9% Council Tax increase 	£7,893,085	£1,176,070	(£163,246)	(£160,389)
<ul style="list-style-type: none"> • 5% caseload increase • 2.5% Council Tax increase 	£7,938,905	£1,182,897	(£156,419)	(£153,682)

Option 3: 'De Minimis' Scheme	Estimated Total Spend (all preceptors)	City of Lincoln Spend – 14.90%	Difference to MTFS (£1,339,316) – (saving) / cost	Amount expected to be collected using collection figure of 98.25%
<ul style="list-style-type: none"> 0% caseload change 1.9% Council Tax increase 	<p><i>A 'De Minimis' scheme is not included in the Northgate CTS modelling tool. An initial Northgate report has been looked at for the year 2021/22 so far – the report shows there has been 257 changes which have reduced CTS entitlement by up to £4.00 per week, and 223 changes which have increased CTS entitlement by up to £4.00 per week.</i></p> <p><i>However, more work is required to establish the effect of multiple changes on CTS claims that might include higher changes in entitlement.</i></p>			
<ul style="list-style-type: none"> 0% caseload change 2.5% Council Tax increase 				
<ul style="list-style-type: none"> 5% caseload increase 1.9% Council Tax increase 				
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