

Appendix 1: 18th September 2023 - Executive - City of Lincoln Council – Council Tax Support 2024/25 Scheme Modelling

Option 1: No change to the current scheme	Estimated Total Spend (all preceptors)	City of Lincoln Spend – 14.5%	Difference to MTFS (£1,288,500) – (saving) / cost	Amount expected to be collected using collection figure of 98.75%
<ul style="list-style-type: none"> • 0% caseload change • 1.9% Council Tax increase 	£8,313,821	£1,188,876	(£99,624)	(£98,378)
<ul style="list-style-type: none"> • 0% caseload change • 2.9% Council Tax increase 	£8,407,068	£1,202,211	(£86,289)	(£85,210)
<ul style="list-style-type: none"> • 5% caseload increase • 1.9% Council Tax increase 	£8,728,751	£1,248,211	(£40,289)	(£39,785)
<ul style="list-style-type: none"> • 5% caseload increase • 2.9% Council Tax increase 	£8,826,100	£1,262,132	(£26,368)	(£26,038)

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Option 2: Income Banded Scheme	Estimated Total Spend (all preceptors)	City of Lincoln Spend – 14.5%	Difference to MTFS (£1,288,500) – (saving) / cost	Amount expected to be collected using collection figure of 98.75%
<ul style="list-style-type: none"> 0% caseload change 1.9% Council Tax increase 	£TBC	£TBC	£TBC	£TBC
<ul style="list-style-type: none"> 0% caseload change 2.9% Council Tax increase 	£TBC	£TBC	£TBC	£TBC
<ul style="list-style-type: none"> 5% caseload increase 1.9% Council Tax increase 	£TBC	£TBC	£TBC	£TBC
<ul style="list-style-type: none"> 5% caseload increase 2.9% Council Tax increase 	£TBC	£TBC	£TBC	£TBC

****N.B.* In this Appendix, several figures are ‘£TBC’ at this stage. Scheme modelling is continuing and these figures will be provided as soon as possible.***

Further information re Option 2:

The Income Banded Scheme would result in some Council Taxpayers receiving a higher level of CTS than under the current scheme, and some customers would receive a reduction in CTS. Based on the modelling that has taken place:

- Biggest increase for a resident: £TBC per week
- Biggest decrease for a resident: £TBC per week
- TBC have an increased award, TBC no change, TBC have a reduced award.

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Difference in weekly entitlement range: From (£) (- decrease, + increase)	Difference in weekly entitlement range: To (£)(- decrease, + increase)	Number of customers
£TBC	£TBC	£TBC
£TBC	£TBC	£TBC
£TBC	£TBC	£TBC
£TBC	£TBC	£TBC
£TBC	£TBC	£TBC
£TBC	£TBC	£TBC
£TBC	£TBC	£TBC