

Appendix 1: 1st October 2024 – Policy Scrutiny Committee - City of Lincoln Council – Council Tax Support 2025/26 scheme

****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 available.***

Option 1: No change to the current scheme	Estimated Total Spend (all preceptors)	City of Lincoln Spend – 14.5%	Difference to MTFS (£1,303,800) – (saving) / cost	Amount expected to be collected using collection figure of 98.75%
<ul style="list-style-type: none"> • 1% caseload decrease • 1.9% Council Tax increase 	£9,124,040	£1,322,986	£19,186	£18,946
<ul style="list-style-type: none"> • 1% caseload decrease • 2.9% Council Tax increase 	£9,221,046	£1,337,052	£33,252	£32,836
<ul style="list-style-type: none"> • 0% caseload change • 1.9% Council Tax increase 	£9,216,971	£1,336,461	£32,661	£32,253
<ul style="list-style-type: none"> • 0% caseload change • 2.9% Council Tax increase 	£9,314,952	£1,350,668	£46,868	£46,282
<ul style="list-style-type: none"> • 5% caseload increase • 1.9% Council Tax increase 	£9,678,438	£1,403,374	£99,574	£98,329
<ul style="list-style-type: none"> • 5% caseload increase • 2.9% Council Tax increase 	£9,781,268	£1,418,284	£114,484	£113,053

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Option 2: Income Banded Scheme	Estimated Total Spend (all preceptors)	City of Lincoln Spend – 14.5%	Difference to MTFS (£1,303,800) – (saving) / cost	Amount expected to be collected using collection figure of 98.75%
<ul style="list-style-type: none"> • 1% caseload decrease • 1.9% Council Tax increase 	£TBC	£TBC	£TBC	£TBC
<ul style="list-style-type: none"> • 1% caseload decrease • 2.9% Council Tax increase 	£TBC	£TBC	£TBC	£TBC
<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

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:

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- 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