

Appendix 1: 3rd January 2023 – Executive - City of Lincoln Council – Council Tax Support 2023/24 scheme

Option 1: No change to the current scheme	Estimated Total Spend (all preceptors)	City of Lincoln Spend – 14.5%	Difference to MTFS (£1,277,300) – (saving) / cost	Amount expected to be collected using collection figure of 98.75%
• 0% caseload change • 1.9% Council Tax increase	£8,381,407	£1,215,304	(£61,996)	(£61,221)
• 0% caseload change • 2.5% Council Tax increase	£8,554,088	£1,240,343	(£36,957)	(£36,495)
• 5% caseload increase • 1.9% Council Tax increase	£9,335,984	£1,353,718	£76,418	£75,463
• 5% caseload increase • 2.5% Council Tax increase	£9,395,275	£1,362,315	£85,015	£83,952

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Option 2: Universal Credit Banded Scheme based on earnings income	Estimated Total Spend (all preceptors)	City of Lincoln Spend – 14.5%	Difference to MTFS (£1,277,300) – (saving) / cost	Amount expected to be collected using collection figure of 98.75%
0% caseload change 1.9% Council Tax increase	£8,421,750	£1,221,154	(£56,146)	(£55,444)
0% caseload change 2.5% Council Tax increase	£8,594,431	£1,246,193	(£31,107)	(£30,718)
5% caseload increase 1.9% Council Tax increase	£9,376,327	£1,359,567	£82,267	£81,239
5% caseload increase 2.5% Council Tax increase	£9,435,620	£1,368,165	£90,865	£89,729

Further information re Option 2:

This UC Banded Scheme based on earnings 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: **£21.37 per week**
- Biggest **decrease** for a resident: **£25.56 per week**
- 536 have an increased award, 36 no change, 361 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
-20.01	-30.00	2
-10.01	-20.00	32
0.01	-10.00	327
0	0	36
+0.01	+10.00	499
+10.01	+20.00	35
+20.01	+30.00	2

Below: Council Tax Support (also known as Council Tax Reduction (CTR)) 'distribution curve' of potential increased and decreased awards from initial modelling:

