

APPENDIX 8

CALCULATION OF BRIGHTON & HOVE'S COUNCIL TAX REQUIREMENT AND COUNCIL TAX

CALCULATIONS REQUIRED UNDER THE LOCAL GOVERNMENT FINANCE ACT 1992

S31A Expenditure	£	£
Gross Revenue expenditure on Brighton & Hove services	710,211,713	
Contingency	1,546,000	
Transfer to council tax collection fund	1,345,902	
Contribution to reserves	48,000	
Levies	183,409	
Special items	28,242	
Parish precept	49,997	
		713,413,263
Income		
Government Grants, fees and charges	503,041,457	
Business Rates Local Share	57,637,906	
Transfer from business rates collection fund	2,136,903	
		562,816,266
Council Tax Requirement (R)		150,596,997

S31B R = Council Tax Requirement	150,596,997
T = Taxbase	90,722.80
R/T = Basic Council Tax	1,659.97

S34 (i) S34 (2)	
B = Section 31B Calculation	1,659.97
A = Total of Special Items (as defined in S35)	78,239
T = Taxbase	90,722.80
B - (A / T) = Council Tax for areas with no special items	1,659.11
(ii) S34 (3)	
C = Section 34 (2) calculation	1,659.11
S =	
Rottingdean Parish special item	49,997
Hanover Crescent Enclosure Committee special item	8,127
Marine Square Enclosure Committee special item	12,035
Royal Crescent Enclosure Committee special item	8,080
TP =	
Rottingdean Parish taxbase	1,574.1
Hanover Crescent Enclosure Committee taxbase	39.4
Marine Square Enclosure Committee taxbase	75.8
Royal Crescent Enclosure Committee taxbase	31.0
C + (S / TP) = Council Tax for areas with special items:-	
Rottingdean Parish	1,690.87
Hanover Crescent Enclosure Committee	1,865.38
Marine Square Enclosure Committee	1,817.88
Royal Crescent Enclosure Committee	1,919.76

