

APPENDIX 8

CALCULATION OF BRIGHTON & HOVE'S COUNCIL TAX REQUIREMENT AND COUNCIL TAX 2022/23

CALCULATIONS REQUIRED UNDER THE LOCAL GOVERNMENT FINANCE ACT 1992

| S31A Expenditure | £ | £ |
|---|-------------|--------------------|
| Gross Revenue expenditure on Brighton & Hove services | 774,497,331 | |
| Transfer to business rates collection fund | 19,564,013 | |
| Transfer to council tax collection fund | 2,150,299 | |
| Contingency | 3,303,000 | |
| Levies | 190,264 | |
| Special items | 28,589 | |
| Parish precept | 52,272 | |
| | | 799,785,768 |
| Income | | |
| Government Grants, fees and charges | 557,545,412 | |
| Business Rates Local Share | 51,038,084 | |
| Contribution from reserves | 27,498,000 | |
| | | 636,081,496 |
| Council Tax Requirement (R) | | 163,704,272 |

| | | |
|-------------|-----------------------------|-------------|
| S31B | R = Council Tax Requirement | 163,704,272 |
| | T = Taxbase | 91,204.0 |
| | R/T = Basic Council Tax | 1,794.92 |

| | | |
|------------|---|----------|
| S34 | (i) S34 (2) | |
| | B = Section 31B Calculation | 1,794.92 |
| | A = Total of Special Items (as defined in S35) | 80,861 |
| | T = Taxbase | 91,204.0 |
| | B - (A / T) = Council Tax for areas with no special items | 1,794.03 |
| | (ii) S34 (3) | |
| | C = Section 34 (2) calculation | 1,794.03 |
| | S = | |
| | Rottingdean Parish special item | 52,272 |
| | Hanover Crescent Enclosure Committee special item | 8,803 |
| | Marine Square Enclosure Committee special item | 11,706 |
| | Royal Crescent Enclosure Committee special item | 8,080 |
| | TP = | |
| | Rottingdean Parish taxbase | 1,600.7 |
| | Hanover Crescent Enclosure Committee taxbase | 41.2 |
| | Marine Square Enclosure Committee taxbase | 69.9 |
| | Royal Crescent Enclosure Committee taxbase | 29.7 |
| | C + (S / TP) = Council Tax for areas with special items:- | |
| | Rottingdean Parish | 1,826.69 |
| | Hanover Crescent Enclosure Committee | 2,007.70 |
| | Marine Square Enclosure Committee | 1,961.50 |
| | Royal Crescent Enclosure Committee | 2,066.08 |

