

## APPENDIX 17

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

#### CALCULATIONS REQUIRED UNDER THE LOCAL GOVERNMENT FINANCE ACT 1992

<b>S31A Expenditure</b>	£	£
Gross Revenue expenditure on Brighton & Hove services	690,693,512	
Contingency	6,040,000	
Transfer to business rates collection fund	1,684,130	
Levies	176,346	
Special items	26,653	
Parish precept	44,579	
		698,665,220
<b>Income</b>		
Government Grants, fees and charges	512,877,078	
Business Rates Local Share	55,255,254	
Contribution from reserves	2,088,000	
Transfer from council tax collection fund	654,309	
		570,874,641
<b>Council Tax Requirement (R)</b>		<b>127,790,579</b>

<b>S31B</b> R = Council Tax Requirement	127,790,579
T = Taxbase	87,388.80
R/T =Basic Council Tax	1,462.32

<b>S34 (i) S34 (2)</b>	
B = Section 31B Calculation	1,462.32
A = Total of Special Items (as defined in S35)	71,232
T = Taxbase	87,388.80
B - (A / T) = Council Tax for areas with no special items	1,461.50
<b>(ii) S34 (3)</b>	
C = Section 34 (2) calculation	1,461.50
S =	
Rottingdean Parish special item	44,579
Hanover Crescent Enclosure Committee special item	7,698
Marine Square Enclosure Committee special item	10,875
Royal Crescent Enclosure Committee special item	8,080
TP =	
Rottingdean Parish taxbase	1,545.20
Hanover Crescent Enclosure Committee taxbase	41.60
Marine Square Enclosure Committee taxbase	72.50
Royal Crescent Enclosure Committee taxbase	29.00
C + (S / TP) = Council Tax for areas with special items:-	
Rottingdean Parish	1,490.35
Hanover Crescent Enclosure Committee	1,646.55
Marine Square Enclosure Committee	1,611.50
Royal Crescent Enclosure Committee	1,740.12

