

APPENDIX 9

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 | 694,293,594 | |
| Contingency | 540,000 | |
| Transfer to business rates collection fund | 2,084,059 | |
| Transfer to council tax collection fund | 476,942 | |
| Levies | 178,172 | |
| Special items | 27,233 | |
| Parish precept | 48,740 | |
| | | 697,648,740 |
| Income | | |
| Government Grants, fees and charges | 494,172,696 | |
| Business Rates Local Share | 55,942,304 | |
| Contribution from reserves | 3,806,000 | |
| | | 553,921,000 |
| Council Tax Requirement (R) | | 143,727,740 |

| | | |
|-------------|-----------------------------|-------------|
| S31B | R = Council Tax Requirement | 143,727,740 |
| | T = Taxbase | 90,038.50 |
| | R/T = Basic Council Tax | 1,596.29 |

| | | |
|------------|-----------------------------------------------------------|-----------|
| S34 | (i) S34 (2) | |
| | B = Section 31B Calculation | 1,596.29 |
| | A = Total of Special Items (as defined in S35) | 75,973 |
| | T = Taxbase | 90,038.50 |
| | B - (A / T) = Council Tax for areas with no special items | 1,595.45 |
| | (ii) S34 (3) | |
| | C = Section 34 (2) calculation | 1,595.45 |
| | S = | |
| | Rottingdean Parish special item | 48,740 |
| | Hanover Crescent Enclosure Committee special item | 8,097 |
| | Marine Square Enclosure Committee special item | 11,056 |
| | Royal Crescent Enclosure Committee special item | 8,080 |
| | TP = | |
| | Rottingdean Parish taxbase | 1,572.40 |
| | Hanover Crescent Enclosure Committee taxbase | 40.10 |
| | Marine Square Enclosure Committee taxbase | 78.00 |
| | Royal Crescent Enclosure Committee taxbase | 30.60 |
| | C + (S / TP) = Council Tax for areas with special items:- | |
| | Rottingdean Parish | 1,626.45 |
| | Hanover Crescent Enclosure Committee | 1,797.37 |
| | Marine Square Enclosure Committee | 1,737.19 |
| | Royal Crescent Enclosure Committee | 1,859.50 |

