

## APPENDIX 8

### CALCULATION OF BRIGHTON & HOVE'S COUNCIL TAX REQUIREMENT AND COUNCIL TAX 2021/22

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

<b>S31A Expenditure</b>	£	£
Gross Revenue expenditure on Brighton & Hove services	762,736,820	
Transfer from business rates collection fund	35,080,412	
Transfer to council tax collection fund	1,970,236	
Contingency	1,385,000	
Levies	186,351	
Special items	28,084	
Parish precept	51,024	
		801,437,927
<b>Income</b>		
Government Grants, fees and charges	544,242,714	
Business Rates Local Share	59,277,189	
Contribution from reserves	41,953,000	
		645,472,903
<b>Council Tax Requirement (R)</b>		<b>155,965,024</b>

<b>S31B</b>	R = Council Tax Requirement	155,965,024
	T = Taxbase	89,493.0
	R/T = Basic Council Tax	1,742.76

<b>S34</b>	<b>(i) S34 (2)</b>	
	B = Section 31B Calculation	1,742.76
	A = Total of Special Items (as defined in S35)	79,108
	T = Taxbase	89,493.0
	B - (A / T) = Council Tax for areas with no special items	1,741.88
	<b>(ii) S34 (3)</b>	
	C = Section 34 (2) calculation	1,741.88
	S =	
	Rottingdean Parish special item	51,024
	Hanover Crescent Enclosure Committee special item	8,357
	Marine Square Enclosure Committee special item	11,647
	Royal Crescent Enclosure Committee special item	8,080
	TP =	
	Rottingdean Parish taxbase	1,576.7
	Hanover Crescent Enclosure Committee taxbase	39.5
	Marine Square Enclosure Committee taxbase	70.7
	Royal Crescent Enclosure Committee taxbase	31.0
	C + (S / TP) = Council Tax for areas with special items:-	
	Rottingdean Parish	1,774.24
	Hanover Crescent Enclosure Committee	1,953.45
	Marine Square Enclosure Committee	1,906.62
	Royal Crescent Enclosure Committee	2,002.53

