

## APPENDIX 7

### CALCULATION OF BRIGHTON & HOVE'S COUNCIL TAX REQUIREMENT AND COUNCIL TAX 2024/25

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

<b>S31A Expenditure</b>	£	£
Gross Revenue expenditure on Brighton & Hove services	846,046,159	
Transfer to business rates collection fund	1,815,571	
Transfer to council tax collection fund	1,173,600	
Contribution from reserves	371,000	
Contingency	1,282,000	
Levies	206,905	
Special items	33,936	
Parish precept	55,980	
		850,985,151
<b>Income</b>		
Government Grants, fees and charges	610,036,542	
Business Rates Local Share	55,800,629	
		665,837,171
<b>Council Tax Requirement (R)</b>		<b>185,147,980</b>

<b>S31B</b>	R = Council Tax Requirement	185,147,980
	T = Taxbase	93,574.4
	R/T =Basic Council Tax	1,978.62

<b>S34</b>	<b>(i) S34 (2)</b>	
	B = Section 31B Calculation	1,978.62
	A = Total of Special Items (as defined in S35)	89,916
	T = Taxbase	93,574.4
	B - (A / T) = Council Tax for areas with no special items	1,977.66
	<b>(ii) S34 (3)</b>	
	C = Section 34 (2) calculation	1,977.66
	S =	
	Rottingdean Parish special item	55,980
	Hanover Crescent Enclosure Committee special item	11,006
	Marine Square Enclosure Committee special item	12,830
	Royal Crescent Enclosure Committee special item	10,100
	TP =	
	Rottingdean Parish taxbase	1,706.2
	Hanover Crescent Enclosure Committee taxbase	42.7
	Marine Square Enclosure Committee taxbase	69.5
	Royal Crescent Enclosure Committee taxbase	29.7
	C + (S / TP) = Council Tax for areas with special items:-	
	Rottingdean Parish	2,010.47
	Hanover Crescent Enclosure Committee	2,235.41
	Marine Square Enclosure Committee	2,162.26
	Royal Crescent Enclosure Committee	2,317.73

