

APPENDIX 14

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	701,994,596	
Contingency	1,250,000	
Transfer to business rates collection fund	1,689,520	
Levies	172,826	
Special items	25,718	
Parish precept	45,067	
		705,177,727
Income		
Government Grants, fees and charges	508,153,102	
Business Rates Local Share	56,421,973	
Contribution from reserves	610,000	
Transfer from council tax collection fund	2,090,585	
		567,275,660
Council Tax Requirement (R)		137,902,067

S31B	R = Council Tax Requirement	137,902,067
	T = Taxbase	88,976.4
	R/T = Basic Council Tax	1,549.87

S34	(i) S34 (2)	
	B = Section 31B Calculation	1,549.87
	A = Total of Special Items (as defined in S35)	70,785
	T = Taxbase	88,976.4
	B - (A / T) = Council Tax for areas with no special items	1,549.07
	(ii) S34 (3)	
	C = Section 34 (2) calculation	1,549.07
	S =	
	Rottingdean Parish special item	45,067
	Hanover Crescent Enclosure Committee special item	7,680
	Marine Square Enclosure Committee special item	9,958
	Royal Crescent Enclosure Committee special item	8,080
	TP =	
	Rottingdean Parish taxbase	1,562.1
	Hanover Crescent Enclosure Committee taxbase	40.7
	Marine Square Enclosure Committee taxbase	72.6
	Royal Crescent Enclosure Committee taxbase	31.0
	C + (S / TP) = Council Tax for areas with special items:-	
	Rottingdean Parish	1,577.92
	Hanover Crescent Enclosure Committee	1,737.77
	Marine Square Enclosure Committee	1,686.23
	Royal Crescent Enclosure Committee	1,809.72

