

## APPENDIX 8

### CALCULATION OF BRIGHTON & HOVE'S COUNCIL TAX REQUIREMENT AND COUNCIL TAX 2023/24

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

<b>S31A Expenditure</b>	£	£
Gross Revenue expenditure on Brighton & Hove services	820,539,083	
Transfer to council tax collection fund	3,042,890	
Contingency	732,000	
Levies	198,017	
Special items	29,900	
Parish precept	54,430	
		824,596,320
<b>Income</b>		
Government Grants, fees and charges	593,145,008	
Business Rates Local Share	53,791,278	
Transfer to business rates collection fund	411,604	
Contribution from reserves	3,896,000	
		651,243,890
<b>Council Tax Requirement (R)</b>		<b>173,352,430</b>

<b>S31B</b>	R = Council Tax Requirement	173,352,430
	T = Taxbase	91,986.3
	R/T =Basic Council Tax	1,884.55

<b>S34</b>	<b>(i) S34 (2)</b>	
	B = Section 31B Calculation	1,884.55
	A = Total of Special Items (as defined in S35)	84,330
	T = Taxbase	91,986.3
	B - (A / T) = Council Tax for areas with no special items	1,883.63
	<b>(ii) S34 (3)</b>	
	C = Section 34 (2) calculation	1,883.63
	S =	
	Rottingdean Parish special item	54,430
	Hanover Crescent Enclosure Committee special item	9,914
	Marine Square Enclosure Committee special item	11,906
	Royal Crescent Enclosure Committee special item	8,080
	TP =	
	Rottingdean Parish taxbase	1,666.6
	Hanover Crescent Enclosure Committee taxbase	41.5
	Marine Square Enclosure Committee taxbase	69.1
	Royal Crescent Enclosure Committee taxbase	29.7
	C + (S / TP) = Council Tax for areas with special items:-	
	Rottingdean Parish	1,916.29
	Hanover Crescent Enclosure Committee	2,122.52
	Marine Square Enclosure Committee	2,055.93
	Royal Crescent Enclosure Committee	2,155.68

