

## APPENDIX 9

### CALCULATION OF BRIGHTON & HOVE'S COUNCIL TAX REQUIREMENT AND COUNCIL TAX 2026/27

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

<b>S31A Expenditure</b>	£	£
Gross Revenue expenditure on Brighton & Hove services	921,564,555	
Contribution to reserves	8,270,000	
Transfer to business rates collection fund	1,426,612	
Transfer to council tax collection fund	1,071,337	
Contingency and risk provisions	3,535,000	
Levies	219,816	
Special items	37,100	
Parish precept	68,860	
		936,193,280
<b>Income</b>		
Government Grants, fees and charges	667,672,074	
Business Rates Local Share	58,442,346	
		726,114,420
<b>Council Tax Requirement (R)</b>		<b>210,078,860</b>

<b>S31B</b>	R = Council Tax Requirement	210,078,860
	T = Taxbase	96,316.1
	R/T =Basic Council Tax	2.181.14

<b>S34</b>	<b>(i) S34 (2)</b>	
	B = Section 31B Calculation	2,181.14
	A = Total of Special Items (as defined in S35)	105,960
	T = Taxbase	96,316.1
	B - (A / T) = Council Tax for areas with no special items	2,180.04
	<b>(ii) S34 (3)</b>	
	C = Section 34 (2) calculation	2,180.04
	S =	
	Rottingdean Parish special item	68,860
	Hanover Crescent Enclosure Committee special item	11,556
	Marine Square Enclosure Committee special item	12,818
	Royal Crescent Enclosure Committee special item	12,726
	TP =	
	Rottingdean Parish taxbase	1,775.2
	Hanover Crescent Enclosure Committee taxbase	41.1
	Marine Square Enclosure Committee taxbase	73.7
	Royal Crescent Enclosure Committee taxbase	29.7
	C + (S / TP) = Council Tax for areas with special items:-	
	Rottingdean Parish	2,218.83
	Hanover Crescent Enclosure Committee	2,461.21
	Marine Square Enclosure Committee	2,353.96
	Royal Crescent Enclosure Committee	2,608.52

