## **APPENDIX 17**

## CALCULATION OF BRIGHTON AND HOVE'S COUNCIL TAX REQUIREMENT AND COUNCIL TAX

## CALCULATIONS REQUIRED UNDER THE LOCAL GOVERNMENT FINANCE ACT 1992

S31A	Expenditure	£	£
	Gross Revenue expenditure on Brighton and Hove services	711,621,936	
	Contingency	4,905,000	
	Transfer to Collection Fund	851,469	
	Levies and "County-wide" services	138,741	
	Special items	27,854	
	Parish precept	36,000	
			717,581,000
	Income		
	Government Grants, fees and charges	590,069,000	
	Contribution from reserves	3,870,000	
			593,939,000
	Council Tax Requirement (R)		123,642,000
COAR	D = Council Tay Deguirement		100 640 000

S31B	R = Council Tax Requirement	123,642,000
	T = Taxbase	94,601.45
	R/T =Basic Council Tax	1,306.98

S34	(i) S34 (2)	
	B = Section 31B Calculation	1,306.98
	A = Total of Special Items (as defined in S35)	63,854
	T = Taxbase	94,601.45
	B - (A / T) = Council Tax for areas with no special items (ii) S34 (3)	1,306.31
	C = Section 34 (2) calculation S =	1,306.31
	Rottingdean Parish special item	36,000
	Hanover Crescent Enclosure Committee special item	7,048
	Marine Square Enclosure Committee special item	15,251
	Royal Crescent Enclosure Committee special item TP =	5,555
	Rottingdean Parish taxbase	1,548.24
	Hanover Crescent Enclosure Committee taxbase	40.06
	Marine Square Enclosure Committee taxbase	76.23
	Royal Crescent Enclosure Committee taxbase	30.57
	C + (S / TP) = Council Tax for areas with special items:-	
	Rottingdean Parish	1,329.56
	Hanover Crescent Enclosure Committee	1,482.25
	Marine Square Enclosure Committee	1,506.38
	Royal Crescent Enclosure Committee	1,488.02