

## APPENDIX 16

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

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

<b>S31A Expenditure</b>	£	£
Gross Revenue expenditure on Brighton and Hove services	711,838,946	
Contingency	5,985,000	
Levies and "County-wide" services	135,502	
Special items	22,683	
Parish precept	41,999	
		718,024,130
<b>Income</b>		
Government Grants, fees and charges	563,942,131	
Business Rates Local Share	42,234,000	
Contribution from reserves	9,104,000	
		615,280,131
<b>Council Tax Requirement (R)</b>		<b>102,743,999</b>

<b>S31B</b>	R = Council Tax Requirement	102,743,999
	T = Taxbase	79,781.90
	R/T =Basic Council Tax	1,287.81

<b>S34</b>	<b>(i) S34 (2)</b>	
	B = Section 31B Calculation	1,287.81
	A = Total of Special Items (as defined in S35)	64,682
	T = Taxbase	79,781.90
	B - (A / T) = Council Tax for areas with no special items	1,287.00
	<b>(ii) S34 (3)</b>	
	C = Section 34 (2) calculation	1,287.00
	S =	
	Rottingdean Parish special item	41,999
	Hanover Crescent Enclosure Committee special item	6,851
	Marine Square Enclosure Committee special item	8,257
	Royal Crescent Enclosure Committee special item	7,575
	TP =	
	Rottingdean Parish taxbase	1,456.99
	Hanover Crescent Enclosure Committee taxbase	38.75
	Marine Square Enclosure Committee taxbase	63.17
	Royal Crescent Enclosure Committee taxbase	30.85
	C + (S / TP) = Council Tax for areas with special items:-	
	Rottingdean Parish	1,315.83
	Hanover Crescent Enclosure Committee	1,463.80
	Marine Square Enclosure Committee	1,417.71
	Royal Crescent Enclosure Committee	1,532.54

