

APPENDIX 16

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	695,402,356	
Contingency	4,070,000	
Transfer to business rates collection fund	1,089,270	
Levies and "County-wide" services	142,434	
Special items	26,988	
Parish precept	43,815	
		700,774,863
Income		
Government Grants, fees and charges	523,842,041	
Business Rates Local Share	53,931,773	
Contribution from reserves	1,011,000	
Transfer from council tax collection fund	1,964,234	
		580,749,048
Council Tax Requirement (R)		120,025,815

S31B	R = Council Tax Requirement	120,025,815
	T = Taxbase	86,173.00
	R/T =Basic Council Tax	1,392.85

S34	(i) S34 (2)	
	B = Section 31B Calculation	1,392.85
	A = Total of Special Items (as defined in S35)	70,803
	T = Taxbase	86,173.00
	B - (A / T) = Council Tax for areas with no special items	1,392.03
	(ii) S34 (3)	
	C = Section 34 (2) calculation	1,392.03
	S =	
	Rottingdean Parish special item	43,815
	Hanover Crescent Enclosure Committee special item	7,555
	Marine Square Enclosure Committee special item	11,619
	Royal Crescent Enclosure Committee special item	7,814
	TP =	
	Rottingdean Parish taxbase	1,533.40
	Hanover Crescent Enclosure Committee taxbase	44.20
	Marine Square Enclosure Committee taxbase	70.00
	Royal Crescent Enclosure Committee taxbase	29.40
	C + (S / TP) = Council Tax for areas with special items:-	
	Rottingdean Parish	1,420.60
	Hanover Crescent Enclosure Committee	1,562.96
	Marine Square Enclosure Committee	1,558.02
	Royal Crescent Enclosure Committee	1,657.81

