

General Fund Revenue Budget 2026/27

Formal Council Tax Resolution

1. It be noted that on 22 January 2026 the Council calculated the Council Tax Base 2026/27:
 - (a) for the whole Council area as 96,316.1 (Item T in the formula in Section 31B of the Local Government Finance Act 1992, as amended (the “Act”)); and
 - (b) for dwellings in those parts of its area to which special items relate: -
 - Rottingdean Parish – 1,775.2
 - Hanover Crescent Enclosure – 41.1
 - Marine Square Enclosure – 73.7
 - Royal Crescent Enclosure – 29.7
2. Calculate that the Council Tax requirement for the Council’s own purposes for 2026/27 (excluding Parish precepts) is £210,010,000.
3. That the following amounts be calculated for the year 2026/27 in accordance with Sections 31 to 36 of the Act:
 - (a) £936,193,280 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) of the Act taking into account all precepts issued to it by Parish Councils;
 - (b) £726,114,420 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act;
 - (c) £210,078,860 being the amount by which the aggregate at 3(a) above exceeds the aggregate at 3(b) above, calculated by the Council in accordance with Section 31A(4) of the Act as its Council Tax requirement for the year. (Item R in the formula in Section 31B of the Act);
 - (d) £2,181.14 being the amount at 3(c) above (Item R), all divided by Item T (1(a) above), calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year (including Parish precepts);
 - (e) £105,960 being the aggregate amount of all special items referred to in Section 34(1) of the Act;
 - (f) £2,180.04 being the amount at 3(d) above less the result given by dividing the amount at 3(e) above by the Item T (1(a) above), calculated by the Council, in accordance with Section 34(2) of the Act, as the basic amount of its Council Tax for the year for dwellings in those parts of its area to which no special items relates;
 - (g) £2,218.83 Rottingdean Parish
 £2,461.21 Hanover Crescent

£2,353.96
£2,608.52

Marine Square
Royal Crescent

being the amounts given by adding to the amount at 3(f) above the amounts of the special item or items relating to dwellings in those parts of the Council's area mentioned above divided in each case by the relevant amount at 1(b) above, calculated by the Council, in accordance with Section 34(3) of the Act, as the basic amounts of its council tax for the year for the dwellings in those parts of its area to which one or more special items relate.

Valuation Band: Parts of the Council's area	A* £	A £	B £	C £	D £	E £	F £	G £	H £
Rottingdean Parish	1,232.68	1,479.22	1,725.76	1,972.29	2,218.83	2,711.90	3,204.98	3,698.05	4,437.66
Hanover Crescent	1,367.34	1,640.81	1,914.27	2,187.74	2,461.21	3,008.15	3,555.08	4,102.02	4,922.42
Marine Square	1,307.76	1,569.31	1,830.86	2,092.41	2,353.96	2,877.06	3,400.16	3,923.27	4,707.92
Royal Crescent	1,449.18	1,739.01	2,028.85	2,318.68	2,608.52	3,188.19	3,767.86	4,347.53	5,217.04
All other parts of the council's area	1,211.13	1,453.36	1,695.59	1,937.81	2,180.04	2,664.49	3,148.95	3,633.40	4,360.08

* Entitled to disabled relief

4. To note that the Police & Crime Commissioner and the Fire Authority have issued precepts to the Council in accordance with Section 40 of the Local Government Finance Act 1992 for each category of dwellings in the Council's area as indicated in the table below.

Valuation Band:	A* £	A £	B £	C £	D £	E £	F £	G £	H £
Sussex Police & Crime Commissioner	156.62	187.94	219.26	250.59	281.91	344.56	407.20	469.85	563.82

* Entitled to disabled relief

Valuation Band:	A* £	A £	B £	C £	D £	E £	F £	G £	H £
East Sussex Fire Authority	65.27	78.33	91.38	104.44	117.49	143.60	169.71	195.82	234.98

* Entitled to disabled relief

5. That the Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the aggregate amounts shown in the tables below as the amounts of Council Tax for 2026/27 for each part of its area and for each of the categories of dwellings.

Valuation Band: Parts of the Council's area	A* £	A £	B £	C £	D £	E £	F £	G £	H £
Rottingdean Parish	1,454.57	1,745.49	2,036.40	2,327.32	2,618.23	3,200.06	3,781.89	4,363.72	5,236.46
Hanover Crescent	1,589.23	1,907.08	2,224.91	2,542.77	2,860.61	3,496.31	4,131.99	4,767.69	5,721.22
Marine Square	1,529.65	1,835.58	2,141.50	2,447.44	2,753.36	3,365.22	3,977.07	4,588.94	5,506.72
Royal Crescent	1,671.07	2,005.28	2,339.49	2,673.71	3,007.92	3,676.35	4,344.77	5,013.20	6,015.84
All other parts of the council's area	1,433.02	1,719.63	2,006.23	2,292.84	2,579.44	3,152.65	3,725.86	4,299.07	5,158.88

* Entitled to disabled relief

6. In accordance with Section 52ZB of the Local Government Finance Act 1992 the Council determines its relevant basic amount of council tax for the financial year 2026/27 is not excessive.