

## APPENDIX A

### Calculation of the Council Tax 2014/15

<u>Portsmouth City Council</u>	2014/15 £	2013/14 £
Gross Expenditure	533,412,788	563,961,320
LESS: Gross Income	(356,851,272)	(378,050,896)
Net Expenditure 2014/15	176,561,516	185,910,424
LESS: Government Grants	(116,190,115)	(126,747,339)
Council Tax Requirement - Portsmouth City Council Purposes	<b>60,371,401</b>	<b>59,163,085</b>
Council Tax Base	51,532.1	50,500.7
Council Tax - Portsmouth City Council Purposes at Band D <u>60,371,401</u>		
51,532.1 =	<b>£1,171.53</b>	<b>£1,171.53</b>

<u>Hampshire Police &amp; Crime Commissioner Precept</u>	8,028,186	7,638,231
Council Tax - Hampshire Police & Crime Commissioner Purposes at Band D	<b>£155.79</b>	<b>£151.25</b>

<u>Hampshire Fire and Rescue Authority Precept</u>	3,163,040	3,099,733
Council Tax - Hampshire Fire and Rescue Authority Purposes at Band D	<b>£61.38</b>	<b>£61.38</b>

### The Council Tax to be levied for all bands in 2014/15 will be as follows :

	Portsmouth City Council £	Hampshire Police & Crime Commissioner £	Hampshire Fire & Rescue Authority £	TOTAL 2014/15 £	TOTAL 2013/14 £
Estimated Valuation as 1 April 1991					
Up to £40,000 A	781.02	103.86	40.92	925.80	922.77
£40,001 - £52,000 B	911.19	121.17	47.74	1,080.10	1,076.57
£52,001 - £68,000 C	1,041.36	138.48	54.56	1,234.40	1,230.36
£68,001 - £88,000 D	1,171.53	155.79	61.38	1,388.70	1,384.16
£88,001 - £120,000 E	1,431.87	190.41	75.02	1,697.30	1,691.75
£120,001 - £160,000 F	1,692.21	225.03	88.66	2,005.90	1,999.34
£160,001 - £320,000 G	1,952.55	259.65	102.30	2,314.50	2,306.93
£320,001 and over H	2,343.06	311.58	122.76	2,777.40	2,768.32

**GENERAL FUND SUMMARY**  
**BUDGET 2013/14 TO 2017/18 (Administration Amendment)**

**APPENDIX A**

Original Estimate 2013/14 £	NET REQUIREMENTS OF PORTFOLIOS	Revised Estimate 2013/14 £	Estimate 2014/15 £	Estimate 2015/16 £	Estimate 2016/17 £	Estimate 2017/18 £
51,023,354	Children & Education	51,272,750	49,633,923	51,709,950	52,689,950	53,526,250
12,496,428	Culture Leisure & Sport	12,900,433	12,094,943	11,988,743	12,250,743	12,543,243
19,177,976	Environment & Community Safety	18,742,880	18,240,580	18,729,080	19,052,580	19,573,780
55,444,884	Health & Social Care	53,214,622	49,882,022	51,140,222	53,462,922	55,003,522
6,366,688	Housing	7,845,928	7,348,228	7,364,728	7,427,428	7,477,128
294,916	Leader	252,853	230,153	254,853	243,253	251,153
5,489,104	Planning Regeneration Economic Development	6,184,956	7,790,856	6,189,356	5,816,456	5,876,956
27,139,075	Resources	27,809,457	26,686,457	26,485,257	27,433,857	28,717,257
16,085,027	Traffic & Transportation	16,555,799	17,533,299	18,280,799	17,219,779	17,047,059
294,900	Governance & Audit Committee	258,300	344,200	319,800	334,200	240,500
(99,695)	Licensing Committee	(100,995)	(127,395)	(139,795)	(137,595)	(135,395)
<b>193,712,657</b>	<b>Portfolio Expenditure</b>	<b>194,936,983</b>	<b>189,657,266</b>	<b>192,322,993</b>	<b>195,793,573</b>	<b>200,121,453</b>
	<i>Other Expenditure</i>					
90,300	Precepts	90,300	93,400	96,600	99,900	103,300
(150,000)	Porthchester Crematorium - Share of Dividend	(150,000)	(150,000)	(152,500)	(155,000)	(157,500)
5,336,000	Pension Costs	5,459,000	5,885,000	6,261,000	6,672,000	6,672,000
6,955,250	Contingency Provision	3,455,650	5,499,200	3,564,000	3,564,000	3,564,000
945,200	Revenue Contributions to Capital Reserve	6,687,200	0	1,565,500	65,500	65,500
(180,100)	Transfer to / (from) Other Reserves	8,551,305	233,600	201,800	201,800	201,800
(23,332,732)	Asset Management Revenue Account	(28,205,268)	(27,854,741)	(27,067,368)	(26,023,948)	(26,106,428)
2,677,500	Other Expenditure	1,956,000	1,000,000	2,175,000	3,175,000	4,175,000
<b>(7,658,582)</b>	<b>Other Expenditure</b>	<b>(2,155,813)</b>	<b>(15,293,541)</b>	<b>(13,355,968)</b>	<b>(12,400,748)</b>	<b>(11,482,328)</b>
<b>186,054,075</b>	<b>TOTAL NET EXPENDITURE</b>	<b>192,781,170</b>	<b>174,363,725</b>	<b>178,967,025</b>	<b>183,392,825</b>	<b>188,639,125</b>
	<b>FINANCED BY:</b>					
313,044	Contribution (to) from Balances and Reserves	5,584,544	(3,382,728)	15,096,943	26,642,638	37,058,456
63,714,654	Revenue Support Grant	63,713,947	52,050,710	37,295,026	27,650,289	19,437,708
42,572,403	Business Rates Retention	43,071,919	41,752,137	44,406,156	46,469,663	48,178,324
20,480,282	Other General Grants	21,417,068	22,387,268	20,619,475	19,879,597	19,989,596
58,993,692	Collection Fund	58,993,692	61,556,338	61,549,425	62,750,638	63,975,041
<b>186,074,075</b>		<b>192,781,170</b>	<b>174,363,725</b>	<b>178,967,025</b>	<b>183,392,825</b>	<b>188,639,125</b>
	<b>BALANCES &amp; RESERVES</b>					
18,337,108	Balance brought forward at 1 April	23,613,978	18,029,434	21,412,162	6,315,219	(20,327,419)
(313,044)	Deduct (Deficit) / Add Surplus for Year	(5,584,544)	3,382,728	(15,096,943)	(26,642,638)	(37,058,456)
<b>18,024,064</b>	<b>Balance carried forward at 31 March</b>	<b>18,029,434</b>	<b>21,412,162</b>	<b>6,315,219</b>	<b>(20,327,419)</b>	<b>(57,385,875)</b>
<b>6,000,000</b>	<b>Minimum Level of Balances</b>	<b>6,000,000</b>	<b>6,000,000</b>	<b>7,900,000</b>	<b>12,000,000</b>	<b>12,000,000</b>
<b>313,044</b>	<b>Underlying Budget Deficit / (Surplus)</b>	<b>5,584,544</b>	<b>(3,382,728)</b>	<b>15,096,943</b>	<b>26,642,638</b>	<b>37,058,456</b>