

Appendix 2

HARBOUR REVENUE ACCOUNTS 2010/11

TORQUAY and PAIGNTON HARBOURS

	A	B	C	D	Change	
	2008/09	2009/10	2009/10	2010/11	2009/10 to 2010/11	
Expenditure	Outturn Budget	Original Budget	Projected Outturn	Provisional Budget	(Col B to Col D)	
	£ ,000	£ ,000	£ ,000	£ ,000		
Operations and Maintenance :-						
Harbour Attendants Salaries and Wages	116	120	120	118	(1.7%)	A
Repairs and Maintenance	163	162	162	165	1.9%	
Rent Concessions	2	2	2	2	0.0%	
Other Operating Costs	89	109	109	111	1.8%	
Town Dock Costs	24	32	16	26	(18.8%)	B
Management and Administration :-						
Salaries	155	169	169	177	4.7%	A
Internal Support Services	118	122	122	122	0.0%	C
Other Administration Costs	37	48	48	47	(2.1%)	
Capital Charges	87	88	88	169	92.0%	D
Contribution to Bad Debt provision	71	5	5	5	0.0%	
Contribution to Patrol Boat Operation	5	2	2	2	0.0%	
	867	859	843	944	9.9%	
Income						
Rents and Rights :-						
Property and Other Rents/Rights	280	227	231	234	3.1%	
Marina Rental	250	251	251	250	(0.4%)	E
Operating Income :-						
Harbour Dues	62	61	58	58	(4.9%)	F
Mooring fees	58	57	54	58	1.8%	
Visitor and Slipway	45	41	47	51	24.4%	
Town Dock	175	187	209	242	29.4%	
Boat and Trailer parking	30	31	31	33	6.5%	
Other Income	31	23	23	24	4.3%	
	931	878	904	950	8.2%	
Operating Surplus /(Deficit)	64	19	61	6	(68.4%)	

RESERVE FUND				
Opening Balance as at 1st April	275	356	426	
Interest Receivable	17	9	7	G
Net Surplus / (Deficit) from Revenue Account	64	61	6	
Withdrawals				
Closing Balance as at 31st March	356	426	439	

Note: The recommended minimum level for the Torquay and Paignton Harbours Reserve Fund at year-end 2010/11 is **£440,000** based on 20% of turnover together with a cash figure of £250k.

HARBOUR REVENUE ACCOUNTS 2010/11

BRIXHAM HARBOUR

Expenditure	A	B	C	D	Change 2009/10 to 2010/11 (Col B to Col D)	
	2008/09 Outturn £ ,000	2009/10 Original Budget £ ,000	2009/10 Projected Outturn £ ,000	2010/11 Provisional Budget £ ,000		
Operations and Maintenance :-						
Harbour Attendants Salaries and Wages	119	144	144	133	(7.6%)	A & H
Security Operators Salaries and Wages	59	80	72	92	15.0%	A & H
Repairs and Maintenance	159	136	150	138	1.5%	J
Rent Concessions	10	10	10	10	0.0%	
Other Operating Costs	270	224	220	222	(0.9%)	
Management and Administration :-						
Salaries	135	155	145	155	0.0%	A & H
Internal Support Services	93	95	95	95	0.0%	C
Other Administration Costs	215	43	43	45	4.7%	
Capital Charges	24	176	176	176	0.0%	
Contribution to Reserves	110	0	0	0	0.0%	
Contribution to Patrol Boat Operation	5	2	2	2	0.0%	
	1,199	1,065	1,057	1,068	0.3%	
Income						
Rents and Rights :-						
Rents and Rights	142	134	134	134	0.0%	K
Marina Income	185	176	171	174	(1.1%)	E
Operating Income :-						
Harbour Dues	59	65	60	74	13.8%	F
Mooring fees	106	105	110	115	9.5%	
Visitor and Slipway	20	18	18	24	33.3%	
Fish Tolls income	466	485	485	485	0.0%	L
Other Income	49	29	32	35	20.7%	M
Contribution from Reserve	176	0	0	0		
	1,203	1,012	1,010	1,041	2.9%	
Operating Surplus /(Deficit)	4	(53)	(47)	(27)	(49.1%)	

RESERVE FUND	A	B	C	D	
Opening Balance as at 1st April	589		557	413	
Interest Receivable	30		10	7	G
Net Contribution to Revenue Account	(66)				
Net Surplus / (Deficit) from Revenue Account	4		(47)	(27)	
Withdrawals	0		(107)		
Closing Balance as at 31st March	557		413	393	

Note: The recommended minimum level for the Brixham Harbour Reserve fund at year end 2010/11 is **£458,000** based on 20% of turnover together with a cash figure of £250k.