

## Appendix 2

**HARBOUR REVENUE ACCOUNTS 2014/15**  
 (including a proposed increase on Harbour Charges of 3.0%)

**TORQUAY and PAIGNTON HARBOURS**

<b>Expenditure</b>	<b>2012/13 Outturn £ ,000</b>	<b>2013/14 Original Budget £ ,000</b>	<b>2013/14 Projected Outturn £ ,000</b>	<b>2014/15 Provisional Budget £ ,000</b>	<b>Change 2013/14 to 2014/15 (Col B to Col D)</b>
Operations and Maintenance :-					
Harbour Attendants Salaries and Wages	138	144	141	143	A (0.7%)
Repairs and Maintenance	163	153	153	123	B (19.6%)
Rent Concessions	1	2	2	2	C 0.0%
Other Operating Costs	97	110	153	143	C 30.0%
Management and Administration :-					
Salaries	175	181	173	139	A (23.2%)
Internal Support Services	109	105	81	83	D (21.0%)
External Support Services	20	19	19	21	E 10.5%
Other Administration Costs	53	48	78	77	E 60.4%
Capital Charges	177	178	178	232	F 30.3%
Contribution to Patrol Boat Operation	5	3	0	3	0.0%
Contbn to General Fund - Cash Dividend	25	59	59	65	G 10.2%
Contbn to General Fund - Asset Rental				64	G
	<b>963</b>	<b>1,002</b>	<b>1,037</b>	<b>1,095</b>	<b>9.3%</b>
<b>Income</b>					
Rents and Rights :-					
Property and Other Rents/Rights	268	260	260	262	(0.8%)
Marina Rental	200	222	240	227	H (2.3%)
Operating Income :-					
Harbour Dues	64	79	72	54	J 31.6%
Visitor and Slipway	44	41	49	43	K (4.9%)
Mooring fees	64	69	78	42	J 39.1%
Town Dock	251	250	253	265	(6.0%)
Torquay Inner Harbour pontoons				126	J
Boat and Trailer parking	37	37	37	38	(2.7%)
Other Income	48	25	28	29	L (16.0%)
Contribution from Reserve	0	0	30	0	0.0%
	<b>976</b>	<b>983</b>	<b>1,047</b>	<b>1,086</b>	<b>(10.5%)</b>
<b>Operating Surplus /(Deficit)</b>	<b>13</b>	<b>(19)</b>	<b>10</b>	<b>(9)</b>	

<b>RESERVE FUND</b>			
Opening Balance as at 1st April	621	621	586
Interest Receivable	11	7	4
Net Surplus / (Deficit) from Revenue Account	13	10	(9)
Withdrawals/Contributions	(24)	(52)	(256)
Closing Balance as at 31st March	<b>621</b>	<b>586</b>	<b>325</b>

Note: In line with Harbour Committee minute 398 (5) the minimum Reserve level at year end 2014/15 is **£205k** based on 20% of budgeted turnover to meet any deficit in the revenue budget or winter storm damage. The balance is earmarked for harbour related capital projects.

**HARBOUR REVENUE ACCOUNTS 2014/15**  
(including a proposed increase on Harbour Charges of 3.0%)

**BRIXHAM HARBOUR**

Expenditure	A	B	C	D	Change	
	2012/13 Outturn £ ,000	2013/14 Original Budget £ ,000	2013/14 Projected Outturn £ ,000	2014/15 Provisional Budget £ ,000	2013/14 to 2014/15 (Col B to Col D)	
Operations and Maintenance :-						
Harbour Attendants Salaries and Wages	149	228	194	223	A	(2.2%)
Repairs and Maintenance	143	120	180	120	B	0.0%
Rent Concessions	4	4	2	2		(50.0%)
Other Operating Costs	405	352	359	375	C	6.5%
Management and Administration :-						
Salaries	136	148	148	117	A	(20.9%)
Internal Support Services	93	88	68	70	D	(20.5%)
External Support Services	20	19	19	21		17.8%
Other Administration Costs	71	37	95	61	E	64.9%
Capital Charges	292	291	291	292	F	0.3%
Leased properties	26	0	0	0		0.0%
Contribution to Patrol Boat Operation	5	3	0	3		0.0%
Contbn to General Fund - Cash Dividend	36	81	81	83	G	2.5%
Contbn to General Fund - Asset Rental				61	G	
	<b>1,380</b>	<b>1,371</b>	<b>1,437</b>	<b>1,428</b>		<b>4.2%</b>
<b>Income</b>						
Rents and Rights :-						
Rents and Rights	216	215	215	222	M	3.3%
Marina Income	147	162	179	170	H	4.9%
Operating Income :-						
Harbour Dues	90	87	87	95	J	9.2%
Visitor and Slipway	12	13	5	13	K	0.0%
Mooring fees	138	138	138	142	J	(2.9%)
Fish Tolls income	675	650	650	650	N	0.0%
Other Income	99	91	96	101	L	(11.0%)
Contribution from Reserve	83	0	30	0		0.0%
	<b>1,460</b>	<b>1,356</b>	<b>1,400</b>	<b>1,393</b>		<b>2.7%</b>
<b>Operating Surplus /(Deficit)</b>	<b>80</b>	<b>(15)</b>	<b>(37)</b>	<b>(35)</b>		

RESERVE FUND			
Opening Balance as at 1st April	543	523	174
Interest Receivable	9	4	1
Net Surplus / (Deficit) from Revenue Account	80	(37)	(35)
Withdrawals/Contributions	(109)	(316)	(25)
Closing Balance as at 31st March	<b>523</b>	<b>174</b>	<b>115</b>

Note: In line with Harbour Committee minute 398 (5) the minimum Reserve level at year end 2013/14 is **£278k** based on 20% of budgeted turnover to meet any deficit in the revenue budget or winter storm damage. The balance is earmarked for harbour related capital projects.