

## Reserve Summary 2005/06

	Opening Balance as at 1 July 2005	Transfer to Reserves	Transfer from Reserves	Reserve Interest	Closing Balance as at 30 June 2006	Actual Transfer to Reserves	Budgeted Transfer to Reserves	Difference	Notes	Actual Transfer from Reserves	Budgeted Transfer from Reserves	Difference	Notes
<b>1. Area of Benefit Reserves</b>													
Regional Parks Land Purchase	826,227	0	869,604	43,377	0	0	0	0		869,604	0	869,604	<b>B1</b>
Transport Rate Reserves	3,029,321	0	2,381,670	93,270	740,921	0	0	0		2,381,670	1,267,500	1,114,170	<b>B2</b>
Wai Bovine TB Rate - Bov TB	860,267	207,887	249,208	44,079	863,025	207,887	0	207,887	<b>A1</b>	249,208	249,208	0	
Wai Rating Schemes-Catchment Awhea	36,630	0	11,959	1,609	26,280	0	1,657	-1,657	<b>A2</b>	11,959	0	11,959	<b>B3</b>
Wai Rating Schemes-Catchment Whareama	-2,751	4,484	0	-37	1,696	4,484	3,031	1,453	<b>A3</b>	0	0	0	
Wai Rating Schemes-Catchment Homewood	12,948	2,772	0	753	16,473	2,772	851	1,921	<b>A4</b>	0	0	0	
Wai Rating Schemes-Catchment Mataikona	11,591	0	1,748	563	10,406	0	0	0		1,748	201	1,547	<b>B4</b>
Wai Rating Schemes-Catchment Maungaraki	11,902	0	2,252	566	10,216	0	703	-703	<b>A5</b>	2,252	0	2,252	<b>B5</b>
Wai Rating Schemes-Catchment Kaiwhata	22,272	0	7,287	978	15,963	0	451	-451	<b>A6</b>	7,287	0	7,287	<b>B6</b>
Wai Rating Schemes-Drainage	162,767	31,052	109,715	6,480	90,584	31,052	0	31,052	<b>A7</b>	109,715	4,948	104,767	<b>B7</b>
Wai Shingle Royalty	77,776	86,914	0	6,365	171,055	86,914	0	86,914	<b>A8</b>	0	0	0	
Wai Rating Schemes-River LWVD	1,061,533	0	19,514	55,218	1,097,237	0	203,731	-203,731	<b>A9</b>	19,514	190,500	-170,986	<b>B8</b>
Wai Rating Schemes-River Waiohine	91,954	100,671	0	7,470	200,095	100,671	115,612	-14,941	<b>A10</b>	0	0	0	
Wai Rating Schemes-River Gladstone	5,325	12,615	0	611	18,551	12,615	11,085	1,530	<b>A11</b>	0	0	0	
Wai Rating Schemes-River Waipoua	-8,399	2,238	0	-528	-6,689	2,238	18,964	-16,726	<b>A12</b>	0	25,000	-25,000	<b>B9</b>
Wai Rating Schemes-River Waingawa	25,393	1,604	0	1,375	28,372	1,604	14,705	-13,101	<b>A13</b>	0	0	0	
Wai Rating Schemes-River Lower Tauera	7,382	0	45	386	7,723	0	0	0		45	1,330	-1,285	<b>B10</b>
Wai Rating Schemes-River Lower Whangaehu	-17,161	9,781	0	-890	-8,270	9,781	8,550	1,231	<b>A14</b>	0	0	0	
Wai Rating Schemes-River Upper Mangatarere	13,043	906	0	709	14,658	906	906	0		0	0	0	
Wai Rating Schemes-River Te Ore Ore	5,935	12,505	0	640	19,080	12,505	7,332	5,173	<b>A15</b>	0	0	0	
Wai Rating Schemes-River Mt Bruce	14,954	2,311	0	846	18,111	2,311	7,963	-5,652	<b>A16</b>	0	0	0	
Wairarapa Workshop	36,441	0	8,202	2,128	30,367	0	0	0		8,202	0	8,202	<b>B11</b>
Akura Nursery Reserve	-26,049	0	17,367	-722	-44,138	0	12,600	-12,600	<b>A17</b>	17,367	0	17,367	<b>B12</b>
Bioworks Reserve	113,436	0	0	5,955	119,391	0	0	0		0	0	0	
<b>River Rate Reserve</b>													
River Rate Reserve-Hutt City	491,436	161,896	109,250	27,182	571,264	161,896	26,500	135,396	<b>A18</b>	109,250	109,250	0	
River Rate Reserve-Kapiti Coast	-255,282	182,144	103,550	-15,659	-192,347	182,144	167,000	15,144	<b>A19</b>	103,550	103,550	0	
River Rate Reserve-Porirua City	-46,621	57,535	0	-1,294	9,620	57,535	20,000	37,535	<b>A20</b>	0	0	0	
River Rate Reserve-Upper Hutt City	184,985	82,417	95,000	9,381	181,783	82,417	26,500	55,917	<b>A21</b>	95,000	95,000	0	
River Rate Reserve-Wellington City	131,730	29,525	0	7,691	168,946	29,525	0	29,525	<b>A22</b>	0	0	0	
<b>2. Contingency Reserves</b>													
Environment Legal Contingency Reserve	275,895	0	0	14,483	290,378	0	0	0		0	0	0	
Legal Contingency Reserve - Resource Policy	79,204	0	0	4,158	83,362	0	0	0		0	0	0	
Legal Contingency Reserve - Consents Management	74,182	0	0	3,894	78,076	0	0	0		0	0	0	
Legal Contingency Reserve - Resource Investigations	60,294	0	0	3,165	63,459	0	0	0		0	0	0	
Legal Contingency Reserve - Wairarapa Planning	62,215	0	0	3,266	65,481	0	0	0		0	0	0	
Flood Contingency Reserve	1,039,177	200,000	348,514	36,263	926,926	200,000	200,000	0		348,514	571,300	-222,786	<b>B13</b>

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Wellington	1,679,514	100,000	37,127	90,350	1,832,737	100,000	100,000	0		37,127	322,800	-285,673	
Wairarapa	-640,337	100,000	311,387	-54,087	-905,811	100,000	100,000	0		311,387	248,500	62,887	
<b>Rural Fire Contingency</b>													
Plantation Forestry Rural Fire Contingency	50,001	0	2,558	2,558	50,001	0	0	0		2,558	2,558	0	
<b>3. Special Reserves</b>													
Election Reserve	30,827	80,000	0	3,718	114,545	80,000	80,000	0		0	0	0	
Corporate Systems Reserves	475,154	111,534	216,000	22,204	392,892	111,534	71,534	40,000	<b>A23</b>	216,000	216,000	0	
Finance System (SAP) Reserve	115,966	-118,933	0	2,966	-1	-118,933	34,754	-153,687		0	0	0	
Information Management System Reserve	0	0	0	0	0	0	0	0		0	216,000	-216,000	
IT Operations Capex Reserve	359,188	-368,375	0	9,188	1	-368,375	0	-368,375		0	0	0	
Treasury and Planning Systems Reserve	0	36,780	0	966	37,746	36,780	36,780	0		0	0	0	
Finance System (SAP) Reserve	0	153,687	0	4,034	157,721	153,687	0	153,687		0	0	0	
IT Operations Capex Reserve	0	408,375	216,000	5,050	197,425	408,375	0	408,375		216,000	0	216,000	
<b>4. Expense Rebudgeting / Carry Forwards to 2005/06</b>													
Rebudget to 05/06 - Belmont signage	9,000	0	9,000	0	0	0	0	0		9,000	9,000	0	
Rebudget to 05/06 - Management Plans	50,000	0	50,000	0	0	0	0	0		50,000	50,000	0	
Rebudget to 05/06 - Heritage asset mgr	15,000	0	15,000	0	0	0	0	0		15,000	15,000	0	
Rebudget to 05/06 - EHRP animal control	0	0	0	0	0	0	0	0		0	20,000	-20,000	<b>B14</b>
Rebudget to 05/06 - South Coast Trail	20,000	0	20,000	0	0	0	0	0		20,000	20,000	0	
Rebudget to 05/06 - EHRP plant control	15,000	0	15,000	0	0	0	0	0		15,000	15,000	0	
Rebudget to 05/06 - Belmont plant control	20,000	0	20,000	0	0	0	0	0		20,000	20,000	0	
Rebudget to 05/06 - Tree Removal Belmont	110,000	0	110,000	0	0	0	0	0		110,000	110,000	0	
Rebudget to 05/06 - Intranet development	40,000	0	40,000	0	0	0	0	0		40,000	40,000	0	
Rebudget to 05/06 - Council website	40,000	0	40,000	0	0	0	0	0		40,000	40,000	0	
Rebudget to 05/06 - IFRS project	30,000	0	30,000	0	0	0	0	0		30,000	30,000	0	
Rebudget to 05/06 - Nat Biodiversity	36,000	0	36,000	0	0	0	0	0		36,000	36,000	0	
Rebudget to 05/06 - Private land protection	122,000	0	122,000	0	0	0	0	0		122,000	122,000	0	
Rebudget to 05/06 - Owhiro stream reserve	7,000	0	7,000	0	0	0	0	0		7,000	7,000	0	
Rebudget to 05/06 - Road Pricing study	0	0	0	0	0	0	0	0		0	97,500	-97,500	<b>B15</b>
Rebudget to 05/06 - Travel Demand	28,200	0	28,200	0	0	0	0	0		28,200	28,200	0	
Rebudget to 05/06 - Brand promotion	50,612	0	50,612	0	0	0	0	0		50,612	50,612	0	
Rebudget to 05/06 - Rail carriage refurbishment	297,248	0	297,248	0	0	0	0	0		297,248	269,470	27,778	<b>B16</b>
Rebudget to 05/06 - Metlink signage	117,070	0	117,070	0	0	0	0	0		117,070	117,070	0	
Rebudget to 05/06 - Manor Park	16,000	0	16,000	0	0	0	0	0		16,000	16,000	0	
Rebudget to 05/06 - Manor Park rock	30,000	0	30,000	0	0	0	0	0		30,000	30,000	0	
Rebudget to 05/06 - Whakatikei Carpark	18,860	0	18,860	0	0	0	0	0		18,860	18,860	0	
Rebudget to 05/06 - Plant database	26,000	0	26,000	0	0	0	0	0		26,000	26,000	0	
Rebudget to 05/06 - Bovine Tb control	70,272	0	70,272	0	0	0	0	0		70,272	70,272	0	

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Rebudget to 05/06 - RT set purchase	28,100	0	28,100	0	0	0	0	0		28,100	28,100	0	
Rebudget to 05/06 - RT set purchase	30,000	0	30,000	0	0	0	0	0		30,000	30,000	0	
Rebudget to 05/06 - Asset Mgmt System	26,650	0	26,650	0	0	0	0	0		26,650	26,650	0	
Rebudget to 05/06 - Contract Mgmt System	26,650	0	26,650	0	0	0	0	0		26,650	26,650	0	
Rebudget to 05/06 - Integrated Ticketing	46,645	0	46,645	0	0	0	0	0		46,645	46,645	0	
Rebudget to 05/06 - Travel Demand	15,261	0	15,261	0			0	0		15,261	19,270	-4,009	<b>B17</b>
Rebudget to 05/06 - Road Safety Project	23,625	0	23,625	0	0	0	0	0		23,625	23,625	0	
Rebudget to 05/06 - Emergency Mgmt	95,000	0	95,000	0	0	0	0	0		95,000	95,000	0	
Rebudget to 05/06 - Wgtn Regional Strategy	0	0	0	0	0	0	0	0		0	87,000	-87,000	<b>B18</b>
Rebudget to 06/07-Rail Real Time Info	0	0	0	0	0	0	0	0		0	0	0	
Rebudget to 06/07-New Signage Opex	0	17,868	0	0	17,868	17,868	0	17,868	<b>A24</b>	0	0	0	
Rebudget to 06/07-Level 6 fitout	0	323,000	0	0	323,000	323,000	0	323,000	<b>A25</b>	0	0	0	
Rebudget to 06/07-RLTS	0	223,125	0	0	223,125	223,125	0	223,125	<b>A26</b>	0	0	0	
Rebudget to 06/07-Isolated Works Farms	0	20,000	0	0	20,000	20,000	0	20,000	<b>A27</b>	0	0	0	
Rebudget to 06/07-Super KNE	0	60,000	0	0	60,000	60,000	0	60,000	<b>A28</b>	0	0	0	
Rebudget to 06/07-Korokoro Tree Removal	0	0	0	0	0	0	0	0		0	0	0	
Rebudget to 06/07-Akatarawa Animal Control	0	50,000	0	0	50,000	50,000	0	50,000	<b>A29</b>	0	0	0	
Rebudget to 06/07-DOC Grant	0	10,000	0	0	10,000	10,000	0	10,000	<b>A30</b>	0	0	0	
Rebudget to 06/07-QE11 Trust	0	120,000	0	0	120,000	120,000	0	120,000	<b>A31</b>	0	0	0	
Rebudget to 06/07-Marine Protection	0	14,000	0	0	14,000	14,000	0	14,000	<b>A32</b>	0	0	0	
Rebudget to 06/07-Planning Mgrs Car	0	18,000	0	0	18,000	18,000	0	18,000	<b>A33</b>	0	0	0	
Rebudget to 06/07-Water Quality Instruments	0	20,000	0	0	20,000	20,000	0	20,000	<b>A34</b>	0	0	0	
Rebudget to 06/07-IT Mgrs Vehicle	0	19,000	0	0	19,000	19,000	0	19,000	<b>A35</b>	0	0	0	
Rebudget to 06/07-Emergency Equipment	0	195,000	0	0	195,000	195,000	0	195,000	<b>A36</b>	0	0	0	
	<b>10,210,232</b>	<b>2,470,784</b>	<b>6,013,636</b>	<b>377,728</b>	<b>7,045,108</b>	<b>2,470,784</b>	<b>999,675</b>	<b>1,471,109</b>		<b>6,013,636</b>	<b>4,477,269</b>	<b>1,536,367</b>	
					0			0				0	

## Explanations of Unbudgeted Reserve Movements

- A1** Additional transfers were made to the Bovine TB rate reserve due to contract price savings, reduced control area because of low pest densities, and delays with pest control operations
- A2** Additional maintenance on the Awhea catchment scheme
- A3** Minor savings on the Whareama catchment scheme
- A4** Minor savings on the Homewood catchment scheme
- A5** Minor additional maintenance on the Maungaraki catchment scheme
- A6** Minor additional maintenance on the Kaiwhata catchment scheme
- A7** Maintenance savings for some drainage schemes
- A8** Shingle royalty funding surplus (above the budgeted allocation to river schemes)
- A9** Corresponds with the reduced transfer from the LWVD scheme reserve (see B8)
- A10** Additional maintenance expenditure on the Waiohine river scheme
- A11** Minor savings on the Upper Ruamahanga (Gladstone) river scheme
- A12** Additional maintenance expenditure on the Waipoua river scheme
- A13** Additional maintenance expenditure on the Waingawa river scheme
- A14** Minor savings on the Lower Whangaeahu river scheme
- A15** Minor savings on the Upper Ruamahanga (Te Ore Ore) river scheme
- A16** Additional maintenance on the Upper Ruamahanga (Mt Bruce) river scheme
- A17** Akura nursery dividend not paid due to funding deficit from operations. Operating surplus below budget because of contribution to nursery stopbank and reduced sales
- A18** Reduced expenditure in the 2005/06 year on 2004 and 2005 flood damage has reduced the amount required from the river rate reserves
- A19** Reduced expenditure in the 2005/06 year on 2004 and 2005 flood damage has reduced the amount required from the river rate reserves
- A20** Reduced expenditure in the 2005/06 year on 2004 and 2005 flood damage has reduced the amount required from the river rate reserves
- A21** Reduced expenditure in the 2005/06 year on 2004 and 2005 flood damage has reduced the amount required from the river rate reserves
- A22** Reduced expenditure in the 2005/06 year on 2004 and 2005 flood damage has reduced the amount required from the river rate reserves
- A23** Reduced expenditure on IT capex in 2005/06 has been carried forward to smooth IT capital expenditure funding
- A24** Delay on part of metlink signage unit installation in CBD due to design issues
- A25** Refit of Level 6 of RCC building to accommodate staff requirements of the two divisions
- A26** The Regional Land Transport Strategy was delayed until the Western Corridor public consultation process complete. Now expected to be released for public consultation later this year.
- A27** The isolated works budget allocated for flooding risks identified on Pauatahanui stream has been carried forward as Porirua City were unable to complete their application for local share of funding by year end
- A28** Super KNE savings were made to the 2005/06 programme to allow sufficient funds for pest control and monitoring in 2006/07
- A29** Akatarawa animal control delayed because negotiations with a neighbouring land owner to fence their boundary to prevent stock entering the Akatarawa Forest were not completed by year end. Funding issues need to be resolved
- A30** Greater Wellington was successful with its proposals to DOC to complete a range of biosecurity projects and \$14,500 was granted. The unspent amount is required to be carried over to the new financial year
- A31** QEII reimbursement claims have been committed / approved, but remain outstanding at the end of the 2005/06 financial
- A32** Marine protection, survey of beaches and estuaries was delayed because of time constraints. The amount carried forward is to augment the existing 2006/07 budget of \$30k
- A33** Vehicle did not meet 5 years and 100,000 kms criteria
- A34** The decision on remote/telemetered water quality monitoring instrumentation technology has been delayed while trials of potential systems continue
- A35** Vehicle did not meet 5 years and 100,000 kms criteria
- A36** The upgrade of our emergency management equipment has been delayed to 2006/07

- B1** Transfer from reserves to part fund our share of the Waitangirua Farm, Belmont Park purchase
- B2** An increased transfer from reserves was required to fund Transport's funding deficit. The funding deficit was primarily due to the higher than anticipated cost of inflation on bus and rail operating contracts that arose due to the significant increase in the fuel and oil index
- B3** Additional expenditure on the Awhea catchment scheme due to storm damage
- B4** Additional maintenance on the Mataikona catchment scheme
- B5** Additional maintenance on the Maungaraki catchment scheme
- B6** Additional expenditure on the Kaiwhata catchment scheme due to storm damage
- B7** Significant additional maintenance expenditure necessary for some drainage schemes. Significant additional maintenance expenditure was necessary for drain network improvement in the Te Hopai and Onoke schemes. The Pouawha scheme required pump overhaul and maintenance to the pump house.
- B8** Corresponds with the reduced transfer to the LWVD scheme reserve (see A9)
- B9** Corresponds with the reduced transfer to the Lower Tauera river scheme (see A10)
- B10** Minor decrease in expenditure on the Lower Tauera river scheme
- B11** Wairarapa Workshop funding deficit
- B12** Akura nursery funding deficit
- B13** An underspend on maintenance works in the 2005/06 year has meant that less money was required to be transferred from reserves to fund flood damage repair work resulting from the 2004 and 2005 floods
- B14** The expenditure planned for EHRP animal control that was to be rebudgeted from the 2004/05 year was not required as the work was completed
- B15** The expenditure planned for the road pricing study that was to be rebudgeted from the 2004/05 year was not required as the work was completed
- B16** Small variance between expenditure for rail carriage refurbishment that was planned to be rebudgeted from the 2004/05 year, and actual amount rebudgeted
- B17** Small variance between expenditure for travel demand that was planned to be rebudgeted from the 2004/05 year, and actual amount rebudgeted
- B18** The expenditure planned for the Wellington Regional Strategy that was to be rebudgeted from the 2004/05 year was not required. The surplus in 2004/05 was carried forward as a liability to the Wellington Regional Strategy instead