Explanations of Unbudgeted Reserve Movements

- A1 Transfer to reserves of Regional Transport's funding surplus. This was primarily due to the release of the rail contract kick start accrual that is no longer required
- A2 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 the South East Wairarapa operation.
- A3 Minor maintenance expenditure savings on the Awhea catchment scheme
- A4 Minor additional maintenance on the Whareama catchment scheme
- A5 Additional maintenance on the Homewood catchment scheme
- A6 Minor maintenance savings on the Mataikona catchment scheme
- A7 Maintenance savings on the Maungaraki catchment scheme
- **A8** Additional maintenance on the Kaiwhata catchment scheme
- A9 Maintenance savings for some drainage schemes
- A10 Shingle royalty funding surplus (above the budgeted allocation to river schemes)
- A11 Additional expenditure on the LWVD river scheme due to flood damage
- A12 Additional expenditure on the Waiohine river scheme due to flood damage
- A13 Additional expenditure on the Upper Ruamahanga (Gladstone) river scheme due to flood damage
- A14 Reduced expenditure on the Waipoua river scheme
- A15 Reduced expenditure on the Waingawa river scheme
- A16 Minor additional maintenance on the Lower Whangaehu river scheme
- A17 Minor additional maintenance on the Upper Mangatarere river scheme
- A18 Government flood damage contribution for the Upper Ruamahanga (Te Ore Ore) river scheme
- A19 Government flood damage contribution for the Upper Ruamahanga (Mt Bruce) river scheme
- A20 Wairarapa Workshop funding surplus after dividend
- A21 Bioworks funding surplus
- A22 Proceeds from the sale of Mabey Road depot have been applied to associated debt. Consequential reduced interest and debt repayment have resulted in a funding surplus and the local share component has been applied to the river rate reserve.
- A23 The impact of the 2004 and 2005 floods and associated changes to work programmes has meant that planned transfers to reserves did not take place
- A24 The impact of the 2004 and 2005 floods and associated changes to work programmes has meant that planned transfers to reserves did not take place
- A25 The impact of the 2004 and 2005 floods and associated changes to work programmes has meant that planned transfers to reserves did not take place
- A26 Changes to work programmes resulting from the 2004 and 2005 floods has reduced expenditure in Wellington city
- A27 The increased transfer to reserves reflects the contribution from the Government for February 2004 flood damage and the \$880,000 contribution from the 2004/05 Council surplus
- A28 A corporate systems reserve has been set up from the 2005/06 year onwards to smooth IT capital expenditure funding requirements. Previously this was done as a rebudget each year
- A29 Delay in planned new signs for the park as they need to include the new track which is due to be named later this year.
- A30 Deferral of expenditure due to delays in getting information confirmed by park interest groups and iwi
- A31 Delay in the inventory of heritage assets has delayed the second stage of the project until 2005/06
- A32 Project has stalled pending agreement by the landowners on the desirability of a coastal trail on their land
- A33 Delays due to sourcing skilled labourers and negotiating with MIRO (the EHRP friends group) on content of the programme
- A34 Project delayed due to injury to contractor and difficulty finding another this financial year
- A35 Amount approved to fix wind throw problem in Belmont Regional Park. However access issues have delayed this project until the next financial year
- A36 The intranet development was delayed to tie it in with the redevelopment of the Council website in February 05. A project group has been formed but expenditure deferred into 2005/06
- A37 Delays to the Council website project means that some residual costs need to carry forward into 2005/06.
- A38 Carry forward of IFRS consulting budget as significant portion of this work will now take place in the 2005/06 financial year
- A39 The Council has received grants in 2003/04 and 2004/05 for a number of biodiversity projects. This re-budget represents the balance unspent at 30 June 2005
- A40 Reimbursement claims have been committed / approved but remain outstanding at the end of the 2004/05 financial year
- A41 To ensure that these funds are used on the Owhiro stream, the balance unspent has been re-budgeted to 2005/06
- A42 Project slightly reduced and delayed due to other priorities within transport. Balance to be completed in 2005/06
- A43 The Metlink brand rollout has been delayed until September 2005, delaying this expenditure
- A44 Due to delays in the order being filled, only 6 English electric units have been completed in 2004/05. The remainder will be completed in 2005/06
- A45 The Metlink brand rollout has been delayed until September 2005
- A46 Part of this work was unable to be completed in the 2004/05 financial year and has been carried forward and combined with flood damage repair work at Manor Park

Attachment 2 to Report 05.575

- A47 This work was unable to be completed in the 2004/05 financial year and has been carried forward and combined with flood damage repair work at Manor Park
- A48 This job commenced in December but the January 2005 floods have changed the priorities and this job was not completed in 2004/05.
- A49 The project to upgrade the Pest Plants database has been delayed as officer are considering purchasing a commercial programme in 2005/06
- A50 This vector control programme in SE Wairarapa has been delayed by Doc and interest groups over recreational hunting issues
- A51 Project deferred to allow bugs to be eliminated from the new technology (expected September 2005)
- A52 Ericsson and Telecom have been commissioned to upgrade our equipment. Project deferred to 2005/06 to coincide with the expected launch of the IPStar 400 satellite.
- A53 Transport asset management system project delayed until new staff member in place. Now expected to be completed in 2005/06
- A54 Due to delays, the Transport contract management system was not implemented until 2005/06
- A55 Due to other priorities the scoping / research for integrated ticketing has just started. Project delayed to 2005/06.
- A56 Due to other priorities cycling events have been pushed out to 2005/06.
- A57 Road safety project delayed until 2005/06.
- A58 Ericsson and Telecom have been commissioned to upgrade our emergency management equipment. Project deferred to 2005/06 to coincide with the expected launch of the IPStar 400 satellite.

- **B1** Transfer from reserves to fund our share of the Kaitoke SH2 underpass
- **B2** The planned transfer from reserves in transport didn't eventuate due to funding surpluses. The funding surplus was primarily due to the release of the rail contract kick start accrual that is no longer required
- **B3** Additional expenditure on the Homewood catchment scheme
- **B4** Minor additional maintenance for the Kaiwhata catchment scheme
- **B5** Additional maintenance expenditure necessary for some drainage schemes
- B6 Significant flood damage to the LWVD river scheme has meant that transfers from reserves were required to fund repairs
- **B7** Additional expenditure on the Upper Ruamahanga (Gladstone) river scheme due to flood damage.
- **B8** Government flood damage contribution for the Waipoua river scheme
- **B9** Government flood damage contribution and reduced expenditure on the Waingawa river scheme
- B10 Minor increased expenditure on the Lower Tauera river scheme
- B11 Government flood damage contribution for the Te Ore Ore river scheme
- B12 Government flood damage contribution for the Mt Bruce river scheme
- B13 Minor Akura nursery funding deficit after dividend
- **B14** The impact of the 2004 and 2005 floods and associated changes to work programmes, has required transfers from reserves to fund additional expenditure
- **B15** The impact of the 2004 and 2005 floods and associated changes to work programmes, has required transfers from reserves to fund additional expenditure
- **B16** The impact of the 2004 and 2005 floods and associated changes to work programmes, has required transfers from reserves to fund additional expenditure
- **B17** There was significant flood damage during the last two years. Where repairs have not been able to be accommodated within maintenance budgets, reserves have been used to fund the general rate portion of repairs.
- B18 Small variance between expenditure that was planned to be rebudgeted to the 2004/05 year, and actual amount rebudgeted
- B19 Small variance between expenditure that was planned to be rebudgeted to the 2004/05 year, and actual amount rebudgeted
- B20 Small variance between expenditure that was planned to be rebudgeted to the 2004/05 year, and actual amount rebudgeted

Reserve Summary 2004/05

	Opening Balance as at 1		Transfer from		Closing Balance as at	Actual Transfer to	Budgeted Transfer to	D:"	N	Actual Transfer from T		Diff	N 7
. Area of Benefit Reserves	July 2004	Reserves	Reserves	Interest	30 June 2004	Reserves	Reserves	Difference	Notes	Reserves	Reserves	Difference	Notes
Legional Parks Land Purchase	877,301	0	94,648	43,574	826,227	0	0	0		94,648	0	94,648	B1
Transport Rate Reserves	2,295,646	597,470	0	136,205	3,029,321	597,470	0	597,470	A1	0	1,105,000	-1,105,000	B2
Vai Bovine TB Rate - Bov TB Vai Rating Schemes-Catchment Awhea	870,874 32,693	156,833 2,164	211,720 0	44,280 1,773	860,267 36,630	156,833 2,164	0 1,288	156,833 876	A2 A3	211,720 0	211,720 0	0	ł
Vai Rating Schemes-Catchment Awnea	-4,094	2,104 1,590	0	-247	-2,751	1,590	2,448	-858	AJ A4	0	0	0	ł
Vai Rating Schemes-Catchment Homewood	13,786	0	1,522	684	12,948	0	1,042	-1,042	A5	1,522	0	1,522	B3
Vai Rating Schemes-Catchment Mataikona	10,883	133	0	575	11,591	133	0	133	A6	0	0	0	ł
Vai Rating Schemes-Catchment Maungaraki	9,127	2,237	0	538	11,902	2,237	84	2,153	A7	0	0	0	
Vai Rating Schemes-Catchment Kaiwhata	24,785	0	3,717	1,204	22,272	0	500	-500	A8	3,717	0	3,717	B4
Vai Rating Schemes-Drainage Vai Shingle Royalty	270,763 61,249	3,750 12,971	122,835 0	11,089 3,556	162,767 77,776	3,750 12,971	0	3,750 12,971	A9 A10	122,835 0	6,958 0	115,877	B 5
Vai Rating Schemes-River LWVD	1,319,845	0	319,225	60,912	1,061,532	0	83,554	-83,554	A11	319,225	150,000	169,225	B6
Vai Rating Schemes-River Waiohine	29,738	59,103	0	3,113	91,954	59,103	99,032	-39,929	A12	0	0	0	ł
Vai Rating Schemes-River Gladstone	19,554	0	14,866	636	5,324	0	7,075	-7,075	A13	14,866	0	14,866	B 7
Vai Rating Schemes-River Waipoua	-39,721	33,062	0	-1,739	-8,398	33,062	20,811	12,251	A14	0	5,500	-5,500	B 8
Vai Rating Schemes-River Waingawa	9,031	15,482	0	881	25,394	15,482	11,841	3,641	A15	0	3,000	-3,000	B9
Vai Rating Schemes-River Lower Tauera Vai Rating Schemes-River Lower Whangaehu	8,854 -23,889	0 8,212	1,888 0	415 -1,484	7,381 -17,161	0 8,212	0 8,550	-338	A16	1,888 0	1,330 0	558	B10
Vai Rating Schemes-River Upper Mangatarere	-25,889	820	0	630	13,043	820	906	-556 -86	A17	0	0	0	ł
/ai Rating Schemes-River Te Ore Ore	-3,225	9,091	0	69	5,935	9,091	5,866	3,225	A18	0	5,500	-5,500	B11
7ai Rating Schemes-River Mt Bruce	-5,154	19,857	0	251	14,954	19,857	5,739	14,118	A19	0	4,000	-4,000	B12
Vairarapa Workshop	30,658	4,066	0	1,716	36,440	4,066	0	4,066	A20	0	0	0	ł
kura Nursery Reserve	-14,131	0	10,466	-1,452	-26,049	0	0	0		10,466	10,186	280	B13
ioworks Reserve	0	110,534	0	2,902	113,436	110,534	0	110,534	A21	0	0	0	ł
liver Rate Reserve-Hutt City	297,319 -143,925	173,942 0	0	20,175 -14,429	491,436	173,942 0	26,500 67,000	147,442	A22 A23	0 96,928	0	0	B14
iver Rate Reserve-Kapiti Coast iver Rate Reserve-Porirua City	-143,925 -41,443	0	96,928 1,995	-14,429 -3,183	-255,282 -46,621	0	67,000 20,000	-67,000 -20,000	A23 A24	96,928 1,995	0	96,928 1,995	B14 B15
iver Rate Reserve-Upper Hutt City	183,152	0	7,583	-5,185 9,416	184,985	0	26,500 26,500	-26,500	A25	7,583	0	7,583	B15 B16
iver Rate Reserve-Wellington City	105,692	19,965	0	6,073	131,730	19,965	0	19,965	A26	0	0	0	
. Contingency Reserves					-			-					ł
Environment Legal Contingency Reserve	330,387	0	70,000	15,507	275,894	0	0	0		70,000	70,000	0	ł
lood Contingency Reserve	76,860	1,603,112	673,638	32,844	1,039,178	1,603,112	200,000	1,403,112	A27	673,638	168,000	505,638	B 17
lantation Forestry Rural Fire Contingency	50,000	0	2,558	2,558	50,000	0	0	0		2,558	2,558	0	ł
. Special Reserves													ł
Election Reserve	204,800	0	180,000	6,027	30,827	0	0	0		180,000	180,000	0	ł
Corporate Systems Reserve	0	463,000	0	12,154	475,154	463,000	155,595	307,405	A28	0	0	0	ł
. Expenditure Rebudgeted from 2003/04 to 2004/05													l
Rebudget to 04/05 - Road pricing	250,000	0	250,000	0	0	0	0	0		250,000	250,000	0	ł
Rebudget to 04/05 - Land use strategies	65,000	0	65,000	0	0	0	0	0		65,000	65,000	0	ł
ebudget to 04/05 - RLTS	30,000	0	30,000	0	0	0	0	0		30,000	30,000	0	ł
Lebudget to 04/05 - Public health	45,000	0	45,000	0	0	0	0	0		45,000	45,000	0	ł
Rebudget to 04/05 - Telework	70,000	0	70,000	0	0	0	0	0		70,000	70,000	0	ł
Lebudget to 04/05 - Travel Demand Car Pooling	35,000	0	35,000	0	0	0	0	0		35,000	35,000	0	ł
ebudget to 04/05 - Intranet Development ebudget to 04/05 - Economic data	20,000 12,000	0 0	20,000	0	0 0	0	0	0		20,000 12,000	20,000 12,000	0	ł
Rebudget to $04/05$ - CE's Regional Strategy	82,000	0	12,000 82,000	0	0	0	0	0		82,000	82,000	0	ł
Rebudget to 04/05 - ODP training / development	35,000	0	35,000	0	0	0	0	0		35,000	35,000	0	ł
Rebudget to 04/05 - Pauatahanui Inlet sediment coring	18,000	0	18,000	0	Ő	0	0	0		18,000	25,000	-7,000	B18
Rebudget to 04/05 - Urban strategy	10,000	0	10,000	0	0	0	0	0		10,000	10,000	0	1
Rebudget to 04/05 - QE11 National Trust	110,000	0	110,000	0	0	0	0	0		110,000	110,000	0	ł
Rebudget to 04/05 - hazards internet portal	20,000	0	20,000	0	0	0	0	0		20,000	20,000	0	ł
Rebudget to 04/05 - Council website	193,167	0	193,167	0	0	0	0	0		193,167	207,000	-13,833	B19
Rebudget to 04/05 - Pest Plants	48,500	0	48,500	0	0	0	0	0		48,500	48,500	0	ł
Rebudget to 04/05 - Barrage gates painting Rebudget to 04/05 - Health and safety system	30,000 60,000	0 0	30,000 60,000	0	0 0	0	0	0		30,000 60,000	30,000 60,000	0	ł
Rebudget to 04/05 - Ecobus fitout	30,000	0	30,000	0	0	0	0	0		30,000	30,000	0	1
Rebudget to 04/05 - IT Operations capex	193,166	0	193,166	Ő	Ő	0	0	0		193,166	216,000	-22,834	B20
ebudget to 04/05 - Network expansion study	20,000	0	20,000	0	0	0	0	0		20,000	20,000	0	ł
ebudget to 04/05 - Regional parks management planning	40,000	0	40,000	0	0	0	0	0		40,000	40,000	0	ł
tebudget to 04/05 - Edge protection rock lower Manor Pk	24,000	0	24,000	0	0	0	0	0		24,000	24,000	0	ł
bebudget to 04/05 - Porirua stream maintenance	20,000	0	20,000	0	0	0	0	0		20,000	20,000	0	ł
Rebudget to 04/05 - Speedys debris arrester	15,000	0	15,000	0	0	0	0	0		15,000	15,000	0	1
ebudget to 04/05 - RT sets for parks vehicles ebudget to 04/05 - Flood vehicles RT sets	26,000 15,000	0 0	26,000 15,000	0	0 0	0	0	0		26,000 15,000	26,000 15,000	0	ł
Lebudget to 04/05 - Flood venicles K1 sets	23,000	0	23,000	0	0	0	0	0		23,000	23,000	0	ł
Lebudget to 04/05 - Waltonia Blouversity Condition and Advice Fand Lebudget to 04/05 - Owhiro stream reserve	18,000	0	18,000	0	0	0	0	0		18,000	18,000	0	ł
5	,		,					v					ł
. Expenditure Rebudgeted from 2004/05 to 2005/06 ebudget to 05/06 - Belmont signage	0	9,000	0	0	9,000	9,000	0	9,000	A29	0	0	0	l
ebudget to 05/06 - Management Plans	0	9,000 50,000	0	0	9,000 50,000	50,000	0	50,000	A29 A30	0	0	0	ł
ebudget to 05/06 - Heritage asset mgr	0	15,000	0	0	15,000	15,000	0	15,000	A31	0	0	0	ł
ebudget to 05/06 - South Coast Trail	0	20,000	0	0	20,000	20,000	0	20,000	A32	0	0	0	ł
ebudget to 05/06 - EHRP plant control	0	15,000	0	0	15,000	15,000	0	15,000	A33	0	0	0	ł
ebudget to 05/06 - Belmont plant control	0	20,000	0	0	20,000	20,000	0	20,000	A34	0	0	0	ł
ebudget to 05/06 - Tree Removal Belmont	0	110,000	0	0	110,000	110,000	0	110,000	A35	0	0	0	ł
ebudget to 05/06 - Intranet development ebudget to 05/06 - Council website	0	40,000 40,000	0	0 0	40,000 40,000	40,000 40,000	0 0	40,000	A36 A37	0	0	0	ł
ebudget to 05/06 - Council website ebudget to 05/06 - IFRS project	0	40,000 30,000	0	0	40,000 30,000	40,000 30,000	0	40,000 30,000	A37 A38	0	0	0	ł
ebudget to 05/06 - IFRS project ebudget to 05/06 - Nat Biodiversity	0	30,000 36,000	0	0	36,000	36,000	0	36,000	A39	0	0	0	ł
ebudget to 05/06 - Private land protection	0	122,000	0	0	122,000	122,000	0	122,000	A40	0	0	0	ł
ebudget to 05/06 - Owhiro stream reserve	0	7,000	0	0	7,000	7,000	0	7,000	A41	0	0	0	ł
ebudget to 05/06 - Travel Demand	0	28,200	0	0	28,200	28,200	0	28,200	A42	0	0	0	ł
ebudget to 05/06 - Brand promotion	0	50,612	0	0	50,612	50,612	0	50,612	A43	0	0	0	ł
ebudget to 05/06 - Rail carriage refurbishment	0	297,248	0	0	297,248	297,248	0	297,248	A44	0	0	0	ł
ebudget to 05/06 - Metlink signage	0	117,070	0	0	117,070	117,070	0	117,070	A45	0	0	0	ł
ebudget to 05/06 - Manor Park ebudget to 05/06 - Manor Park rock	0	16,000 30,000	0	0	16,000 30,000	16,000 30,000	0 0	16,000 30,000	A46 A47	0	0	0	ł
ebudget to 05/06 - Manor Park rock ebudget to 05/06 - Whakatikei Carpark	0	30,000 18,860	0	0	30,000 18,860	30,000 18,860	0	30,000 18,860	A47 A48	0	0	0	ł
ebudget to 05/06 - Whatalike Carpark	0	26,000	0	0	26,000	26,000	0	26,000	A49	0	0	0	ł
ebudget to 05/06 - Bovine Tb control	0	70,272	0	0	70,272	70,272	0	70,272	A50	0	0	0	ł
ebudget to 05/06 - RT set purchase	0	28,100	0	0	28,100	28,100	0	28,100	A51	0	0	0	ł
ebudget to 05/06 - RT set purchase	0	30,000	0	0	30,000	30,000	0	30,000	A52	0	0	0	ł
ebudget to 05/06 - Asset Mgmt System	0	26,650	0	0	26,650	26,650	0	26,650	A53	0	0	0	ł
ebudget to 05/06 - Contract Mgmt System	0	26,650	0	0	26,650	26,650	0	26,650	A54	0	0	0	ł
Rebudget to 05/06 - Integrated Ticketing	0	46,645	0	0	46,645	46,645	0	46,645	A55	0	0	0	ł
Rebudget to 05/06 - Travel Demand	0	15,261	0	0	15,261	15,261	0	15,261	A56	0	0	0	ł
Lebudget to 05/06 - Road Safety Project	0	23,625	0	0	23,625	23,625	0	23,625	A57	0	0	0	ł
Rebudget to 05/06 - Emergency Mgmt	0 8,426,841	95,000 4,757,587	0	0	95,000	95,000	0	95,000	A58	0	0	0	
		4 / 57 587	3,371,422	397,223	10,210,229	4,757,587	744,331	4,013,256		3,371,422	3,525,252	-153,830	