

Reserve Summary 1999/2000

	Opening Balance as at 1 July 1999	Transfer to Reserves	Transfer from Reserves	Reserve Interest	Balance as at 30 June 2000	Actual Transfer to Reserves	Budgeted Transfer to Reserves	Difference	Notes	Actual Transfer from Reserves	Budgeted Transfer from Reserves	Difference	
<b>Different Area of Benefit</b>													
Hutt Ground Water	172		163	8	20					160	119	41	B1
Regional Parks Land Purchase	608			50	658								
Transport Rate Reserve	2321	721	515	197	2724	721		721	A1	515	646	131	B2
Bovine Tuberculosis Rate Reserve	763	61	81	61	804	61		61	A2	81	81		
<b>Wairarapa Rating Schemes-Catchment</b>													
Wairarapa Rating Schemes-Catchment Awhea	10		1	1	10		1	-1	A3	1		1	B3
Wairarapa Rating Schemes-Catchment Whareama	5		2		3					2		2	B4
Wairarapa Rating Schemes-Catchment Homewood	8			1	9								
Wairarapa Rating Schemes-Catchment Mataikona	6			1	7								
Wairarapa Rating Schemes-Catchment Maungaraki	1	2			3	2		2	A4				
Wairarapa Rating Schemes-Catchment Kaiwhata	17			1	18								
Wairarapa Rating Schemes-Drainage	183	37	13	17	224	37	13	24	A5	13		13	B
Wairarapa Shingle Royalty	60	19	18	5	66	19		19	A6	18		18	B
Water Supply Asset Replacement	1827	885	825	151	2038	885	885			825	825		
Water Operations Network	-231		62	-21	-314					62		62	B
Rivers - Transit Maintenance Reserve	193		200	7						200	189	11	B
Wairarapa Workshop	34		15	2	21					15	5	10	B
Akura Nursery	-49	41		-2	-10	41	1	40	A7				
Stadium	177		177							177	170	7	B
<b>Wairarapa Rating Schemes-River</b>													
Wai Rating Schemes-River LWVD	909	51		80	1040	51	150	-99	A8		67	-67	B
Wai Rating Schemes-River Waiohine	-242	62		-17	-197	62	120	-58	A9				
Wai Rating Schemes-River Upper Ruamahana	28		5	2	25		10	-10	A10	5		5	B
Wai Rating Schemes-River Waipoua	10	2		1	-9	2	7	-5	A11				
Wai Rating Schemes-River Waiangawa	12		7	1	6		9	-9	A12	7		7	B
Wai Rating Schemes-River Lower Tauera	-70	29		-5	-46	29	75	-46	A13				
Wai Rating Schemes-River Lower Whangaehu	-53	6		-4	-51	6			A14				
Wai Rating Schemes-River Upper Mangatere	5	1			6	1			A15				
Wai Rating Schemes-Fernridge Water Supply													
Wai Rating Schemes-Opaki Water Supply	-10	10				10		10	A16				
<b>River Rate Reserve</b>													
River Rate Reserve-Hutt City	-45	231		5	191	231	226	5	A17				
River Rate Reserve-Kapiti Coast	-137	263			126	263	242	21	A18				
River Rate Reserve-Porirua City	20	1		2	23	1			A19				
River Rate Reserve-Upper Hutt City	-64	52		-3	15	52	135	-83	A20				
River Rate Reserve-Wellington City	20	6		2	28	6			A21				
<b>Contingency Reserves</b>													
Water Supply Quality Contingency Fund	445			36	481								
<b>Environment Legal Contingency</b>													
Resource Policy	274			21	295								
Consents Management	105			9	114								
Resource Investigations	47			4	51								
Flood Contingency	491	200	156	42	577	200	200			156	564	-408	B1
<b>Rural Fire Contingency</b>													
Natural Forestry	256		266	10						266		266	B1
Plantation Forestry	64		18	4	50					18		18	B1
<b>Special Reserves</b>													
Election Reserve	23	70		5	98	70	70						
Harbours Navigational Aids	26		27	1						27	20	7	B1
<b>Expense Rebudgeting 1999 Yr end</b>													
Env. Res Policy - Discharges to Land Plan	30		30							30	30		
Wai Magpie Research	19		19							19	19		
Wai Bovine TB Operation - General Rate	20		20							20	20		
Wai Consent Backlog	30		30							30	30		
Wai Ops Vehicle Replacement	28		28							28	28		
Wai Waipoua Weirs Reinstatement	90		90							90	90		
Flood S&A - Otaki Rating Scheme Rev	15		15							15	15		
Flood S&A - KCDC exercise	10		10							10	10		
<b>Expense Rebudgeting / Carry Forwards 2000 Yr end</b>													
00/01 Expense Rebudget - Otaki Rating Scheme Review		14			14	14		14	A22				
00/01 Expense Rebudget - KCDC Exercise		10			10	10		10	A23				
00/01 Expense Rebudget - BVTB General Rate Ferret Ctrl		15			15	15		15	A24				
00/01 Expense Rebudget - Res Inv Vehicle		24			24	24		24	A25				
00/01 Expense Rebudget - IT Operations Capex Programme		67			67	67		67	A26				
00/01 Expense Rebudget - Microsoft License Agreements		40			40	40		40	A27				
00/01 Expense Rebudget - Council Secretarys Car		23			23	23		23	A28				
00/01 Expense Rebudget - Maoribank Groynes		15			15	15		15	A29				
00/01 Expense Carry Forward - Compaq workstation asset 25		14			14	14		14	A30				
00/01 Expense Carry Forward - Lab System asset 2031						9		9	A31				
00/01 Expense Carry Forward - Communications Car		14			14	14		14	A32				
00/01 Expense Carry Forward - Landcare Car		14			14	14		14	A33				
00/01 Expense Carry Forward - FIS Purchasing System		60			60	60		60	A34				
	8441	3069	2790	673	9393	3069	2144	925		2790	2928	-138	

## Explanations of Unbudgeted Reserve Movements

- A1** A transfer from rate reserve of \$523,000 was not required (see B2). Additional income of \$800,000 (mainly relating to Ganz Mavag refurbishments) and expenditure under budget by \$250,000 (after allowing for additional items approved at the six month review) contributed to this unbudgeted transfer to reserves.
- A2** Bovine Tb operational savings due to lower vector and reactor levels.
- A3** Additional maintenance costs for the Awhea catchment scheme.
- A4** Maintenance saving for the Maungaraki catchment scheme.
- A5** Maintenance savings for some drainage schemes.
- A6** Surplus royalty after budgeted transfer to Wairarapa river schemes.
- A7** Business unit operating surplus after dividend.
- A8** Funding surplus for the Lower Valley river scheme after maintenance operations and debt repayment.
- A9** Funding surplus for the Waiohine river scheme after maintenance operations.
- A10** Additional maintenance costs for the Upper Ruamahanga river scheme.
- A11** Additional maintenance costs for the Waipoua river scheme.
- A12** Additional maintenance costs for the Waingawa river scheme.
- A13** Funding surplus for the Lower Taueru river scheme after maintenance operations.
- A14** Funding surplus for the Lower Whangaheu river scheme after maintenance operations.
- A15** Funding surplus for the Upper Mangatarere river scheme.
- A16** Repayment of Opaki water supply scheme deficit.
- A17** Minor difference in transfer to reserves is the result of differences between actual and budget expenditure over a range of flood protection projects.
- A18** Minor difference in transfer to reserves is the result of differences between actual and budget expenditure over a range of flood protection projects.
- A19** Minor difference in transfer to reserves is the result of differences between actual and budget expenditure over a range of flood protection projects.
- A20** Difference in transfer from reserves is the result of unbudgeted 98/99 flood damage works to be funded from the area of benefit reserve rated for in 99/00.
- A21** Minor difference in transfer to reserves is the result of differences between actual and budget expenditure over a range of flood protection projects.
- A22** Deferral of Otaki rating scheme review into 2000/01 due to other priorities.
- A23** Delay in programming flood exercise by KCDC.
- A24** Delay in ferret control operation due to other control operations taking longer than expected.
- A25** Resource investigations replacement of 4WD vehicle now programmed in 2000/01.
- A26** IT operations hardware replacement deferred until 2000/01.
- A27** Microsoft license agreement expenditure deferred due to method employed by Microsoft to charge for licenses.
- A28** Council Secretariat replacement vehicle now programmed in 2000/01.
- A29** Deferral of repairs to Maoribank groynes due to delay in supply of rock.
- A30** Deferral of Compaq workstation purchase until 2000/01
- A31** Deferral of Laboratory system asset purchase until 2000/01
- A32** Communication replacement vehicle now programmed in 2000/01.
- A33** Landcare replacement vehicle now programmed in 2000/01.
- A34** FIS purchasing system expenditure deferred until 2000/01

- B1** Increased expenditure on analysis related to the Moera investigation bore.
- B2** Transfer from rate reserve of \$523,000 was not required (see A1). Offsetting this additional expenditure on bus shelters \$75,000 and Wellington Station subway \$370,000 and other smaller items contributed to this reduced transfer from reserves.
- B3** Additional maintenance costs for the Awhea catchment scheme.
- B4** Additional maintenance costs for the Whareama catchment scheme.
- B5** Additional maintenance costs for some schemes.
- B6** Shingle royalty contribution to flood damage repair for the Waipoua river scheme.
- B7** Further funding deficit in 1999/2000 has increased this reserve deficit.
- B8** Reserve no longer required as the liability is now accrued directly as a payable.
- B9** Fund unbudgeted replacement of Workshop vehicle.
- B10** Regional stadium reserve was used to fund a reduction in the stadium purposes rate in 1999/2000.
- B11** Mahaki floodgate upgrade for Lower Valley scheme funded from operating surplus.
- B12** Additional maintenance costs for the Upper Ruamahanga river scheme.
- B13** Additional maintenance costs for the Waingawa river scheme.
- B14** Repair work required after the 1998 October floods have been partly funded by unbudgeted external revenue and river rate reserves This has reduced the amount required from the flood contingency reserve. Expenditure on repairs was also less than expected.  
General rate share of Waipoua flood damage repair.
- B15** With the disestablishment of the WRC Rural Fire District, this reserve was no longer required.
- B16** Withdrawal from contingency investment to leave target balance of \$50,000.
- B17** The harbours navigational aids reserve was disestablishment in 1999/2000.