

## ITEM 10 JANUARY 2023 FINANCIALS

The financial result for January 2023 compared to phased budget is favourable for the Operating Result [pre-capital] \$3.0M. Funds Available from Operations were unfavourable compared to phased budget \$6.3M as were Total Funds Result \$2.2M compared to phased budget.

The Statement of Financial Position at the end of the period indicates that there is enough cash to support external restrictions.

Council has expended \$50.7M on its capital works program representing 48% of the annual budget. The year to date budget for the same period was \$55.8M.

### RECOMMENDATION

- 1 The financials be received and noted.
- 2 Council endorse the proposed changes to the Capital Budget for January 2023.

### REPORT AUTHORISATIONS

Report of: Brian Jenkins, Chief Financial Officer

Authorised by: Renee Campbell, Director Corporate Services - Connected + Engaged City

### ATTACHMENTS

- 1 Financial Statements - January 2023
- 2 Capital Project Report - January 2023

### BACKGROUND

This report presents the Financial Performance of the organisation for January 2023. The below table provides a summary of the organisation's overall financial results for the year.

<b>Wollongong City Council</b>	<b>Original</b>	<b>Revised</b>	<b>YTD</b>	<b>YTD</b>	
<b>27 January 2023</b>	<b>Budget</b>	<b>Budget</b>	<b>Forecast</b>	<b>Actual</b>	<b>Variation</b>
<b>Forecast Position</b>	<b>\$M</b>	<b>\$M</b>	<b>\$M</b>	<b>\$M</b>	<b>\$M</b>
	<b>1-Jul</b>	<b>27-Jan</b>	<b>27-Jan</b>	<b>27-Jan</b>	
Operating Revenue	283.2	291.9	168.1	173.7	5.6
Operating Costs	(308.0)	(321.3)	(183.6)	(186.2)	(2.6)
<b>Operating Result [Pre Capital]</b>	<b>(24.8)</b>	<b>(29.5)</b>	<b>(15.5)</b>	<b>(12.5)</b>	<b>3.0</b>
Capital Grants & Contributions	40.4	42.2	18.1	19.1	1.0
<b>Operating Result</b>	<b>15.6</b>	<b>12.7</b>	<b>2.6</b>	<b>6.6</b>	<b>4.0</b>
<b>Funds Available from Operations</b>	<b>52.2</b>	<b>51.9</b>	<b>32.4</b>	<b>26.1</b>	<b>(6.3)</b>
<b>Capital Works</b>	<b>101.9</b>	<b>106.1</b>	<b>55.8</b>	<b>50.7</b>	<b>5.1</b>
<b>Contributed Assets</b>	<b>10.1</b>	<b>10.1</b>	<b>-</b>	<b>-</b>	<b>-</b>
Transfer to Restricted Cash	2.4	2.4	1.4	1.4	-
Borrowings Repaid	3.7	3.7	2.1	2.2	(0.1)
Funded from:					
- Operational Funds	52.2	51.9	32.4	26.1	(6.3)
- Other Funding	48.9	53.3	23.5	22.5	(1.0)
<b>Total Funds Surplus/(Deficit)</b>	<b>(16.9)</b>	<b>(17.1)</b>	<b>(3.4)</b>	<b>(5.6)</b>	<b>(2.2)</b>

## FINANCIAL PERFORMANCE

The January 2023 Operating Result [pre-capital] deficit of \$12.5M is a favourable variance compared to the phased budget deficit of \$15.5M.

The Operating Result surplus of \$6.6M is a favourable variance of \$4.0M compared to phased budget. Capital Grants and Contributions were favourable to budget of \$1.0M at \$19.1M.

The Funds Available from Operations result is unfavourable by \$6.3M compared to phased budget. This result excludes non-cash variations and transfers to and from Restricted Assets but includes the variation in cash payments for Employee Entitlements. This result best represents the operational budget variations that impact our funding position and current financial capacity.

The Total Funds result as at 27 January 2023 is an unfavourable variance of \$2.2M compared to phased budget.

At the end of January, the Capital Works Program had an expenditure of \$50.7M compared to a phased budget of \$55.8M.

## FINANCIAL POSITION

### Cash, Investments & Available Funds

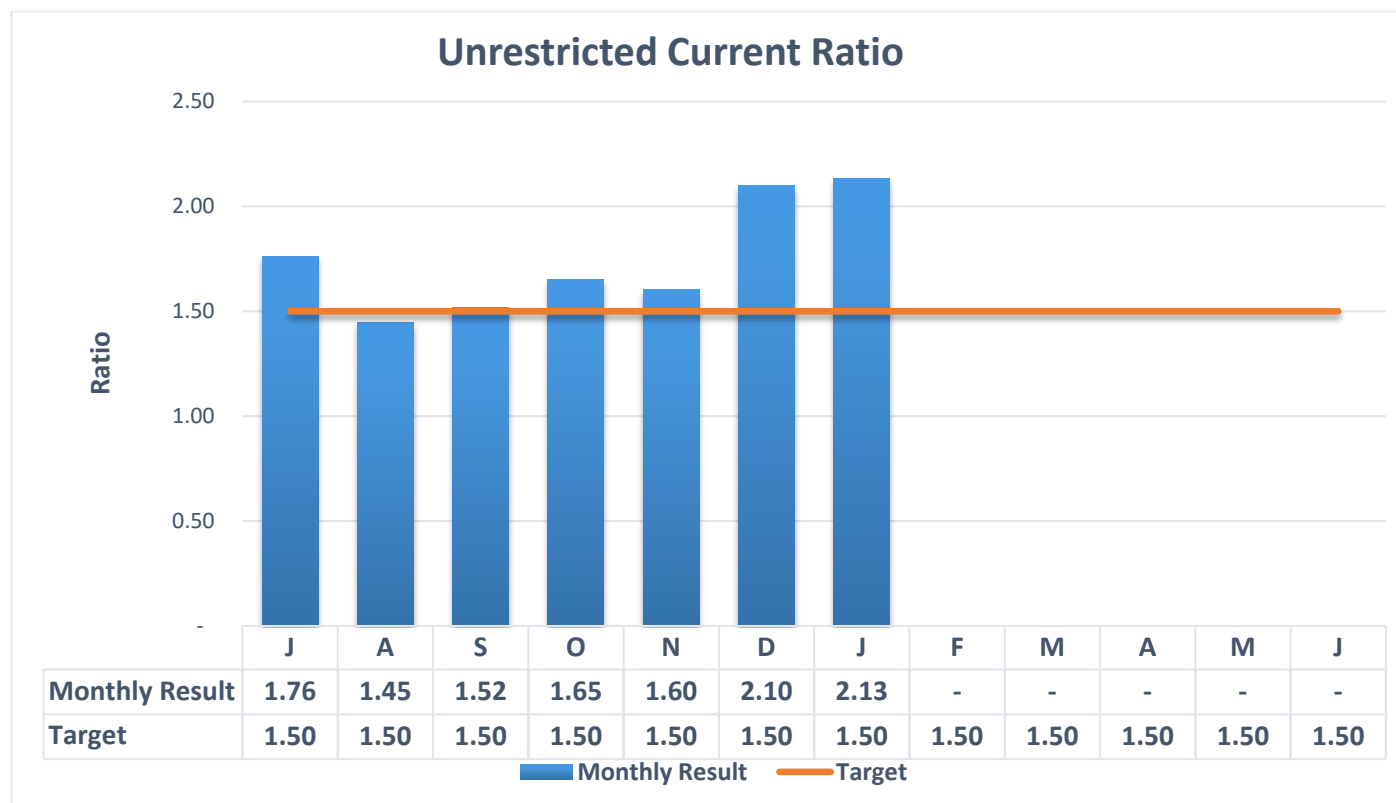
Council's cash and investments increased during January 2023 to holdings of \$147M compared to \$154M at the end of December 2022. A significant portion of these funds are subject to restriction meaning they can only be utilised for specific purposes. As a result, Council's true available cash position is more accurately depicted by considering available funds that are uncommitted and not subject to restriction.

<b>Wollongong City Council</b> <b>27 January 2023</b> <b>Cash, Investments and Available Funds</b>				
	Actual 2021/22	Original Budget 2022/23	September QR 2022/23	Actuals YTD January 2023
	\$M	\$M	\$M	\$M
<b>Total Cash and Investments</b>	<b>162.0</b>	<b>130.9</b>	<b>134.5</b>	<b>147.4</b>
Less Restrictions:				
External	75.3	75.1	73.6	85.9
Internal	62.9	48.4	56.7	61.3
CivicRisk Investment	2.5			2.5
Total Restrictions	140.8	123.5	130.3	149.8
<b>Available Cash</b>	<b>21.3</b>	<b>7.4</b>	<b>4.1</b>	<b>(2.3)</b>
Adjusted for :				
Payables	(27.4)	(27.9)	(28.1)	(22.2)
Receivables	24.7	34.0	25.5	33.7
Other	13.0	0.0	13.1	16.5
Net Payables & Receivables	10.3	6.1	10.5	28.1
<b>Available Funds</b>	<b>31.6</b>	<b>13.5</b>	<b>14.7</b>	<b>25.7</b>

External restrictions are funds that must be spent for a specific purpose and cannot be used by Council for general operations. Internal restrictions are funds that Council has determined will be used for a specific future purpose, although Council may vary that use by resolution of Council. Further details on the internal and external restrictions can be found in the Cash Flow Statement (Attachment 1).

The level of cash and investments in Council's available funds position is above the Financial Strategy target range of 3.5% to 5.5% of operational revenue (pre-capital). The decrease in cash and investments is in line with anticipated cash flows.

The Unrestricted Current Ratio measures the Council's liquidity position or ability to meet short term obligations as they fall due. The below graph reflects Council's performance against the Local Government benchmark of greater than 1.5 times.



## Borrowings

Council continues to have financial strength in its low level of borrowing. Council's Financial Strategy includes provision for additional borrowing in the future and Council will consider borrowing opportunities from time to time to bring forward the completion of capital projects where immediate funding is not available.

The Debt Service Cover Ratio measures the availability of operating cash to service debt including interest, principal and lease payments. Council's Debt Service Cover Ratio as at 27 January 2023 exceeds the Local Government benchmark of greater than two times.

## Infrastructure, Property, Plant & Equipment

The Statement of Financial Position shows that \$3.35B of assets (written down value) are controlled and managed by Council for the community as at 27 January 2023.

## PLANNING AND POLICY IMPACT

This report contributes to the delivery of Our Wollongong Our Future 2032 Goal 4 "We are a connected and engaged community". It specifically delivers on the following:

Community Strategic Plan 2032		Delivery Program 2022-2026	
Strategy		Service	
4.8	Council's resources are managed effectively to ensure long term financial sustainability.	Financial Services	

## CONCLUSION

The financial result at the end of January is positive across one of the three key performance indicators.

<b>Wollongong City Council</b> <b>1 July 2022 to 27 January 2023</b> <b>Income Statement</b>						
	2022/23 Original Budget \$'000	2022/23 Current Budget \$'000	2022/23 YTD Budget \$'000	2022/23 Actual YTD \$'000	Variance \$'000	
	23GLBUD Period 0	23GLBUD Period 3	23GLPHAS	23GLACT		
<b>Income From Continuing Operations</b>						
<b>Revenue:</b>						
Rates and Annual Charges	221,315	222,064	128,371	127,939	(432)	
User Charges and Fees	33,841	36,339	21,275	22,534	1,259	
Interest and Investment Revenues	2,333	4,390	2,557	2,681	124	
Other Revenues	5,977	6,154	3,318	3,430	112	
Rental Income	5,874	5,868	3,416	3,299	(117)	
Grants & Contributions provided for Operating Purposes	13,818	17,039	8,888	13,502	4,614	
Grants & Contributions provided for Capital Purposes	40,442	42,210	18,057	19,052	995	
Profit/Loss on Disposal of Assets	0	0	331	331	0	
<b>Total Income from Continuing Operations</b>	<b>323,601</b>	<b>334,065</b>	<b>186,214</b>	<b>192,768</b>	<b>6,554</b>	
<b>Expenses From Continuing Operations</b>						
Employee Costs	145,502	149,883	84,037	86,646	(2,609)	
Borrowing Costs	242	609	352	364	(12)	
Materials & Services	88,796	93,348	54,391	50,237	4,155	
Other Expenses	19,155	20,975	12,185	13,131	(947)	
Depreciation, Amortisation + Impairment	75,642	77,977	45,077	45,161	(84)	
Labour Internal Charges	(19,578)	(19,549)	(11,301)	(8,542)	(2,759)	
Non-Labour Internal Charges	(1,795)	(1,927)	(1,114)	(841)	(272)	
<b>Total Expenses From Continuing Operations</b>	<b>307,964</b>	<b>321,316</b>	<b>183,628</b>	<b>186,156</b>	<b>(2,529)</b>	
<b>Operating Result</b>	<b>15,637</b>	<b>12,748</b>	<b>2,586</b>	<b>6,612</b>	<b>4,026</b>	
<b>Operating Result [pre capital]</b>	<b>(24,806)</b>	<b>(29,462)</b>	<b>(15,471)</b>	<b>(12,440)</b>	<b>3,031</b>	
<b>Funding Statement</b>						
Net Operating Result for the Year	15,637	12,748	2,586	6,612	4,026	
Add back :						
- Non-cash Operating Transactions	92,764	95,883	54,873	54,752	(121)	
- Restricted cash used for operations	15,710	20,239	12,197	8,081	(4,116)	
- Income transferred to Restricted Cash	(57,120)	(61,979)	(28,445)	(32,524)	(4,079)	
Leases Repaid	(413)	(413)	(239)	(185)	54	
Terminations	(14,354)	(14,562)	(8,530)	(10,592)	(2,062)	
<b>Funds Available from Operations</b>	<b>52,224</b>	<b>51,916</b>	<b>32,442</b>	<b>26,144</b>	<b>(6,298)</b>	
Loans Repaid	(3,702)	(3,702)	(2,172)	(2,172)	0	
Advances (made by) / repaid to Council	0	0	0	0	0	
<b>Operational Funds Available for Capital Budget</b>	<b>48,522</b>	<b>48,214</b>	<b>30,270</b>	<b>23,972</b>	<b>(6,298)</b>	
<b>Capital Budget Statement</b>						
Assets Acquired	(101,916)	(106,145)	(55,842)	(50,747)	5,095	
Contributed Assets	(10,056)	(10,056)	0	0	0	
Transfers to Restricted Cash	(2,367)	(2,367)	(1,368)	(1,368)	0	
Funded From :-						
- Operational Funds	48,522	48,214	30,270	23,972	(6,298)	
- Sale of Assets	1,885	1,885	660	609	(50)	
- Internally Restricted Cash	6,310	7,148	3,943	3,590	(353)	
- Borrowings	0	0	0	0	0	
- Capital Grants	22,825	22,184	11,503	10,146	(1,357)	
- Developer Contributions (Section 94)	6,834	10,936	7,262	5,996	(1,265)	
- Other Externally Restricted Cash	0	0	0	0	0	
- Other Capital Contributions	11,031	11,134	193	2,160	1,967	
<b>TOTAL FUNDS SURPLUS / (DEFICIT)</b>	<b>(16,931)</b>	<b>(17,066)</b>	<b>(3,381)</b>	<b>(5,643)</b>	<b>(2,262)</b>	

WOLLONGONG CITY COUNCIL			
Statement of Financial Position			
as at 27 January 2023			
		YTD Actual 2022/23 \$'000	Actual 2021/22 \$'000
<b>Current Assets</b>			
Cash Assets		37,010	34,118
Investment Securities		91,692	88,184
Receivables		33,726	24,673
Inventories		524	461
Current Contract Assets		10,600	9,711
Other		9,895	6,881
Assets classified as held for sale		65	65
<b>Total Current Assets</b>		<b>183,511</b>	<b>164,094</b>
<b>Non-Current Assets</b>			
Non Current Cash Assets		16,200	37,200
Non Current Investment Securities		2,530	2,530
Non-Current Inventories		5,972	5,972
Property, Plant and Equipment		3,353,199	3,347,444
Investment Properties		5,600	5,600
Intangible Assets		32	76
Right-Of-Use Assets		876	1,094
<b>Total Non-Current Assets</b>		<b>3,384,408</b>	<b>3,399,915</b>
<b>TOTAL ASSETS</b>		<b>3,567,920</b>	<b>3,564,008</b>
<b>Current Liabilities</b>			
Current Payables		22,159	27,377
Current Contract Liabilities		11,157	5,491
Current Lease Liabilities		177	403
Current Provisions payable < 12 months		15,052	16,005
Current Provisions payable > 12 months		39,591	39,591
Current Interest Bearing Liabilities		3,569	3,569
<b>Total Current Liabilities</b>		<b>91,706</b>	<b>92,437</b>
<b>Non-Current Liabilities</b>			
Non Current Interest Bearing Liabilities		1,202	3,374
N/C Lease Liabilities		788	788
Non Current Provisions		28,895	28,671
<b>Total Non-Current Liabilities</b>		<b>30,885</b>	<b>32,832</b>
<b>TOTAL LIABILITIES</b>		<b>122,591</b>	<b>125,269</b>
<b>NET ASSETS</b>		<b>3,445,329</b>	<b>3,438,739</b>
<b>Equity</b>			
Accumulated Surplus		1,442,910	1,440,236
Asset Revaluation Reserve		1,862,301	1,862,283
Restricted Assets		140,118	136,221
<b>TOTAL EQUITY</b>		<b>3,445,329</b>	<b>3,438,739</b>

WOLLONGONG CITY COUNCIL		
Cash Flows and Investments		
as at 27 January 2023		
	YTD Actual 2022/23 \$ '000	Actual 2021/22 \$ '000
<b>Cash Flows From Operating Activities</b>		
<b>Receipts</b>		
Rates & Annual Charges	122,605	215,632
User Charges & Fees	28,580	31,914
Interest & Interest Received	3,009	1,549
Grants & Contributions	36,460	64,618
Bonds, deposits and retention amounts received	-	1,201
Other	4,268	21,387
<b>Payments</b>		
Employee Benefits & On-costs	(79,322)	(131,464)
Materials & Contracts	(55,888)	(86,914)
Borrowing Costs	(139)	(442)
Bonds, deposits and retention amounts refunded	-	(755)
Other	(18,147)	(28,808)
<b>Net Cash provided (or used in) Operating Activities</b>	<b>41,425</b>	<b>87,918</b>
<b>Cash Flows From Investing Activities</b>		
<b>Receipts</b>		
Sale of Investments	22,756	54,491
Sale of Infrastructure, Property, Plant & Equipment	609	2,161
<b>Payments:</b>		
Purchase of Investments	(6,049)	(59,990)
Purchase of Investment Property	-	-
Purchase of Infrastructure, Property, Plant & Equipment	(53,452)	(96,906)
<b>Net Cash provided (or used in) Investing Activities</b>	<b>(36,136)</b>	<b>(100,244)</b>
<b>Cash Flows From Financing Activities</b>		
<b>Payments:</b>		
Repayment of Borrowings & Advances	(2,172)	(5,496)
Repayment of Finance Lease Liabilities	(226)	(380)
<b>Net Cash Flow provided (used in) Financing Activities</b>	<b>(2,398)</b>	<b>(5,876)</b>
Net Increase/(Decrease) in Cash & Cash Equivalents	2,892	(18,202)
plus: Cash & Cash Equivalents - beginning of year	34,118	52,320
plus: Investments on hand - end of year	110,422	127,915
<b>Cash &amp; Cash Equivalents and Investments - year to date</b>	<b>147,431</b>	<b>162,033</b>

WOLLONGONG CITY COUNCIL		
Cash Flows and Investments		
as at 27 January 2023		
	YTD Actual 2022/23 \$ '000	Actual 2021/22 \$ '000
<b>Total Cash &amp; Cash Equivalents and Investments - year to date</b>	<b>147,431</b>	<b>162,033</b>
<b>Attributable to:</b>		
External Restrictions (refer below)	85,922	75,344
Internal Restrictions (refer below)	61,324	62,886
Unrestricted	185	23,803
	<b>147,431</b>	<b>162,033</b>
<b>External Restrictions</b>		
Developer Contributions	43,070	40,065
RMS Contributions	851	205
Specific Purpose Unexpended Grants	14,403	8,378
Special Rates Levy Wollongong Mall	479	407
Special Rates Levy Wollongong City Centre	71	88
Local Infrastructure Renewal Scheme	-	-
Unexpended Loans	911	907
Domestic Waste Management	6,572	7,604
Private Subsidies	6,967	5,708
Housing Affordability	9,609	9,604
Stormwater Management Service Charge	2,989	2,378
<b>Total External Restrictions</b>	<b>85,922</b>	<b>75,344</b>
<b>Internal Restrictions</b>		
Property Investment Fund	9,428	9,388
Strategic Projects	30,135	34,962
Flood Mitigation Works	-	-
Sports Priority Program	701	671
Car Parking Strategy	1,370	1,189
MacCabe Park Development	1,827	1,740
Darcy Wentworth Park	171	171
Garbage Disposal Facility	7,795	5,831
West Dapto Development Additional Rates	9,298	8,281
Natural Areas	173	173
Lake Illawarra Estuary Management Fund	426	480
<b>Total Internal Restrictions</b>	<b>61,324</b>	<b>62,886</b>

**Notes to the Financial Statements:**

While reviewing the information presented through this report, it should be noted that Council has elected to process additional transactions that vary from the accounting standards applied to year end reports to ensure the information at monthly intervals provides support to the decision-making and monitoring process. These transactions are summarised below:

- Timing of the recognition of Rates income – under AASB 1058, the Rates income is required to be recognised when it is raised. Through the monthly financial reports, the income has been spread across the financial year.
- Timing of the recognition of Financial Assistance Grant – under AASB 1058, the Financial Assistance Grant is required to be recognised on receipt. Through these financial reports, the income is spread across the financial year.

### Commentary on January 2023 Capital Budget Report

On 27 June 2022, Council approved a capital budget for 2022-2023 of \$102.91M which has subsequently increased at monthly reviews as previously reported to \$106.15M. At the end of January 2023, the budget was reduced by \$1.02M to \$105.12M because of multiple funding budget adjustments and transfer of Council revenue to operational as reported in the Q2 QCR.

The largest funding adjustments in January 2023 were:

- Introduction of additional NSW Government Housing Acceleration Funding for the existing project to upgrade West Dapto Road.
- Rephasing of Federal Government - Local Roads and Community Infrastructure Funding for Beaton Park Tennis Court Relocation and Upgrade project.

Council achieved expenditure at the end of January 2023 of \$50.75M which is 91% of the adjusted phased budget for January 2023 of \$55.84M.

Listed below is a summary of the reasons for budget changes for January which resulted in changes to the 2022-2023 capital budget.

Program	Commentary on significant variations
Roadworks	Remove assumed NSW Government Natural Disaster funding following funding program remittance and reduction in eligible funding claim.
West Dapto	Introduce additional Housing Acceleration Funding for existing project - West Dapto Road Upgrade.
Footpaths	Return Strategic Projects funding to reserve from project completed below estimate.
Cycle/Shared Paths	Rephase Sect 7:12 Developer contributions funding for existing project which has been deferred.
Community Buildings	Rephase Strategic Projects funding for design of Warrawong CC&L.
Recreation Facilities	Rephase Local Roads and Community Infrastructure funding for Beaton Park Tennis Upgrade project. Reallocate Council revenue from Beaton Park Master Plan Enabling Works project to Capital Budget Contingency.
Treated Water Pools	Reallocate budget from Port Kembla Pool Seawater Intake project to Capital Budget Contingency.
Whytes Gully New Cells	Introduce additional Waste Reserve funding for existing projects.
Land Acquisitions	Introduce additional Housing Acceleration Funding for existing project - West Dapto Road Upgrade.
Contingency	Reallocate budget to and from the Capital Budget Contingency to/from various capital programs detailed above.



CAPITAL PROJECT REPORT							
as at the period ended 27 January 2023							
ASSET CLASS PROGRAMME	\$'000		\$'000		YTD EXPENDITURE	\$'000	
	CURRENT BUDGET		WORKING BUDGET			VARIATION	
	EXPENDITURE	OTHER FUNDING	EXPENDITURE	OTHER FUNDING		EXPENDITURE	OTHER FUNDING
Roads And Related Assets							
Traffic Facilities	3,693	(2,731)	3,693	(2,731)	1,176	0	(0)
Public Transport Facilities	370	0	370	0	128	0	0
Roadworks	17,781	(6,436)	17,525	(6,180)	14,485	(256)	256
Bridges, Boardwalks and Jetties	1,875	(40)	1,875	(40)	1,048	0	0
TOTAL Roads And Related Assets	23,719	(9,207)	23,463	(8,951)	16,836	(256)	256
West Dapto							
West Dapto Infrastructure Expansion	7,169	(7,169)	8,641	(8,641)	5,235	1,472	(1,472)
TOTAL West Dapto	7,169	(7,169)	8,641	(8,641)	5,235	1,472	(1,472)
Footpaths And Cycleways							
Footpaths	14,055	(4,224)	13,995	(4,164)	8,768	(60)	60
Cycle/Shared Paths	5,257	(3,632)	5,182	(3,557)	2,234	(75)	75
Commercial Centre Upgrades - Footpaths and Cycleways	3,043	(411)	3,043	(411)	1,179	(0)	0
TOTAL Footpaths And Cycleways	22,355	(8,267)	22,220	(8,132)	12,181	(135)	135
Carparks							
Carpark Construction/Formalising	340	0	340	0	339	0	0
Carpark Reconstruction or Upgrading	1,060	0	1,060	0	188	(0)	0
TOTAL Carparks	1,400	0	1,400	0	527	(0)	0
Stormwater And Floodplain Management							
Floodplain Management	2,375	(650)	2,375	(650)	119	0	0
Stormwater Management	4,500	(75)	4,500	(75)	1,151	0	(0)
Stormwater Treatment Devices	120	0	120	0	21	0	0
TOTAL Stormwater And Floodplain Management	6,995	(725)	6,995	(725)	1,291	0	(0)
Buildings							
Cultural Centres (IPAC, Gallery, Townhall)	11,100	(2,421)	11,100	(2,421)	2,595	0	0
Administration Buildings	360	0	360	0	150	(0)	0
Community Buildings	6,850	(1,500)	6,800	(1,450)	3,098	(50)	50
Public Facilities (Shelters, Toilets etc.)	150	0	150	0	21	0	0
TOTAL Buildings	18,460	(3,921)	18,410	(3,871)	5,864	(50)	50
Commercial Operations							
Tourist Park - Upgrades and Renewal	175	0	175	0	167	(0)	0
Crematorium/Cemetery - Upgrades and Renewal	195	0	195	0	62	0	0
Leisure Centres & RVGC	100	0	100	0	100	0	0
TOTAL Commercial Operations	470	0	470	0	329	0	0
Parks Gardens And Sportfields							
Play Facilities	1,990	(800)	1,990	(800)	123	(0)	0
Recreation Facilities	2,022	(1,342)	2,022	(1,342)	1,571	(0)	0
Sporting Facilities	8,495	(4,760)	6,326	(2,941)	2,295	(2,169)	1,819
TOTAL Parks Gardens And Sportfields	12,506	(6,901)	10,337	(5,083)	3,989	(2,169)	1,819

CAPITAL PROJECT REPORT							
as at the period ended 27 January 2023							
ASSET CLASS PROGRAMME	\$'000		\$'000		YTD EXPENDITURE	\$'000	
	CURRENT BUDGET		WORKING BUDGET			VARIATION	
	EXPENDITURE	OTHER FUNDING	EXPENDITURE	OTHER FUNDING		EXPENDITURE	OTHER FUNDING
Beaches And Pools							
Beach Facilities	650	(600)	649	(600)	589	(1)	0
Rock/Tidal Pools	101	0	102	0	102	1	0
Treated Water Pools	1,000	0	825	0	632	(175)	0
TOTAL Beaches And Pools	1,751	(600)	1,576	(600)	1,323	(175)	0
Waste Facilities							
Whytes Gully New Cells	1,608	(1,608)	1,640	(1,640)	524	32	(32)
TOTAL Waste Facilities	1,608	(1,608)	1,640	(1,640)	524	32	(32)
Fleet							
Motor Vehicles	1,800	(949)	1,800	(949)	319	(0)	0
TOTAL Fleet	1,800	(949)	1,800	(949)	319	(0)	0
Plant And Equipment							
Mobile Plant (trucks, backhoes etc.)	3,800	(937)	3,800	(937)	578	(0)	0
TOTAL Plant And Equipment	3,800	(937)	3,800	(937)	578	(0)	0
Information Technology							
Information Technology	1,350	0	1,350	0	300	(0)	0
TOTAL Information Technology	1,350	0	1,350	0	300	(0)	0
Library Books							
Library Books	1,315	0	1,315	0	697	(0)	0
TOTAL Library Books	1,315	0	1,315	0	697	(0)	0
Public Art							
Art Gallery Acquisitions	100	0	100	0	42	0	0
TOTAL Public Art	100	0	100	0	42	0	0
Land Acquisitions							
Land Acquisitions	732	(474)	846	(587)	714	113	(113)
TOTAL Land Acquisitions	732	(474)	846	(587)	714	113	(113)
Non-Project Allocations							
Capital Project Contingency	614	0	759	0	0	145	0
TOTAL Non-Project Allocations	614	0	759	0	0	145	0