

REVENUE MONITORING REPORT - PERIOD 11 2013/14

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1. Summary

The report sets out the Revenue forecast for 2013/14 as at Period 11 and identifies management actions being undertaken to ensure a balanced budget at the end of this financial year.

The projected overspend at Period 11 has reduced since Period 10 as a result of a reduction in the revenue pressure projected within Environmental Maintenance, additional income identified within Commissioning and savings generated across the Council as a result of the spending freeze.

The key issues highlighted by this report are that:

- The projected outturn is an overspend of £0.588m.
- The projected General Fund Balance as at 31 March 2014 is £13.408m.

2. Recommendations

It is recommended that Members:

- A. Note that at the end of Period 11 (28 February 2014), the full year forecast is a potential overspend of £0.588m;
- B. Consider the impact of this on the Council's General Fund Balance.

REPORT

3. Risk Assessment and Opportunities Appraisal

- 3.1. Details of the potential risks affecting the balances and financial health of the Council are detailed within the report. Each projection is also RAG rated to confirm the level of risk to the Council's balances.

4. Financial Implications

- 4.1. This report considers the projected outturn position for the 2013/14 revenue budget and the implications on the level of general fund balances of any overspends or spending pressures.

5. Background

- 5.1. Revenue budget monitors are produced to report on the period from June (Period 3) to February (Period 11) of each financial year and show the anticipated year end projection.
- 5.2. The reports track progress against the agreed budget decisions, forecast any significant variances to the budget, and enable corrective action to be taken to ensure a balanced budget at year end.
- 5.3. Variances are reported on an exceptions basis depending on the total variance from budget, and the percentage change in projection in any one period.

Green Variance +/- 1% (or £0.05m if budget less than £5m)

Amber Overspend between 1%-2% (or £0.05m-£0.1m if budget less than £5m)

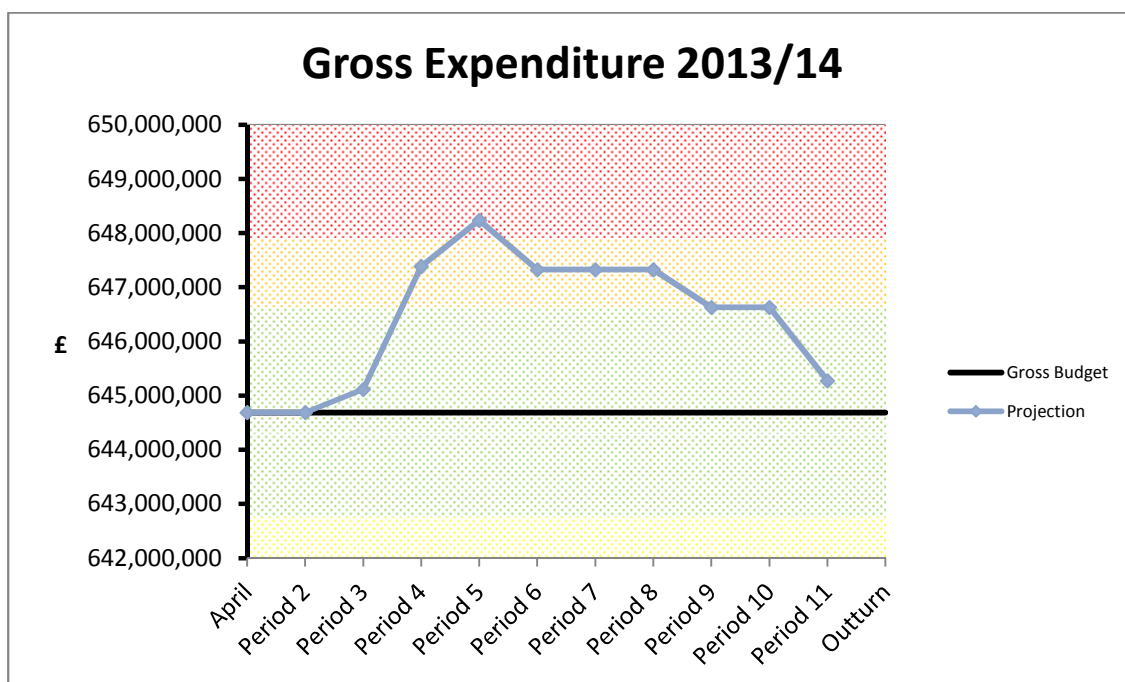
Red Variance over 2% (or £0.1m if budget less than £5m)

Yellow Underspend more than 1% (or £0.05m if budget less than £5m)

Variances categorised as red will be reported within every report whilst they remain in this category, to monitor management action taken to address the budgetary pressure. Pressures highlighted as amber or yellow will be reported when the variance first commences, and then will only be re-reported when the reported position changes by more than 1% (or £0.05m if budget less than £5m). Variances categorised as green will not be highlighted in the monitoring reports.

6. Monitoring 2013/14 Budget - Overall Position

- 6.1. The projected revenue forecast for the year, at Period 11, shows a potential overspend of £0.588m (0.09%) on a gross budget of £645m (net £232m) for the full year. The forecast year end position for the whole council will be revised each month and reported using the graph below. The area of the graph banded green shows the extent of variance from the budget that would be seen as reasonable given the size and complexity of the Council's budget. At Period 11 the projected year end overspend of £0.588m is falling within the green banding which has improved since Period 10. The net reduction of £1.354m consists of the following changes in projections:
- reduction in cost pressures transferred from capital within Environmental Maintenance (-£0.488m),
 - increased income within Highways & Transport (-£0.150m)
 - increased income within Business Growth & Prosperity (-£0.312m),
 - delays in delivery of Public Health Projects (£0.180m)



6.2 The table below reflects the approved virements processed up to and including Period 11.

Table 1: 2013/14 Budget Amendments Analysed by Service Area

Service Area	Original Budget £'000	Net Virements £000	Revised Budget £000
Gross Expenditure			
Commissioning	125,744	(2,298)	123,446
Adult Services	91,826	6,296	98,122
Children's Services	268,045	(5,477)	262,568
Public Health	9,760	1,636	11,396
Resources & Support	158,484	(9,328)	149,156
	653,859	(9,171)	644,688
Gross Income			
Commissioning	(28,119)	317	(27,802)
Adult Services	(28,548)	(90)	(28,638)
Children's Services	(206,111)	4,728	(201,383)
Public Health	(9,333)	(789)	(10,122)
Resources & Support	(150,216)	(5,005)	(145,211)
	(422,327)	9,171	(413,156)
Net Expenditure			
Commissioning	97,625	(1,981)	95,644
Adult Services	63,278	6,206	69,484
Children's Services	61,934	(749)	61,185
Public Health	427	847	1,274
Resources & Support	8,268	(4,323)	3,945
TOTAL	231,532	0	231,532

6.3 The projected overspend of £0.588m for 2013/14 is presented below and analysed in more detail at Appendix 1.

Table 2: 2013/14 Projected Budget Variations Analysed by Service Area

Service Area	Revised Budget £'000	Forecast Outturn £'000	(Under) / Overspend £'000	RAGY Classification
Commissioning	95,644	94,711	(933)	Y
Adult Services	69,484	73,647	4,163	R
Childrens Services	61,185	60,634	(551)	Y
Public Health	1,274	955	(320)	Y
Resources & Support	3,945	2,174	(1,771)	Y
TOTAL	231,532	232,120	588	G

- 6.4. The projected overspend at Period 11 has reduced by £1.354m since Period 10 as a result of a reduction in the revenue pressure projected within Environmental Maintenance, additional income identified within Commissioning and savings generated across the Council as a result of the spending freeze.
- 6.5 The review of the highways capital programme (as reported in the Period 10 Monitor) has now been completed and has resulted in a reduction in the potential cost pressure previously projected within the revenue account. Work has been carried out to drill down into the detail of how individual pieces of highways work have been recorded to establish the specific elements of each job, and to confirm whether the job is of a capital or revenue nature. In addition, discussions have been held with Highways Officers and Technicians to ensure that they are clear on the nature of any future jobs they commission so that they can be budgeted appropriately from both revenue and capital.
- 6.6 The result of this work is that £2.864m has been confirmed as revenue spend (reduced from the projected £3.024m in Period 10) and £0.429m, previously charged to revenue has been identified as capital spend, producing a net adjustment of £2.435m (£0.6m lower than previously projected). This revised figure has been partially funded from releasing a revenue contribution to capital of £0.900m (which helpfully directly reduces the impact of this issue on both the revenue and capital account). In addition, funding of £0.829m has been identified within the current year's winter maintenance budget. This would otherwise have resulted in an underspend which was projected to be added to the Severe Weather Reserve. This leaves the remaining pressure falling as an overspend of £0.706m within the Environmental Maintenance budget. By managing the budget in this way, we are able to demonstrate that expenditure has now been accounted for correctly before the year end, and in doing so deal with these 2013/14 issues with no overhang into 2014/15.
- 6.7 In order to mitigate the overspend falling on the Environmental Maintenance revenue budget, non-emergency works have been reprogrammed to April wherever possible, and therefore will fall into the next financial year. It must be stressed however that works to deal with the recent storms, flooding and potholes etc. are not affected by reprogramming and are still being prioritised as normal. Additionally, the existing Severe Weather Reserve is in place to help manage any unexpected spend before 31 March.

6.8 As explained above, in managing the budget in this way, we are able to ensure there is no overhang from the 2013/14 financial year into 2014/15. Work is currently taking place between Finance and Highways colleagues to understand the implications for the Environmental Maintenance revenue base budget in 2014/15 and future years to ensure that all future expenditure is correctly accounted for from the outset, and that sufficient funds are available to meet an agreed programme of works. It will also be necessary to identify the size, and consider the implications, of the 'lost' contribution to the Severe Weather Reserve.

7. Summary Financial Implications

7.1. The effect on the Council's Reserves of the forecast is detailed below. The Council's policy on balances is to have a general fund balance (excluding schools balances) of between 0.5% and 2% of the gross revenue budget. For 2013/14 the minimum balance required is £3.270m. The Financial Strategy, agreed by Council on 28 February 2013, anticipates a level of reserves by year end of £10.930m. The projected general fund balance as at 31 March 2014 is anticipated to exceed this by approximately £2.5m, as shown in Table 4 below:

Table 4: Projected General Fund Balance As At 31 March 2014

	(£'000)
General Fund Balances as at 31 March 2013	6,820
Budgeted contribution to General Fund Balance	5,909
Repayment of Overspend (County Training Yr3)	417
Repayment of Redundancies provided for in 2012/13	268
Shortfall in budgetary savings	(282)
Release of earmarked reserves	864
This report – projected outturn (overspend)	(588)
Projected Balance at 31 March 2014	13,408

7.2 The projected General Fund Balance at 31 March is above the level anticipated within the Financial Strategy. However the risk based target for 2013/14 has recently been recalculated to be £15.547m, and the current projected balance is below this figure. Any improvement in the year end outturn as a result of management actions such as the Spending Freeze can bring the General Fund Balance more in line with the risk based target.

List of Background Papers (This MUST be completed for all reports, but does not include items containing exempt or confidential information)

Revenue & Capital Budget 2012/13
 Financial Rules
 Revenue Monitoring Report - Period 3 2013/14
 Revenue Monitoring Report – Period 4 2013/14
 Revenue Monitoring Report – Period 5 2013/14
 Revenue Monitoring Report – Period 6 2013/14

Revenue Monitoring Report – Period 9 2013/14
Revenue Monitoring Report – Period 10 2013/14

Cabinet Member (Portfolio Holder)

Keith Barrow – Leader

Local Member

All

Appendices

1 – Service Area Pressures and Actions 2013/14

2 – Amendments to Original Budget 2013/14

Service Area Pressures and Actions 2013/14**Summary**

	Full year			RAGY
	Budget	Forecast	Variance	
	£	£	£	
Commissioning	95,644,250	94,710,899	(933,351)	Y
Adult Services	69,484,190	73,647,268	4,163,078	R
Children Services	61,184,870	60,633,837	(551,033)	Y
Public Health	1,274,460	954,752	(319,708)	Y
Resources & Support	3,994,410	2,173,676	(1,770,734)	Y
Total	231,532,180	230,943,930	588,250	G

Detail

COMMISSIONING	Full year			RAGY
	Budget	Forecast	Variance	
	£	£	£	
Total	95,644,250	94,710,899	(933,351)	G

Director of Commissioning	Portfolio Holder Leisure, Libraries & Culture	306,770	330,137	23,367	G
Includes £0.025m one-off grant payment not budgeted for within Commissioning.					
Director of Commissioner Total		306,770	330,137	23,367	G

Local Commissioning	Portfolio Holder Planning, Housing and Commissioning (Central)	440,470	443,641	3,171	G
Minor variation projected from budget as at Month 11.					
Local Commissioning Total		440,470	443,641	3,171	G

Area Commissioner North – Positive Activities	Portfolio Holder Leisure, Libraries & Culture	1,266,820	1,281,754	14,934	G
In Activities for Young People there is a projected overspend on premises costs and redundancy costs not budgeted for.					
Area Commissioner North – Community Action	Portfolio Holder Leisure, Libraries & Culture	1,646,970	1,599,989	(46,981)	Y
Vacancy management savings incurred in Community Working and in Broadplaces, and savings on supplies and services within Community Working and within the administration of LJC's.					
Area Commissioner North - Libraries	Portfolio Holder Leisure, Libraries & Culture	4,257,050	4,228,157	(28,893)	G
Small underspends on supplies and services and employee costs at most libraries, together with the freezing of the book fund and centrally held IT and equipment budgets has resulted in Libraries' in year savings target being met.					
Area Commissioner North - Markets	Portfolio Holder Business Growth, ip&e and Commissioning (North)	124,230	154,355	30,125	G
Staff costs and various premises related costs exceeding service budgets. Significant one-off repairs and maintenance costs incurred this year.					

COMMISSIONING		Full year			RAGY
		Budget	Forecast	Variance	
		£	£	£	
Area Commissioner North - Waste	Portfolio Holder Business Growth, ip&e and Commissioning (North)	26,816,480	26,569,277	(247,203)	Y
The provision set aside for the year end contract reconciliation payment has reduced further this month, in line with Veolia's forecast of the annual reconciliation payment due.					
Area Commissioner North	Portfolio Holder Business Growth, ip&e and Commissioning (North)	192,210	191,789	(421)	Y
Minor variation projected from budget as at Month 11.					
Area Commissioner North Total		34,303,760	34,025,321	(278,439)	Y
Area Commissioner South – Environmental Maintenance	Portfolio Holder Highways & Transport	25,400,650	27,261,796	1,861,146	R
The cleansing exercise of Shropshire Council's 'Confirm' system and reconciliation with 'Ringway' systems has resulted in a number of payments in 2013/14 which relate to previous years. The overspend position therefore includes £1m as a consequence of reconciling jobs between IT systems and clearing the backlog of payments. In addition, there are a number of transactions that were originally coded to capital as discussed in the main report. The review of expenditure has now been completed and a total of £2.435m has been charged to revenue. This has been partially funded by releasing a revenue contribution to capital of £0.900m and the winter maintenance budget is projected to absorb £0.829m of these costs, leaving a potential overspend pressure of £0.706m.					
Area Commissioner South – Highways & Transport	Portfolio Holder Highways & Transport	6,046,200	5,405,376	(640,824)	Y
Reduced costs on 'Transport Initiatives' (Local Public Transport and Concessionary Transport) and additional income from road closures.					
Area Commissioner South – Passenger Transport	Portfolio Holder Highways & Transport	701,770	701,770	0	G
No variation projected from budget as at Month 11.					
Area Commissioner South – Arts	Portfolio Holder Leisure, Libraries & Culture	302,470	301,410	(1,060)	Y
Minor variation projected from budget as at Month 11.					
Area Commissioner South – Sports	Portfolio Holder Leisure, Libraries & Culture	377,740	377,238	(502)	Y
Minor variation projected from budget as at Month 11.					
Area Commissioner South – Leisure	Portfolio Holder Leisure, Libraries & Culture	4,516,770	4,434,815	(81,955)	Y
Underspends are forecast against repairs and maintenance, grounds maintenance and furniture and equipment budgets across the facilities portfolio this year due to the spending freeze.					
Area Commissioner South	Portfolio Holder Adult Services and Commissioning (South)	219,770	217,178	(2,592)	Y
Minor variation projected from budget as at Month 11.					
Area Commissioner South Total		37,565,370	38,699,583	1,134,213	R
Public Protection & Enforcement – Healthier People & Communities	Portfolio Holder Business Growth, ip&e and Commissioning (North)	1,764,080	1,710,993	(53,087)	Y
Savings resulting from restructure of service and VR savings. There has also been an increase in income from trader registration and animal health licenses plus additional spending freeze implementation.					

COMMISSIONING		Full year			RAGY
		Budget	Forecast	Variance	
		£	£	£	
Public Protection & Enforcement – Healthier & Sustainable Environment	Portfolio Holder Business Growth, ip&e and Commissioning (North)	1,249,540	1,136,585	(112,955)	Y
Savings resulting from restructure of service and VR savings. There has also been an increase in projected Penalty Charge Notice income plus additional spending freeze implementation.					
Public Protection & Enforcement – Safer & Stronger Communities	Portfolio Holder Business Growth, ip&e and Commissioning (North)	1,206,390	1,129,216	(77,174)	Y
Savings resulting from restructure of service and VR savings. Increase in taxi license income plus additional spending freeze implementation.					
Public Protection & Enforcement – Public Protection Management	Portfolio Holder Business Growth, ip&e and Commissioning (North)	921,030	1,078,064	157,034	R
Small managed overspend within supplies and services and meeting redundancy costs within the service in order to realise savings for 2014/15.					
Public Protection – Housing Health	Portfolio Holder Planning, Housing and Commissioning (Central)	6,873,110	6,355,795	(517,315)	Y
Significant underspend generated from staffing budgets due to vacancies held open within a number of services.					
Public Protection & Enforcement Total		12,014,150	11,410,652	(603,498)	Y
Business Growth & Prosperity - Enterprise & Business	Portfolio Holder Business Growth, ip&e and Commissioning (North)	1,060,120	903,115	(157,005)	Y
Planned vacancies within the service and reduced expenditure on development activities in order to mitigate additional costs and reduced income in 'Infrastructure and Growth' (please see below).					
Business Growth & Prosperity - Visitor Economy	Portfolio Holder Business Growth, ip&e and Commissioning (North)	2,547,760	2,535,512	(12,248)	Y
A small net saving as the service aims to negate reduced income and in-year saving targets.					
Business Growth & Prosperity - Outdoor Recreation	Portfolio Holder Leisure, Libraries & Culture	2,701,420	2,618,584	(82,836)	Y
Net staffing savings and the effect of the spending freeze implementation.					
Business Growth & Prosperity - Theatre Severn	Portfolio Holder Leisure, Libraries & Culture	680,230	678,118	(2,112)	Y
Minor variation projected from budget as at Month 11.					
Business Growth & Prosperity - Infrastructure & Growth	Portfolio Holder Business Growth, ip&e and Commissioning (North)	58,410	175,367	116,957	R
Combined effect of increased expenditure on Repair and Maintenance items and reduced income from lettings. This is mitigated by planned savings in 'Enterprise and Business' (please see above).					
Business Growth & Prosperity - Sustainability	Portfolio Holder Business Growth, ip&e and Commissioning (North)	1,657,780	1,731,657	73,877	A
This includes abortive capital costs of £0.089m partially offset by staff savings, reduced expenditure, spending freeze implementation and increased income.					
Business Growth & Prosperity - Development Management	Portfolio Holder Planning, Housing and Commissioning (Central)	1,034,660	(105,250)	(1,139,910)	Y
Increased Planning Application fee income (increased activity).					

COMMISSIONING		Full year			RAGY
		Budget	Forecast	Variance	
		£	£	£	
Business Growth & Prosperity - Planning Policy	Portfolio Holder Planning, Housing and Commissioning (Central)	884,640	881,762	(2,878)	Y
Minor variation projected from budget as at Month 11.					
Business Growth & Prosperity – Management	Portfolio Holder Planning, Housing and Commissioning (Central)	388,710	382,697	(6,013)	Y
Minor variation projected from budget as at Month 11.					
Business Growth & Prosperity Total		11,013,730	9,801,561	(1,212,169)	Y

ADULT SERVICES		Full year			RAGY
		Budget	Forecast	Variance	
		£	£	£	
Total		69,484,190	73,647,268	4,163,078	R

Social Care Operations	Portfolio Holder Adult Services and Commissioning (South)	54,069,750	57,886,920	3,817,170	R
The increase in demand in this period has been offset by management action to identify and clawback funding paid out over the financial year that has subsequently reviewed and identified as surplus. This has resulted in an overall reduction in the projected overspend in this area.					
Social Care Efficiency & Approval	Portfolio Holder Adult Services and Commissioning (South)	14,287,850	14,582,917	295,067	R
Adjustments to income projections as year end approaches has had an adverse impact within provider services but this has been offset by work, as detailed above, to identify and clawback funding.					
Adult Services Management	Portfolio Holder Adult Services and Commissioning (South)	1,126,590	1,177,431	50,841	A
Overspend on staffing budgets.					

CHILDRENS SERVICES		Full year			RAGY
		Budget	Forecast	Variance	
		£	£	£	
Total		61,184,870	60,633,837	(551,033)	Y

Learning & Skills	Deputy Leader of the Council; Portfolio Holder Children's Services Transformation and Safeguarding	34,125,050	33,271,901	(853,149)	Y
Transport projections have been updated to reflect anticipated savings of approximately £0.45m. Other savings have been realised due to the spending freeze, vacancy management and voluntary redundancy savings of £0.4m.					

CHILDRENS SERVICES		Full year			RAGY
		Budget	Forecast	Variance	
		£	£	£	
Total		61,184,870	60,633,837	(551,033)	Y
Children's Safeguarding	Deputy Leader of the Council; Portfolio Holder Children's Services Transformation and Safeguarding	27,059,820	27,361,936	302,116	A
Overspend of £2.6m mainly in relation to placement costs is being offset by the allocation of Early Intervention Grant carry forward of £1.5m, £0.215m Youth Offending Service reserve, £0.5m Adoption Reform Grant and spending freeze implementation savings.					

PUBLIC HEALTH		Full year			RAGY
		Budget	Forecast	Variance	
		£	£	£	
Total		1,274,460	954,752	(319,708)	Y

Public Health	Portfolio Holder Health	1,274,460	954,752	(319,708)	Y
Savings of £0.18m are anticipated within Public Health. Savings have been identified from services not within the ring-fenced grant funding including; Emergency planning, with in year efficiencies of £0.044m; Registrars with increased registration fees contributing to £0.042m underspend; and Coroners making efficiencies within salaries and expenses contributing to a £0.052m underspend.					

RESOURCES & SUPPORT		Full year			RAGY
		Budget	Forecast	Variance	
		£	£	£	
Total		3,944,410	2,173,676	(1,770,734)	Y

Commercial Services	Portfolio Holder Resources, Finance, and Support	3,383,480	4,354,117	970,637	R
Property Services have a £0.45m savings target which cannot be achieved. This has been partially offset by voluntary redundancy savings of £0.289m in this service. Other pressures are being experienced on Shirehall running costs and this is no longer being offset by staffing savings within Customer Contact and Business Support teams as these have transferred to Customer Involvement. A further pressure of £0.2m has been identified in relation to accommodation rationalisation which cannot be achieved in 2013/14. Following final capital works, income is reduced by £0.03m within Design and £0.15m on Surveyors. Some additional spend on building costs has been identified amounting to £0.026m.					
Customer Involvement	Portfolio Holder Resources, Finance, and Support	1,677,360	894,276	(783,084)	Y
Overspend on Print Unit reducing due to service restructure, now forecast to be £0.179m. Savings on staffing in Customer Care of £0.198m (unfilled vacancies and VR), Business Design of £0.041m, Communications of £0.018m and £0.043m from the Web Team due to the VR programme. Other small savings across all teams on general items such as travel and equipment. Housing Benefits payments are projected to fall above the lower threshold for overpayments and therefore the Benefits Subsidy is anticipated to be reduced. Plans are in place to monitor the situation until the year end position is finalised. There is an overspend within IT due to the agreement to provide funding for one year to offset the costs of the schools broadband service (£0.25m), additional spend on Microsoft licences (£0.189m) Citrix Renewal (£0.07m) and VMWare (£0.069m). These pressures have been partially offset by voluntary redundancy savings and vacancies not being filled across the service. Additional savings identified on postages costs (£0.03m), and other savings identified as part of the					

RESOURCES & SUPPORT		Full year			RAGY
		Budget	Forecast	Variance	
		£	£	£	
<p>spending freeze implementation. Non Domestic Rates costs have now been finalised and have cost an additional £0.12m above the original budgeted position.</p>					
Finance, Governance & Assurance	Portfolio Holder Resources, Finance, and Support	1,639,080	1,087,007	(552,073)	Y
<p>Staffing and voluntary redundancy savings of £0.433m have been delivered across Finance, Procurement, Audit and the PA Team. Staff transferred from Customer Involvement had not previously been projected within this service and show an additional spend of £0.1m in Finance, Governance and Assurance and an equivalent saving in Customer Involvement. Postage costs within the Revenues Team have increased by £0.03m.</p>					
Human Resources & Development	Portfolio Holder Resources, Finance, and Support	(138,580)	(359,913)	(221,333)	Y
<p>Staffing savings have been achieved which includes those from the voluntary redundancy programme and a restructure of HR services. Spending freeze implementation has delivered additional saving from across all the budgets. Schools income is less than expected due to reduced buyback of services, but this has been offset by additional savings in corporate training, postage costs, and additional voluntary redundancies.</p>					
Legal, Democratic & Strategy	Portfolio Holder Resources, Finance, and Support	1,382,180	773,038	(609,142)	Y
<p>Additional income (£0.049m) has been received within the services due to employee secondments. Further staffing savings including those from the voluntary redundancy programme, have delivered a further underspend against the budget. The spending freeze has delivered additional saving from across all the budgets. An overspend in Legal Services is projected due to legal disbursements of £0.127m offset by saving of £0.3m on elections, £0.066m staffing savings and £0.012m members printing. Additional small savings across teams include travel, print and equipment budgets, increased due to the spending freeze implementation. Additional saving due to reduction in subscription costs and some members allowances.</p>					
Strategic Management Board	Portfolio Holder Resources, Finance, and Support	(186,970)	(277,320)	(90,350)	Y
<p>Following reallocation of budgets and staffing, savings have been identified on salary costs.</p>					
Corporate Budgets	Portfolio Holder Resources, Finance, and Support	(3,182,140)	(3,667,529)	(485,389)	Y
<p>Savings relate to the corporate budgets set aside for transformation and increased savings from Treasury Management.</p>					

Appendix 2**Amendments to Original Budget 2013/14**

	Total £'000	Commiss ioning £'000	Adult Services £'000	Childrens Services £'000	Public Health £'000	Resources & Support £'000
Original Budget as agreed by Council	231,532	97,626	63,278	61,933	427	8,268
<u>Period 3</u> In Year Savings	0	(2,336)	5,777	(556)	(10)	(2,875)
<u>Period 4</u> Minor budget variations	0	2	0	(10)	0	8
<u>Period 5</u> Minor budget variations including structure changes	0	107	330	(302)	(11)	(123)
<u>Period 6</u> Structure Change	0	240	0	0	0	(240)
<u>Period 9</u> Structure Change	0	150	0	0	0	(150)
<u>Period 10</u> No changes	0	0	0	0	0	0
<u>Period 11</u> Structure Change	0	(145)	99	120	869	(943)
Revised Budget	231,532	95,644	69,484	61,185	1,275	3,945