

# RIBBLE VALLEY BOROUGH COUNCIL

## REPORT TO POLICY AND FINANCE COMMITTEE

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meeting date: 12 SEPTEMBER 2023  
title: TIMETABLE FOR BUDGET SETTING  
submitted by: DIRECTOR OF RESOURCES AND DEPUTY CHIEF EXECUTIVE  
principal author: LAWSON ODDIE

### 1 PURPOSE

1.1 To inform you of the timetable for setting the 2024/25 budget.

### 2 BACKGROUND

2.1 Part of our Corporate Governance arrangements is to set out clearly to both officers and members the Council's budget timetable.

### 3 BUDGET TIMETABLE

3.1 Attached at Annex 1 is a comprehensive timetable covering the main elements of the Council's budget setting progress together with key dates and responsibilities.

3.2 The timetable includes what are foreseen as being the most important tasks ahead. As the budget setting process proceeds the timetable will be reviewed and updated for any further items which may then have an impact on progress.

3.3 The timetable will be circulated to Heads of Service and the Corporate Management Team.

### 4 CONCLUSION

4.1 The timetable has been set for the forthcoming budget setting period.

4.2 You will see this timetable is considerably detailed and clearly indicates who is responsible for which actions. We have used our experience from previous year's budget setting process to inform this year's deadlines. Again we intend to monitor when we actually achieve each individual task in order to inform future timetables.

HEAD OF FINANCIAL SERVICES

PF61-23/LO/AC  
30 August 2023

DIRECTOR OF RESOURCES  
AND DEPUTY CHIEF EXECUTIVE

## Annex 1

<b>Budget Timetable 2023/24 Task</b>		<b>Who?</b>	<b>When?</b>
<b>1</b>	Budget Working Group meeting	Budget Working Group	Friday 18 August 2023
<b>2</b>	Invite all Heads of Service to submit new Capital Bids for the financial year 2028/29. Also, review the bids previously submitted for 2024/25 to 2027/28 (Deadline for return Friday 27 October 2023)	Senior Accountant (TBC)/ All Heads of Service	Tuesday 5 September 2023
<b>3</b>	Distribution of recharge time allocation sheets to Heads of Service for purpose of calculating departmental recharges	Senior Accountants	Friday 8 September 2023
<b>4</b>	Consideration of Budget Forecast by Policy and Finance Committee	Policy and Finance Committee	Tuesday 12 September 2023
<b>5</b>	Uplift of Fees and Charges for 2024/25 in line with guidance provided by Budget Working Group and Policy and Finance Committee	All Senior Accountants Accounting Technician (LA)	Tuesday 12 September 2023 onwards
<b>6</b>	Budget Working Group meeting	Budget Working Group	Monday 25 September 2023
<b>7</b>	Finalise proposals for the Revised Capital Programme for 2023/24	Head of Financial Services/Senior Accountant (TBC) All Heads of Service	Friday 29 September 2023
<b>8</b>	Deadline for completion of recharge time allocation sheets by all staff – All sheets to be in the Accounts Office by this date at the latest	Heads of Service/individual members of staff	Friday 29 September 2023
<b>9</b>	Calculate Capital Charges and distribute	Head of Financial Services/Senior Accountant (VT)	Monday 2 October 2023

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Budget Timetable 2023/24 Task		Who?	When?
10	Calculation of Taxbase for council tax setting purposes for 2024/25	Director of Resources/Head of Financial Services/ Head of Revenues and Benefits	Friday 6 October 2023
11	Send out Precept Letters to Parish Councils (For return Friday 22 December 2023)	Head of Financial Services/Accounting Technician (JT)	Friday 13 October 2023
12	Consideration of <b>Fees and Charges Reports</b> by Committees: <b>Community Services Committee</b> <b>(Agenda Publication Date: 9 October 2023)</b>	Service Committees/Senior Accountants/Heads of Service	Tuesday 17 October 2023
13	Consideration of <b>Fees and Charges Reports</b> by Committees: <b>Planning and Development Committee</b> <b>(Agenda Publication Date: 11 October 2023)</b>	Service Committees/Senior Accountants/Heads of Service	Thursday 19 October 2023
14	Budget Working Group meeting	Budget Working Group	Monday 23 October 2023
15	Consideration of <b>Fees and Charges Reports</b> by Committees: <b>Health and Housing Committee</b> <b>(Agenda Publication Date: 18 October 2023)</b>	Service Committees/Senior Accountants/Heads of Service	Thursday 26 October 2023
16	Deadline for the return of new Capital Bids for the financial year 2028/29. Also, for the review of bids previously submitted for 2024/25 to 2027/28.	All Heads of Service Senior Accountant (TBC)	Friday 27 October 2023
17	Consideration of <b>Fees and Charges Reports</b> by Committees: <b>Licensing Committee</b> <b>(Agenda Publication Date: 23 October 2023)</b>	Service Committees/Senior Accountants/Heads of Service	Tuesday 31 October 2023
18	Consideration of <b>Fees and Charges Reports</b> by Committees: <b>Economic Development Committee</b> <b>(Agenda Publication Date: 25 October 2023)</b>	Service Committees/Senior Accountants/Heads of Service	Thursday 2 November 2023
19	Final Calculations of Central Establishment Recharges – This is the final deadline for the <b>last</b> recharge to be calculated.	Accountants	Friday 3 November 2023

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20	Consideration of <b>Fees and Charges Reports</b> by Committees: <b>Policy and Finance Committee</b> <b><u>(Agenda Publication Date: 30 October 2023)</u></b>	Service Committees/Senior Accountants/Heads of Service	Tuesday 7 November 2023
21	Special Meeting of CMT to consider Capital Scheme Bids	CMT Head of Financial Services	Mid November 2023
22	Proposed Budget Working Group meeting	Budget Working Group	End of November 2023
23	All other additional service recharges completed	Accountants	Thursday 30 November 2023
24	Anticipated announcement of Provisional Settlement information from DLUHC	DLUHC	December 2023
25	Assess implications of Settlement for RVBC	Director of Resources/Head of Financial Services	December 2023
26	Committee budget figures to be passed to Director of Resources and Head of Financial Services	All Accountants/Head of Financial services/Director of Resources	Monday 4 December 2023
27	CMT to consider the budget position that will be reported to service committees – prior to Budget Working Group	CMT	Wednesday 6 December 2023
28	Budget Reports for <b>ALL</b> Committees completed and passed to Director of Resources and Head of Financial Services for review	All Accountants/Head of Financial services/Director of Resources	Friday 15 December 2023
29	Proposed Budget Working Group meeting	Budget Working Group	Mid December 2023

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30	Director of Resources to finalise council tax base	Director of Resources	Mid December 2023
31	Calculate Collection Fund (Council Tax) Surplus/Deficit and apportion between Precepting Authorities	Director of Resources/Head of Financial Services	Mid December 2023
32	Anticipated publication of NNDR1 Return by Central Government	Director of Resources/Head of Revenues and Benefits	Mid December 2023
33	Deadline for return of parish precept letters	Parish Clerks/Accounting Technician (JT)	Friday 22 December 2023
34	Proposed Budget Working Group	Budget Working Group	Early January 2024
35	Consideration of <b>Revenue and Capital Budget Reports</b> by Committees: <b>Community Services Committee</b> <b>(Agenda Publication Date: 22 December 2023)</b>	Service Committees	Meeting Date: Tuesday 9 January 2024
36	Proposed CMT to further review Revenue and Capital budgets	CMT	Wednesday 10 January 2024
37	Consideration of <b>Revenue and Capital Budget Reports</b> by Committees: <b>Planning &amp; Development Committee</b> <b>(Agenda Publication Date: 3 January 2024)</b>	Service Committees	Meeting Date: Thursday 11 January 2024
38	Notify Lancashire County Council, Police and Crime Commissioner Lancashire and Lancashire Combined Fire Authority of the Collection Fund (Council Tax) Surplus/Deficit and Taxbase	Head of Financial Services	Mid-January 2024
39	Final review of salaries budgets/vacancies, key income sources such as planning fees and any grant budgets in order to inform the budget report to Special Policy and Finance Committee on any budget changes required since service committees reports produced.	All Senior Accountants/Head of Financial Services/Director of Resources	Monday 15 January 2024

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40	Consideration of <b>Revenue and Capital Budget Reports</b> by Committees: <b>Health &amp; Housing Committee</b> <b>(Agenda Publication Date: 10 January 2024)</b>	Service Committees	Meeting Date: Thursday 18 January 2024
41	Consideration of <b>Revenue and Capital Budget Reports</b> by Committees: <b>Policy &amp; Finance Committee</b> <b>(Agenda Publication Date: 15 January 2024)</b>	Service Committees	Meeting Date: Tuesday 23 January 2024
42	Consideration of <b>Revenue and Capital Budget Reports</b> by Committees: <b>Economic Development Committee</b> <b>(Agenda Publication Date: 17 January 2024)</b>	Service Committees	Meeting Date: Thursday 25 January 2024
43	Anticipated return date for NNDR1 (To Central Government and local preceptors)	Director of Resources/Head of Revenues and Benefits/Head of Financial Services	Wednesday 31 January 2024
44	Forecasts of potential outturn position for the Lancashire Business Rates Pilot Pool based on NNDR1 returns submitted by the Pilot Pool members.	Director of Resources/Head of Financial Services	Monday 5 February 2024
45	Settlement Debate in Parliament	Central Government	Early February 2024
46	Meeting of <b>Special Policy and Finance Committee</b> to approve budget and recommend Council Tax to Full Council <b>(Agenda Publication Date: 5 February 2024)</b>	Director of Resources/Head of Financial Services/Members	Meeting Date: Tuesday 13 February 2024
47	Provision of Financial Information for Council Tax information on website	Head of Financial Services/ Head of Revenues and Benefits	Mid-February 2024
48	Arrange formal budget consultation meeting with Representatives of Business Rates Payers	PA to Director of Resources	Mid-February 2024

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49	Entering of Proposed/Approved Budget onto Financials system	All Accountants	Mid-February 2024
50	Receipt of Precept Letters from Major Precepting Authorities	Head of Financial Services	Mid-February 2024
51	Production of Summary Budget Books for Full Council	Head of Financial Services	Mid-February 2024
52	<b>Full Council to agree Budget and set Council Tax (Agenda Publication Date: 26 February 2024)</b>	Director of Resources/Head of Financial Services/Members	Meeting Date: Tuesday 5 March 2024
53	Inform Heads of Service of approved Budget	Director of Resources, Head of Financial Services & CMT	Wednesday 6 March 2024
54	Publish Fees and Charges on website	Accounting Technician (LA)	Wednesday 6 March 2024
55	Production of Final Budget Book	Head of Financial Services	Wednesday 6 March 2024