

# RIBBLE VALLEY BOROUGH COUNCIL

## REPORT TO POLICY AND FINANCE COMMITTEE

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meeting date: 10 SEPTEMBER 2024  
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 2025/26 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 process 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

DIRECTOR OF RESOURCES  
AND DEPUTY CHIEF EXECUTIVE

PF40-24/LO/AC  
19 August 2024

## Annex 1

<b>Budget Timetable 2024/25 Task</b>		<b>Who?</b>	<b>When?</b>
<b>1</b>	Budget Working Group meeting	Budget Working Group	August 2024
<b>2</b>	Distribution of recharge time allocation sheets to Heads of Service for purpose of calculating departmental recharges	Senior Accountants	Friday 6 September 2024
<b>3</b>	Consideration of Budget Forecast by Policy and Finance Committee	Policy and Finance Committee	Tuesday 10 September 2024
<b>4</b>	Uplift of Fees and Charges for 2025/26 in line with guidance provided by Budget Working Group and Policy and Finance Committee	All Senior Accountants Accounting Technician (LA)	Tuesday 10 September 2024 onwards
<b>5</b>	Invite all Heads of Service to submit new Capital Bids for the financial year 2029/30. Also, review the bids previously submitted for 2025/26 to 2028/29 (Deadline for return Friday 25 October 2024)	Senior Accountant (JW)/ All Heads of Service	Monday 16 September 2024
<b>6</b>	Budget Working Group meeting	Budget Working Group	September 2024
<b>7</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 27 September 2024
<b>8</b>	Finalise proposals for the Revised Capital Programme for 2024/25	Head of Financial Services/Senior Accountant (JW) All Heads of Service	Friday 4 October 2024
<b>9</b>	Calculation of Taxbase for council tax setting purposes for 2025/26	Director of Resources/Head of Financial Services/ Head of Revenues and Benefits	Friday 4 October 2024

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Budget Timetable 2024/25 Task		Who?	When?
10	Calculate Capital Charges and distribute	Head of Financial Services/Senior Accountant (VT)	Monday 7 October 2024
11	Send out Precept Letters to Parish Councils (For return Tuesday 24 December 2024)	Head of Financial Services/Accounting Technician (JT)	Friday 11 October 2024
12	Consideration of <b>Fees and Charges Reports</b> by Committees: <b>Community Services Committee</b> <b><u>(Agenda Publication Date: 4 October 2024)</u></b>	Service Committees/Senior Accountants/Heads of Service	Tuesday 15 October 2024
13	Consideration of <b>Fees and Charges Reports</b> by Committees: <b>Planning and Development Committee</b> <b><u>(Agenda Publication Date: 8 October 2024)</u></b>	Service Committees/Senior Accountants/Heads of Service	Thursday 17 October 2024
14	Budget Working Group meeting	Budget Working Group	October 2024
15	Consideration of <b>Fees and Charges Reports</b> by Committees: <b>Health and Housing Committee</b> <b><u>(Agenda Publication Date: 15 October 2024)</u></b>	Service Committees/Senior Accountants/Heads of Service	Thursday 24 October 2024
16	Deadline for the return of new Capital Bids for the financial year 2029/30. Also, for the review of bids previously submitted for 2025/26 to 2028/29.	All Heads of Service Senior Accountant (JW)	Friday 25 October 2024
17	Consideration of <b>Fees and Charges Reports</b> by Committees: <b>Licensing Committee</b> <b><u>(Agenda Publication Date: 18 October 2024)</u></b>	Service Committees/Senior Accountants/Heads of Service	Tuesday 29 October 2024
18	Consideration of <b>Fees and Charges Reports</b> by Committees: <b>Economic Development Committee</b> <b><u>(Agenda Publication Date: 22 October 2024)</u></b>	Service Committees/Senior Accountants/Heads of Service	Thursday 31 October 2024
19	Final Calculations of Central Establishment Recharges – This is the final deadline for the <b>last</b> recharge to be calculated.	Accountants	Friday 1 November 2024

Budget Timetable 2024/25 Task		Who?	When?
20	Consideration of <b>Fees and Charges Reports</b> by Committees: <b>Policy and Finance Committee</b> <b>(Agenda Publication Date: 1 November 2024)</b>	Service Committees/Senior Accountants/Heads of Service	Tuesday 12 November 2024
21	Special Meeting of CMT to consider Capital Scheme Bids	CMT Head of Financial Services	Mid November 2024
22	Proposed Budget Working Group meeting	Budget Working Group	End of November 2024
23	All other additional service recharges completed	Accountants	Friday 29 November 2024
24	Anticipated announcement of Provisional Settlement information from DLUHC	DLUHC	December 2024
25	Assess implications of Settlement for RVBC	Director of Resources/Head of Financial Services	December 2024
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	Friday 6 December 2024
27	CMT to consider the budget position that will be reported to service committees – prior to Budget Working Group	CMT	Wednesday 11 December 2024
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 13 December 2024
29	Proposed Budget Working Group meeting	Budget Working Group	Mid December 2024

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<b>30</b>	Director of Resources to finalise council tax base	Director of Resources	Mid December 2024
<b>31</b>	Calculate Collection Fund (Council Tax) Surplus/Deficit and apportion between Precepting Authorities	Director of Resources/Head of Financial Services	Mid December 2024
<b>32</b>	Anticipated publication of NNDR1 Return by Central Government	Director of Resources/Head of Revenues and Benefits	Mid December 2024
<b>33</b>	Deadline for return of parish precept letters	Parish Clerks/Accounting Technician (JT)	Tuesday 24 December 2024
<b>34</b>	Proposed Budget Working Group	Budget Working Group	Early January 2025
<b>35</b>	Consideration of <b>Revenue and Capital Budget Reports</b> by Committees: <b>Community Services Committee</b> <b><u>(Agenda Publication Date: 19 December 2024)</u></b>	Service Committees	Meeting Date: Tuesday 7 January 2025
<b>36</b>	Proposed CMT to further review Revenue and Capital budgets	CMT	Wednesday 8 January 2025
<b>37</b>	Consideration of <b>Revenue and Capital Budget Reports</b> by Committees: <b>Planning &amp; Development Committee</b> <b><u>(Agenda Publication Date: 23 December 2024)</u></b>	Service Committees	Meeting Date: Thursday 9 January 2025
<b>38</b>	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 2025
<b>39</b>	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 13 January 2025

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Budget Timetable 2024/25 Task		Who?	When?
40	Consideration of <b>Revenue and Capital Budget Reports</b> by Committees: <b>Health &amp; Housing Committee</b> <b><u>(Agenda Publication Date: 7 January 2025)</u></b>	Service Committees	Meeting Date: Thursday 16 January 2025
41	Consideration of <b>Revenue and Capital Budget Reports</b> by Committees: <b>Policy &amp; Finance Committee</b> <b><u>(Agenda Publication Date: 13 January 2025)</u></b>	Service Committees	Meeting Date: Tuesday 21 January 2025
42	Consideration of <b>Revenue and Capital Budget Reports</b> by Committees: <b>Economic Development Committee</b> <b><u>(Agenda Publication Date: 14 January 2025)</u></b>	Service Committees	Meeting Date: Thursday 23 January 2025
43	Anticipated return date for NNDR1 (To Central Government and local preceptors)	Director of Resources/Head of Revenues and Benefits/Head of Financial Services	Friday 31 January 2025
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	Friday 7 February 2025
45	Settlement Debate in Parliament	Central Government	Early February 2025
46	Meeting of <b>Special Policy and Finance Committee</b> to approve budget and recommend Council Tax to Full Council <b><u>(Agenda Publication Date: 31 January 2025)</u></b>	Director of Resources/Head of Financial Services/Members	Meeting Date: Tuesday 11 February 2025
47	Provision of Financial Information for Council Tax information on website	Head of Financial Services/ Head of Revenues and Benefits	Mid-February 2025
48	Arrange formal budget consultation meeting with Representatives of Business Rates Payers	PA to Director of Resources	Mid-February 2025

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<b>49</b>	Entering of Proposed/Approved Budget onto Financials system	All Accountants	Mid-February 2025
<b>50</b>	Receipt of Precept Letters from Major Precepting Authorities	Head of Financial Services	Mid-February 2025
<b>51</b>	<b>Full Council to agree Budget and set Council Tax (Agenda Publication Date: 21 February 2025)</b>	Director of Resources/Head of Financial Services/Members	Meeting Date: Tuesday 4 March 2025
<b>52</b>	Inform Heads of Service of approved Budget	Director of Resources, Head of Financial Services & CMT	Wednesday 5 March 2025
<b>53</b>	Publish Fees and Charges on website	Accounting Technician (LA)	Wednesday 5 March 2025
<b>54</b>	Production of Budget Books	Head of Financial Services	Mid-March 2025