

APPENDIX 1

BUDGET TIMETABLE 2011/12-2013/14

**For some meetings final dates have not yet been set*

- Aug / Sept Departmental service business planning away days to be held
- 20 August A hard copy of the budget spreadsheets will be sent out to all budget holders. The spreadsheet will detail the following:
- 2008/09 Budget Variance
 - 2009/10 Budget
 - 2009/10 Budget Variance
 - 2010/11 Budget
 - 2010/11 YTD Budget (July)
 - 2010/11 YTD Variance (July)
 - 2010/11 YTD Spend (July)
 - Effect of 10%, 20% , 30% and 40% cut for 2011/12
- 20 Sept A hard copy of the budget spreadsheets (also sent electronically) will be sent out to all budget holders detail (all of the above) and actual expenditure 2009/10 and the base budgets for each of the years 2011/12, 2012/13, 2013/14 for each cost centre for which they are responsible.
- Note: a copy of the relevant payroll estimates for each of the years 2011/12 to 2013/14 will be sent to each budget holder with the budget holder being responsible for ensuring that all posts / personnel / scale points and fixed term contract details are correct. The budget holders must check the payroll estimates with the schedule prepared by HR for completeness of the establishment.
- 20 Oct Exec Committee to be presented with the Council Plan Part 1 report that recommends corporate priorities for the next three years, based on an analysis of the 2009/2010 outturn, customer feedback and national/regional policy.
- 1 Nov Full Council debate and agrees the Council corporate priorities for the next three years, using the Council Plan Part 1 report.
- End Sept First draft service business plans (key deliverables, budget bids and savings) provided to the Corporate Communications, Policy and Performance Team.
- 20 Oct Support Service recharges - Accountancy Services to issue a "Charging Form" to Budget Holders asking them to provide a split of

staff time (for each post in the structure) over the various services. At the same time non-staff related data such as estimated number of debtor invoices, creditor invoices etc. will be requested. In completing the charging forms budget holders should have regard to what staff will be doing in the future rather than what they are doing now (including the charges to each Council for those in Shared Service arrangements)

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| October* | Dedicated all day CMT on first draft of service business plans' key deliverables, budget bids and savings. |
| 15 Sept to 31 Oct | <p>Budget holders to meet with their accountant to discuss any changes to the existing budgets (contained within the papers sent out). The only changes that will be permitted to the existing base budgets will be by way of formal virement requests (however additional income cannot be utilised to fund expenditure without completing the budget bid process), plus identification of any savings. Any bids for increased resources will be dealt with as part of the business planning process outlined above.</p> <p>Inflation and profiling of budgets will also be discussed at the meetings.</p> <p>Note: In order to improve the robustness of our budget process officers need to improve the way that budgets for major items of income are calculated – planning fees, land charges, building control, car parking charges. The likely level of income needs to be calculated based on usage and level of fees rather than simply rolling forward the budget – the risks associated with these levels of income also needs to be assessed. A template will be prepared by accountancy for the calculation of income and to identify the associated risks. Managers must be aware of the concessions policy when estimating income generated.</p> |
| 15 Sep to 31 Oct | Accountancy Services to undertake work on different scenarios with regard to major elements of expenditure e.g. different levels of pay award and the impact on budgets. |
| 28 Oct | Detailed budget options to Portfolio Briefing to include “basket “ of savings proposed and additional services to meet priorities. |
| October* | Scrutiny Workshop |
| 20 Oct | Announcement of CSR – effects on Council MTFP calculated |
| 31 Oct | Return of Charging form by budget holders to Accountancy Services. |
| End Nov | Return of all other budget information |
| Mid Nov | Officers / Members to have identified specific work / projects required to achieve Council priorities. Budget holders must ensure that Accountancy Services are involved in “costing up” of proposals. |
| November* | Members' Budget Briefing. |

10 Nov	First cut of 2011/2012 budget (including budget bids and savings) considered by Executive Committee.
November*	Scrutiny Workshop
Nov	Undertake Internet based budget consultation exercise.
2 & 9 Nov	Budget Jury
17 Nov	First draft base budgets available (including recharges and capital charges).
	Note: There will need to be continued discussion between support service provider and receiver until agreement is reached. Detailed analysis of the impact of support services required for any decision to transfer and/or amend delivery of services.
30 Nov	Quality checklist on service business plans returned to Heads of Service
Mid Dec	Calculation of base budget requirement (variety of scenarios), together with cost of priorities, including Government Grant indications, to be completed.
8 Dec	Presentations to Scrutiny Board on the recommended Capital Programme and draft base revenue budget.
Dec*	Executive Committee to approve Capital Programme and associated funding requirement 2011/12 – 2013/4. In addition Executive Committee to consider revenue base budget and financial impact of priorities. Results of Budget Jury also considered.
Mid Dec to Feb	Officers to identify growth and budget reductions (if they are required) in order to balance the budget.
19 Jan	Consideration by Scrutiny Board of detailed budget for each area and proposed growth and budget reductions (if required).
12 Jan	Consideration by Executive Committee of Revenue budget.
End Jan	Final draft service business plans submitted to Corporate Communications, Policy and Performance Team.
Jan*	All-day SMT Star Chamber to go through revised service business plans.
Jan*	Member Budget Briefing.
Jan*	Further consideration by Council of the Capital and Revenue budgets (2011/2014).
2 Feb	Executive Committee Executive Cabinet agrees Council Tax level.
21 Feb	Full Council agrees Council Tax level.
Mar*	Executive Committee agrees Council Plan 2011/2014.

End Mar Final draft service business plans sent to Policy and Performance

Mar Full Council approves Council Plan 2011/2014

1 Apr Budget Packs distributed to individual budget holders.

30 Apr Team plans and PDRs completed

*note:- After the initial discussion at Portfolio Briefing in October, consideration will be given to the HR timetable and HoS will be advised on any legal requirements.