

# Norfolk Insider

City of Norfolk, NE

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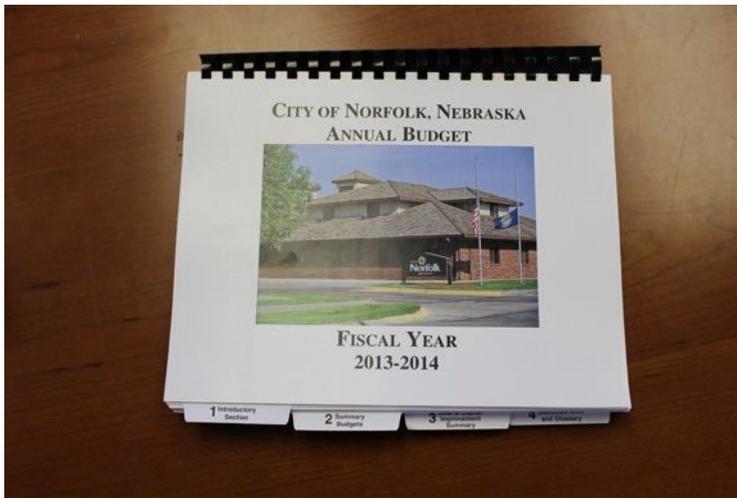
September 5, 2013

## “Building a Budget”

The Norfolk City Budget is a work in progress throughout the year. It all starts in mid-winter when the Norfolk City Council meets at a retreat to discuss the priorities and items for the Capital Improvement Plan (CIP).

In late January all divisions and department heads make their CIP requests for the next ten years.

In early February the Norfolk Planning Commission reviews the proposed Street Improvement Plan (the first six years of the Street portion of the CIP) and amends as needed.



The Street Improvement Plan must then be approved and forwarded to the Nebraska Department of Roads by March 1.

By mid-March every department submits capital item requests including the description, cost, source of funding, justification, impact analysis, and construction period (if applicable).

In late April the city administrator reviews the CIP plan with a CIP committee. The CIP is forwarded to the Planning Commission for review and the Planning Commission forwards its recommendation to the City Council for approval.

At the beginning of May, there is an issuance of budget instructions to the city department heads. Operational supplies and utilities cost variables for the upcoming budget year and cost-of-living assumption are included. Each department or division head is instructed to submit the budget in four service level options, two that reduce expenditures and services, after accounting for inflation, and two that either maintain or improve services.

A preparation of revenue projections and departmental budgets is worked on in May. In late May personnel, operations and maintenance, and capital outlay requests along with goals/objectives and impact analysis are submitted by department heads to the City Administrator.

In June, the finance officer and staff work on a balancing process that considers expected tax income in relation to budget needs.

By early July, the long term financial plan is updated to reflect the budget. In mid July each department head reviews their budget requests with the City Administrator.

In work sessions in late July, city council members review the proposed budgets which are then placed on the City's website for citizen review.

The Property Tax Relief Assurance/Budget Limitation Compliance Review Committee reviews the proposed budget for use of sales tax for property tax relief and compliance with the lid law and issues a report to the City Council.

August 20 is the deadline for certification of the current value of taxable property. At this time the Madison County Assessor certifies the current taxable value of the taxable property subject to the city's applicable levy.

After assessed valuations are received the City's budget document is finalized for distribution with the agenda packets for the budget hearing held in early September. Citizens' comments are obtained and reviewed at that time. The City Council may then approve the appropriations ordinance which requires three readings unless the rules are suspended by super-majority vote.

On September 10 the Madison County Clerk will set a preliminary property tax rate for each public subdivision by applying the prior year property tax request to the new valuation.

On September 15, the preliminary property tax rates are published in the newspaper. September 20 is the deadline for the county and state to receive a copy of the approved budget before the fiscal year begins on October 1. On October 13, a property tax levy is adopted by the county board. Prior to this the City Council may change the property tax levy from the preliminary rate by a majority vote of the Council after a special public hearing.