



## MEMORANDUM

DATE: September 14, 2020

To: Honorable Mayor & City Council

CC: Dave Bennett, Director of Public Works/City Engineer; Mark Elliott, Police Chief; Mitzi Baker, Community Development Director; Deb Little, City Clerk; Michelle Mahowald, Communications & Human Resources Director; Teresa Jensen, Director of Library and Information Technology Resources; Chris Hood, City Attorney

From: Ben Martig, City Administrator

RE: "Supplemental Agenda Background Memo" for September 15, 2020 No. 1.

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### Summary Report:

The following is an update on agenda items as supplemental background agenda information made available for Tuesday, September 15, 2020.

### Approval of Agenda

The following changes are recommended for the agenda:

- City Administrator Ben Martig and Mayor Pownell are recommending moving the City Council Meeting Minutes for September 1, 2020 to the consent agenda. This change was implemented at the last City Council meeting, but was missed during agenda preparation.
- A request was received by Councilors DeLong and Zweifel to move Item #6 – Res. 2020-081 – Consider Resolution Establishing Citizen Police Department Administrative Policy Review Task Force and Related Mayoral Appointments from the consent agenda to the regular agenda. City Administrator Martig and Mayor Pownell are recommending this item to be placed as the first item of regular business.

### Item #4 – 20-471 Presentation: Brief Update on Riverfront Enhancement.

Please see attached presentation that will be provided by Mitzi Baker, Community Development Director.

### Item #2020-084 Consideration of Resolution Adopting a Proposed 2020 Northfield Economic Development Authority (EDA) Tax Levy Payable in 2021.

Please see attached presentation that will relate to each of the budget and tax levy items. City Administrator Martig will provide an overall presentation related to agenda items 16-19 related to tax levy and budget related items. There will only be one staff presentation but council may have separate questions and discussion on each of the related items.

### Item #21 – Resolution 2020-089 Consider Resolution Authorizing CARES Act Funding.

Staff is not recommending any action related to the CARES Act Funding for the Council meeting tomorrow. Staff has been reviewing regular information from the Federal and State government related eligible City expenses for CARES Funding. Based on the most current information, staff will be recommending to submit eligible direct City expenses that would be able to fulfill the remaining CARES Act funding obligations. Thereafter, the City Council could then choose to fund additional programs

outside of CARES requirements. Staff will be recommending action at the October 6<sup>th</sup> meeting related to direct city expenses. Additionally, there will be an opportunity to authorize other external funding that evening or at another time.

Staff is updating financial information to illustrate the direct City funding commitments through FEMA and CARES and an outline of potential additional external funding for the City Council to consider in the future.



# NORTHFIELD MN RIVERFRONT ENHANCEMENT ACTION PLAN

AN INTRODUCTION

NORTHFIELD, MINNESOTA

9/15/2020



# Council Initiated

The REAC was established at the end of 2018 as a temporary committee to advise development of a Riverfront Enhancement Action Plan. The City Council adopted a resolution 2018-115 in November 2018 to create the Riverfront Enhancement Advisory Committee to further the City's strategic priorities, including:

- ▶ "riverfront enhancement";
- ▶ "enhanced tourism"; and
- ▶ "expanded downtown"

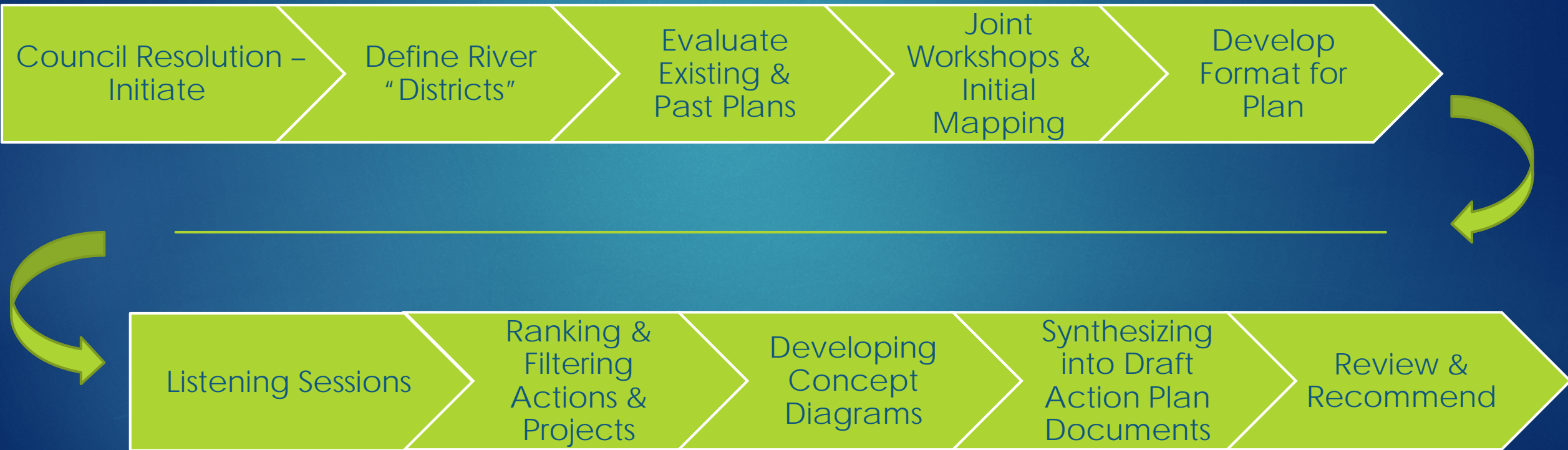
All of which contribute to "Economic Development: A Community That's Economically Thriving".

The Council adopted resolution established an expectation that the Committees work would include preparation of a Riverfront Enhancement Action Plan that includes the following:

- ▶ Prioritization to align with the strategic plan; and
- ▶ Concept plans for strategic park improvements; and
- ▶ Identified short term and long term projects and funding sources; and
- ▶ Preservation and conservation of the riverfront; and
- ▶ Identification of stormwater management project priorities; and
- ▶ Strategies for increased active use of the riverfront; and
- ▶ Opportunities for business expansion on the corridor.



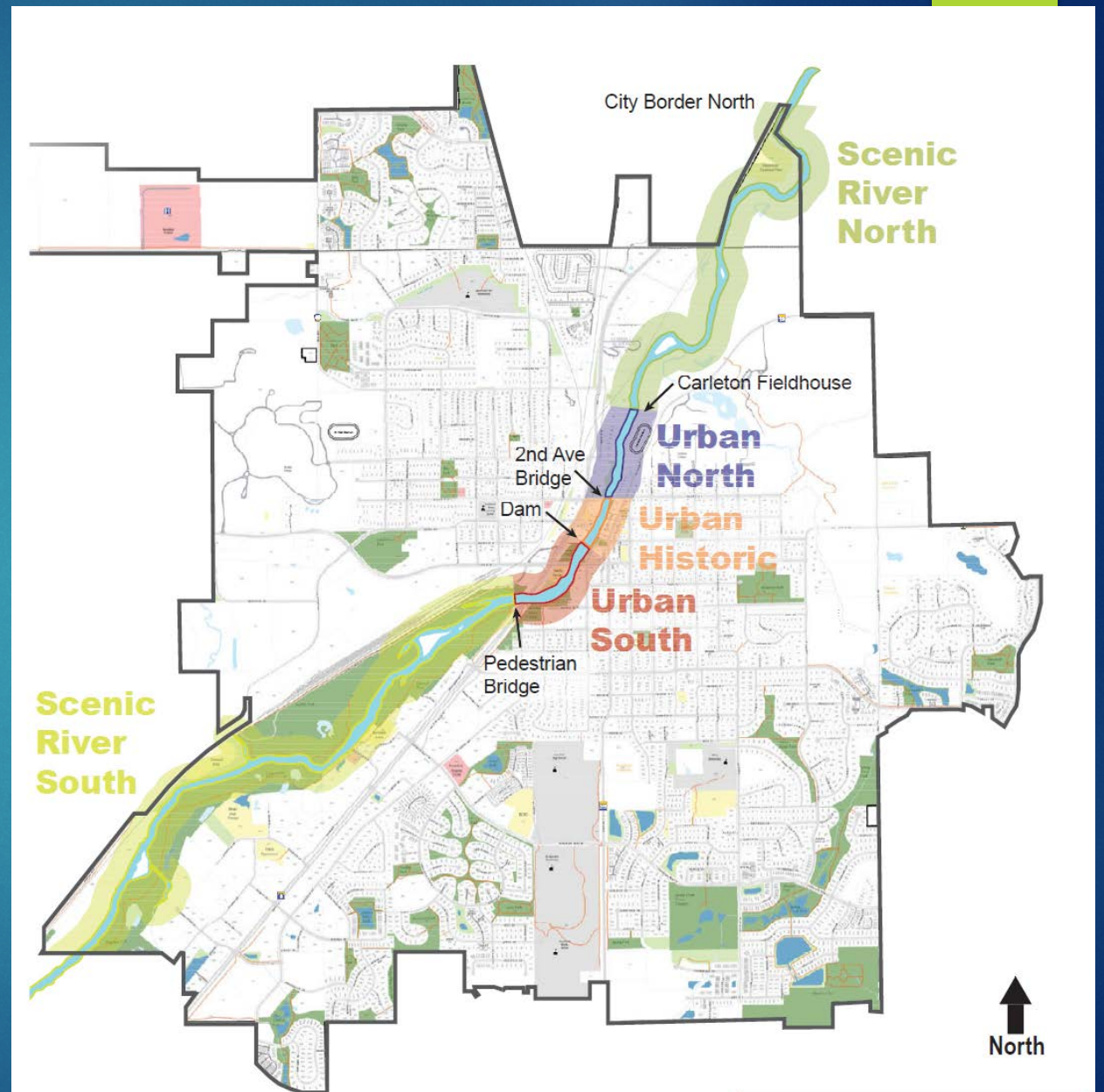
# Project Timeline





# Characteristics & Geography

## 5 Districts

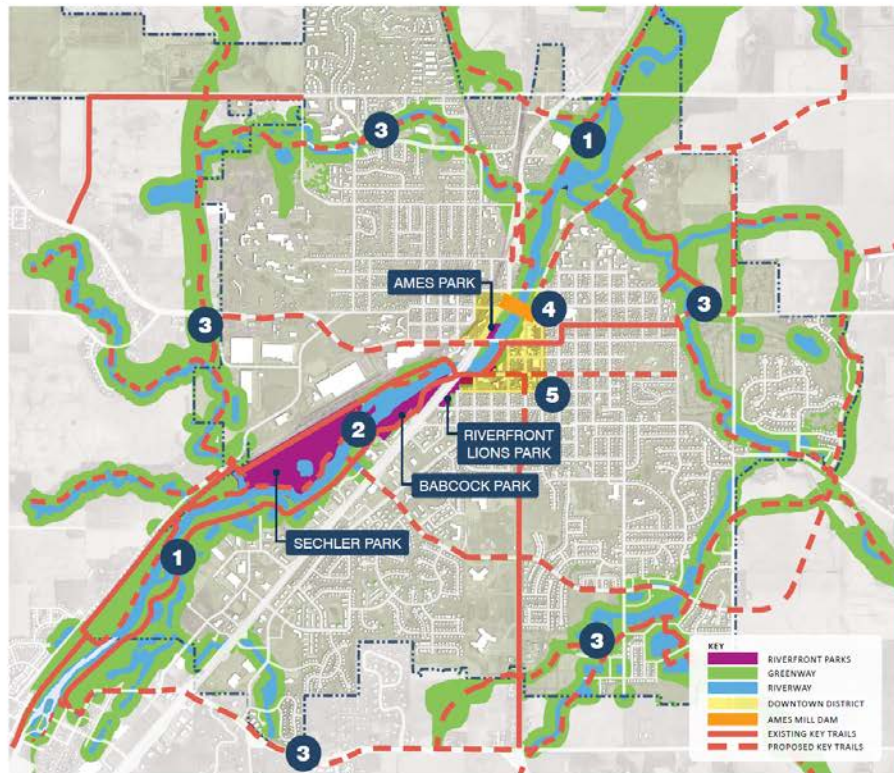




# Action Plan

## THE 2020 RIVERFRONT ENHANCEMENT ACTION PLAN

### NORTHFIELD'S CANNON RIVER REGIONAL PARK EXPERIENCE



#### ESTABLISH

##### ESTABLISH NORTHFIELD'S CANNON RIVER REGIONAL PARK



Northfield is on the cusp of realizing a tremendous opportunity to build on the four complete conceptual park diagrams as the basis for a unified Regional Park Master Plan. This will focus on environmental restoration, recreation and connectivity as the hallmarks for a local and regional park destination. With potential partners including nearby cities, Rice and Dakota Counties, and the Cannon River Watershed Partnership, Northfield is well-positioned to apply for formal designation as a Regional Park in Greater Minnesota.

**Immediate Actions:**

- Begin the application process with the goal of submitting by the June 30th, 2021 deadline.

#### 2 ENHANCE + ACTIVATE YOUR RIVERFRONT PARKS

Key to a successful application as an exciting, charismatic regional park are the unique natural features and diversity of recreational opportunities that create a true destination. The four city parks in Northfield have very distinct identities based on location, context, and expressed park-user needs. With a common focus on the Cannon River, complemented by the historic downtown and other nearby assets, Northfield's riverfront parks are the cornerstone of a compelling new recreational and ecologically restored system.

**Immediate Actions:**

- Develop all elements of Ames Park as a first priority
- Start planning for multi-use building at Babcock Park
- Resolve relocation of routes and drop-park from Babcock Park
- Develop canoe/kayak water access

#### ENHANCE



#### COMPLETE

##### COMPLETE YOUR LOCAL + REGIONAL TRAIL SYSTEM



As important as the distinct qualities found within the four city-owned parks are the connections between them and to the larger regional trail system. It's noteworthy that the system of trails in the Cannon Valley and beyond comprise one of the most beautiful, diverse and extensive systems in the upper state. Making links within the city's borders should be completed. Safe, local connections to surrounding neighborhoods and the colleges should be developed for locals and visitors alike.

**Immediate Actions:**

- Plan/Install a comprehensive wayfinding system
- Complete Ames Park to Sechler Park
- Complete the Mill Town State Trail
- Add blue signs to downtown bridges
- Move temporary trail on City land along west side of river

#### 4 EXPLORE AMES MILL DAM RECONSTRUCTION OPTIONS

There is excitement building around the possibility that the Ames Mill Dam might play an important role in restoring the health, continuity and variety of the Cannon River State Water Trail. Designated as a wild and scenic river, the Cannon still suffers from environmental degradation and human intervention. A reconstruction for the existing dam has the potential to be both a restorative feature and significant recreational regional attraction.

**Immediate Actions:**

- Conduct the dam study recommended by CRST staff
- Assess alternatives for the future of the dam
- Apply for grant funding (design + construction)

#### EXPLORE



#### PROMOTE

##### PROMOTE ECONOMIC DEVELOPMENT + TOURIST DESTINATION



Northfield is a beautiful and inviting community, possessing attributes that many communities would love to have. The city has the opportunity to build on its successes and innate charm to become a year-round destination for recreation, nature, arts and culture. The effort is not simply a park plan. It is also an economic development strategy that benefits both the local community and attracts a regional audience. Proposed park improvements must align with broader Regional Park Master Plan objectives.

**Immediate Actions:**

- Explore incentives to improve river-side of downtown buildings
- Work with one or more businesses as pilot projects
- Apply for grant funding

DRAFT FOR COMMENT 9/4/2020

## Draft for Review: Riverfront Enhancement Action Plan

- Poster
- Intro-Overview Handout
- Process Overview
- 7 Project Description Pamphlets
  - Ames Park
  - Riverside Lions Park
  - Babcock Park
  - Sechler Park
  - Ames Mill Dam
  - Downtown Riverwalk
  - Local & Regional Trail System



# Action Plan

## THE 2020 RIVERFRONT ENHANCEMENT ACTION PLAN

### NORTHFIELD'S CANNON RIVER REGIONAL PARK EXPERIENCE

#### AMES PARK "VILLAGE GREEN ON THE WATER"

Strategically located along Highway 3 and directly across the Cannon River from the heart of downtown, Ames Park has a multiple roles to play in Northfield's emerging regional park experience.

As an iconic landmark greeting travelers, Ames has the space and character to accommodate gatherings, performance and cultural events. But equally compelling is its role in accessing the riverfront itself and establishing places for strolling, viewing and quiet reflection along an exciting new segment of the Downtown Riverwalk. Safe access and parking must be addressed, as should select screening of the highway, but proven economical strategies are available to do so.



People are drawn to the water's edge as part of daily routine or special events



NPS-facilitated REAC workshops explored ideas summarized in design program diagrams

### AMES PARK NORTHFIELD'S CANNON RIVER REGIONAL PARK EXPERIENCE "VILLAGE GREEN ON THE WATER"



AMES PARK CONCEPT DIAGRAM

DRAFT Northfield PARKS CONCEPT DIAGRAMS 05.08.2020

## THE 2020 RIVERFRONT ENHANCEMENT ACTION PLAN



Celebrate the urban interface with the river



Plant gardens to beautify + enhance environmental health



Provide choices for informal gathering and relaxation



Create inspirational and iconic play spaces



# DOWNTOWN RIVERWALK



Action Plan objectives focus on creating multiple, highly visible connections between the Downtown District and the river

## DOWNTOWN RIVERWALK

NORTHFIELD'S CANNON RIVER REGIONAL PARK EXPERIENCE



Much of the downtown riverfront property is either publicly held, or offers great opportunities to partner with private owners, to fill in the missing pieces of the proposed Downtown Riverwalk.

## NORTHFIELD'S CANNON RIVER REGIONAL PARK EXPERIENCE

THE 2020 RIVERFRONT ENHANCEMENT ACTION PLAN

### DOWNTOWN RIVERWALK PROJECT FOCUS

**Primary ACTION PLAN Objective:** To create a universally accessible, highly visible, signature destination loop walkway/trail that connects both sides of the river with the Downtown Business District, enhanced riverfront parks, the local and regional trail system and other city amenities and attractions.

### KEY RECOMMENDATIONS

Already an immensely popular feature of downtown, an improved and completed, universally-accessible Downtown Riverwalk has the potential to elevate Northfield's riverfront into world-class experience that is both intimate and dynamic. Key strategies include:

- ▷ Encourage integration of private and public properties; demonstrate how seamless, barrier-free connections with proposed riverfront enhancements delivers multiple benefits
- ▷ Provide incentives for specific land or building owners to improve the river side of their properties to share costs and benefits of riverfront enhancements
- ▷ Focus on wayfinding signs and maps to help orient visitors and increase trail use
- ▷ Fill in the missing pieces; connect with existing walks and trails to provide a completed loop

Trail connections and variety of design solutions



The "urban edge" encourages connections between downtown and the river

Connect with existing bridge at Babcock Park and add new bridge at St. Olaf Avenue

Promote and enhance access to natural areas as part of your unique urban ecology

Explore cantilever or catwalk solutions to connect beneath bridges or along buildings adjacent to the river

### GETTING STARTED!

- ✓ Focus on actions that maintain and enhance existing segments with furnishings, lighting, seating, regular programming, improved river access
- ✓ Coordinate volunteer riverbank clean-up events
- ✓ Identify potential public and private sector partners, influential stakeholders, and agency review criteria, including Wild and Scenic River constraints
- ✓ Research and pursue available funding sources, including grants, capital improvements programs, private investment
- ✓ Begin design process for missing segments with qualified consultant, through conceptual design, design development, construction documents, bidding, contractor selection and completed construction

For a complete list of recommendations, please refer to the Links and Related Documents provided below.



# Anticipated Next Steps

- ▶ Staff will work with Communications to promote community participation in reviewing and providing feedback on the Action Plan
- ▶ Boards & committees (i.e. Parks, Planning, EDA) will be provided the opportunity to provide written comments
- ▶ Comments will be reviewed and synthesized & will inform final edits for Council consideration
- ▶ The Riverfront Enhancement Action Plan Advisory Committee will meet a final time to formalize their recommendation to Council
- ▶ The Plan will be presented to the City Council for formal consideration and action; tentatively in November, but before the end of the year.



# Implementation – Key Components

## Resources

Dedicated Time

Dedicated City Budget

Grants and Partnerships

## Preparation

Site Construction Design

Procurement

Programming & Policy Strategy

## Action

Administer

Activate

Install or Build

Evaluate

Adjust

Continue

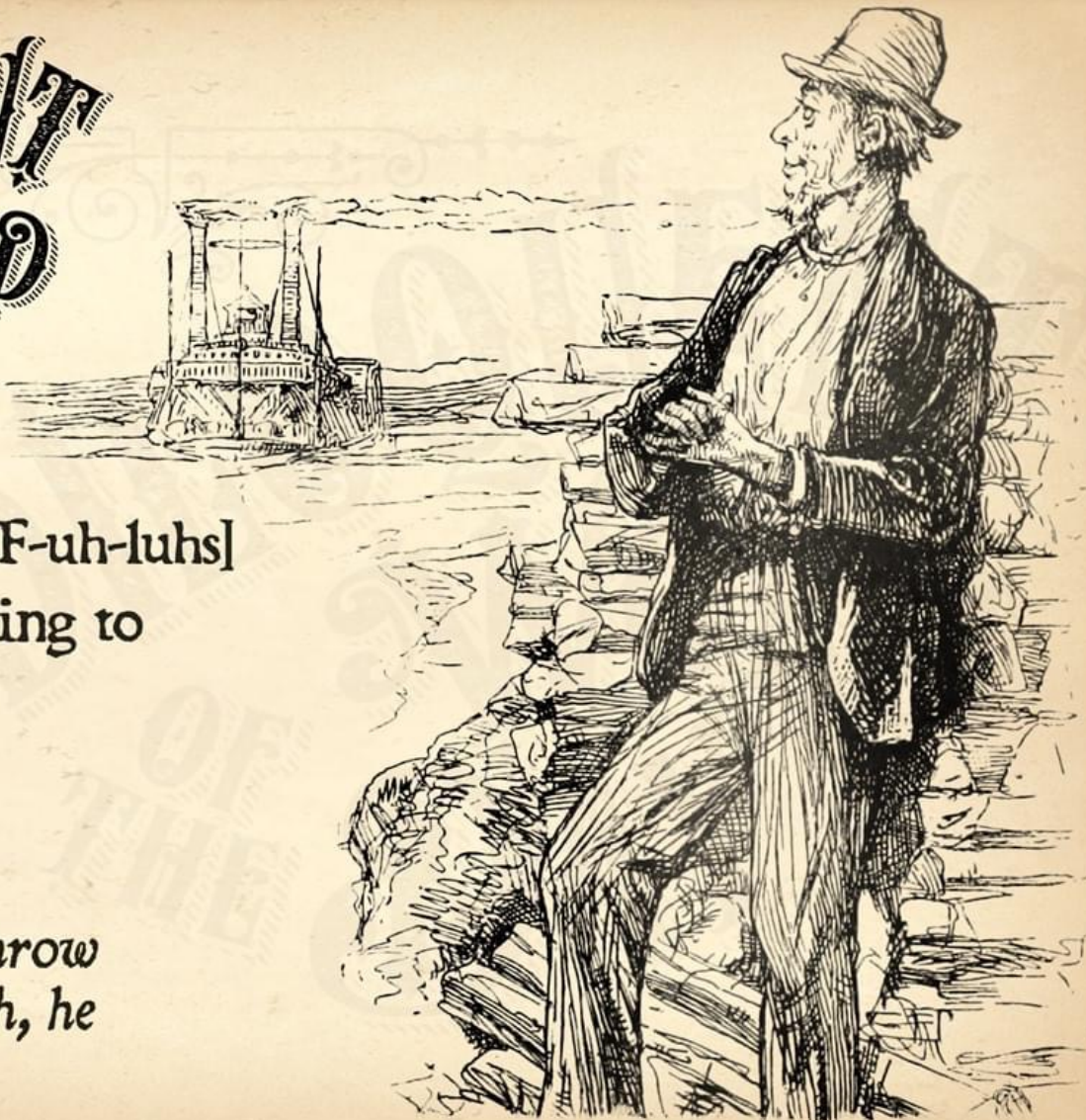


# GRANDILOQUENT WORD OF THE DAY™

Potamophilous [pot-uh-MAHF-uh-luhs]  
(adj.) 1. River-loving; pertaining to  
one who loves rivers.

USED IN A SENTENCE:

*"Being born and raised a stone's throw  
from the banks of the Shenandoah, he  
was bound to be potamophilous."*







2020 Budget Worksession  
Preliminary Levy & Budget  
September 18th, 2020

9/14/20



# Budget Timeline 2020

- The City budget is a 6 month planning process



- Key Dates in the planning process





# Budget Process

- Further consideration of adjustments may occur prior to adoption of a final levy in December
  - Levy cannot go up from what is approved tonight, **this is the maximum**, (in December it can go down, but not up)
  - Discussions regarding additional personnel/projects can continue in October and November



# Budget & Levy Scenarios

- 3 Preliminary Levy Options discussed
  - 5.7% “baseline” – Recommended option
  - 7.7% - Alternative option
  - 3.7% - Alternative option
- Setting the Preliminary Levy is setting a maximum \$ amount
  - The Preliminary Levy will be reflected on tax statements in November
  - Final levy in December can go down, but cannot go up

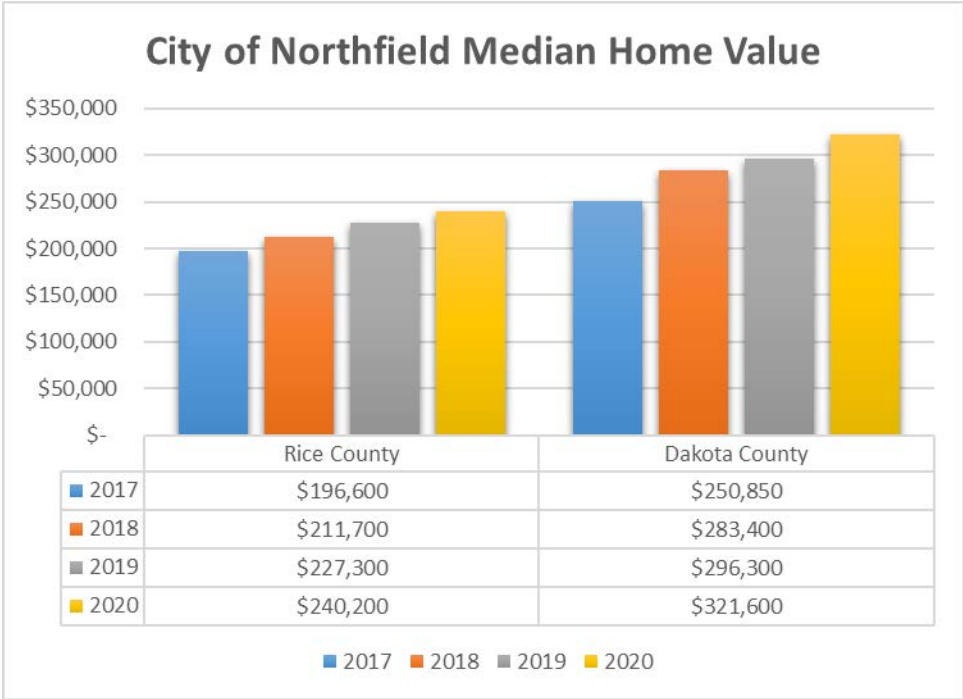


# Estimated Market Value and Net Tax Capacity Changes

- Preliminary estimates for market value and net tax capacity have been received from both Rice and Dakota County
  - Estimated Market Value increase of 6.0%
    - Approximately 15% of this increase is related to new development
  - Estimated Net Tax Capacity increase of 6.8%
    - An increase in net tax capacity helps offset the impact of an increase in the levy

# Northfield Median Home Value

- In 2020, Median Home Values increased
  - 5.7% in Rice County (vs 7.4% increase in 2019)
  - 8.5% in Dakota County (vs 4.6% increase in 2019)





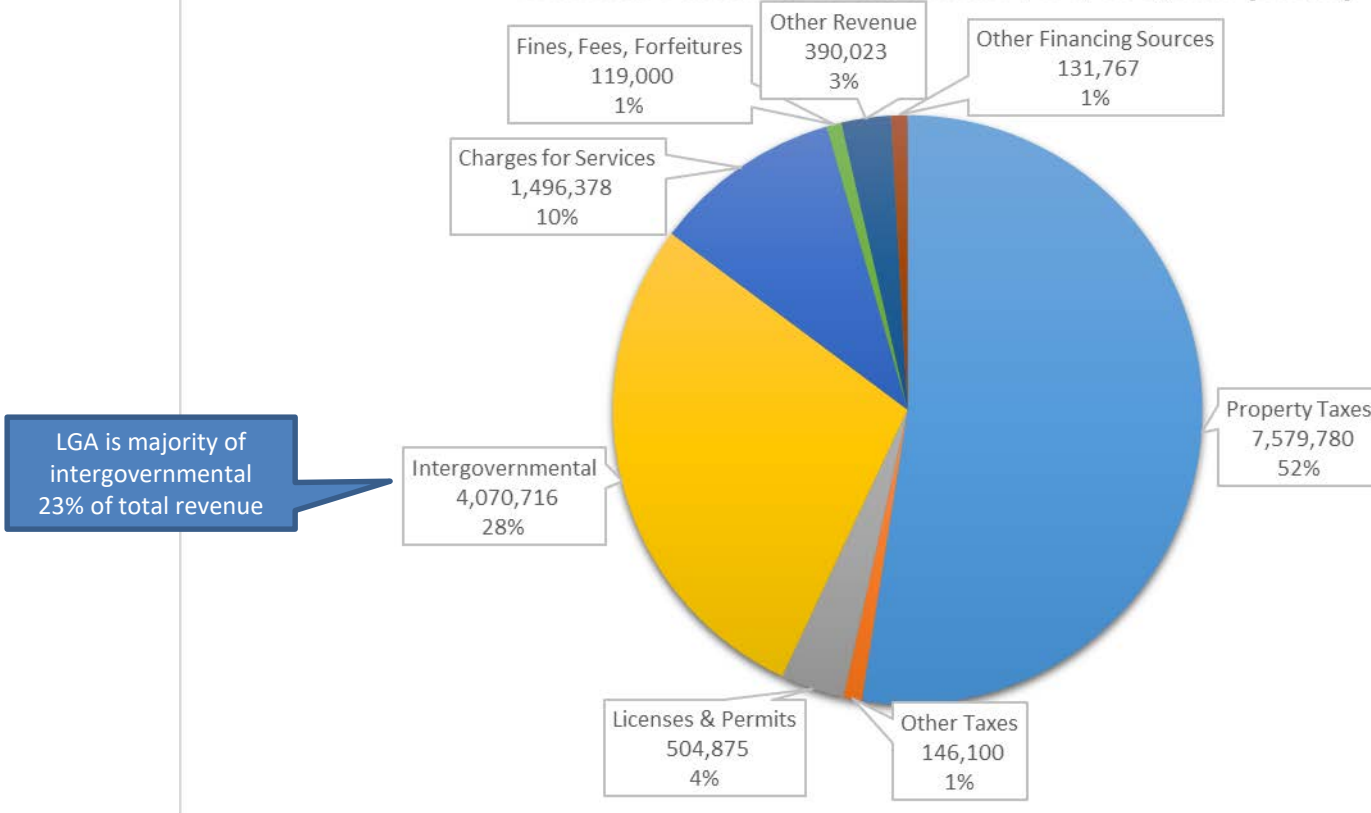
# Property Tax Comparison

- Median Home Value Taxes compared to neighboring cities



# General Fund Revenue

General Fund 2021 Revenue \$14,438,639 (5.7%)





# Notable General Fund Changes

- Revenue up 0.23%
  - Local Government Aid (LGA) certification increased \$75K
    - Will continue to monitor the State's economic forecasts for any potential reduction in LGA in December 2020 or 2021
  - Other revenue fairly flat
  - Fee schedule has not been updated recently, may be an opportunity
- Expenses up 1.9%
  - Personal Services increase, consistent with Pay 2017 Study
  - Elections decreased, 2021 is a non-election year
  - Included Finance Software upgrade, to begin 2020, implement 2021
    - Automated workflow becomes a necessity in COVID adaptation

# General Fund Budget

- Total revenue up 0.23%
  - Local Government Aid (LGA) certified at an increase of \$75K, 2.3%
    - However, this is a number to watch for potential cuts based on the State’s deteriorating economic forecasts
  - Property Tax levy increase required to balance budget

General Fund Levy will need to increase to balance budget

## GENERAL FUND SUMMARY

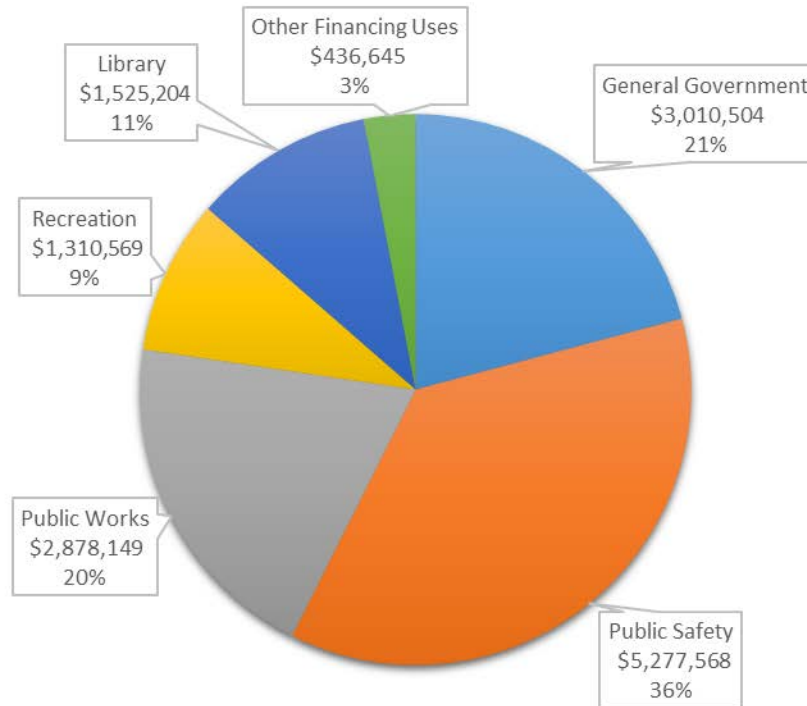
REVENUES BY MAJOR CATEGORY	2020 YTD and % of budgeted							2021 Proposed	2021 vs 2020 % increase	2022 Projected
	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	\$ as of 06-30-20	% of budget	% of Total			
Property Taxes	5,508,033	6,133,235	6,583,221	7,235,479	2,607,692	36.04%	51.5%	7,235,479	0.00%	7,235,479
Other Taxes	116,745	125,994	179,686	146,100	18,811	12.88%	1.0%	146,100	0.00%	146,100
Licenses & Permits	859,248	627,896	572,387	500,450	390,220	77.97%	3.6%	504,875	0.88%	504,875
Intergovernmental	3,659,007	3,829,759	3,852,999	4,022,686	260,282	6.47%	28.6%	4,070,716	1.19%	4,070,716
Charges for Service	1,219,594	1,289,252	1,420,088	1,510,880	550,993	36.47%	10.7%	1,496,378	-0.96%	1,496,378
Fines & Forfeitures	98,171	111,751	88,415	119,000	33,902	28.49%	0.8%	119,000	0.00%	119,000
Other Revenue	303,312	481,266	512,244	385,975	136,308	35.32%	2.7%	390,023	1.05%	390,023
Other Financing Sources	167,464	70,000	362,493	141,267	4,236	3.00%	1.0%	131,767	-6.72%	131,767
<b>TOTAL REVENUES</b>	<b>11,931,574</b>	<b>12,669,153</b>	<b>13,571,533</b>	<b>14,061,837</b>	<b>4,002,444</b>	<b>28.46%</b>	<b>100.0%</b>	<b>14,094,338</b>	<b>0.23%</b>	<b>14,094,338</b>

- Most other revenue items comparable to prior year, no significant increases



# General Fund Expense

General Fund 2021 Expenditures \$14,438,639 (5.7%)



# City-wide Levy

## City of Northfield Total Levy

	Actual 2018	Actual 2019	Actual 2020	5.30% Levy Preliminary 2021	\$ Change	% Change
<b>For Operations</b>						
General Fund	6,155,318	6,558,566	7,235,479	7,541,351	305,872	4.2%
NCRC Operations	189,472	189,472	189,472	195,156	5,684	3.0%
Park Fund (\$25K for Capital Lease payment)	94,500	94,500	97,335	100,255	2,920	3.0%
City Facilities Fund	42,000	42,000	43,260	44,558	1,298	3.0%
Vehicle & Equipment Replacement Fund	315,079	315,079	324,531	334,267	9,736	3.0%
<b>Total Operations Levy</b>	<b>6,796,369</b>	<b>7,199,617</b>	<b>7,890,077</b>	<b>8,215,587</b>	<b>325,510</b>	<b>4.1%</b>
<b>For Other</b>						
Abatement - Roof Repair			30,092	30,092	-	0.0%
COPS (debt) Police Facility	435,000	175,000	175,000	175,000	-	0.0%
	435,000	175,000	205,092	205,092	-	0.0%
<b>For Bonded Debt</b>						
2007A GO Improvement Bonds	10,500	-	-	-	-	
2015A GO Improvement Bonds (refund 2008B)	83,000	35,000	-	-	-	
2009A GO Improvement Bonds	56,000	35,000	5,000	-	(5,000)	-100.0%
2010A GO Improvement Bonds	151,000	151,000	152,000	-	(152,000)	-100.0%
2011A GO Improvement Bonds	57,000	50,000	55,000	50,000	(5,000)	-9.1%
2012A GO Improvement Bonds	48,000	57,000	55,000	50,000	(5,000)	-9.1%
2013A GO Improvement Bonds	75,000	75,000	75,000	75,000	-	0.0%
2014A GO Improvement Bonds	82,000	56,000	66,000	55,000	(11,000)	-16.7%
2015A GO Improvement Bonds	124,000	120,000	95,000	95,000	-	0.0%
2016C GO Improvement Bonds	58,000	58,000	58,000	58,000	-	0.0%
2017A GO Improvement Bonds	-	55,000	60,000	55,000	(5,000)	-8.3%
2018B GO Improvement Bonds	-	192,000	179,000	182,500	3,500	2.0%
2019A GO Improvement Bonds	-	-	227,008	214,000	(13,008)	-5.7%
2020A GO Improvement Bonds	-	-	-	400,321	400,321	
Subtotal	744,500	884,000	1,027,008	1,234,821	207,813	20.2%
<b>Facilities Related</b>						
2016 Equipment Certificates	133,000	136,000	133,000	133,000	-	0.0%
Public Project Revenue (Pool)	238,000	239,000	239,000	230,000	(9,000)	-3.8%
2012 Equipment Certificates	91,000	500	-	-	-	
2018A NAFRS	-	215,000	215,000	215,000	-	0.0%
Subtotal	462,000	590,500	587,000	578,000	(9,000)	-1.5%
<b>Total Debt Levy</b>	<b>1,641,500</b>	<b>1,649,500</b>	<b>1,819,100</b>	<b>2,017,913</b>	<b>198,813</b>	<b>10.9%</b>
<b>Total General Levy</b>	<b>8,437,869</b>	<b>8,849,117</b>	<b>9,709,177</b>	<b>10,233,500</b>	<b>524,323</b>	<b>5.4%</b>
EDA	\$ 239,680	\$ 251,664	\$ 262,486	\$ 272,985	\$ 10,499	4.0%
HRA	\$ 244,263	\$ 256,476	\$ 267,504	\$ 278,204	\$ 10,700	4.0%
<b>Total City-Wide Levy</b>	<b>8,921,812</b>	<b>9,357,257</b>	<b>10,239,167</b>	<b>10,784,690</b>	<b>545,523</b>	<b>5.3%</b>

Overall 5.3% increase in  
City-wide Levy

General Fund  
3.0% increase in Levy

All Debt Service Funds  
1.9% increase in Levy

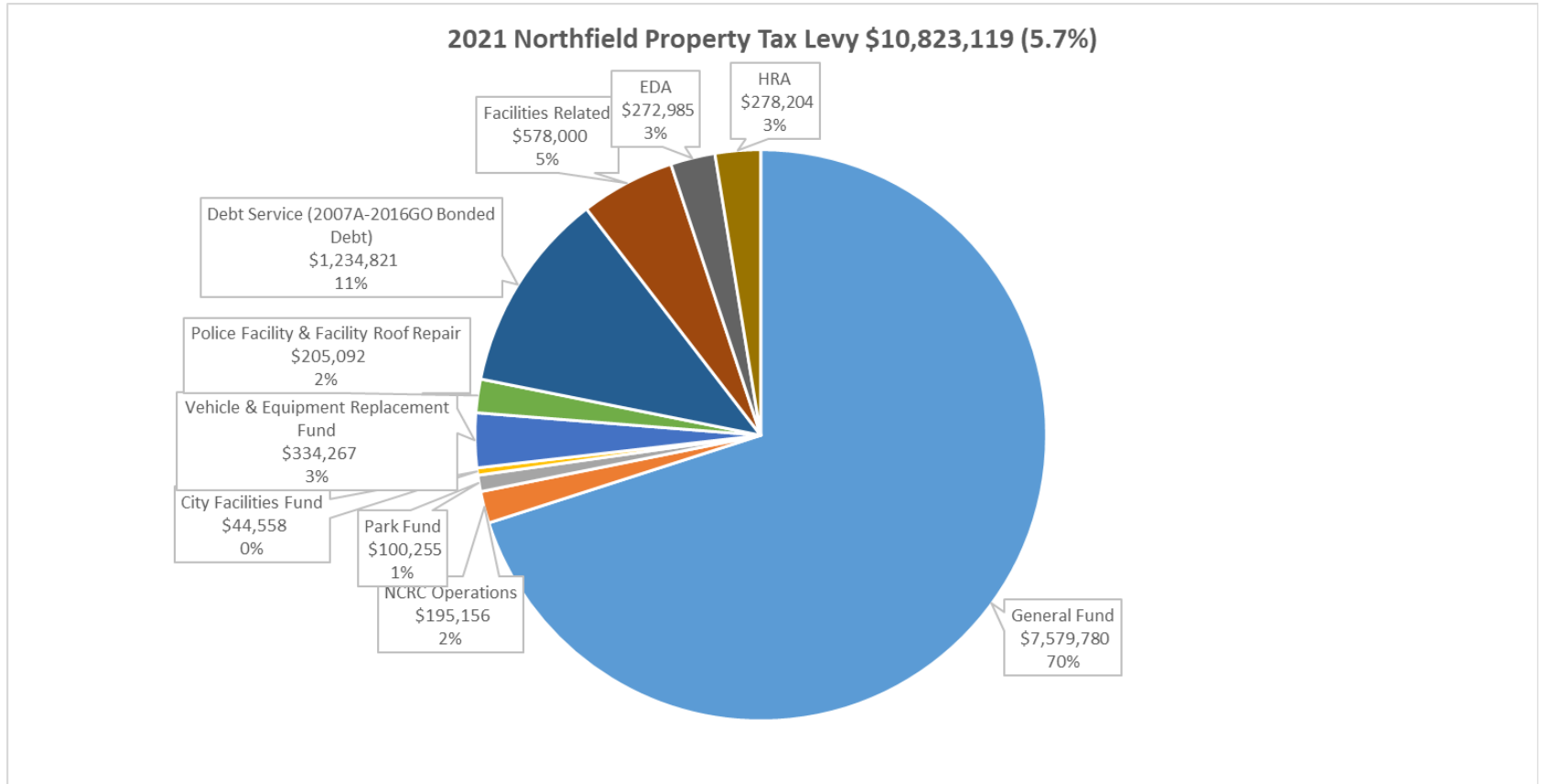
EDA/HRA combined  
0.2% increase in Levy

Other Funds combined  
0.2% increase in Levy

New Police  
Expenditures - not  
included in roll-up  
0.4% increase in Levy

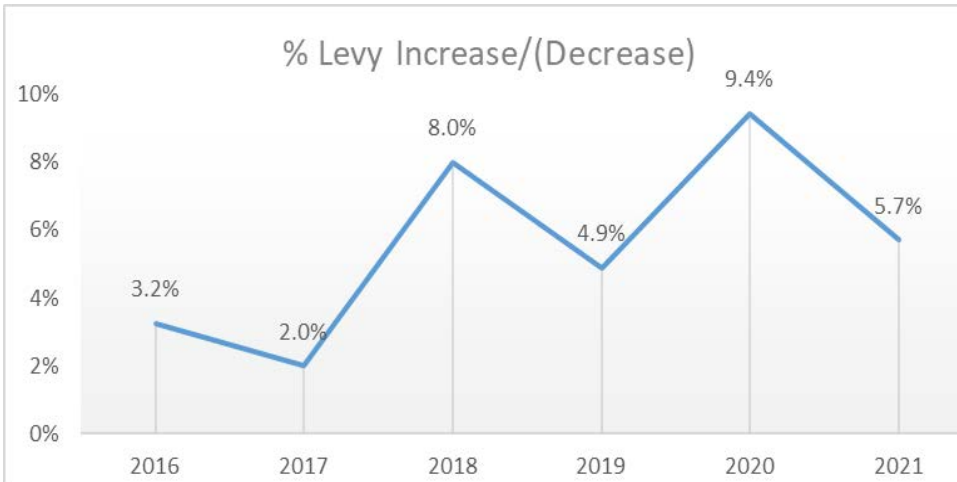
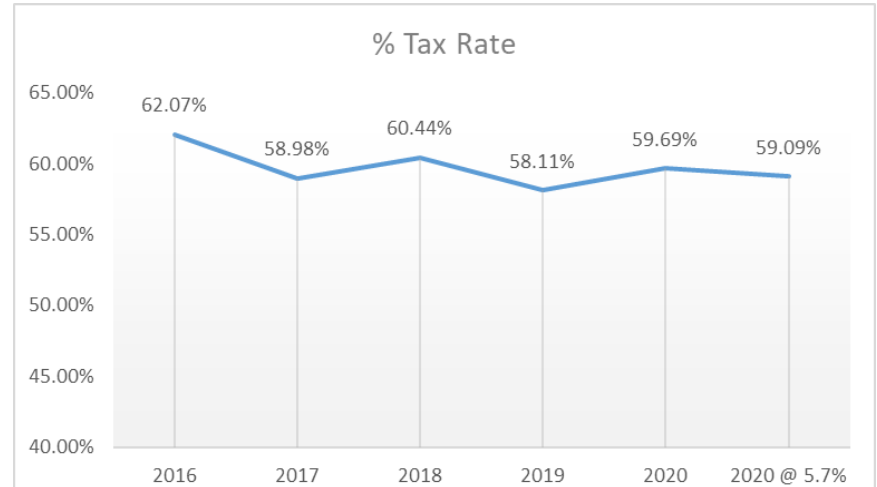


# City-wide Levy



# 5.7% Levy increase

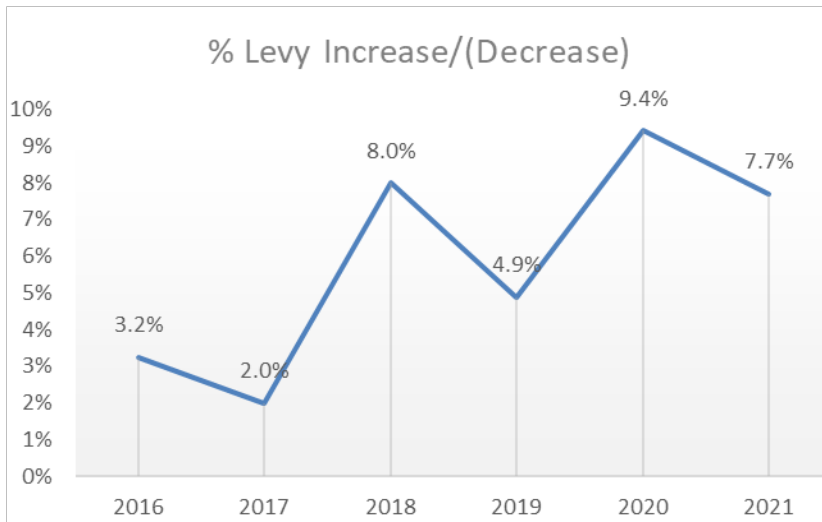
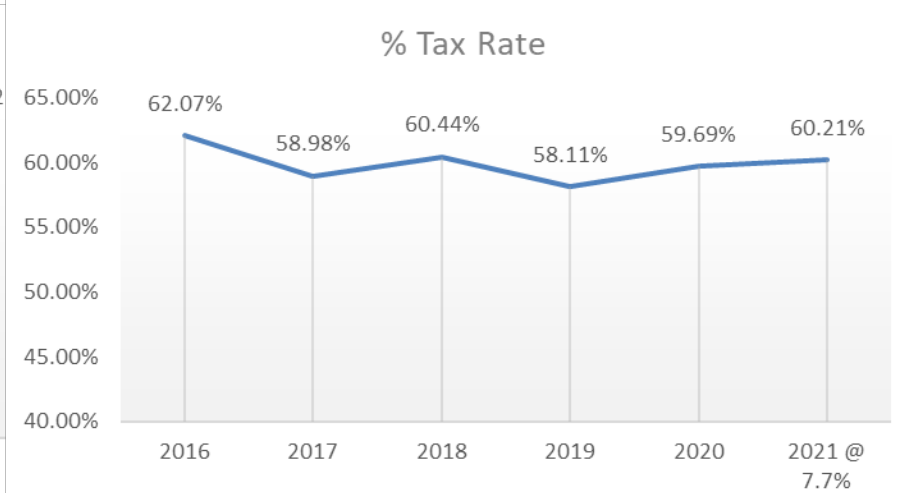
Note: The city tax rate decreases slightly with this option



Homestead Residential Property - City Tax only						
2020	2021	2020	2021	2021v2020		
Value	Value	Tax Paid	Tax Paid	Annual Change	Monthly Change	% Change
\$150,000	\$ 150,000	\$754	\$746	-\$8	-\$1	-1.0%
\$150,000	\$ 159,000	\$754	\$800	\$46	\$4	6.1%
\$175,000	\$ 175,000	\$916	\$907	-\$9	-\$1	-1.0%
\$175,000	\$ 185,500	\$916	\$969	\$53	\$4	5.8%
\$200,000	\$ 200,000	\$1,079	\$1,068	-\$11	-\$1	-1.0%
\$200,000	\$ 212,000	\$1,079	\$1,139	\$60	\$5	5.6%
\$250,000	\$ 250,000	\$1,405	\$1,390	-\$14	-\$1	-1.0%
\$250,000	\$ 265,000	\$1,405	\$1,479	\$75	\$6	5.3%
\$300,000	\$ 300,000	\$1,730	\$1,713	-\$17	-\$1	-1.0%
\$300,000	\$ 318,000	\$1,730	\$1,819	\$89	\$7	5.2%

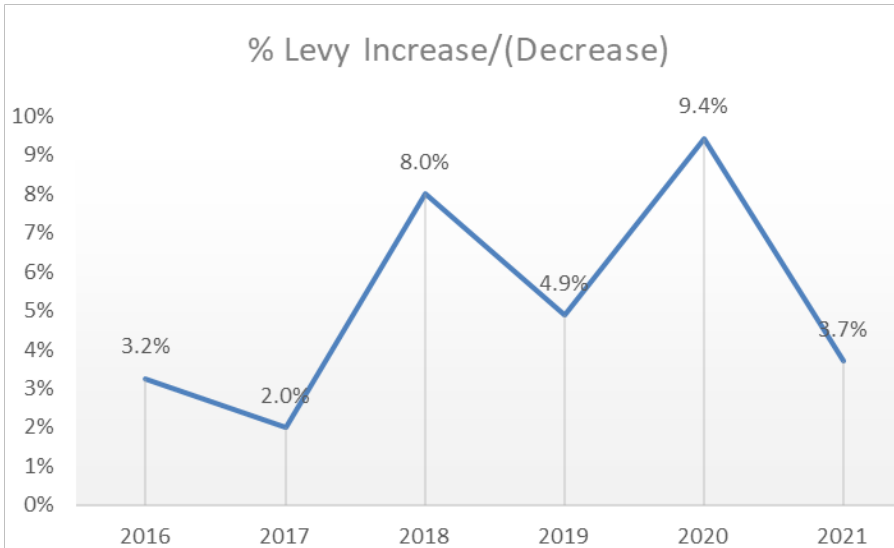
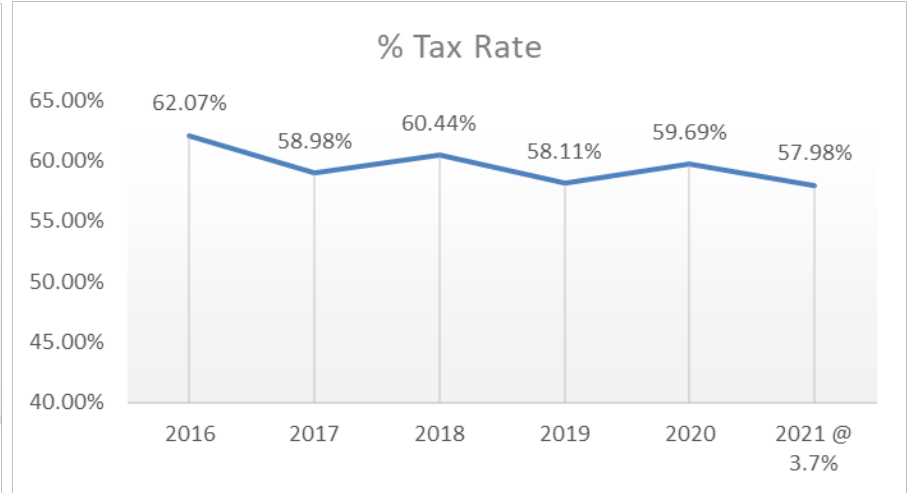


# 7.7% Levy increase



Homestead Residential Property - City Tax only						
2020	2021	2020	2021	2021v2020		
Value	Value	Tax Paid	Tax Paid	Annual Change	Monthly Change	% Change
\$150,000	\$150,000	\$754	\$760	\$7	\$1	0.9%
\$150,000	\$159,000	\$754	\$815	\$61	\$5	8.1%
\$175,000	\$175,000	\$916	\$924	\$8	\$1	0.9%
\$175,000	\$185,500	\$916	\$987	\$71	\$6	7.8%
\$200,000	\$200,000	\$1,079	\$1,089	\$9	\$1	0.9%
\$200,000	\$212,000	\$1,079	\$1,161	\$82	\$7	7.6%
\$250,000	\$250,000	\$1,405	\$1,417	\$12	\$1	0.9%
\$250,000	\$265,000	\$1,405	\$1,507	\$103	\$9	7.3%
\$300,000	\$300,000	\$1,730	\$1,745	\$15	\$1	0.9%
\$300,000	\$318,000	\$1,730	\$1,853	\$124	\$10	7.1%

# 3.7% Levy increase



Homestead Residential Property - City Tax only						
2020	2021	2020	2021	2021v2020		
				Annual Change	Monthly Change	% Change
Value	Value	Tax Paid	Tax Paid			
\$150,000	\$ 150,000	\$754	\$732	-\$22	-\$2	-2.9%
\$150,000	\$ 159,000	\$754	\$784	\$31	\$3	4.0%
\$175,000	\$ 175,000	\$916	\$890	-\$26	-\$2	-2.9%
\$175,000	\$ 185,500	\$916	\$951	\$35	\$3	3.8%
\$200,000	\$ 200,000	\$1,079	\$1,048	-\$31	-\$3	-2.9%
\$200,000	\$ 212,000	\$1,079	\$1,118	\$39	\$3	3.6%
\$250,000	\$ 250,000	\$1,405	\$1,364	-\$40	-\$3	-2.9%
\$250,000	\$ 265,000	\$1,405	\$1,451	\$47	\$4	3.3%
\$300,000	\$ 300,000	\$1,730	\$1,680	-\$50	-\$4	-2.9%
\$300,000	\$ 318,000	\$1,730	\$1,784	\$55	\$5	3.2%

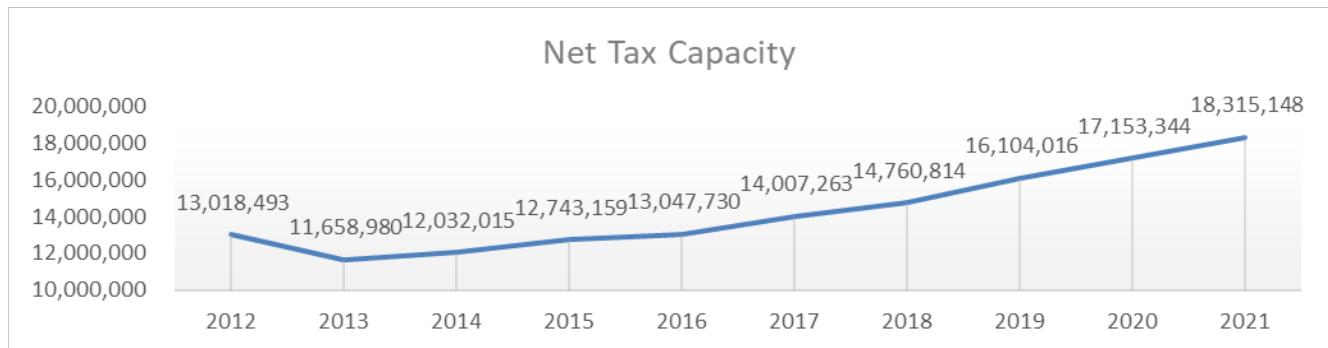


# Historical View Levy/Tax Rate

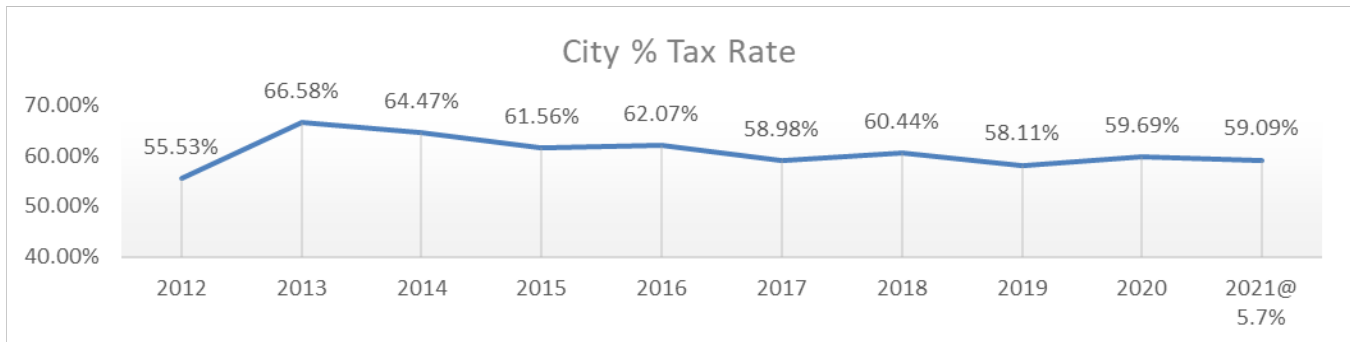
The City % Tax Rate =  
Total \$ Levy/Net Tax  
Capacity



Note in 2013 the Tax  
Rate peaked as Net  
Tax Capacity dropped



In 2021, proposed levy  
increase of 5.7% is  
partially offset by a net  
tax capacity increase of  
6.8%

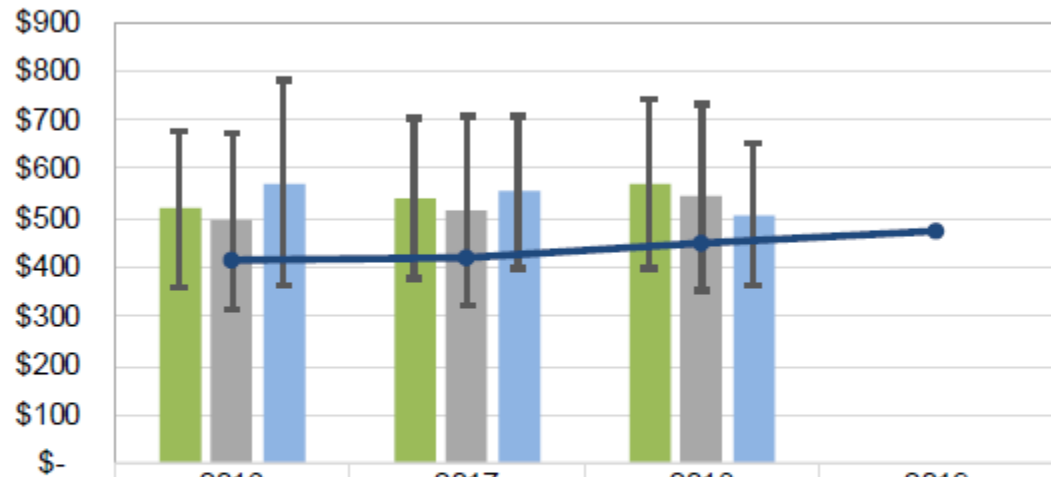


City % Tax Rate  
decrease from 59.69%  
to 59.09%, rate is  
benefiting from  
increased NTC

# Key Ratios – Peer Comparison

Northfield City Taxes Per Capita are lower than all compared groups

Taxes - Per Capita



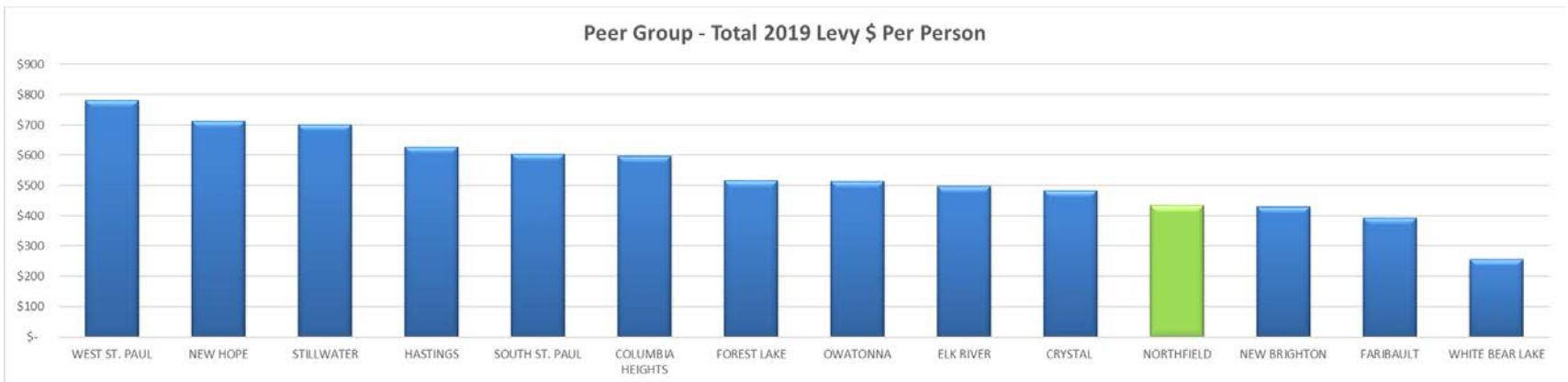
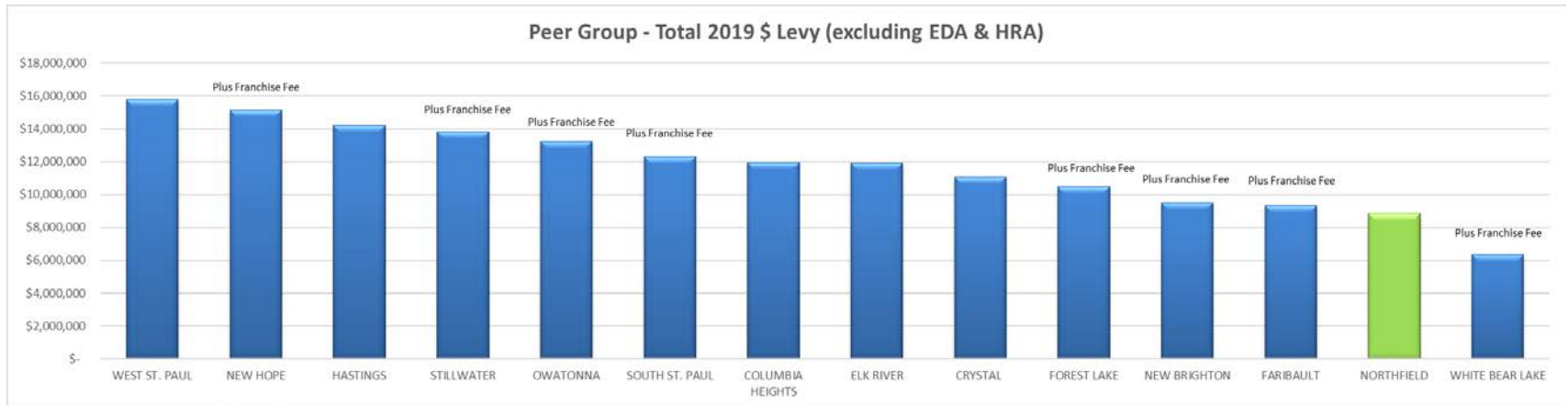
	2016	2017	2018	2019
Class 2 Cities (20,001 - 100,000)	\$519	\$542	\$569	N/A
Class 3 Cities (10,001 - 20,000)	\$495	\$516	\$543	N/A
Cities in Rice County	\$572	\$554	\$507	N/A
City of Northfield	\$414	\$419	\$450	\$476

Source: Abdo, Eick & Meyers, LLP Audit Presentation



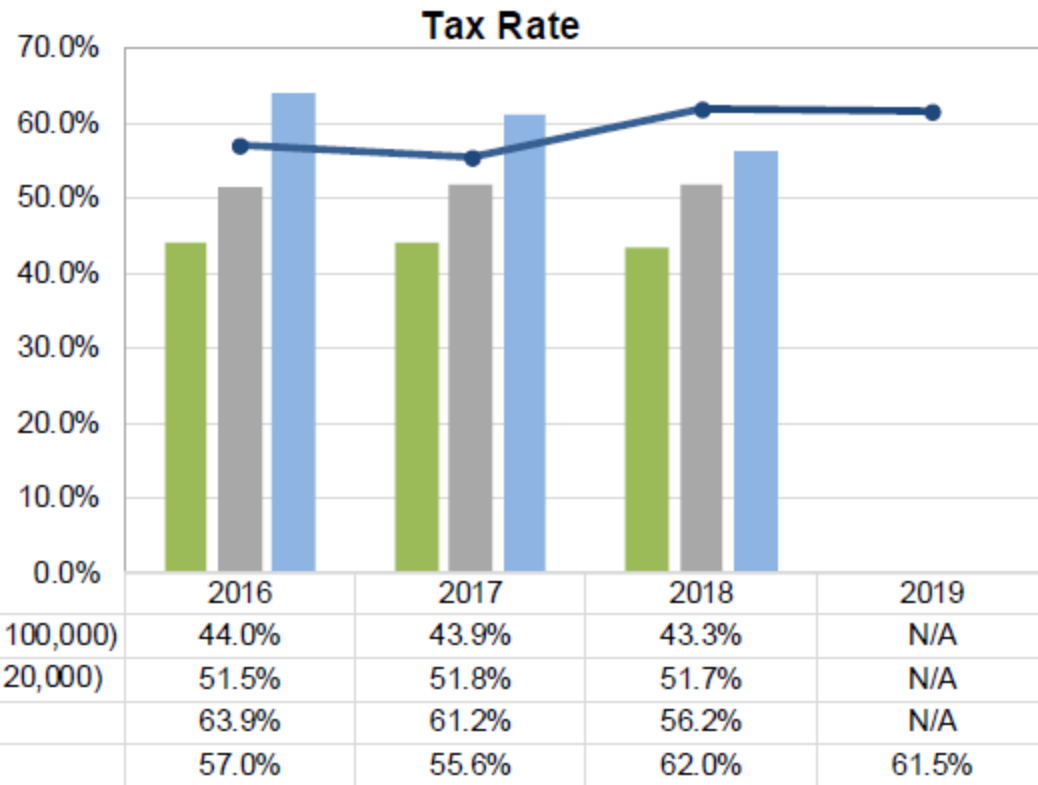
# Key Ratios – Peer Comparison

- 8 of the 13 Peer Group Cities also have a Franchise Fee



# Key Ratios – Peer Comparison

Northfield's Tax Rate is higher than the Rice county average and Class 2 & 3 Cities



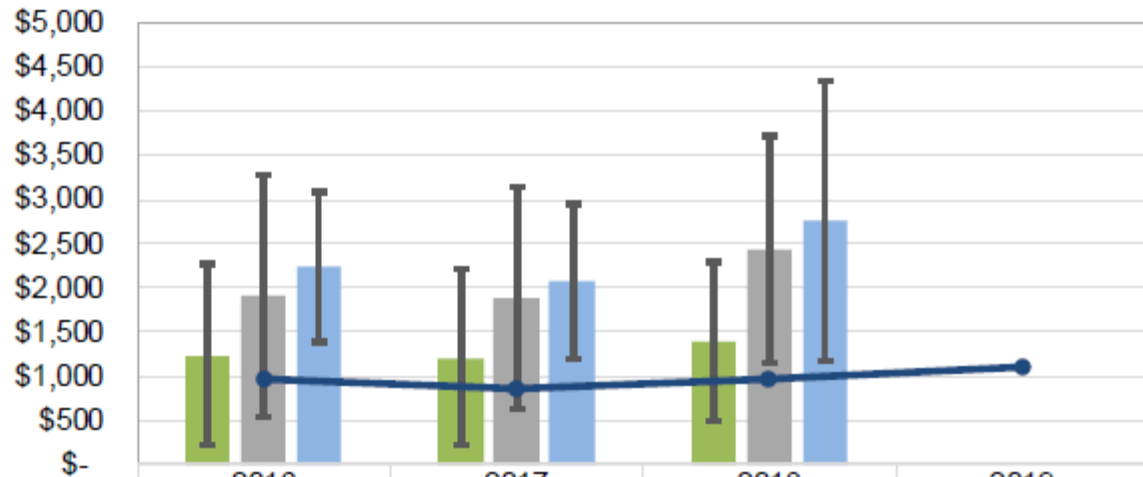
Source: Abdo, Eick & Meyers, LLP Audit Presentation



# Key Ratios – Peer Comparison

Northfield's debt per capita is lower than all compared groups

Long Term Debt - Per Capita



	2016	2017	2018	2019
Class 2 Cities (20,001 - 100,000)	\$1,233	\$1,208	\$1,391	N/A
Class 3 Cities (10,001 - 20,000)	\$1,915	\$1,890	\$2,437	N/A
Cities in Rice County	\$2,244	\$2,071	\$2,752	N/A
City of Northfield	\$972	\$848	\$960	\$1,112

Source: Abdo, Eick & Meyers, LLP Audit Presentation

# Budget & Levy Schedule

## September

- September 15<sup>th</sup> adoption of 2021 Preliminary Levy
  - Final Approved Levy in December can go down, but not up from Preliminary Levy
- September 15<sup>th</sup> approve 2021 Utility Rates

## October

- October 13<sup>th</sup> Budget Worksession – prioritize additional expense items

## November

- November 10<sup>th</sup> Budget Worksession – review December presentation and determine recommendation for levy

## December

- December 1<sup>st</sup> Public Hearing 6:00 p.m. on the 2021 Budget and Tax Levy
- December 1<sup>st</sup> approval of Levy and Budget