



THE CITY OF
NORTHFIELD
ESTD MINNESOTA 1855
COWS, COLLEGES & CONTENTMENT

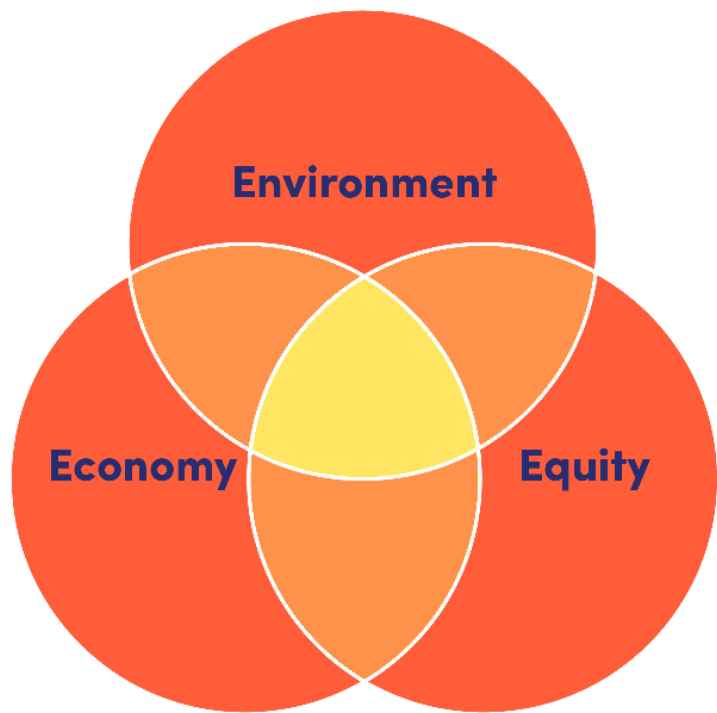


Minnesota
GreenStep Cities



Comprehensive Plan 2045

3 Core Principles



1. Impact to the financial health of the City
2. How to ensure the benefits and burdens of actions are distributed equitably
3. Whether an action improves climate resilience and sustainability

Comprehensive Plan Guiding Values



CREATIVITY

Northfield will develop **creative solutions to local challenges** by working with the community, ensuring staff understand and have tools to implement best practices in their fields, and using consultants who understand Northfield and its values.



ECONOMY

Northfield's capital planning and budgeting advances the goals of this Plan in **economically responsible and sustainable** ways to ensure revenue is sufficient to meet the City's needs for the long term.



HOME

Northfield promotes **safe, stable housing** in a wide variety of types, sizes, and ownership models, to support local business and accommodate residents in all stages of life.



RESILIENCE

Northfield develops infrastructure, policies, and practices to **foster resilience and mitigate the effects of climate change**.



MOBILITY

Northfield works to provide a full complement of **mobility options** so all Northfield residents and visitors can get where and how they want.



EQUITY

Northfield **emphasizes equity** to address disparities and to ensure equitable access to jobs, housing, education, essential services, retail, mobility options, and open space for all.



CONNECT

Northfield **fosters human connections** in our increasingly diverse community through well-designed neighborhoods, gathering places, and business districts that are inclusive for all, independent of age, economic status, mobility, gender, or racial and ethnic background.

- “How” we do the work
 - Planning
 - Action & Implementation
- Aligning values to day-to-day operations as well as strategic priorities
 - Operating Costs
 - Capital Costs
 - Time Allocation

Strategic Plan Summary 2025–2028



STRATEGIC PLAN SUMMARY 2025-2028 City of Northfield

Strategic Priority	Desired Outcome	Key Outcome Indicator	Target	Strategic Initiatives
Improve Financial Strength <i>A financially responsible organization</i>	Increased Commercial-Industrial tax base	- Net new C/I Valuation - C/I Permit Valuation (new)	- \$50M net increase-C/I valuation 2025-2028 - \$50M net increase-C/I permit valuation 2025-2028	a) Develop and implement Northeast Area Show/Ready and Recruitment Plan b) Strategize to develop high potential C/I properties c) Create a Revenue Diversification Program (new & updated) d) Implement a coordinated 2-year Budget and Aligns Financial Management Plan e) 5-year Financial Management Alignment with Service Level Strategy
	Increased revenue diversification	Change in \$ value of new non-tax General Fund revenue	10% increase in non-tax revenues 2025-2028	
	Taxation responsive to community needs & expectations	- Annual tax levy - Annual tax rate	Tax levy at or below __% over Estimated Market Value (EMV) growth	
Increase Housing Availability <i>Addressing the City's affordable housing needs</i>	Expanded availability of single-family housing	# of single-family housing units added annually	Add 50 single-family homes annually through end 2028	a) Create and implement single-family home expansion strategy to implement now and existing housing stabilization programs c) Create a strategy to reduce homeownership disparity d) Create development subsidy standards and policy e) Create a plan for publicly owned high priority redevelopment sites
	Expanded availability of multi-family housing	# of multi-family housing units added annually	Add 50 multi-family homes annually by end 2028	
	Preservation of housing quality and affordability	- # of Naturally Occurring Affordable Housing (NOAH) units preserved	- 30 NOAH units preserved/rehabbed by end 2028	
Achieve Infrastructure Sustainability <i>Infrastructure that supports community needs</i>	A flood resistant community	- Flood plan adoption - Flood plan implementation	Flood plan fully implemented by 2028	a) Create Pedestrian and Biking Crossing Improvement Plan for TH-3 b) Create a safe street for all plan c) Implement City-wide pedestrian crossing improvement plan d) Create a dam removal strategy e) Implement downtown flood improvements f) Implement neighborhood flood improvements
	Improved pedestrian safety	- # of upgraded pedestrian crossings installed - # of pedestrian plan improvements completed	- #10 new pedestrian crossings installed 2025-2028 - #TH3 pedestrian & biking plan improvements completed by 12/2028 - Safe Streets for All Plan Complete 12/28	
	Dam-free river	Dam removal decision	Dam removal completed by 12/2029	
Enhance Service Delivery <i>A community that cares about its residents</i>	Capacity to meet desired service levels	# of capacity improvements implemented	Full implementation of critical capacity-building measures across Administrative Services, PD, and Streets & Parks by 2028	a) Identify long-term service delivery needs b) Define service levels in core services c) Review & update Communications Plan d) Develop a survey framework e) Create a downtown managed parking plan
	Community input guides service improvements	Completion of a city-wide quality of life survey	Conduct a city-wide community survey every other year starting in 2026	
	Downtown parking needs are met	- Managed parking plan adoption - Parking need assessment	Comprehensive downtown managed parking solution in place by 12/2026	

The plan consists of four **strategic priorities** the issues of greatest importance to the City over the next three years.

Associated with each priority is a set of **desired outcomes, key outcome indicators**, and **performance targets**, describing expected results and how the results will be measured.

The plan also includes strategic initiatives that will be undertaken to achieve the targeted outcomes.

Budget Timeline



July 15 & Aug 12 Work Sessions

Staff develops initial requested budgets and Council discusses

December 2

Public Hearing and Council approves final budget & levy

September 23

Council approves preliminary levy & budget and adopts 2026 utility rates





June 17, 2025 – City Council accepts 2024 audit



September 23, 2025 – Council adopts preliminary budget & levy and 2026 utility rates & franchise fee rate (gas/electric), NAFRS Budget



July 15, 2025 – Council Work Session initial high level budget review



*October 7, 2025 – NCRC Leases
October 21, 2025– Budget Work Session – 2026 budget operating budget finalize*



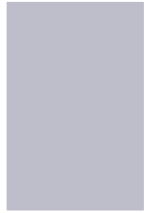
August 12, 2025 – Council Work Session with department detail



November 4 – 2026 CIP/CEP Finalize
November 18 – 2027 Budget & 5-Year Financial Plan CIP/CEP (January 2026 continued budget work)



September 16, 2025 – Council Work Session preliminary budget and levy review & utility rate study



December 2, 2025 – City Council holds Public Hearing on Budget & Levy
Final presentation
December 2, 2025 – Council approves Final Budget and Levy (payable 2026)



Budget Timeline

Budget & Tax Levy

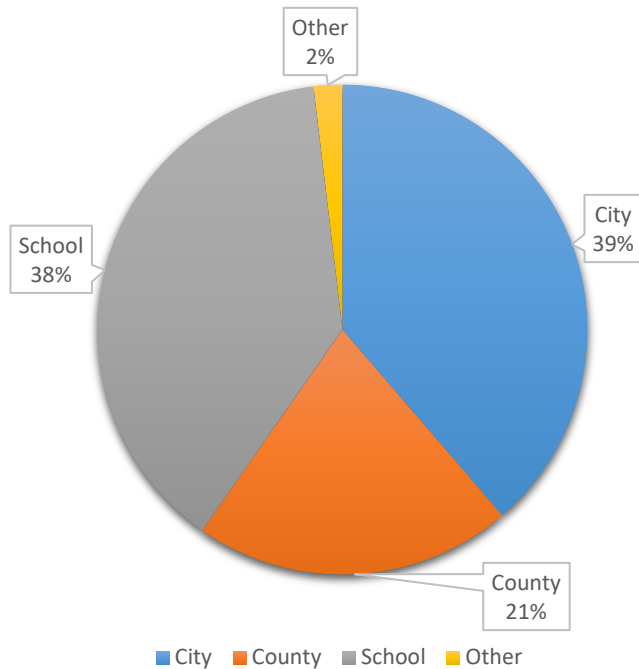
Recent Historical
Cost Drivers



Property Tax Distribution



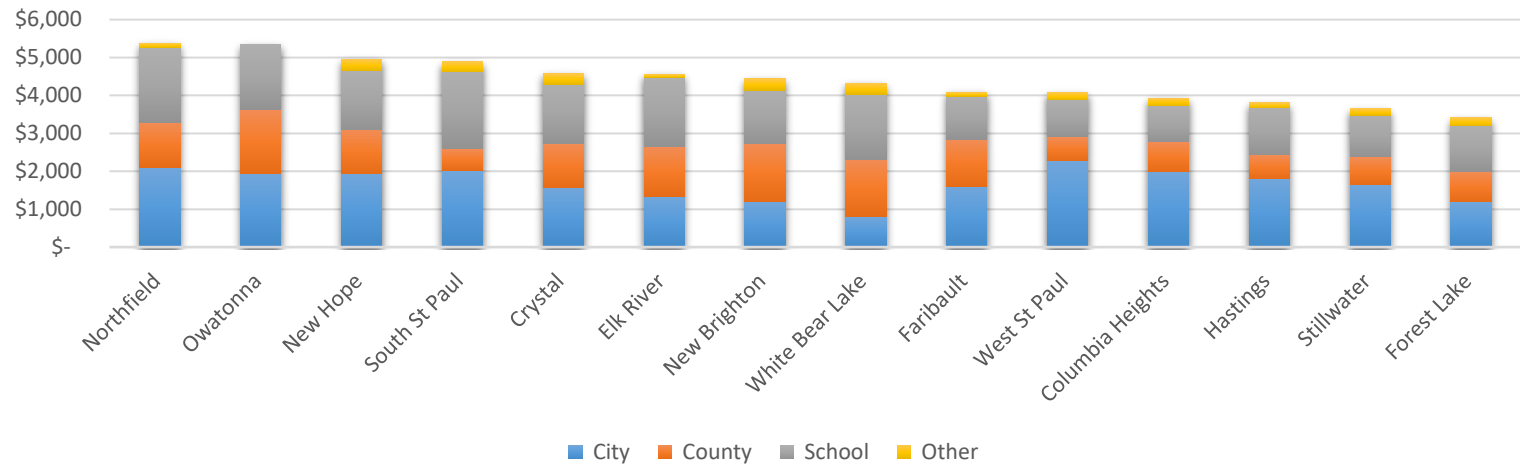
Tax Distribution



Total Property Tax Peer Cities Comparison

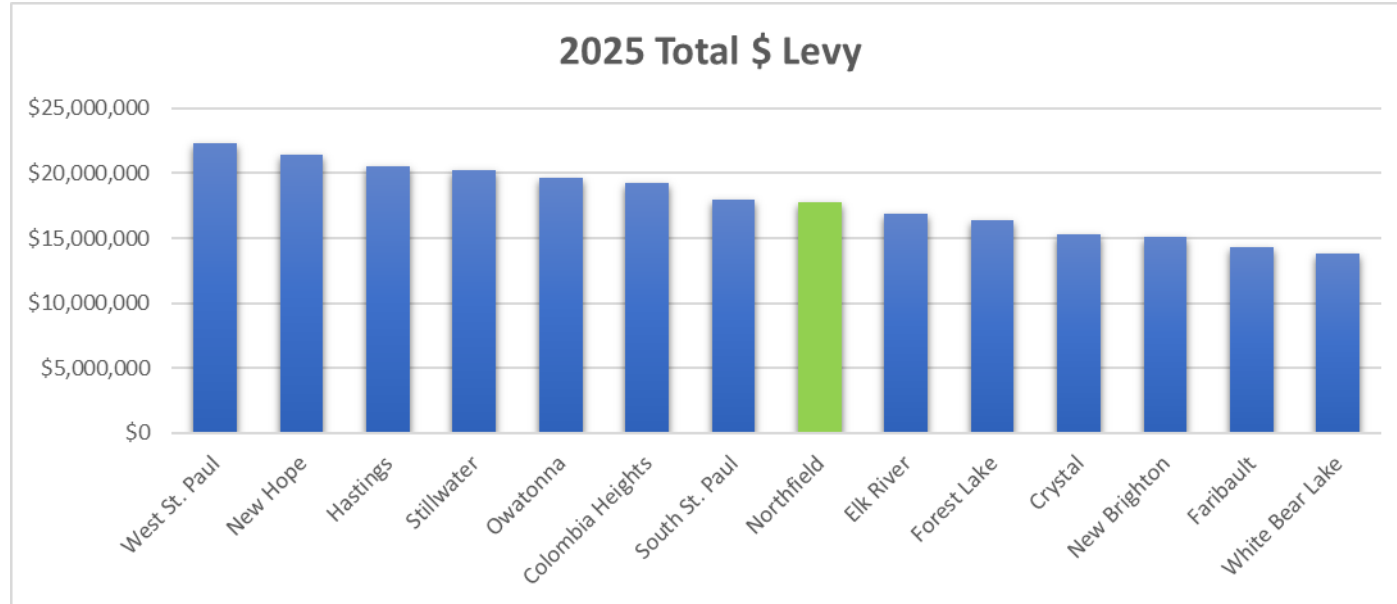


2024 Property Tax Comparison approx value \$350K



County Note: Illustration using Rice County rather than Dakota County residents.

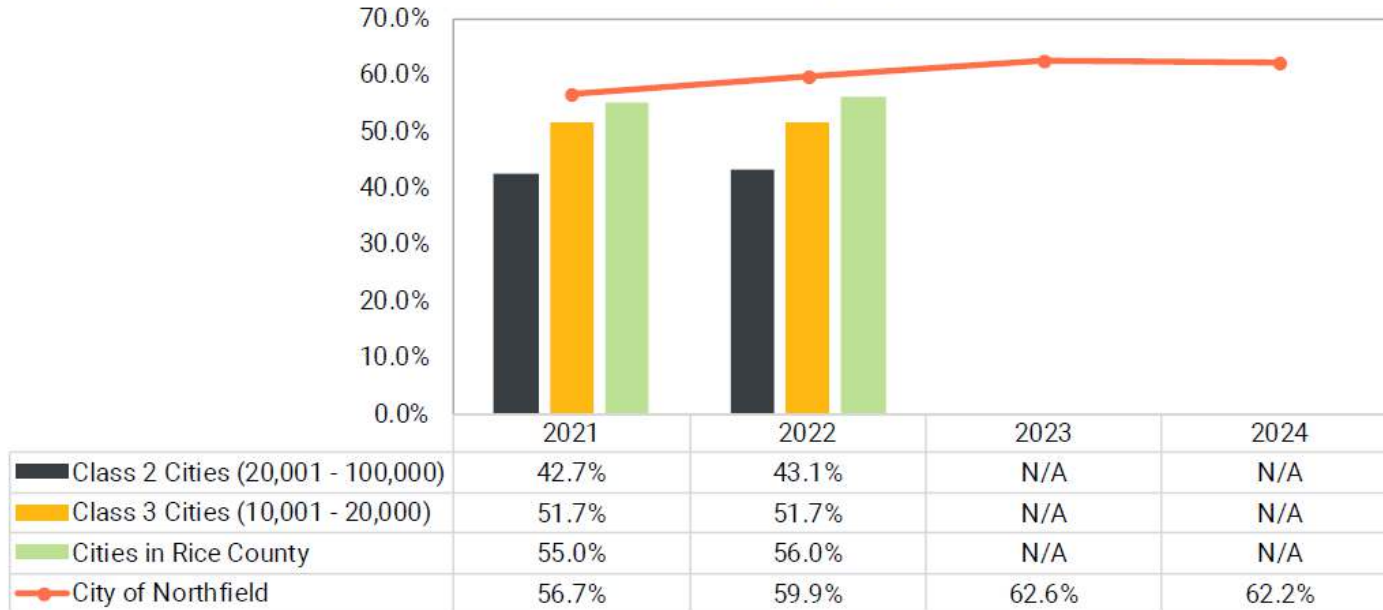
Peer Comparison 2025 Current City Property Taxes (i.e. levy)



Key Ratios – Peer Comparison



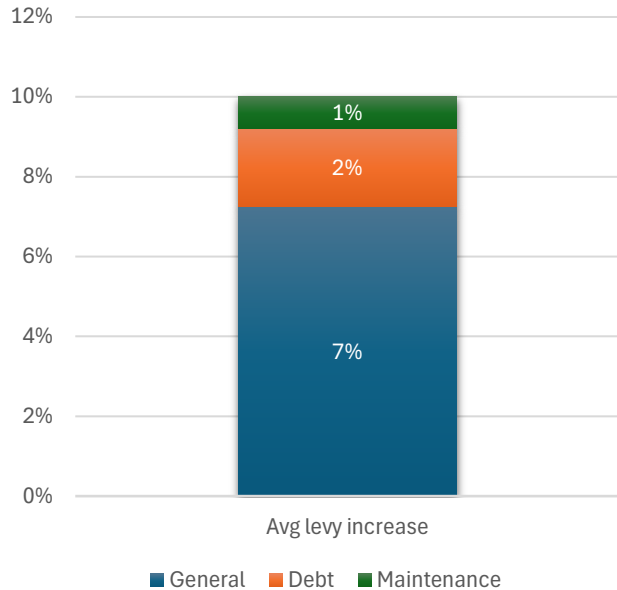
Tax Rate



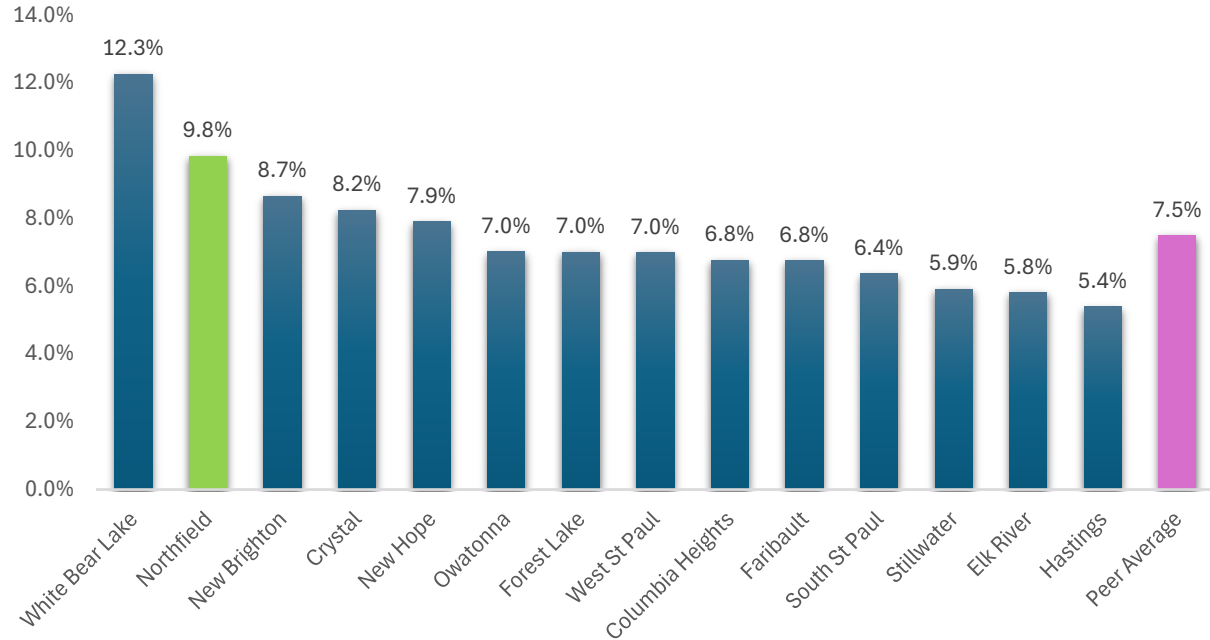
Peer Comparison – Average levy increases



Avg 10-yr levy increase -
Northfield



Average levy increase since 2016



Levy/Spending Drivers



A. Personnel (wages and benefits)

- Midmarket strategy – recruitment and retention

B. Operating Expense

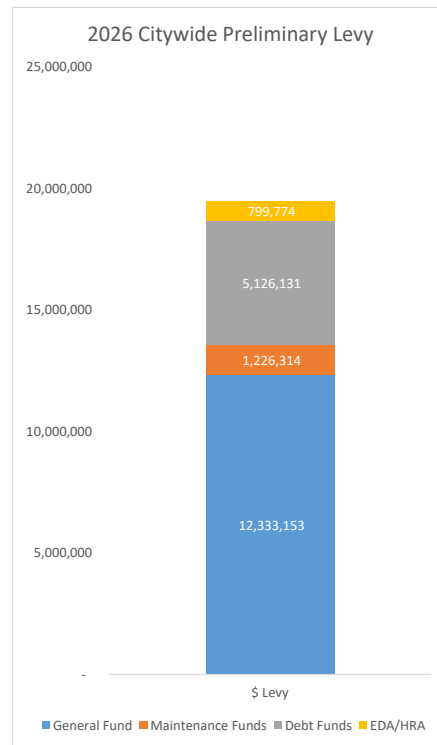
- Inflation impact on routine costs

C. Capital Maintenance Fund

- \$869,780 increase 2025 v 2020 to address deferred maintenance issues in Park Fund, Facilities Fund and Vehicle & Equipment Fund
- Vehicle increases since COVID have been significantly larger than inflation

B. Debt Service (capital projects & equipment borrowing)

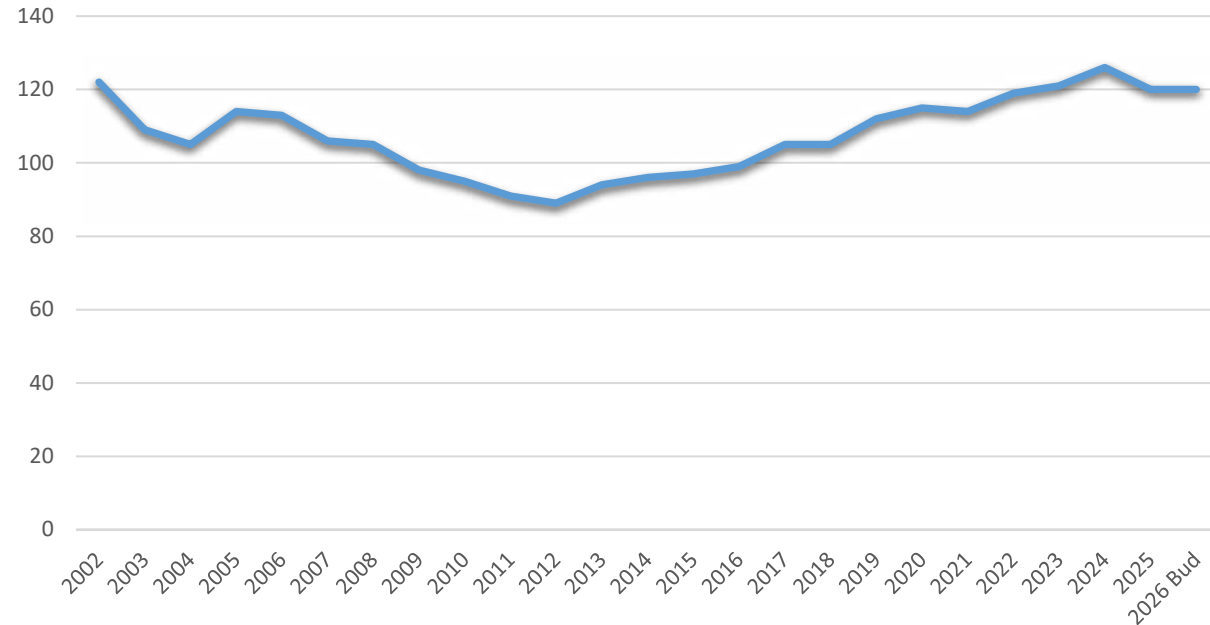
- Larger recent Street Reconstruction projects
- Replaces smaller street projects being paid off



Headcount (through budgeted 2026)



Northfield FTE Trend



- 2025/26 currently 120
- City staffing levels were adjusted down when LGA was cut
 - The City has taken 10+ years to return to previous staffing levels

Budget & Tax Levy

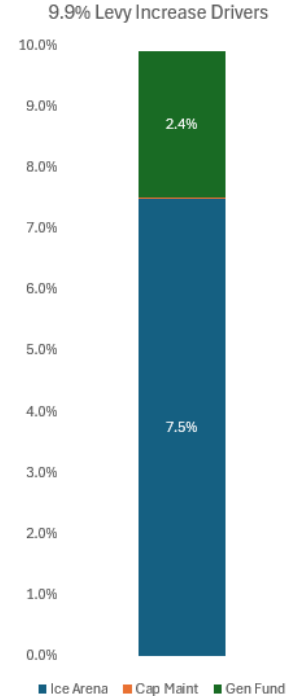
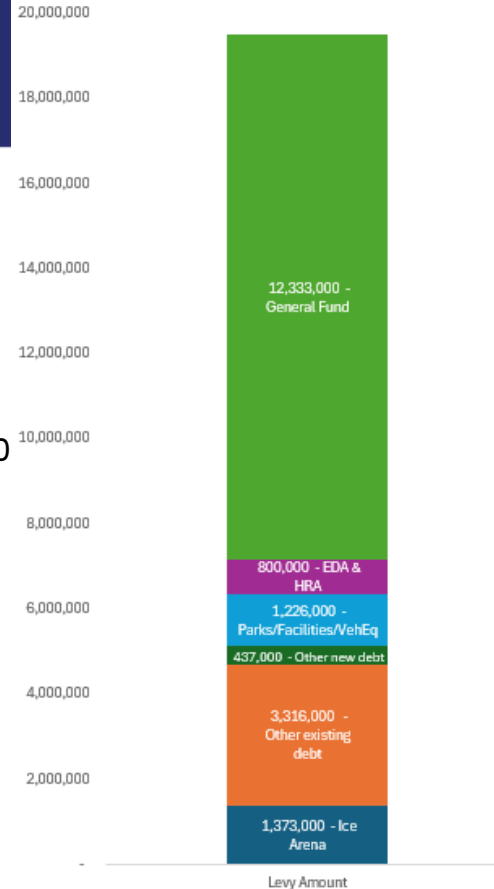
2026 Proposed



2026 Total Levy



- **Total Levy – \$19,485,000**
- **Debt – \$5,126,000 total**
 - Ice Arena – \$1,373,000 (new)
 - Other – \$3,316,000 (existing), \$437,000 (new)
- **Capital Maintenance – \$2,026,000 total**
 - Parks, Facilities, Vehicle & Equipment remain flat – \$1,226,000
 - EDA & HRA remain flat – \$800,000
- **Operations/General Fund – \$12,333,000 total**
 - Revenue \$223K increase (levy decrease)
 - Personnel \$882K increase (levy increase)
 - Other Expense \$65K increase (levy increase)
 - Supplies & Services – \$73,000 decrease (levy decrease)
 - Net Change \$651K increase

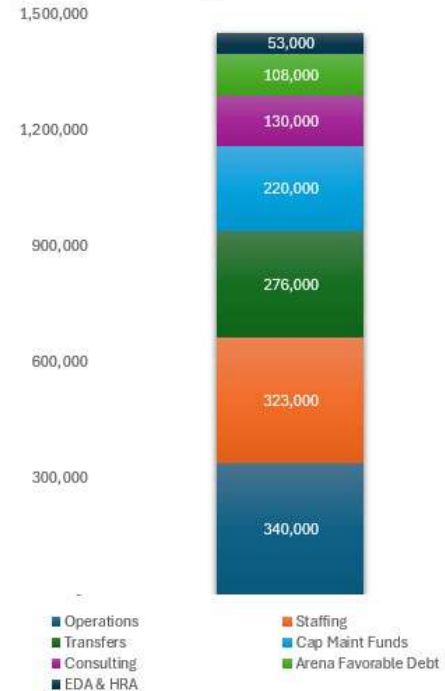


2026 Property Tax Levy



- 9.9% Levy increase in 2026 from 2025
 - Total Reductions from initial staff budget “roll-up” of **-\$1,450,000**
 - One Time Transfers from Liquor Store and DMV funds – \$276,000
 - Debt reduction from favorable ice arena sale – \$108,000
 - Capital Maintenance Funds no increases – \$220,000
 - Parks, Facilities, Vehicle & Equipment
 - EDA/HRA no increases – \$53,000
 - Consulting Cuts – \$130,000
 - Staffing Cuts (approx. 4 FTE across Economic Development Coordinator, NPB Station Manager, Public Works Mechanic, Community Service Officer) – \$323,000
 - Operational Cuts – \$340,000
 - In addition: Since last discussion, reduced property tax levy proposed from 10.2% to 9.9%
 - Sunday library hours retained and will remain in 2026
 - Added reductions utilizing MN Paid Leave Shared Employee/Employer Cost savings, Library Teen furniture and materials deferral, and supply budget reductions across departments

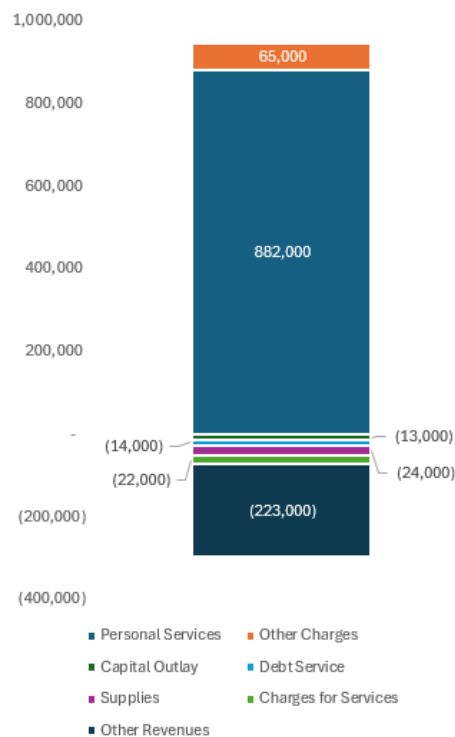
Levy Reductions



2026 Prelim Levy Increases



- **Total General Levy increase – 2025 vs 2026 – \$651,000**
 - Personal Services – \$882,000 (135%)
 - Salaries – \$794,000
 - Benefits – \$88,000
 - Other Charges – \$65,000 (10%)
 - Visitor's & Convention Bureau – \$47,000 pass thru to CVB from 3% lodging tax
 - **Total Expense Increases: \$947,000**
 - Other Revenues – (\$223,000) (-34%)
 - Increased other revenues which reduces levy need
 - Reduced Expenses – reduces levy need
 - Supplies – (\$24,000) (-4%)
 - Charges for Services – (\$22,000) (-3%)
 - Debt Service – (\$14,000) (-2%)
 - Capital Outlay – (\$13,000) (-2%)
 - **Total Decrease: (\$296,000)**
 - **Combined total – net of all expense/revenue fluctuations– \$651,000**



9.9% Total Levy increase



- 2.4% Operating Levy Increase
- 7.5% Debt/Ice Arena
 - 9.9% Total Increase
- \$1,450,000 Required cuts to Operating Budgets
- Impact on \$350,000 Home, no increase in value
 - (\$4)/month Operating Increase
 - \$16/month Debt/Ice Increase
 - \$12/month Total
 - 6.2% increase total 2025–2026

City of Northfield, Minnesota
Estimated Tax Impacts of Proposed 2026 Property Tax Levy
August 22, 2025

TAX LEVY INFORMATION	
Preliminary City Levy Amount	\$18,660,046
Preliminary EDA Levy Amount	\$409,703
Preliminary HRA Levy Amount	\$418,063
2026 Proposed City-wide Levy Amount	\$19,487,812
 2025 Levy Amount	 \$17,731,596
Annual Increase	9.9%
TAX BASE INFORMATION	
Preliminary Net Tax Capacity - Payable 2026	\$25,519,428
Proposed \$ Levy Increase	1,756,216
 Tax Capacity Rate:	
Payable - 2025	71.918%
Payable - 2026 at 2025 Levy Amount	69.483%
Estimated 2026 at Proposed Levy Increase	76.365%
Estimated Increase to City-wide Tax Rate	6.882%

- Preliminary Net Tax Capacity based on estimated 3.5% of tax base increase for Pay 2026**

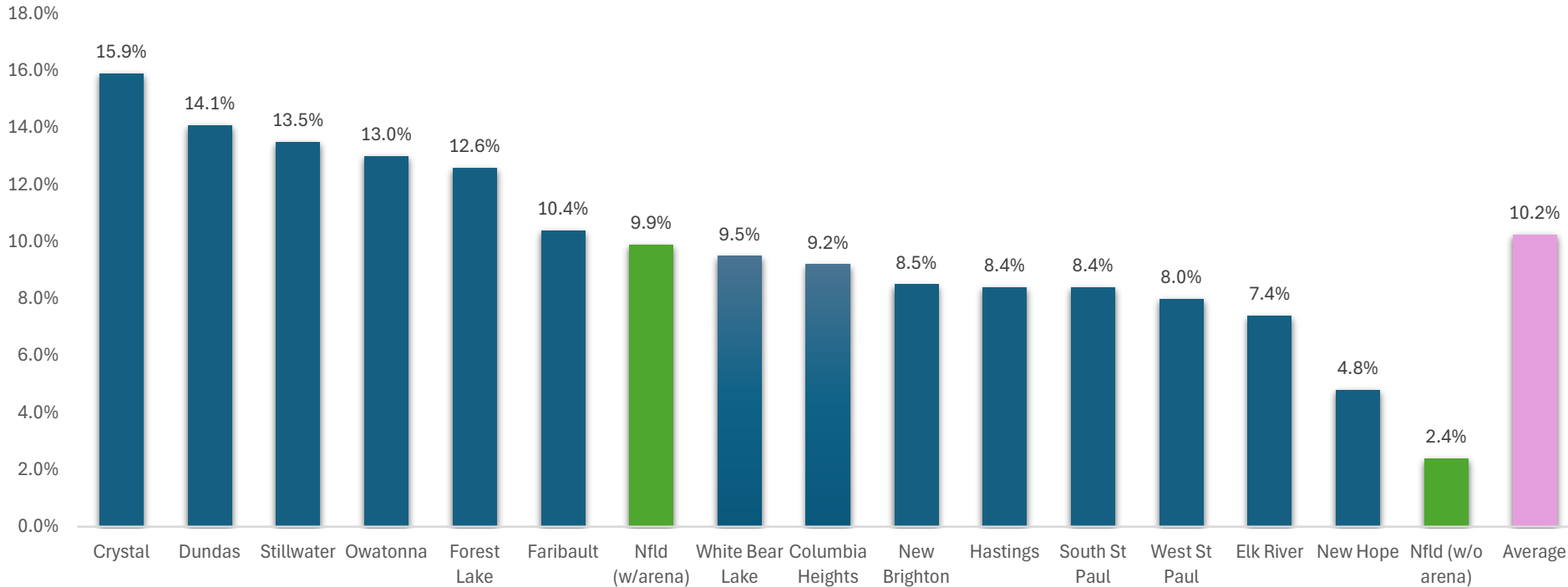
TAX IMPACT ANALYSIS - CONSTANT MARKET VALUE								
Type of Property	Estimated Market Value	Market Value Exclusion	Taxable Market Value	Net Tax Capacity	Current 2025 City Tax	Proposed Tax Increase*	Monthly Increase	Proposed 2026 City Tax
Residential Homestead	\$ 200,000	\$ 28,550	\$ 171,450	\$ 1,715	\$ 1,233.03	\$ 76.24	6.35	\$ 1,309.27
	250,000	24,050	225,950	2,260	1,624.99	100.47	8.37	1,725.46
	300,000	19,550	280,450	2,805	2,016.94	124.71	10.39	2,141.65
	329,500	16,895	312,605	3,126	2,248.19	139.00	11.58	2,387.20
	350,000	15,050	334,950	3,350	2,408.89	148.94	12.41	2,557.83
	403,900	10,199	393,701	3,937	2,831.42	175.06	14.59	3,006.48
	450,000	6,050	443,950	4,440	3,192.80	197.41	16.45	3,390.21
Commercial/Industrial	500,000	1,550	498,450	4,985	3,584.75	221.64	18.47	3,806.39
	\$ 500,000	\$ -	\$ 500,000	\$ 9,250	\$ 6,652.42	\$ 411.31	34.28	\$ 7,063.73
	1,000,000	-	1,000,000	19,250	13,844.22	855.97	71.33	14,700.19
	5,000,000	-	5,000,000	99,250	71,378.62	4,413.26	367.77	75,791.88
TAX IMPACT ANALYSIS WITH PROPERTY MARKET VALUE INCREASE OF 3.7%								
Type of Property	Estimated Market Value	Market Value Exclusion	Taxable Market Value	Net Tax Capacity	Current 2025 City Tax	Proposed Tax Increase*	Monthly Increase	Proposed 2026 City Tax
Residential Homestead	\$ 207,344	\$ 27,889	\$ 179,455	\$ 1,795	\$ 1,233.03	\$ 137.37	11.45	\$ 1,370.40
	259,181	23,224	235,957	2,360	1,624.99	176.89	14.74	1,801.88
	311,017	18,558	292,458	2,925	2,016.94	216.41	18.03	2,233.35
	341,600	15,806	325,794	3,258	2,248.19	239.72	19.98	2,487.91
	362,853	13,893	348,960	3,490	2,408.89	255.92	21.33	2,664.82
	418,732	8,864	409,868	4,099	2,831.42	298.52	24.88	3,129.94
	466,525	4,563	461,962	4,620	3,192.80	334.96	27.91	3,527.76
Commercial/Industrial	518,361	-	518,361	5,230	3,584.75	408.75	34.06	3,993.50
	\$ 518,361	\$ -	\$ 518,361	\$ 9,617	\$ 6,652.42	\$ 691.74	57.64	\$ 7,344.15
	1,036,722	-	1,036,722	19,984	13,844.22	1,416.83	118.07	15,261.04
	5,183,612	-	5,183,612	102,922	71,378.62	7,217.55	601.46	78,596.16

* The figures in the table are based on taxes for new bonded debt only, and do not include tax levies for other purposes. Tax increases shown above are gross increases, not including the impact of the state Property Tax Refund ("Circuit Breaker") program. Many owners of homestead property will qualify for a refund, based on their income and total property taxes. This will decrease the net tax effect of the bond issue for many property owners.

Tax Impact of 9.9% Increase



Peer Comparisons (Plus Dundas) – current proposed compared to other cities preliminary levy



City Services



General government



- Administrative services
- Business development
- Housing
- Elections
- Permits

Culture & Recreation



- Library
- Parks, ice rink and pool
- FiftyNorth senior center
- Recreation

Public Safety



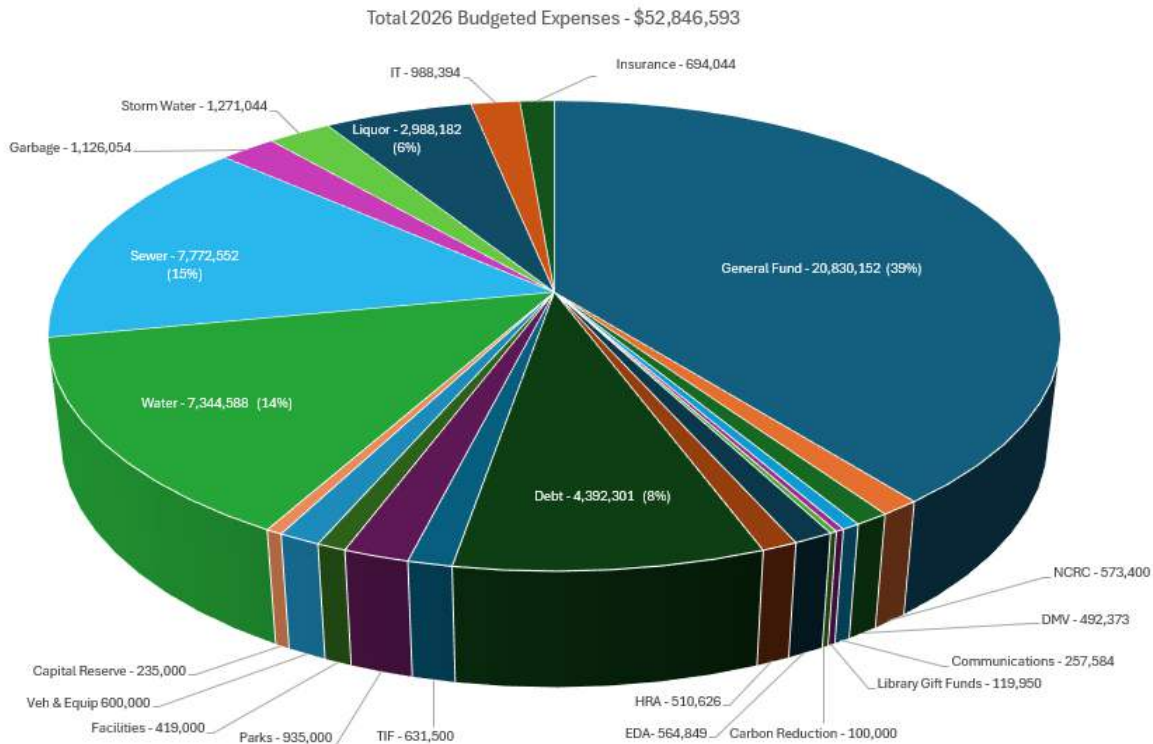
- Police
- Fire and Rescue
- Emergency management
- Building inspections

Public Works



- Street repair and construction
- Snow plowing
- Drinking, storm and waste water
- Garbage, recycling and yard waste
- City buildings

Total City Expense by Fund

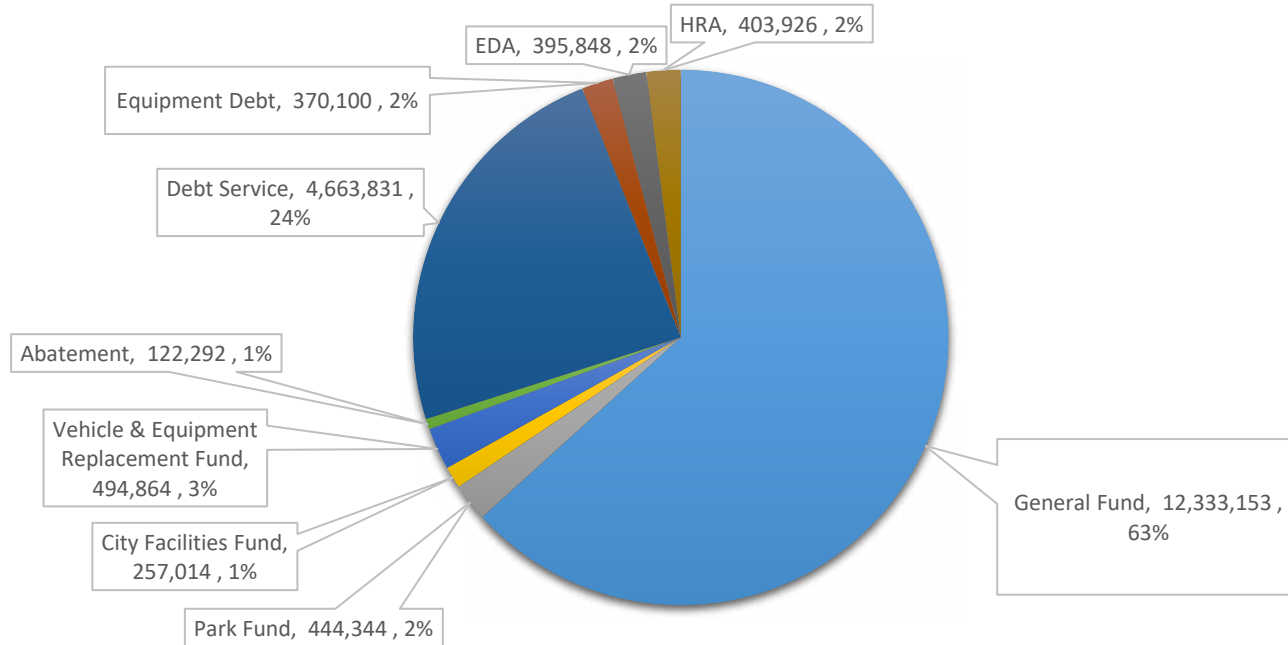


- General Fund, Water, Sewer, Debt, and Liquor funds account for 82% of all city expenses
- All other funds make up remaining 18% of expenses
- Does not include Capital Project Funds, expenses paid from bond proceeds

2026 City-wide Property Tax Levy



Northfield Citywide 2026 Property Tax Levy \$19,485,372

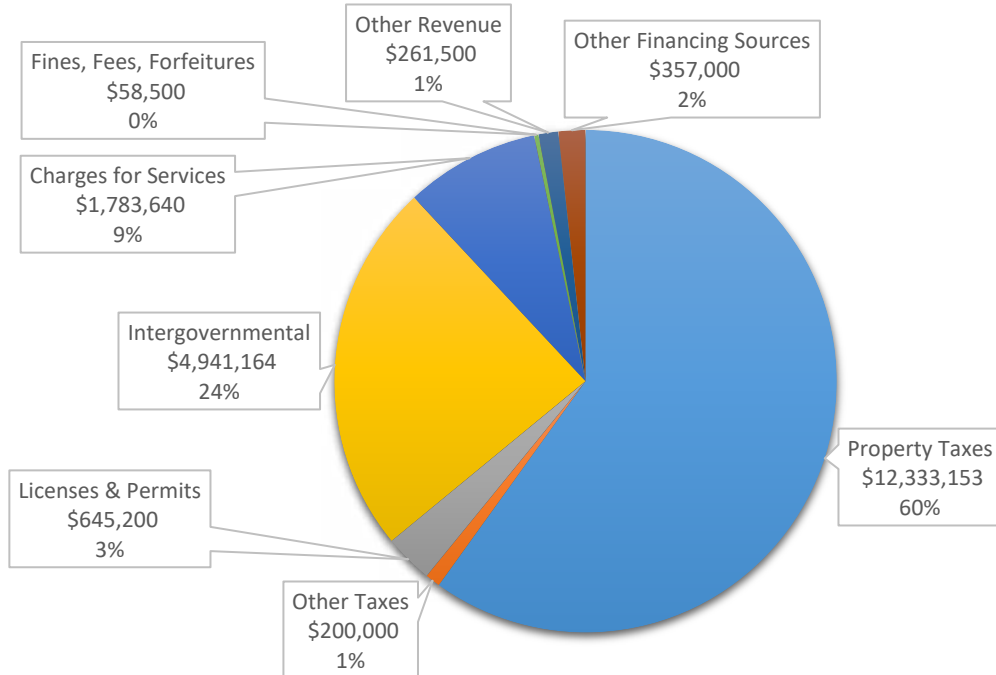


- General Fund is 63% of the total levy
- Debt service increased to 24% from 18% in 2025 with addition of ice arena

General Fund Revenue



General Fund 2026 Revenue \$20,585,157

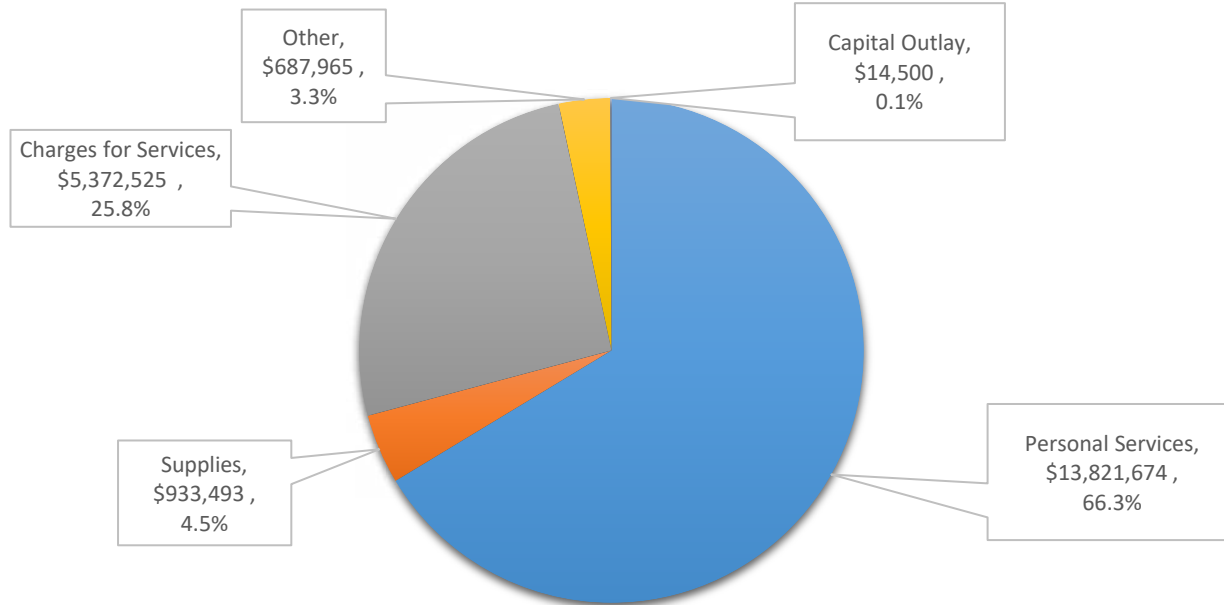


- Property Taxes represent 60% of General Fund Revenue
- Intergovernmental (includes LGA) represents 24% of General Fund Revenue

General Fund Expense



General Fund 2026 Expenditures \$20,830,157

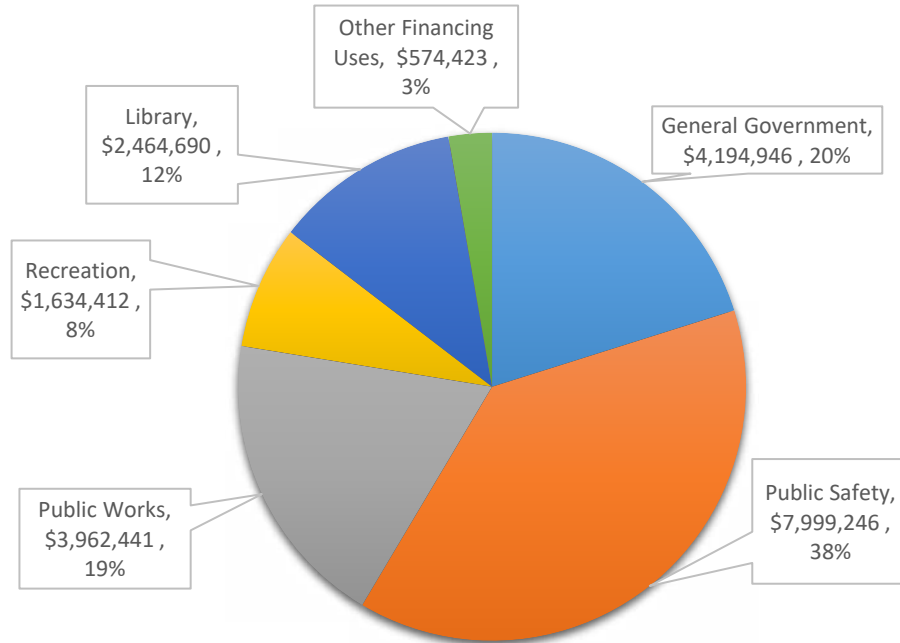


- Personal Services represent 66% of the general fund expenditures

General Fund Expense



General Fund 2026 Expenditures \$20,830,157



- Public Safety represents 38% of the General Fund expense
- Utilizing \$250,000 of Police Aid funding in 2026 & 2027 to offset wage adjustments

Debt Forecast



Fund	Description	2026	2027	2028	2029	2030
318	2017A GO IMP Bonds (Street projects)	50,000	50,000			
319	2018B GO Bonds (Street & Parking projects)	160,000	160,000	160,000		
320	2019A GO Bonds (Street projects)	215,000	215,000	210,000	210,000	
321	2020A GO Bonds (NE Mill/Overlay; TH 246 & Jeff. Roun	150,000	150,000	150,000	150,000	150,000
322	2021A GO Bonds (Mayflower area, Bluffview)	129,000	129,000	129,000	129,000	129,000
323	2022A GO Bonds (NW Mill/Overlay; 5th St Bridge, ECR	393,300	393,300	393,300	393,300	393,300
324	2023B Bonds (Streets, Babcock Park abatement)	729,000	729,000	729,000	729,000	729,000
325	2024A GO Bonds (Streets, Transit Hub)	589,900	589,900	589,900	589,900	589,900
326	2025A GO Bonds (Streets, Wall St. Rd.)	382,000	382,000	382,000	382,000	382,000
354	2019A CIP (Police)	400,000	400,000	400,000	400,000	400,000
357	2018A CIP (NAFRS fire hall)	185,000	185,000	185,000	185,000	185,000
358	2021A Equip Cert (Snowplow)	60,500	60,500	60,500	60,500	60,500
359	2022A Equip Cert (Snow removal, firetruck)	64,500	64,500	64,500	64,500	64,500
360	2023B Equip Cert (Motor grader)	41,000	41,000	41,000	41,000	41,000
361	2024A Equip Cert (Pumper, PD command, Dump Truc	149,000	149,000	149,000	149,000	149,000
362	2025A Equip Cert (NAFRS tanker)	55,100	51,713	51,713	51,713	51,713
363	2025B Ice Arena	1,372,831	1,372,831	1,372,831	1,372,831	1,372,831
Current Debt		5,126,131	5,122,744	5,067,744	4,907,744	4,697,744
Future Debt						
	2026 Street Reconstruction Projects - 15 year levy		464,200	464,200	464,200	464,200
	2026 Facilities - 15 year levy		209,800	209,800	209,800	209,800
	2027 Bridge Square/Riverwalk - 20 year levy			776,000	776,000	776,000
	2027 Street Reconstruction Projects - 15 year levy			141,400	141,400	141,400
	2028 Street Reconstruction Projects - 15 year levy				202,600	202,600
	2028 Equipment Debt - 10 year levy				149,200	149,200
	2029 Street Reconstruction Projects - 15 year levy					284,600
	2029 Equipment Debt - 10 year levy					45,300
	2030 Street Reconstruction Projects - 15 year levy					
Future Debt		0	674,000	1,591,400	1,943,200	2,273,100
Total Debt		5,126,131	5,796,744	6,659,144	6,850,944	6,970,844

- **2026 Debt Levy - \$5,126,131**
 - Includes new ice arena, 2025 GO bonds and vehicle/equipment.
 - Of the current debt, 35% is attributed to these new bond issuances.

Notable new 2026 Items



- **Debt Service**
 - Ice Arena New Construction – Debt Service increase
 - 2025 Street Projects
- **Professional Service Contracts/Analysis**
- **Zoning and Subdivision Ordinance Re-write**
 - The next step after completion of the Comprehensive Plan
 - Currently in bidding process to select consultant
 - Both designed to aid/improve development opportunities

Water and Wastewater updates to Comprehensive Plans and 30% Plan set for Wastewater in NW Area

 - Also, next step after completion of the Comprehensive Plan
 - Goal to get NW Area shovel ready for development
 - Stormwater – Riverwall maintenance and Ames Mill Dam Removal Scoping
 - Stormwater – Mobile Stormwater Pump & Sandbag Filling Machine

Ice Arena Construction



Budget & Tax Levy

Utility Rates 2026

(Approved September & October 2025)



Utility Funds



- **2026 Utility Rate Increases**
 - 9% Water – approved at October 7th Council Meeting
 - 9% begins to build fund balance for potential water treatment plant in the future or other water improvements (e.g. cash funding for water lines)
 - 3.0% Wastewater – approved at September 23rd Council Meeting
 - 5.0% Stormwater – approved at September 23rd Council Meeting
 - 6.5% Garbage – approved at September 23rd Council Meeting
- **Strategic Plan**
 - Update of Comprehensive Plan sections for both sewer and water (\$50k for each update)
 - Last updated in 2006

Sample Utility Bill –

2026–2031



Sample Bills - Residential							
Average Residential							
589	cubic feet						
0.33	acre lot	Approved	<i>Proposed</i>	<i>Proposed</i>	<i>Proposed</i>	<i>Proposed</i>	<i>Proposed</i>
	2025	2026	2027	2028	2029	2030	2031
Water	\$ 25.95	\$ 28.29	\$ 30.83	\$ 33.61	\$ 36.63	\$ 39.93	\$ 41.13
Sewer	\$ 42.24	\$ 43.51	\$ 44.81	\$ 46.16	\$ 47.54	\$ 48.97	\$ 50.44
Garbage (35 gal)	\$ 12.55	\$ 13.30	\$ 13.77	\$ 14.25	\$ 14.75	\$ 15.27	\$ 15.80
Storm Water	\$ <u>11.41</u>	\$ <u>11.98</u>	\$ <u>12.58</u>	\$ <u>12.83</u>	\$ <u>13.09</u>	\$ <u>13.35</u>	\$ <u>13.62</u>
	\$ 92.15	\$ 97.08	\$ 101.99	\$ 106.85	\$ 112.01	\$ 117.52	\$ 120.99

Note 1. 2025–2026 Rate increase approved is estimated for a typical residential user **\$4.93/month** which is an increase of **+5.3%**.

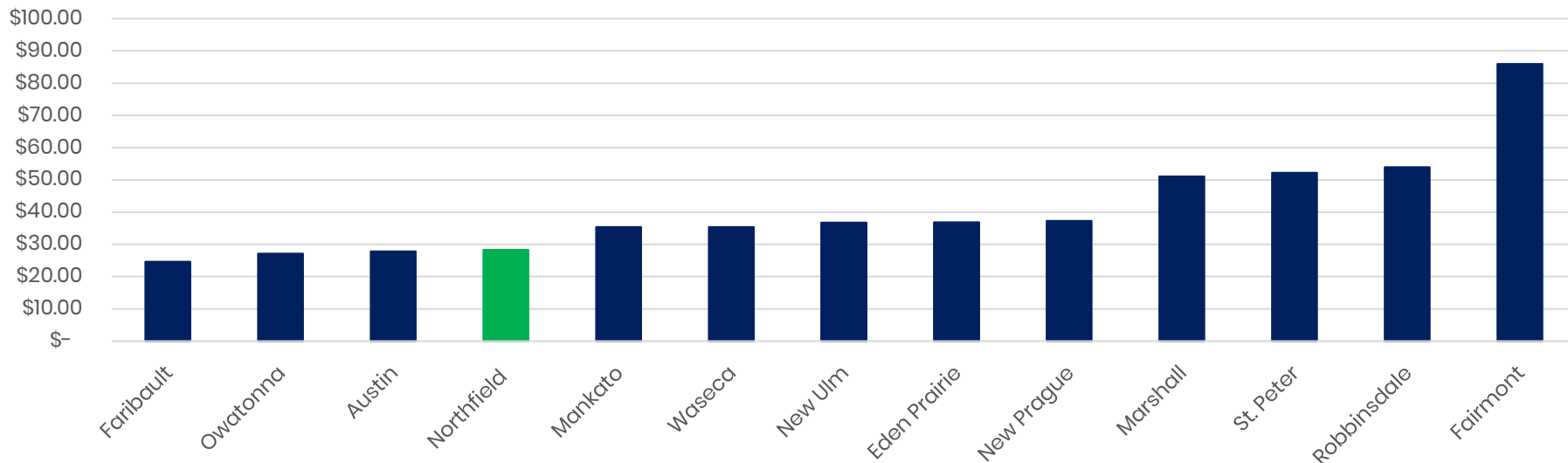
Note 2. 2027–2031 Rates proposed (set in future years) based on 5–year utility rate study completed in 2025.

Comparable Water Rates 2026



Residential Water Rate Comparison

2026 Rates based on 589 cu. ft. consumption in month



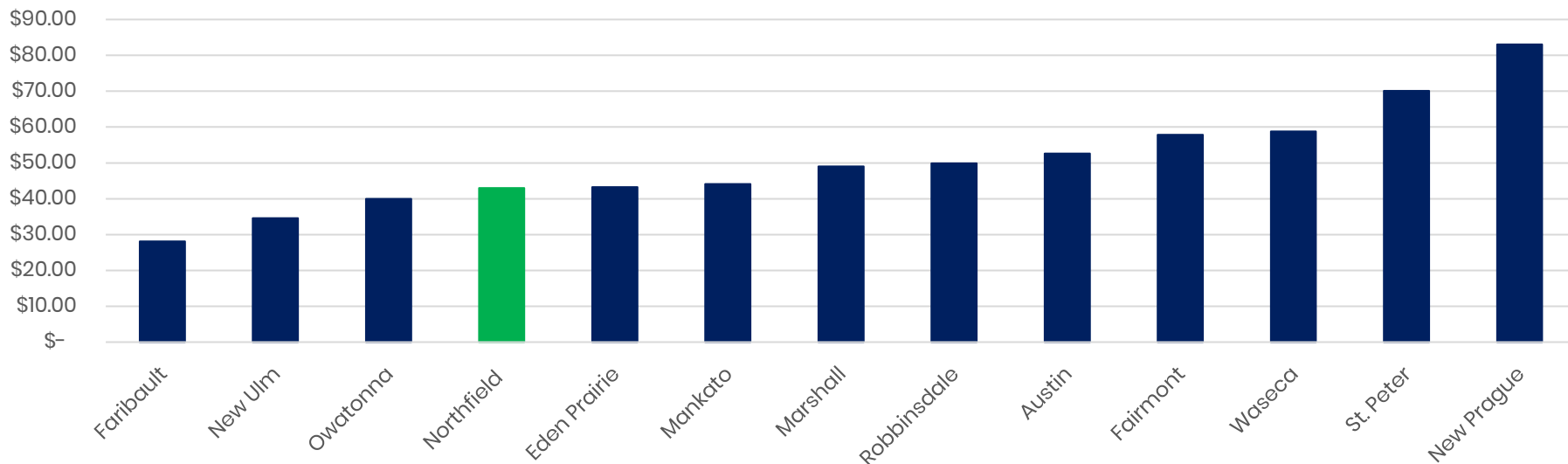
Note: City's average monthly water bill would need to be over \$92 to be eligible for state grants based on rates.

Comparable Wastewater Rates 2026



Residential Wastewater Rate Comparison

2026 Rates based on 589 cu. ft. consumption in month

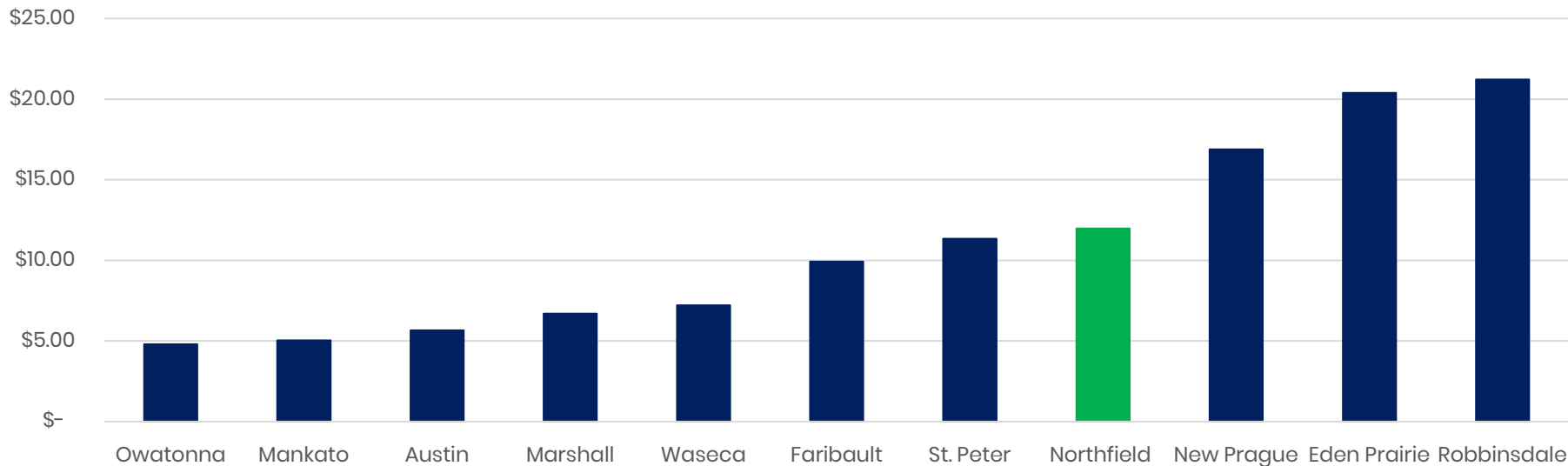


Comparable Stormwater Rates 2026



Residential Stormwater Rate Comparison

2026 Rates based on 589 cu. ft. consumption in month



Water



10/07/2025

BUDGET REPORT FOR CITY OF NORTHFIELD

Calculations As Of 09/30/2025

GL Number	2022 Activity	2023 Activity	2024 Activity	2025 Amended Budget	2025 Activity	2025 % Budget Used	2026 DEPT REQ	2026 DEPT REQ % Change
Fund: 601 Water Fund								
Revenue								
INTERGOVERNMENTAL	1,906.00	45.00	11,761.00	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	1,056.00	421,905.00	185,716.00	55,000.00	371,156.00	674.83	55,000.00	0.00
Enterprise Revenue	2,106,287.00	2,599,621.00	2,849,517.00	3,563,686.00	2,606,449.00	73.14	3,563,686.00	0.00
OTHER FINANCING SOURCES	0.00	0.00	58,670.00	0.00	6,369.00	0.00	0.00	0.00
BAD DEBT/WRITE OFF	70,165.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Department Revenue:	2,039,084.00	3,021,571.00	3,105,664.00	3,618,686.00	2,983,974.00	82.46	3,618,686.00	0.00
Debt Service								
DEBT SERVICE	141.00	78.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Department Debt Service:	(141.00)	(78.00)	0.00	0.00	0.00	0.00	0.00	0.00
Other Financing Uses								
PERSONAL SERVICES	27,821.00	67,166.00	14,643.00	0.00	0.00	0.00	0.00	0.00
Total Department Other Financing Uses:	(27,821.00)	(67,166.00)	(14,643.00)	0.00	0.00	0.00	0.00	0.00
Water								
PERSONAL SERVICES	666,125.00	737,611.00	856,718.00	1,049,753.00	604,675.00	57.60	1,061,434.00	1.11
SUPPLIES	325,458.00	350,455.00	403,186.00	344,325.00	183,870.00	53.40	405,325.00	17.72
CHARGES FOR SERVICES	385,563.00	373,499.00	328,968.00	464,606.00	267,347.00	57.54	449,490.00	(3.25)
OTHER CHARGES	780,874.00	776,408.00	780,056.00	779,695.00	236,623.00	30.35	784,281.00	0.59
CAPITAL OUTLAY	267.00	7,925.00	(1.00)	832,368.00	431,135.00	51.80	4,644,058.00	457.93
TRANSFERS	1,585.00	2,454.00	1,343,051.00	0.00	0.00	0.00	0.00	0.00
Total Department Water:	(2,159,872.00)	(2,248,352.00)	(3,711,978.00)	(3,470,747.00)	(1,723,650.00)	49.66	(7,344,588.00)	111.61
Fund 601 - Water Fund:								
TOTAL ESTIMATED REVENUES	2,109,249.00	3,021,571.00	3,105,664.00	3,618,686.00	2,983,974.00	82.46	3,618,686.00	0.00
TOTAL APPROPRIATIONS	2,257,999.00	2,315,596.00	3,726,621.00	3,470,747.00	1,723,650.00	49.66	7,344,588.00	111.61
Total Fund 601 Water Fund:	(148,750.00)	705,975.00	(620,957.00)	147,939.00	1,260,324.00		(3,725,902.00)	

- NW Water Tower
- Jefferson Road Extension & RAW Water Main Extensions

Utility Funds – Water Projects



- NW Area water tower 2026–2029 – 50% federal funding through Army Corp of Engineers
- Jefferson Parkway Extension
 - Sandstone Street Construction and Utility Improvement Project under construction now
- Water meter replacement – 2027
 - Lifespan replacement and upgraded capabilities
- Water Tower Painting

Wastewater



10/07/2025

BUDGET REPORT FOR CITY OF NORTHFIELD

Calculations As Of 09/30/2025

	2022 Activity	2023 Activity	2024 Activity	2025 Amended Budget	2025 Activity	2025 % Budget Used	2026 DEPT REQ	2026 DEPT REQ % Change
GL Number								
Fund: 602 Sewer Fund								
Revenue								
INTERGOVERNMENTAL	1,987.00	46.00	10,872.00	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	45,717.00	660,361.00	791,094.00	35,000.00	146,242.00	417.83	200,000.00	471.43
Enterprise Revenue	5,305,815.00	5,106,476.00	5,049,894.00	5,159,992.00	3,571,641.00	69.22	5,159,992.00	0.00
OTHER FINANCING SOURCES	0.00	41,629.00	20,189.00	0.00	0.00	0.00	0.00	0.00
Total Department Revenue:	5,353,519.00	5,808,512.00	5,872,049.00	5,194,992.00	3,717,883.00	71.57	5,359,992.00	3.18
Debt Service								
CHARGES FOR SERVICES	(2,990.00)	99,674.00	(13,263.00)	0.00	238.00	0.00	0.00	0.00
DEBT SERVICE	20,517.00	96,676.00	720,723.00	181,833.00	1,069,096.00	587.95	181,833.00	0.00
Total Department Debt Service:	(17,527.00)	(196,350.00)	(707,460.00)	(181,833.00)	(1,069,334.00)	588.09	(181,833.00)	0.00
Other Financing Uses								
PERSONAL SERVICES	32,850.00	61,341.00	(20,969.00)	0.00	0.00	0.00	0.00	0.00
Total Department Other Financing Uses:	(32,850.00)	(61,341.00)	20,969.00	0.00	0.00	0.00	0.00	0.00
Wastewater								
PERSONAL SERVICES	679,631.00	748,590.00	782,950.00	866,845.00	601,373.00	69.37	908,456.00	4.80
SUPPLIES	783,589.00	828,590.00	877,071.00	843,525.00	698,433.00	82.80	956,525.00	13.40
CHARGES FOR SERVICES	592,787.00	550,835.00	549,786.00	699,207.00	351,685.00	50.30	826,325.00	18.18
OTHER CHARGES	1,704,883.00	1,584,658.00	1,556,994.00	2,101,528.00	374,842.00	17.84	2,225,932.00	5.92
CAPITAL OUTLAY	0.00	0.00	1.00	623,684.00	2,073,699.00	332.49	2,673,481.00	328.66
TRANSFERS	507.00	813.00	995,444.00	0.00	0.00	0.00	0.00	0.00
BAD DEBT/WRITE OFF	35,768.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Department Wastewater:	(3,797,165.00)	(3,713,486.00)	(4,762,246.00)	(5,134,789.00)	(4,100,032.00)	79.85	(7,590,719.00)	47.83
Fund 602 - Sewer Fund:								
TOTAL ESTIMATED REVENUES	5,353,519.00	5,808,512.00	5,872,049.00	5,194,992.00	3,717,883.00	71.57	5,359,992.00	3.18
TOTAL APPROPRIATIONS	3,847,542.00	3,971,177.00	5,448,737.00	5,316,622.00	5,169,366.00	97.23	7,772,552.00	46.19
Total Fund 602 Sewer Fund:	1,505,977.00	1,837,335.00	423,312.00	(121,630.00)	(1,451,483.00)		(2,412,560.00)	

- Capital Projects in 2026 & 2027
- Wastewater plant improvements
- Sewer lining

Utility Funds – Wastewater Projects



- **Projects**

- Wrapping up significant Treatment Plant improvement project in 2025
 - New sludge tanks, roof replacement, office renovation, replacement of influent lift pumps, blowers, controls & clarifier components, piping upgrades and security upgrades
- Process Lift Pumps Replacement – 2026
- Preliminary Treatment Replacement – 2026
- Generator Replacement – 2026
- Biosolids cake storage building – 2028
 - Replacement and increased capacity

Storm-Water



10/07/2025

BUDGET REPORT FOR CITY OF NORTHFIELD

Calculations As Of 09/30/2025

GL Number	2022 Activity	2023 Activity	2024 Activity	2025 Amended Budget	2025 Activity	2025 % Budget Used	2026 DEPT REQ	2026 DEPT REQ % Change
Fund: 604 Storm Water Drainage								
Revenue								
INTERGOVERNMENTAL	29,775.00	157,160.00	1,741.00	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	74,472.00	130,962.00	146,925.00	0.00	20,291.00	0.00	0.00	0.00
Enterprise Revenue	1,117,974.00	1,313,876.00	1,472,126.00	1,505,260.00	1,305,399.00	86.72	1,505,260.00	0.00
OTHER FINANCING SOURCES	0.00	0.00	92,497.00	0.00	0.00	0.00	0.00	0.00
BAD DEBT/WRITE OFF	115,476.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Department Revenue:	1,106,745.00	1,601,998.00	1,713,289.00	1,505,260.00	1,325,690.00	88.07	1,505,260.00	0.00
Debt Service								
CHARGES FOR SERVICES	(2,234.00)	18,337.00	(75,676.00)	0.00	388.00	0.00	0.00	0.00
DEBT SERVICE	17,958.00	31,355.00	195,428.00	0.00	337,800.00	0.00	0.00	0.00
Total Department Debt Service:	(15,724.00)	(49,692.00)	(119,752.00)	0.00	(338,188.00)	0.00	0.00	0.00
Other Financing Uses								
PERSONAL SERVICES	9,513.00	5,909.00	(17,695.00)	0.00	0.00	0.00	0.00	0.00
Total Department Other Financing Uses:	(9,513.00)	(5,909.00)	17,695.00	0.00	0.00	0.00	0.00	0.00
Storm Water Drainage								
PERSONAL SERVICES	138,420.00	141,081.00	131,020.00	261,025.00	121,298.00	46.47	188,831.00	(27.66)
SUPPLIES	74,303.00	39,594.00	5,846.00	63,650.00	22,645.00	35.58	93,650.00	47.13
CHARGES FOR SERVICES	249,770.00	271,835.00	148,426.00	226,570.00	77,392.00	34.16	305,950.00	35.04
OTHER CHARGES	432,415.00	432,215.00	419,772.00	648,678.00	63,259.00	9.75	488,074.00	(24.76)
CAPITAL OUTLAY	0.00	0.00	0.00	1,420,255.00	166,443.00	11.72	194,539.00	(86.30)
TRANSFERS	2,615.00	18,951.00	1,510,454.00	0.00	0.00	0.00	0.00	0.00
Total Department Storm Water Drainage:	(897,523.00)	(903,676.00)	(2,215,518.00)	(2,620,178.00)	(451,037.00)	17.21	(1,271,044.00)	(51.49)
Fund 604 - Storm Water Drainage:								
TOTAL ESTIMATED REVENUES	1,222,221.00	1,601,998.00	1,713,289.00	1,505,260.00	1,325,690.00	88.07	1,505,260.00	0.00
TOTAL APPROPRIATIONS	1,038,236.00	959,277.00	2,317,575.00	2,620,178.00	789,225.00	30.12	1,271,044.00	(51.49)
Total Fund 604 Storm Water Drainage:	183,985.00	642,721.00	(604,286.00)	(1,114,918.00)	536,465.00		234,216.00	

- Pond Buffer Maintenance
- Riverwalk Wall Maintenance
- Construction of West Riverwall Floodwall Extension in 2027 (Grant-Dependent).

Garbage



10/07/2025

BUDGET REPORT FOR CITY OF NORTHFIELD

Calculations As Of 09/30/2025

GL Number	2022 Activity	2023 Activity	2024 Activity	2025 Amended Budget	2025 Activity	2025 % Budget Used	2026 DEPT REQ	2026 DEPT REQ % Change
Fund: 603 Garbage Fund								
Revenue								
INTERGOVERNMENTAL	107.00	2.00	571.00	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	(33,839.00)	114,557.00	73,274.00	0.00	20,299.00	0.00	0.00	0.00
Enterprise Revenue	988,476.00	1,004,547.00	1,028,016.00	1,010,449.00	789,548.00	78.14	1,009,449.00	(0.10)
BAD DEBT/WRITE OFF	16,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Department Revenue:	938,144.00	1,119,106.00	1,101,861.00	1,010,449.00	809,847.00	80.15	1,009,449.00	(0.10)
Other Financing Uses								
PERSONAL SERVICES	3,444.00	2,340.00	(679.00)	0.00	0.00	0.00	0.00	0.00
Total Department Other Financing Uses:	(3,444.00)	(2,340.00)	679.00	0.00	0.00	0.00	0.00	0.00
Garbage								
PERSONAL SERVICES	53,542.00	57,119.00	57,355.00	66,576.00	46,755.00	70.23	76,087.00	14.29
SUPPLIES	6,245.00	2,279.00	3,406.00	3,100.00	437.00	14.10	3,100.00	0.00
CHARGES FOR SERVICES	758,282.00	810,708.00	867,053.00	846,244.00	573,852.00	67.81	899,069.00	6.24
OTHER CHARGES	108,108.00	129,021.00	126,169.00	144,076.00	85,841.00	59.58	147,798.00	2.58
CAPITAL OUTLAY	0.00	0.00	0.00	194,000.00	99,639.00	51.36	0.00	(100.00)
Total Department Garbage:	(926,177.00)	(999,127.00)	(1,053,983.00)	(1,253,996.00)	(806,524.00)	64.32	(1,126,054.00)	(10.20)
Fund 603 - Garbage Fund:								
TOTAL ESTIMATED REVENUES	954,744.00	1,119,106.00	1,101,861.00	1,010,449.00	809,847.00	80.15	1,009,449.00	(0.10)
TOTAL APPROPRIATIONS	946,221.00	1,001,467.00	1,053,304.00	1,253,996.00	806,524.00	64.32	1,126,054.00	(10.20)
Total Fund 603 Garbage Fund:	8,523.00	117,639.00	48,557.00	(243,547.00)	3,323.00		(116,605.00)	

- Construction of Compost Exit options - a potential use of fund balance.

Utility Funds – Storm Water



- **Projects**

- West Riverwalk Floodwall Extension – 2027
- Flood Protection Project – 2028
- Hills #3, Cannon & Locust Pond Dredging – 2030
 - Scheduled periodic maintenance

Budget & Tax Levy

Gas & Electric Franchise Fees 2026

*(Approved September 2025 and
effective January 2026)*



Gas & Electric Franchise Fee



- Established in 2020 to complete to objectives:
 - Replace special assessments to properties (revenue neutral)
 - Add 8% of total to fund climate action initiatives via the Carbon Reduction Fund (solar, energy efficiency rebates, electric vehicles, geothermal incentive for high school, etc.)
- Xcel Energy requires flat rates and must be adopted for each increase
- New rate approved in 2025 for 2026 will cover inflationary increases for the years 2020 through 2030 (no changes anticipated through 2030 if annual revenues are met)
- Estimated total revenues increase from \$1.2M current to \$1.8M annually with new rates
- See next slide for rates

Gas & Electric Franchise Fee

Approved September 2025 effective January 2026

Note: Rate adjustment for years 2020–2030 no change until after 2030 anticipated



GAS		
Customer Classification	Current (\$)	New (\$)
Residential	2.25	3.30
Commercial Firm: Non-Demand	12.50	17.85
Commercial Firm: Demand	485.00	685.00
Small Interruptible	99.50	105.00
Medium and Large Interruptible	1,880.00	2,245.00

ELECTRIC		
Customer Classification	Current (\$)	New (\$)
Residential	3.25	4.75
Small C&I Non-Demand	4.00	6.00
Small C&I Demand	32.50	45.00
Large C&I	990.00	1,390.00

Budget & Tax Levy

Capital Equipment
Plan (CEP)

2026-2030



Capital Equipment Plan



- Placeholder for November 4 meeting to review and finalize

Budget & Tax Levy

Capital Improvement Plan (CIP)
2026-2030



Capital Improvement Plan



- Placeholder for November 4 meeting to review and finalize

Departmental/ Division Budgets



General Fund



Organizational Chart



Mayor & Council



10/08/2025

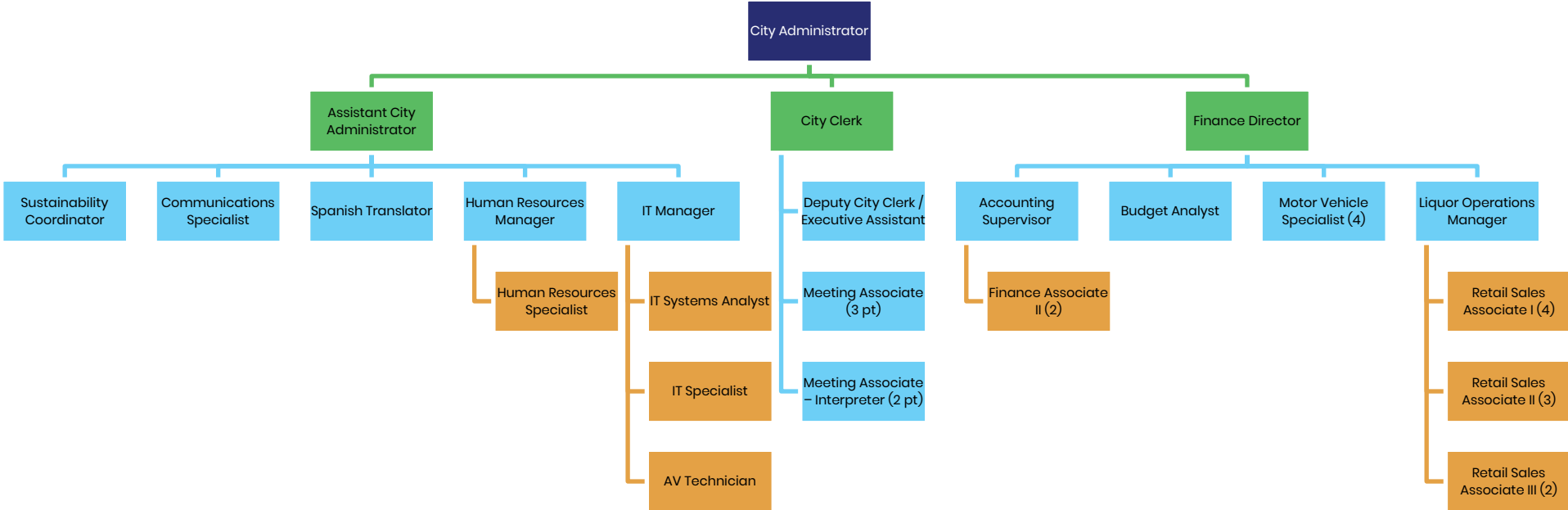
BUDGET REPORT FOR CITY OF NORTHFIELD

Calculations As Of 09/30/2025

GL Number	2022 Activity	2023 Activity	2024 Activity	2025 Amended Budget	2025 Activity	2025 % Budget Used	2026 DEPT REQ	2026 DEPT REQ % Change
Fund: 101 General Fund								
Mayor & City Council								
PERSONAL SERVICES	74,976.00	77,724.00	114,944.00	81,329.00	57,346.00	70.51	83,044.00	2.11
SUPPLIES	1,245.00	25,346.00	2,481.00	4,750.00	2,833.00	59.64	4,850.00	2.11
CHARGES FOR SERVICES	355,706.00	188,751.00	169,858.00	287,284.00	175,680.00	61.15	199,748.00	(30.47)
OTHER CHARGES	75,542.00	83,526.00	93,517.00	97,950.00	79,537.00	81.20	69,750.00	(28.79)
Total Department Mayor & City Council:	(507,469.00)	(375,347.00)	(380,800.00)	(471,313.00)	(315,396.00)	66.92	(357,392.00)	(24.17)

- **Eliminated fireworks 2026 and beyond**
- **Partnership Service Agreements**
 - HCI – Healthy Community Initiative
 - \$80,414 for 2026, \$86,946 for 2027
 - NHS – Northfield Historical Society
 - \$44,000 for 2026; \$46,500 + inflation for 2027
 - Northfield ASAP
 - \$13,491 for 2026, \$14,926 + inflation for 2027
 - Age Friendly
 - \$5,000 for 2026; \$35,700 + inflation for 2027

Administrative Services (April 2026)



Administration



10/08/2025

BUDGET REPORT FOR CITY OF NORTHFIELD Calculations As Of 09/30/2025

GL Number	2022 Activity	2023 Activity	2024 Activity	2025 Amended Budget	2025 Activity	2025 % Budget Used	2026 DEPT REQ	2026 DEPT REQ % Change
Fund: 101 General Fund								
Administration								
PERSONAL SERVICES	369,041.00	331,674.00	353,438.00	372,529.00	269,727.00	72.40	390,200.00	4.74
SUPPLIES	2,047.00	921.00	975.00	4,600.00	462.00	10.04	4,600.00	0.00
CHARGES FOR SERVICES	299,197.00	325,276.00	289,265.00	364,974.00	220,790.00	60.49	392,539.00	7.55
OTHER CHARGES	2,227.00	3,849.00	8,333.00	6,910.00	5,858.00	84.78	7,480.00	8.25
Total Department Administration:	(672,512.00)	(661,720.00)	(652,011.00)	(749,013.00)	(496,837.00)	66.33	(794,819.00)	6.12

- Dues, memberships and subscriptions increase for 2026. (8%)
- 9.5% increase in legal fees in 2026; 5% increase in 2027.

City Clerk



10/08/2025

BUDGET REPORT FOR CITY OF NORTHFIELD Calculations As Of 09/30/2025

GL Number	2022 Activity	2023 Activity	2024 Activity	2025 Amended Budget	2025 Activity	2025 % Budget Used	2026 DEPT REQ	2026 DEPT REQ % Change
Fund: 101 General Fund								
City Clerk								
PERSONAL SERVICES	143,096.00	225,150.00	237,989.00	256,119.00	182,876.00	71.40	268,333.00	4.77
SUPPLIES	3,835.00	224.00	124.00	1,900.00	606.00	31.89	1,900.00	0.00
CHARGES FOR SERVICES	17,138.00	11,197.00	10,458.00	32,882.00	10,264.00	31.21	31,030.00	(5.63)
OTHER CHARGES	622.00	400.00	735.00	1,150.00	912.00	79.30	1,900.00	65.22
Total Department City Clerk:	(164,691.00)	(236,971.00)	(249,306.00)	(292,051.00)	(194,658.00)	66.65	(303,163.00)	3.80

- Personal Services – part-time salaries and medical/dental/life benefits driving the increase.

Elections



10/08/2025

BUDGET REPORT FOR CITY OF NORTHFIELD Calculations As Of 09/30/2025

GL Number	2022	2023	2024	2025	2025	2025	2026	2026
	Activity	Activity	Activity Amended Budget	Activity	% Budget Used	DEPT REQ	DEPT REQ	% Change
Fund: 101 General Fund								
Elections								
PERSONAL SERVICES	44,279.00	766.00	82,622.00	5,000.00	0.00	0.00	97,700.00	1,854.00
SUPPLIES	3,018.00	186.00	2,720.00	1,500.00	0.00	0.00	4,000.00	166.67
CHARGES FOR SERVICES	14,337.00	6,003.00	23,564.00	14,285.00	9,599.00	67.20	31,567.00	120.98
Total Department Elections:	(61,634.00)	(6,955.00)	(108,906.00)	(20,785.00)	(9,599.00)	46.18	(133,267.00)	541.17

- 2026 Election year, 2027 non-Election year

Finance



10/08/2025

BUDGET REPORT FOR CITY OF NORTHFIELD Calculations As Of 09/30/2025

GL Number	2022 Activity	2023 Activity	2024 Activity	2025 Amended Budget	2025 Activity	2025 % Budget Used	2026 DEPT REQ	2026 DEPT REQ % Change
Fund: 101 General Fund								
Finance								
PERSONAL SERVICES	490,185.00	511,801.00	510,357.00	672,941.00	429,379.00	63.81	748,672.00	11.25
SUPPLIES	2,927.00	3,284.00	3,022.00	4,000.00	6,246.00	156.15	4,000.00	0.00
CHARGES FOR SERVICES	187,157.00	111,793.00	100,796.00	175,028.00	82,531.00	47.15	179,022.00	2.28
OTHER CHARGES	742.00	622.00	764.00	1,300.00	815.00	62.69	1,300.00	0.00
Total Department Finance:	(681,011.00)	(627,500.00)	(614,939.00)	(853,269.00)	(518,971.00)	60.82	(932,994.00)	9.34

- Continued focus on BS&A enhancements, reporting, analysis, efficiencies

Human Resources



10/08/2025

BUDGET REPORT FOR CITY OF NORTHFIELD Calculations As Of 09/30/2025

GL Number	2022 Activity	2023 Activity	2024 Activity	2025 Amended Budget	2025 Activity	2025 % Budget Used	2026 DEPT REQ	2026 DEPT REQ % Change
Fund: 101 General Fund								
Human Resources								
PERSONAL SERVICES	529,861.00	385,096.00	418,607.00	470,572.00	370,285.00	78.69	496,095.00	5.42
SUPPLIES	2,677.00	2,285.00	2,613.00	2,497.00	7.00	0.28	2,497.00	0.00
CHARGES FOR SERVICES	203,455.00	170,607.00	273,490.00	237,809.00	170,060.00	71.51	255,531.00	7.45
OTHER CHARGES	697.00	4,460.00	13,987.00	1,710.00	1,719.00	100.53	2,070.00	21.05
Total Department Human Resources:	(736,690.00)	(562,448.00)	(708,697.00)	(712,588.00)	(542,071.00)	76.07	(756,193.00)	6.12

- Implement State Family Medical Leave benefit effective January 1, 2026.
- Neogov Onboarding implementation (\$20k) deferred until 2027.

Other Financing Uses



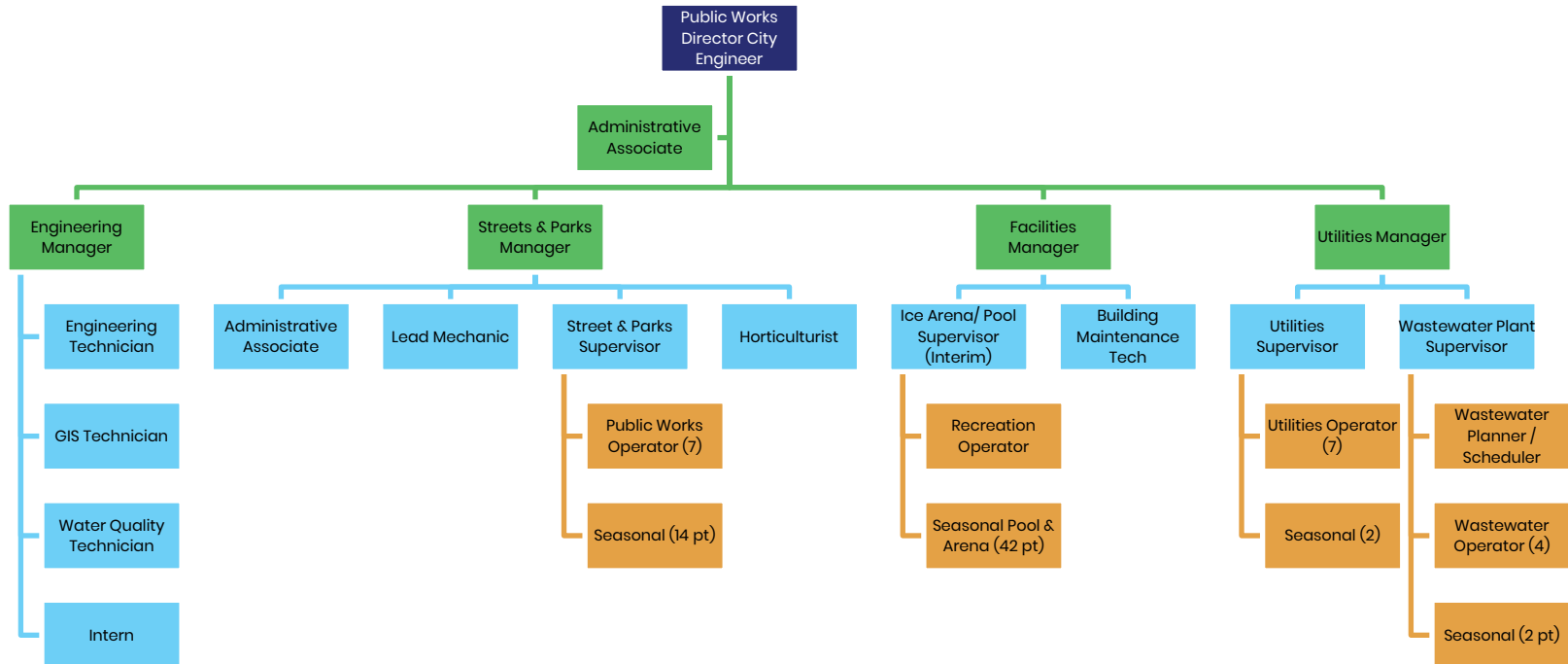
10/08/2025

BUDGET REPORT FOR CITY OF NORTHFIELD
Calculations As Of 09/30/2025

GL Number	2022 Activity	2023 Activity	2024 Activity	2025 Amended Budget	2025 Activity	2025 % Budget Used	2026 DEPT REQ	2026 DEPT REQ % Change
Fund: 101 General Fund								
Other Financing Uses								
CHARGES FOR SERVICES	154,354.00	154,354.00	182,288.00	191,163.00	143,372.00	75.00	191,163.00	0.00
OTHER CHARGES	214,880.00	267,447.00	186,007.00	287,787.00	96,792.00	33.63	383,260.00	33.17
DEBT SERVICE	28,291.00	28,291.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS	0.00	449,000.00	11,713.00	0.00	0.00	0.00	0.00	0.00
Total Department Other Financing Uses:	(397,525.00)	(899,092.00)	(380,008.00)	(478,950.00)	(240,164.00)	50.14	(574,423.00)	19.93

- Convention & Visitors Bureau – \$190k each in 2026/2027.

Public Works



Engineering



10/08/2025

BUDGET REPORT FOR CITY OF NORTHFIELD Calculations As Of 09/30/2025

GL Number	2022	2023	2024	2025	2025	2025	2026	2026
	Activity	Activity	Activity Amended Budget	Activity	% Budget Used	DEPT REQ	DEPT REQ	% Change
Fund: 101 General Fund								
Engineering								
PERSONAL SERVICES	545,192.00	656,775.00	761,681.00	731,722.00	542,287.00	74.11	824,471.00	12.68
SUPPLIES	11,464.00	10,524.00	14,856.00	17,700.00	9,786.00	55.29	15,450.00	(12.71)
CHARGES FOR SERVICES	90,795.00	203,982.00	138,503.00	146,570.00	76,084.00	51.91	175,841.00	19.97
OTHER CHARGES	642.00	410.00	743.00	800.00	752.00	94.00	800.00	0.00
CAPITAL OUTLAY	0.00	0.00	0.00	1,500.00	0.00	0.00	1,500.00	0.00
Total Department Engineering:	(648,093.00)	(871,691.00)	(915,783.00)	(898,292.00)	(628,909.00)	70.01	(1,018,062.00)	13.33

- Safe streets for all grant/study – \$50,000 in 2026; \$25,000 in 2027

Streets



10/08/2025

BUDGET REPORT FOR CITY OF NORTHFIELD

Calculations As Of 09/30/2025

	2022 Activity	2023 Activity	2024 Activity	2025 Amended Budget	2025 Activity	2025 % Budget Used	2026 DEPT REQ	2026 DEPT REQ % Change
GL Number								
Fund: 101 General Fund								
Streets								
PERSONAL SERVICES	1,062,235.00	1,109,276.00	1,124,205.00	1,309,531.00	854,260.00	65.23	1,357,822.00	3.69
SUPPLIES	253,641.00	395,044.00	284,918.00	295,600.00	194,787.00	65.90	301,800.00	2.10
CHARGES FOR SERVICES	693,210.00	620,519.00	718,231.00	600,180.00	522,014.00	86.98	589,567.00	(1.77)
OTHER CHARGES	1,434.00	2,845.00	743.00	7,000.00	1,532.00	21.89	7,000.00	0.00
CAPITAL OUTLAY	1,331.00	0.00	0.00	1,500.00	0.00	0.00	1,500.00	0.00
DEBT SERVICE	9,791.00	9,791.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Department Streets:	(2,021,642.00)	(2,137,475.00)	(2,128,097.00)	(2,213,811.00)	(1,572,593.00)	71.04	(2,257,689.00)	1.98

- Trail Overlays, sidewalk Repairs, snow plowing & road salt, tree trimming & removal

Street Lighting



10/08/2025

BUDGET REPORT FOR CITY OF NORTHFIELD Calculations As Of 09/30/2025

GL Number	2022 Activity	2023 Activity	2024 Activity	2025 Amended Budget	2025 Activity	2025 % Budget Used	2026 DEPT REQ	2026 DEPT REQ % Change
Fund: 101 General Fund								
Street Lighting								
SUPPLIES	53,981.00	32,159.00	29,629.00	35,000.00	112,918.00	322.62	35,000.00	0.00
CHARGES FOR SERVICES	288,295.00	241,961.00	231,743.00	250,000.00	177,335.00	70.93	250,000.00	0.00
Total Department Street Lighting:	(342,276.00)	(274,120.00)	(261,372.00)	(285,000.00)	(290,253.00)	101.84	(285,000.00)	0.00

- Covers Street Light Electricity, locates, and repair of City owned lights.

Facilities



10/08/2025

BUDGET REPORT FOR CITY OF NORTHFIELD Calculations As Of 09/30/2025

GL Number	2022 Activity	2023 Activity	2024 Activity	2025 Amended Budget	2025 Activity	2025 % Budget Used	2026 DEPT REQ	2026 DEPT REQ % Change
Fund: 101 General Fund								
Facilities								
PERSONAL SERVICES	222,765.00	224,016.00	232,161.00	244,694.00	185,219.00	75.69	267,869.00	9.47
SUPPLIES	10,746.00	36,464.00	49,283.00	11,700.00	7,760.00	66.32	11,200.00	(4.27)
CHARGES FOR SERVICES	87,056.00	82,511.00	91,245.00	111,386.00	81,115.00	72.82	121,820.00	9.37
OTHER CHARGES	350.00	720.00	720.00	800.00	700.00	87.50	800.00	0.00
Total Department Facilities:	(320,917.00)	(343,711.00)	(373,409.00)	(368,580.00)	(274,794.00)	74.55	(401,689.00)	8.98

- New transit hub maintenance and Service Master cleaning included.

City Hall Operations



10/08/2025

BUDGET REPORT FOR CITY OF NORTHFIELD Calculations As Of 09/30/2025

GL Number	2022 Activity	2023 Activity	2024 Activity	2025 Amended Budget	2025 Activity	2025 % Budget Used	2026 DEPT REQ	2026 DEPT REQ % Change
Fund: 101 General Fund								
City Hall Operations								
SUPPLIES	58,195.00	80,821.00	65,955.00	64,800.00	33,272.00	51.35	63,500.00	(2.01)
CHARGES FOR SERVICES	83,341.00	68,170.00	105,062.00	104,421.00	83,717.00	80.17	102,530.00	(1.81)
CAPITAL OUTLAY	449,350.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICE	13,261.00	13,261.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Department City Hall Operations:	(604,147.00)	(162,252.00)	(171,017.00)	(169,221.00)	(116,989.00)	69.13	(166,030.00)	(1.89)

- HVAC adjustments, General Bldg. Maintenance

Ice Arena



10/08/2025

BUDGET REPORT FOR CITY OF NORTHFIELD

Calculations As Of 09/30/2025

GL Number	2022 Activity	2023 Activity	2024 Activity	2025 Amended Budget	2025 Activity	2025 % Budget Used	2026 DEPT REQ	2026 DEPT REQ % Change
Fund: 101 General Fund								
Ice Arena								
PERSONAL SERVICES	123,210.00	133,427.00	142,043.00	165,669.00	104,743.00	63.22	171,313.00	3.41
SUPPLIES	51,259.00	59,255.00	44,917.00	36,550.00	11,619.00	31.79	25,800.00	(29.41)
CHARGES FOR SERVICES	118,523.00	121,769.00	108,776.00	232,051.00	170,052.00	73.28	231,052.00	(0.43)
OTHER CHARGES	2,561.00	2,104.00	1,564.00	3,600.00	1,956.00	54.33	3,100.00	(13.89)
DEBT SERVICE	136,963.00	136,963.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Department Ice Arena:	(432,516.00)	(453,518.00)	(297,300.00)	(437,870.00)	(288,370.00)	65.86	(431,265.00)	(1.51)

- Includes lease back expense but offset with revenue from interest proceeds.

General Parks



10/08/2025

BUDGET REPORT FOR CITY OF NORTHFIELD

Calculations As Of 09/30/2025

GL Number	2022 Activity	2023 Activity	2024 Activity	2025 Amended Budget	2025 Activity	2025 % Budget Used	2026 DEPT REQ	2026 DEPT REQ % Change
Fund: 101 General Fund								
General Parks								
PERSONAL SERVICES	112,021.00	125,205.00	138,263.00	163,743.00	100,956.00	61.66	202,684.00	23.78
SUPPLIES	38,012.00	55,234.00	49,196.00	36,000.00	30,646.00	85.13	45,000.00	25.00
CHARGES FOR SERVICES	282,318.00	191,160.00	157,021.00	308,500.00	132,723.00	43.02	190,000.00	(38.41)
OTHER CHARGES	0.00	325.00	3,553.00	100.00	0.00	0.00	100.00	0.00
CAPITAL OUTLAY	0.00	0.00	192,975.00	0.00	0.00	0.00	0.00	0.00
Total Department General Parks:	(432,351.00)	(371,924.00)	(541,008.00)	(508,343.00)	(264,325.00)	52.00	(437,784.00)	(13.88)

- Includes Ames Park long range master plan (\$50k) and Babcock Park Master Planning (\$50k) in 2027, deferred from 2026.
- Funding for Referendum education for 2027.

Athletic Facilities



10/08/2025

BUDGET REPORT FOR CITY OF NORTHFIELD Calculations As Of 09/30/2025

GL Number	2022 Activity	2023 Activity	2024 Activity	2025 Amended Budget	2025 Activity	2025 % Budget Used	2026 DEPT REQ	2026 DEPT REQ % Change
Fund: 101 General Fund								
Athletic Facilities								
PERSONAL SERVICES	56,287.00	60,536.00	62,591.00	72,052.00	50,475.00	70.05	91,601.00	27.13
SUPPLIES	19,184.00	8,772.00	17,425.00	24,000.00	25,250.00	105.21	24,000.00	0.00
CHARGES FOR SERVICES	69,688.00	62,850.00	316,318.00	110,500.00	81,185.00	73.47	117,500.00	6.33
Total Department Athletic Facilities:	(145,159.00)	(132,158.00)	(396,334.00)	(206,552.00)	(156,910.00)	75.97	(233,101.00)	12.85

- Mowing, irrigation, painting and general care of athletic complexes

Outdoor Pool



10/07/2025

BUDGET REPORT FOR CITY OF NORTHFIELD Calculations As Of 09/30/2025

GL Number	2022 Activity	2023 Activity	2024 Activity	2025 Amended Budget	2025 Activity	2025 % Budget Used	2026 DEPT REQ	2026 DEPT REQ % Change
Fund: 101 General Fund								
Outdoor Pool								
PERSONAL SERVICES	115,263.00	110,118.00	126,082.00	159,516.00	145,797.00	91.40	117,490.00	(26.35)
SUPPLIES	65,190.00	50,369.00	50,585.00	56,500.00	48,801.00	86.37	54,500.00	(3.54)
CHARGES FOR SERVICES	40,884.00	44,141.00	44,700.00	55,300.00	30,597.00	55.33	57,494.00	3.97
OTHER CHARGES	19.00	459.00	94.00	500.00	410.00	82.00	500.00	0.00
DEBT SERVICE	3,500.00	3,501.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Department Outdoor Pool:	(224,856.00)	(208,588.00)	(221,461.00)	(271,816.00)	(225,605.00)	83.00	(229,984.00)	(15.39)

- Pool Replaster in 2026

Recreation Administration



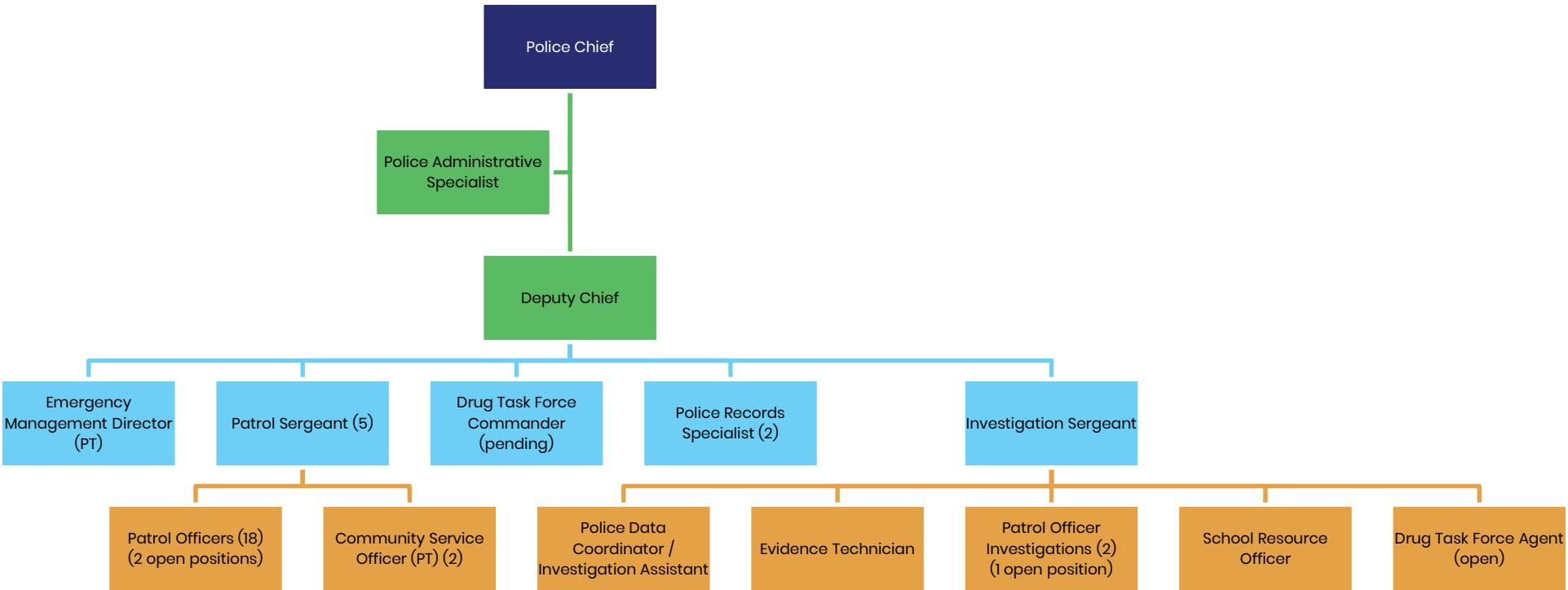
10/07/2025

BUDGET REPORT FOR CITY OF NORTHFIELD Calculations As Of 09/30/2025

GL Number	2022 Activity	2023 Activity	2024 Activity	2025 Amended Budget	2025 Activity	2025 % Budget Used	2026 DEPT REQ	2026 DEPT REQ % Change
Fund: 101 General Fund								
Recreation Administration								
PERSONAL SERVICES	121,207.00	116,954.00	124,639.00	129,313.00	96,228.00	74.41	138,727.00	7.28
CHARGES FOR SERVICES	144,182.00	148,804.00	153,128.00	154,013.00	77,874.00	50.56	163,250.00	6.00
OTHER CHARGES	300.00	0.00	0.00	300.00	300.00	100.00	300.00	0.00
Total Department Recreation Administration:	(265,689.00)	(265,758.00)	(277,767.00)	(283,626.00)	(174,402.00)	61.49	(302,277.00)	6.58

- This covers the recreation programming agreement with the school district.

Police



Police



10/07/2025

BUDGET REPORT FOR CITY OF NORTHFIELD

Calculations As Of 09/30/2025

GL Number	2022 Activity	2023 Activity	2024 Activity	2025 Amended Budget	2025 Activity	2025 % Budget Used	2026 DEPT REQ	2026 DEPT REQ % Change
Fund: 101 General Fund								
Police Administration								
PERSONAL SERVICES	4,324,238.00	4,668,087.00	5,125,430.00	5,307,936.00	3,467,077.00	65.32	5,539,614.00	4.36
SUPPLIES	190,330.00	322,585.00	199,817.00	275,600.00	109,195.00	39.62	250,896.00	(8.96)
CHARGES FOR SERVICES	390,577.00	395,781.00	452,454.00	538,617.00	368,664.00	68.45	612,630.00	13.74
OTHER CHARGES	23,504.00	17,368.00	17,924.00	35,052.00	16,695.00	47.63	36,396.00	3.83
Total Department Police Administration:	(4,928,649.00)	(5,403,821.00)	(5,795,625.00)	(6,157,205.00)	(3,961,631.00)	64.34	(6,439,536.00)	4.59

- **Regional Training Center (Lakeville) budget impact for 2026 is \$39k; \$29k in 2027.**
 - Combination of Federal funding and State bonding.
- **Weather Siren replacement in CIP, 1 per yr (\$29k)**
 - Several sirens added in 2000–2002, no replacement plan put in budget at that time.
- **86% Personal Expense. Current authorized staffing levels are sufficient; population and business growth drives additional personnel needs. Currently, one volunteer reserve officer vacancy.**

Fire



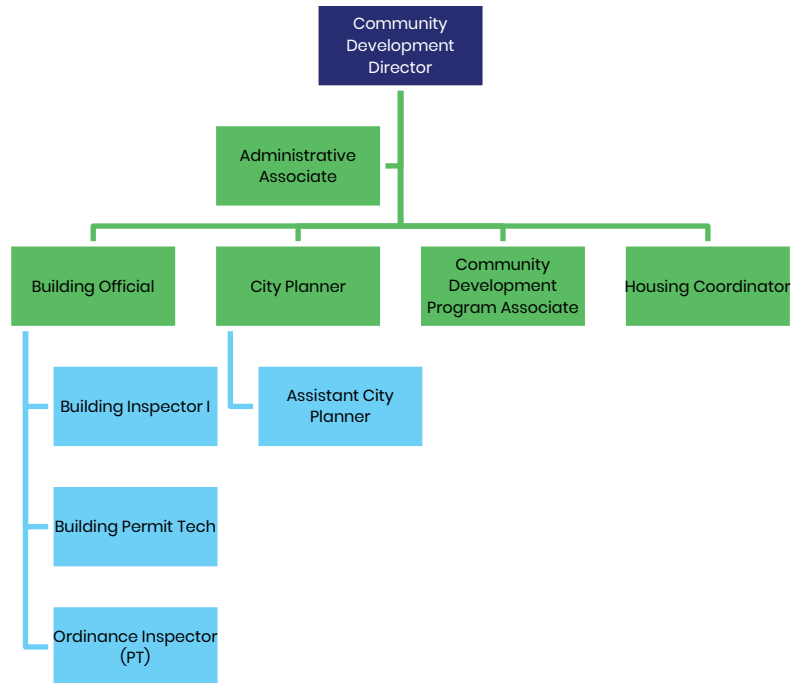
10/07/2025

BUDGET REPORT FOR CITY OF NORTHFIELD Calculations As Of 09/30/2025

GL Number	2022 Activity	2023 Activity	2024 Activity	2025 Amended Budget	2025 Activity	2025 % Budget Used	2026 DEPT REQ
Fund: 101 General Fund							
Fire							
PERSONAL SERVICES	193,455.00	219,718.00	247,678.00	219,718.00	0.00	0.00	219,718.00
CHARGES FOR SERVICES	435,859.00	662,947.00	667,807.00	762,012.00	1,101,859.00	144.60	762,012.00
Total Department Fire:	(629,314.00)	(882,665.00)	(915,485.00)	(981,730.00)	(1,101,859.00)	112.24	(981,730.00)

- Personal Services offset with State Aid Revenue.
- Operating Budget does not reflect Fire Truck purchases in both 2025 & 2026 financed with equipment certificates.

Community Development



Community Development



10/07/2025

BUDGET REPORT FOR CITY OF NORTHFIELD Calculations As Of 09/30/2025

GL Number	2022 Activity	2023 Activity	2024 Activity	2025 Amended Budget	2025 Activity	2025 % Budget Used	2026 DEPT REQ	2026 DEPT REQ % Change
Fund: 101 General Fund								
Community Development								
PERSONAL SERVICES	206,105.00	199,736.00	169,976.00	202,023.00	149,529.00	74.02	110,569.00	(45.27)
SUPPLIES	2,631.00	1,221.00	3,833.00	3,000.00	3,737.00	124.57	4,000.00	33.33
CHARGES FOR SERVICES	44,501.00	256,712.00	276,116.00	281,155.00	47,612.00	16.93	326,776.00	16.23
OTHER CHARGES	1,457.00	88.00	2,634.00	1,500.00	797.00	53.13	15,000.00	900.00
CAPITAL OUTLAY	0.00	15,388.00	0.00	1,000.00	0.00	0.00	1,000.00	0.00
Total Department Community Development:	(254,694.00)	(473,145.00)	(452,559.00)	(488,678.00)	(201,675.00)	41.27	(457,345.00)	(6.41)

- \$250k for Zoning Code development and implementation.

Planning



10/07/2025

BUDGET REPORT FOR CITY OF NORTHFIELD Calculations As Of 09/30/2025

GL Number	2022 Activity	2023 Activity	2024 Activity	2025 Amended Budget	2025 Activity	2025 % Budget Used	2026 DEPT REQ	2026 DEPT REQ % Change
Fund: 101 General Fund								
Planning								
PERSONAL SERVICES	251,376.00	253,213.00	245,901.00	285,483.00	217,177.00	76.07	310,384.00	8.72
SUPPLIES	140.00	0.00	556.00	300.00	68.00	22.67	0.00	(100.00)
CHARGES FOR SERVICES	10,789.00	13,483.00	117,594.00	12,261.00	5,335.00	43.51	13,357.00	8.94
OTHER CHARGES	380.00	3,896.00	1,986.00	400.00	1,697.00	424.25	0.00	(100.00)
Total Department Planning:	(262,685.00)	(270,592.00)	(366,037.00)	(298,444.00)	(224,277.00)	75.15	(323,741.00)	8.48

Building Inspection



10/07/2025

BUDGET REPORT FOR CITY OF NORTHFIELD Calculations As Of 09/30/2025

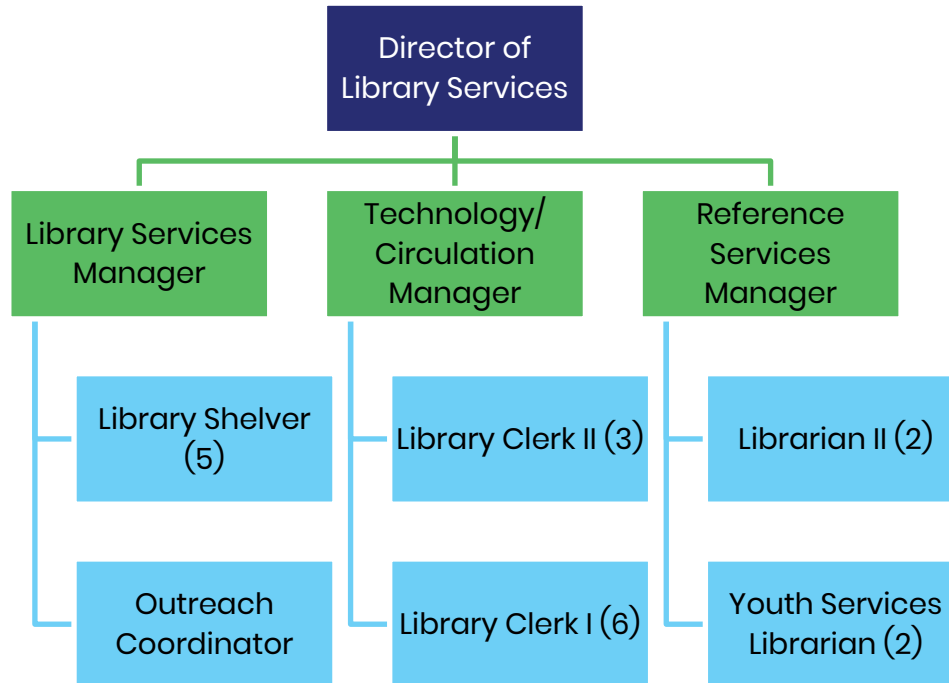
GL Number	2022 Activity	2023 Activity	2024 Activity	2025 Amended Budget	2025 Activity	2025 % Budget Used	2026 DEPT REQ	2026 DEPT REQ % Change
Fund: 101 General Fund								
Building Inspection								
PERSONAL SERVICES	357,032.00	406,355.00	440,908.00	504,466.00	306,106.00	60.68	526,906.00	4.45
SUPPLIES	6,781.00	4,885.00	3,643.00	5,500.00	1,440.00	26.18	5,500.00	0.00
CHARGES FOR SERVICES	18,933.00	28,261.00	34,575.00	47,498.00	22,757.00	47.91	43,073.00	(9.32)
OTHER CHARGES	125.00	165.00	258.00	2,500.00	545.00	21.80	2,500.00	0.00
Total Department Building Inspection:	(382,871.00)	(439,666.00)	(479,384.00)	(559,964.00)	(330,848.00)	59.08	(577,979.00)	3.22

EDA and HRA



- The Economic Development Authority (EDA) and Housing & Redevelopment Authority (HRA) are separate funds of the City but for operating purposes are part of the Community Development Department
- See the slides on those funds separately in this presentation

Library



Library



10/08/2025

BUDGET REPORT FOR CITY OF NORTHFIELD Calculations As Of 09/30/2025

GL Number	2022 Activity	2023 Activity	2024 Activity	2025 Amended Budget	2025 Activity	2025 % Budget Used	2026 DEPT REQ	2026 DEPT REQ % Change
Fund: 101 General Fund								
Library								
PERSONAL SERVICES	1,190,005.00	1,329,078.00	1,530,137.00	1,584,898.00	1,230,636.00	77.65	1,888,457.00	19.15
SUPPLIES	42,893.00	36,729.00	60,661.00	75,500.00	52,251.00	69.21	75,000.00	(0.66)
CHARGES FOR SERVICES	283,457.00	258,815.00	283,116.00	377,102.00	254,097.00	67.38	335,023.00	(11.16)
OTHER CHARGES	152,314.00	142,430.00	169,635.00	173,300.00	95,205.00	54.94	155,709.00	(10.15)
CAPITAL OUTLAY	10,803.00	33,189.00	15,899.00	23,500.00	38,256.00	162.79	10,500.00	(55.32)
DEBT SERVICE	13,652.00	13,653.00	0.00	13,806.00	0.00	0.00	0.00	(100.00)
Total Department Library:	(1,693,124.00)	(1,813,894.00)	(2,059,448.00)	(2,248,106.00)	(1,670,445.00)	74.30	(2,464,689.00)	9.63

- Success of Oasis & Passports, grant-funded summer internships
- Personnel is nearly 75% of all costs.
- \$50k for library website redesign deferred until 2027.

Housing & Redevelopment Fund



Housing & Redevelopment Fund



10/21/2025

BUDGET REPORT FOR CITY OF NORTHFIELD
Calculations As Of 10/31/2025

GL Number	2022 Activity	2023 Activity	2024 Activity	2025 Amended Budget	2025 Activity	2025 % Budget Used	2026 DEPT REQ	2026 DEPT REQ % Change
Fund: 295 HRA								
Revenue								
TAXES	306,485.00	324,932.00	370,820.00	403,926.00	212,068.00	52.50	403,926.00	0.00
INTERGOVERNMENTAL	0.00	75,056.00	0.00	75,056.00	0.00	0.00	0.00	(100.00)
OTHER REVENUES	4,756.00	110,698.00	53,741.00	56,200.00	11,792.00	20.98	38,200.00	(32.03)
OTHER FINANCING SOURCES	224,890.00	5,611.00	125,487.00	0.00	240,411.00	0.00	0.00	0.00
Total Department Revenue:	536,131.00	516,297.00	550,048.00	535,182.00	464,271.00	86.75	442,126.00	(17.39)
HRA General Operating								
PERSONAL SERVICES	134,465.00	138,888.00	172,871.00	246,399.00	176,638.00	71.69	242,712.00	(1.50)
SUPPLIES	410.00	351.00	383.00	500.00	381.00	76.20	500.00	0.00
CHARGES FOR SERVICES	25,421.00	44,688.00	70,543.00	58,066.00	12,337.00	21.25	41,753.00	(28.09)
OTHER CHARGES	258,768.00	10,608.00	10,457.00	11,165.00	9,962.00	89.23	12,165.00	8.96
TRANSFERS	0.00	0.00	75,056.00	67,000.00	0.00	0.00	51,000.00	(23.88)
Total Department HRA General Operating:	(419,064.00)	(194,535.00)	(329,310.00)	(383,130.00)	(199,318.00)	52.02	(348,130.00)	(9.14)
HRA Rental Projects								
CHARGES FOR SERVICES	13,223.00	6,937.00	14,168.00	6,552.00	5,857.00	89.39	6,552.00	0.00
OTHER CHARGES	26,269.00	54,223.00	31,171.00	37,000.00	18,725.00	50.61	15,000.00	(59.46)
Total Department HRA Rental Projects:	(39,492.00)	(61,160.00)	(45,339.00)	(43,552.00)	(24,582.00)	56.44	(21,552.00)	(50.51)
HRA LMI Housing								
CHARGES FOR SERVICES	656,394.00	106,889.00	108,173.00	175,500.00	63,362.00	36.10	140,944.00	(19.69)
OTHER CHARGES	0.00	1,738.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Department HRA LMI Housing:	(656,394.00)	(108,627.00)	(108,173.00)	(175,500.00)	(63,362.00)	36.10	(140,944.00)	(19.69)
Fund 295 - HRA:								
TOTAL ESTIMATED REVENUES	536,131.00	516,297.00	550,048.00	535,182.00	464,271.00	86.75	442,126.00	(17.39)
TOTAL APPROPRIATIONS	1,114,950.00	364,322.00	482,822.00	602,182.00	287,262.00	47.70	510,626.00	(15.20)
Total Fund 295 HRA:	(578,819.00)	151,975.00	67,226.00	(67,000.00)	177,009.00		(68,500.00)	

Economic Development Fund



Economic Development Fund – Operating



10/20/2025

BUDGET REPORT FOR CITY OF NORTHFIELD
Calculations As Of 10/31/2025

GL Number	2022 Activity	2023 Activity	2024 Activity	2025 Amended Budget	2025 Activity	2025 % Budget Used	2026 DEPT REQ	2026 DEPT REQ % Change
Fund: 290 EDA								
Revenue								
TAXES	223,399.00	283,581.00	321,787.00	348,848.00	183,290.00	52.54	345,848.00	(0.86)
OTHER REVENUES	(5,488.00)	12,454.00	7,999.00	2,000.00	1,766.00	88.30	2,000.00	0.00
OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00	0.00	68,500.00	0.00
Total Department Revenue:	217,911.00	296,035.00	329,786.00	350,848.00	185,056.00	52.75	416,348.00	18.67
EDA General Operating								
PERSONAL SERVICES	125,459.00	137,673.00	147,383.00	221,386.00	158,987.00	71.81	221,189.00	(0.09)
SUPPLIES	0.00	0.00	218.00	500.00	138.00	27.60	500.00	0.00
CHARGES FOR SERVICES	37,069.00	60,843.00	120,409.00	50,665.00	65,770.00	129.81	52,777.00	4.17
OTHER CHARGES	103,276.00	93,457.00	98,225.00	73,297.00	41,304.00	56.35	136,883.00	86.75
TRANSFERS	0.00	0.00	0.00	72,000.00	0.00	0.00	68,500.00	(4.86)
Total Department EDA General Operating:	(265,804.00)	(291,973.00)	(366,235.00)	(417,848.00)	(266,199.00)	63.71	(479,849.00)	14.84
Fund 290 - EDA:								
TOTAL ESTIMATED REVENUES	217,911.00	296,035.00	329,786.00	350,848.00	185,056.00	52.75	416,348.00	18.67
TOTAL APPROPRIATIONS	265,804.00	291,973.00	366,235.00	417,848.00	266,199.00	63.71	479,849.00	14.84
Total Fund 290 EDA:	(47,893.00)	4,062.00	(36,449.00)	(67,000.00)	(81,143.00)		(63,501.00)	

Economic Development Fund – Investment & Totals



10/20/2025

BUDGET REPORT FOR CITY OF NORTHFIELD
Calculations As Of 10/31/2025

GL Number	2022 Activity	2023 Activity	2024 Activity	2025 Amended Budget	2025 Activity	2025 % Budget Used	2026 DEPT REQ	2026 DEPT REQ % Change
Fund: 292 EDA INVESTMENT FUND								
Revenue								
TAXES	76,950.00	34,841.00	41,619.00	47,000.00	24,546.00	52.23	50,000.00	6.38
INTERGOVERNMENTAL	0.00	0.00	29,795.00	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	21,319.00	52,180.00	65,547.00	18,000.00	54,668.00	303.71	30,000.00	66.67
Total Department Revenue:	98,269.00	87,021.00	136,961.00	65,000.00	79,214.00	121.87	80,000.00	23.08
EDA - OPPORTUNITY #1								
CHARGES FOR SERVICES	0.00	0.00	55,000.00	0.00	0.00	0.00	0.00	0.00
OTHER CHARGES	35,000.00	45,000.00	45,000.00	65,000.00	47,500.00	73.08	85,000.00	30.77
Total Department EDA - OPPORTUNITY #1:	(35,000.00)	(45,000.00)	(100,000.00)	(65,000.00)	(47,500.00)	73.08	(85,000.00)	30.77
Fund 292 - EDA INVESTMENT FUND:								
TOTAL ESTIMATED REVENUES	98,269.00	87,021.00	136,961.00	65,000.00	79,214.00	121.87	80,000.00	23.08
TOTAL APPROPRIATIONS	35,000.00	45,000.00	100,000.00	65,000.00	47,500.00	73.08	85,000.00	30.77
Total Fund 292 EDA INVESTMENT FUND:	63,269.00	42,021.00	36,961.00	0.00	31,714.00		(5,000.00)	
Fund 290 + 292 Totals:								
TOTAL ESTIMATED REVENUES - ALL FUNDS	316,180.00	383,056.00	466,747.00	415,848.00	264,270.00	63.55	496,348.00	19.36
TOTAL APPROPRIATIONS - ALL FUNDS	300,804.00	336,973.00	466,235.00	482,848.00	313,699.00	64.97	564,849.00	16.98
NET OF REVENUES & APPROPRIATIONS:	15,376.00	46,083.00	512.00	(67,000.00)	(49,429.00)		(68,501.00)	

Enterprise Fund

Northfield Liquor Store



Liquor Store



- Generates profit annually, not levy supported
 - transfers portion of profits to General Fund annually, reducing overall levy needed.
- Maintenance issues with store/equipment age and inefficiencies with store layout.
- Highest & best use of location.
- Exploring feasibility of 5th & Washington mixed use project.

Liquor Store



10/07/2025

BUDGET REPORT FOR CITY OF NORTHFIELD

Calculations As Of 09/30/2025

GL Number	2022 Activity	2023 Activity	2024 Activity	2025 Amended Budget	2025 Activity	2025 % Budget Used	2026 DEPT REQ	2026 DEPT REQ % Change
Fund: 609 Liquor Store								
Revenue								
INTERGOVERNMENTAL	1,473.00	31.00	7,267.00	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	(33,111.00)	108,736.00	75,013.00	19,500.00	23,455.00	120.28	40,000.00	105.13
Enterprise Revenue	2,796,482.00	2,863,552.00	2,841,640.00	2,985,746.00	1,998,087.00	66.92	3,005,017.00	0.65
Total Department Revenue:	2,764,844.00	2,972,319.00	2,923,920.00	3,005,246.00	2,021,542.00	67.27	3,045,017.00	1.32
Other Financing Uses								
PERSONAL SERVICES	16,686.00	23,667.00	(19,524.00)	0.00	0.00	0.00	0.00	0.00
Total Department Other Financing Uses:	(16,686.00)	(23,667.00)	19,524.00	0.00	0.00	0.00	0.00	0.00
Liquor Store - Purchases								
SUPPLIES	2,032,144.00	2,058,855.00	2,037,436.00	2,097,983.00	1,381,057.00	65.83	2,138,002.00	1.91
Total Department Liquor Store - Purchases:	(2,032,144.00)	(2,058,855.00)	(2,037,436.00)	(2,097,983.00)	(1,381,057.00)	65.83	(2,138,002.00)	1.91
Liquor Store - Operations								
PERSONAL SERVICES	458,064.00	493,538.00	490,334.00	498,048.00	372,412.00	74.77	567,200.00	13.88
SUPPLIES	16,851.00	15,230.00	20,886.00	19,500.00	16,478.00	84.50	19,500.00	0.00
CHARGES FOR SERVICES	125,897.00	138,780.00	106,734.00	118,497.00	87,597.00	73.92	110,160.00	(7.04)
OTHER CHARGES	55,122.00	62,937.00	61,429.00	59,329.00	43,435.00	73.21	3,320.00	(94.40)
CAPITAL OUTLAY	0.00	534.00	0.00	1,000.00	0.00	0.00	0.00	(100.00)
TRANSFERS	50,000.00	50,000.00	50,000.00	50,000.00	0.00	0.00	150,000.00	200.00
Total Department Liquor Store - Operations:	(705,934.00)	(761,019.00)	(729,383.00)	(746,374.00)	(519,922.00)	69.66	(850,180.00)	13.91
Fund 609 - Liquor Store:								
TOTAL ESTIMATED REVENUES	2,764,844.00	2,972,319.00	2,923,920.00	3,005,246.00	2,021,542.00	67.27	3,045,017.00	1.32
TOTAL APPROPRIATIONS	2,754,764.00	2,843,541.00	2,747,295.00	2,844,357.00	1,900,979.00	66.83	2,988,182.00	5.06
Total Fund 609 Liquor Store:	10,080.00	128,778.00	176,625.00	160,889.00	120,563.00		56,835.00	

- Liquor Store is consistently profitable
- One-time transfer of \$100k to fund NCRC, reducing property tax burden
- Annual transfer to General Fund to reduce levy - \$50k

Northfield Municipal Liquor Store

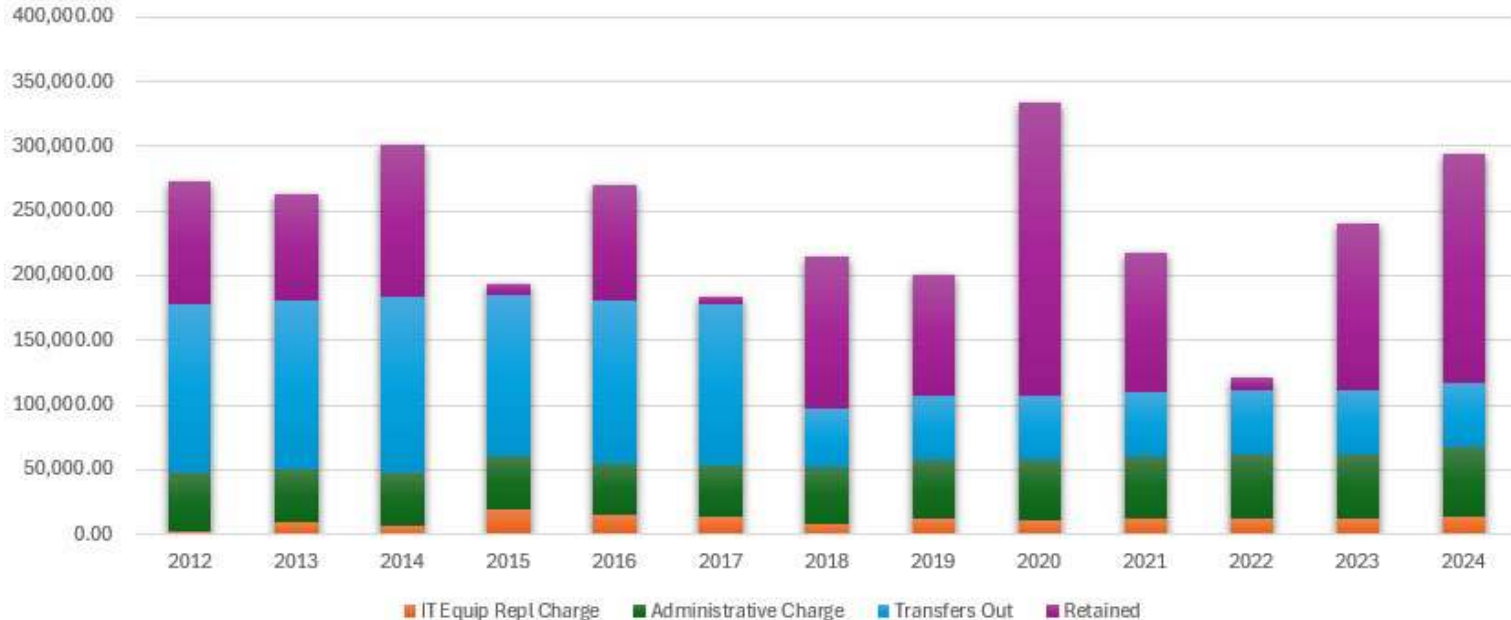


- Council reconfirmed support for municipal liquor operations
- Council adopted goals for the Municipal Liquor Store
 - Control the sale of alcohol
 - Provide revenue to supplement traditional tax and fee revenue
 - Provide an economic stimulus to the Central Business District
 - Provide a convenient location for residents to purchase alcohol
 - Provide a convenient and accessible place for all legal customers to purchase alcohol, while providing excellent customer service and selection

Northfield Municipal Liquor Store Profit



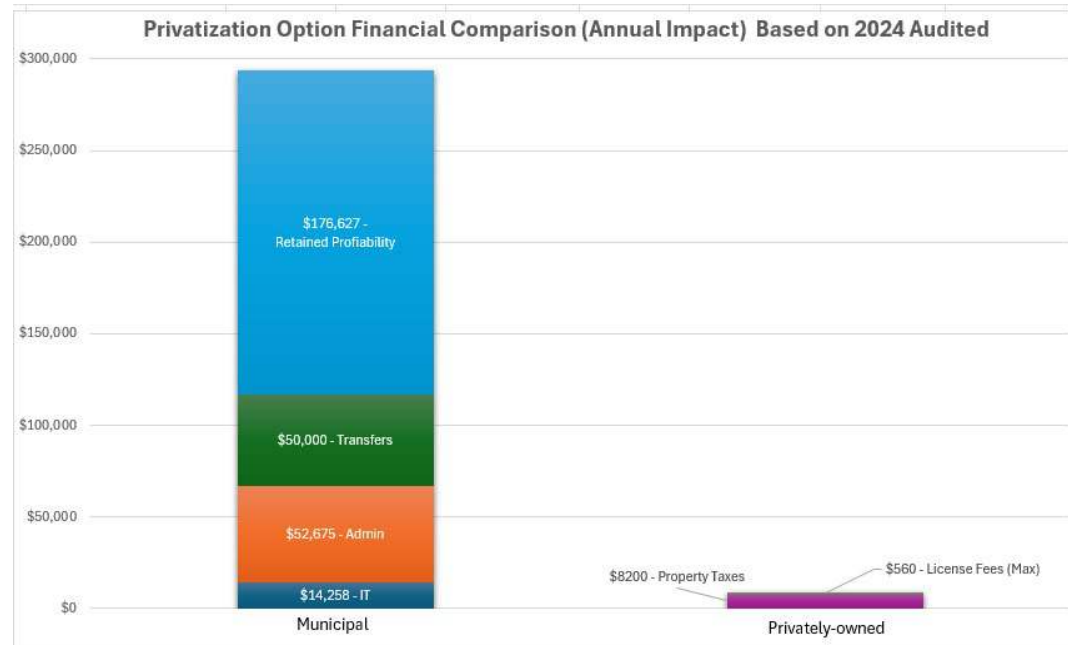
Liquor Store Net Profit Before Transfers & Including Internal Charges (\$)



Privatization Alternative Annual Illustration



- **Municipal Net Profit Prior to Transfers (2024)**
 - \$293,560
 - True profitability for store
- **Privatization**
 - \$8,760 Taxes & Fees
- **Difference**
 - (\$284,800) Annual net loss to “city”



*Note: Assumes privatization of current store

Internal Service Fund

Information Technology (IT)





10/07/2025

BUDGET REPORT FOR CITY OF NORTHFIELD

Calculations As Of 09/30/2025

GL Number	2022 Activity	2023 Activity	2024 Activity	2025 Amended Budget	2025 Activity	2025 % Budget Used	2026 DEPT REQ	2026 DEPT REQ % Change
Fund: 701 Information Tech								
Revenue								
INTERGOVERNMENTAL	1,056.00	23.00	5,497.00	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	(13,285.00)	57,218.00	37,511.00	6,000.00	13,187.00	219.78	0.00	(100.00)
INTERNAL SERVICE REVENUE	691,083.00	691,083.00	794,648.00	916,872.00	687,654.00	75.00	943,794.00	2.94
OTHER FINANCING SOURCES	0.00	175,000.00	11,713.00	0.00	0.00	0.00	0.00	0.00
Total Department Revenue:	678,854.00	923,324.00	849,369.00	922,872.00	700,841.00	75.94	943,794.00	2.27
Information Technology								
PERSONAL SERVICES	311,042.00	336,648.00	353,943.00	376,913.00	271,396.00	72.00	403,274.00	6.99
SUPPLIES	73,357.00	65,400.00	163,837.00	169,000.00	32,271.00	19.10	189,100.00	11.89
CHARGES FOR SERVICES	117,158.00	143,041.00	160,498.00	174,000.00	95,290.00	54.76	169,760.00	(2.44)
OTHER CHARGES	204,491.00	386,849.00	191,324.00	197,960.00	197,282.00	99.66	221,260.00	11.77
CAPITAL OUTLAY	1,523.00	3,330.00	0.00	5,000.00	9,383.00	187.66	5,000.00	0.00
Total Department Information Technology:	(707,571.00)	(935,268.00)	(869,602.00)	(922,873.00)	(605,622.00)	65.62	(988,394.00)	7.10
Other Financing Uses								
PERSONAL SERVICES	12,098.00	25,003.00	(12,676.00)	0.00	0.00	0.00	0.00	0.00
Total Department Other Financing Uses:	(12,098.00)	(25,003.00)	12,676.00	0.00	0.00	0.00	0.00	0.00
Fund 701 - Information Tech:								
TOTAL ESTIMATED REVENUES	678,854.00	923,324.00	849,369.00	922,872.00	700,841.00	75.94	943,794.00	2.27
TOTAL APPROPRIATIONS	719,669.00	960,271.00	856,926.00	922,873.00	605,622.00	65.62	988,394.00	7.10
Total Fund 701 Information Tech:	(40,815.00)	(36,947.00)	(7,557.00)	(1.00)	95,219.00		(44,600.00)	

- Internal Service Fund allocates costs to funds/depts. based on usage.
- Microsoft 365 \$70K; BS&A \$80K.

Special Revenue Fund

Department of Motor Vehicles



Department of Motor Vehicles (DMV)



10/07/2025

BUDGET REPORT FOR CITY OF NORTHFIELD

Calculations As Of 09/30/2025

GL Number	2022 Activity	2023 Activity	2024 Activity	2025 Amended Budget	2025 Activity	2025 % Budget Used	2026 DEPT REQ	2026 DEPT REQ % Change
Fund: 215 Motor Vehicle Fund								
Revenue								
CHARGES FOR SERVICES	248,816.00	269,558.00	354,342.00	281,900.00	287,140.00	101.86	360,000.00	27.70
OTHER REVENUES	(9,751.00)	63,220.00	20,388.00	3,000.00	7,697.00	256.57	3,000.00	0.00
Total Department Revenue:	239,065.00	332,778.00	374,730.00	284,900.00	294,837.00	103.49	363,000.00	27.41
Motor Vehicle								
PERSONAL SERVICES	226,020.00	239,022.00	247,340.00	252,955.00	192,547.00	76.12	284,180.00	12.34
SUPPLIES	1,956.00	1,545.00	1,197.00	2,500.00	1,867.00	74.68	2,500.00	0.00
CHARGES FOR SERVICES	11,899.00	11,828.00	13,332.00	15,712.00	11,371.00	72.37	16,111.00	2.54
OTHER CHARGES	12,319.00	12,687.00	13,078.00	13,642.00	5,939.00	43.53	15,582.00	14.22
TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00	174,000.00	0.00
Total Department Motor Vehicle:	(252,194.00)	(265,082.00)	(274,947.00)	(284,809.00)	(211,724.00)	74.34	(492,373.00)	72.88
Fund 215 - Motor Vehicle Fund:								
TOTAL ESTIMATED REVENUES	239,065.00	332,778.00	374,730.00	284,900.00	294,837.00	103.49	363,000.00	27.41
TOTAL APPROPRIATIONS	252,194.00	265,082.00	274,947.00	284,809.00	211,724.00	74.34	492,373.00	72.88
Total Fund 215 Motor Vehicle Fund:	(13,129.00)	67,696.00	99,783.00	91.00	83,113.00		(129,373.00)	

- Staffing drives wait times and Customer Service
- Personnel 78% of Revenue
- \$164k in transfers out to fund NCRC, reducing property tax need for that fund; additional \$10k transfer to general fund.

Special Revenue Fund

Communications



Communications



10/14/2025

BUDGET REPORT FOR CITY OF NORTHFIELD

Calculations As Of 10/31/2025

GL Number	2022 Activity	2023 Activity	2024 Activity	2025 Amended Budget	2025 Activity	2025 % Budget Used	2026 DEPT REQ	2026 DEPT REQ % Change
Fund: 229 Communications								
Revenue								
TAXES	234,616.00	231,497.00	190,000.00	180,000.00	85,856.00	47.70	134,422.00	(25.32)
OTHER REVENUES	(12,853.00)	44,921.00	13,643.00	10,000.00	4,397.00	43.97	5,000.00	(50.00)
Total Department Revenue:	221,763.00	276,418.00	203,643.00	190,000.00	90,253.00	47.50	139,422.00	(26.62)
Communication								
PERSONAL SERVICES	134,531.00	200,250.00	214,337.00	233,687.00	170,219.00	72.84	138,928.00	(40.55)
SUPPLIES	5,341.00	1,154.00	2,475.00	11,863.00	4,213.00	35.51	1,200.00	(89.88)
CHARGES FOR SERVICES	83,995.00	176,567.00	205,159.00	116,595.00	129,332.00	110.92	111,625.00	(4.26)
OTHER CHARGES	1,644.00	1,278.00	1,342.00	6,684.00	6,376.00	95.39	5,830.00	(12.78)
Total Department Communication:	(225,511.00)	(379,249.00)	(423,313.00)	(368,829.00)	(310,140.00)	84.09	(257,583.00)	(30.16)
Fund 229 - Communications:								
TOTAL ESTIMATED REVENUES	221,763.00	276,418.00	203,643.00	190,000.00	90,253.00	47.50	139,422.00	(26.62)
TOTAL APPROPRIATIONS	225,511.00	379,249.00	423,313.00	368,829.00	310,140.00	84.09	257,583.00	(30.16)
Total Fund 229 Communications:	(3,748.00)	(102,831.00)	(219,670.00)	(178,829.00)	(219,887.00)		(118,161.00)	

Special Revenue Fund

Northfield Community
Resource Center
(NCRC)





10/16/2025

BUDGET REPORT FOR CITY OF NORTHFIELD Calculations As Of 10/31/2025

GL Number	2022 Activity	2023 Activity	2024 Activity	2025 Amended Budget	2025 Activity	2025 % Budget Used	2026 DEPT REQ	2026 DEPT REQ % Change
Fund: 211 NCRC								
Revenue								
TAXES	195,280.00	196,401.00	195,253.00	328,156.00	170,963.00	52.10	0.00	(100.00)
OTHER REVENUES	356,645.00	298,121.00	342,446.00	322,275.00	310,544.00	96.36	429,801.00	33.36
OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00	0.00	264,000.00	0.00
Total Department Revenue:	551,925.00	494,522.00	537,699.00	650,431.00	481,507.00	74.03	693,801.00	6.67
NCRC								
OTHER REVENUES	8,216.00	710.00	2,848.00	0.00	0.00	0.00	0.00	0.00
SUPPLIES	156,823.00	109,797.00	105,430.00	147,000.00	75,559.00	51.40	130,000.00	(11.56)
CHARGES FOR SERVICES	299,925.00	356,099.00	316,290.00	319,300.00	210,735.00	66.00	327,900.00	2.69
CAPITAL OUTLAY	0.00	74,469.00	141,696.00	0.00	20,286.00	0.00	0.00	0.00
DEBT SERVICE	34,527.00	34,527.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Department NCRC:	(483,059.00)	(574,182.00)	(560,568.00)	(466,300.00)	(306,580.00)	65.75	(457,900.00)	(1.80)
Wellness Center								
SUPPLIES	5,076.00	12,181.00	883.00	2,000.00	2,993.00	149.65	2,000.00	0.00
CHARGES FOR SERVICES	44,122.00	87,598.00	114,541.00	96,500.00	88,127.00	91.32	113,500.00	17.62
CAPITAL OUTLAY	19,292.00	0.00	0.00	133,000.00	0.00	0.00	0.00	(100.00)
DEBT SERVICE	22,075.00	22,075.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Department Wellness Center:	(90,565.00)	(121,854.00)	(115,424.00)	(231,500.00)	(91,120.00)	39.36	(115,500.00)	(50.11)
Fund 211 - NCRC:								
TOTAL ESTIMATED REVENUES	560,141.00	495,232.00	540,547.00	650,431.00	481,507.00	74.03	693,801.00	6.67
TOTAL APPROPRIATIONS	581,840.00	696,746.00	678,840.00	697,800.00	397,700.00	56.99	573,400.00	(17.83)
Total Fund 211 NCRC:	(21,699.00)	(201,514.00)	(138,293.00)	(47,369.00)	83,807.00		120,401.00	

- 2026 revenue includes transfers in from Liquor/DMV - \$264,000

- Levy reduced to zero for 2026

